

EXPLANATORY MEMORANDUM

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PART 'A'
MEMORANDUM OF THE BUDGET

PREFACE

This Memorandum contains brief notes on the estimates of receipts and expenditure and the activities of the various departments of Government. The estimates of receipts and expenditure classified by Major Heads of Accounts and details of expenditure by Minor Heads and Sub-Heads are contained in separate volumes, viz., the Annual Budget Statement and the Books of Demands for Grants and Appropriations.

The terms "current year" and "next year" refer to the financial year - 1963-64 and 1964-65, respectively. Similarly the terms "revised" and "next" Budget refer to the Revised Estimates for 1963-64 and Budget Estimates for 1964-65, respectively.

For a better understanding of the Explanatory Memorandum it should be read along with the White Paper which is being presented as a separate Budget Document.

LAHORE :

Dated the 11th June 1964

V. A. JAFAREY

C. S. P.

Secretary to Government, West
Pakistan, Finance Department.

Section I

REVENUE RECEIPTS

I—CUSTOMS

PART I

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

PART II

[Figures are in thousands of rupees]

Minor head	Actuals 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65 ^e
SEA CUSTOM—1—REVENUE DUTIES— EXPORT—				
<i>Share of net proceeds of Export Duties assigned to the Province</i>				
(1) Jute	4,09,00	3,91,00	4,14,00
(2) Cotton
Total	4,09,00	3,91,00	4,14,00

Revised Estimate, 1963-64 and Budget Estimate, 1964-65—
The estimates are based on information supplied by the Ministry of Finance, Government of Pakistan.

II—CENTRAL EXCISE DUTIES

PART I

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

PART II

[Figures are in thousands of rupees]

Minor head	Actuals 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
Share of net proceeds assigned to the Province	4,40,00	5,10,00	5,10,00
Total	4,40,00	5,10,00	5,10,00

Revised Estimate, 1963-64 and Budget Estimate, 1964-65—
The estimates are based on information supplied by the Ministry of Finance, Government of Pakistan.

III—CORPORATION TAX

PART I

The income under this head is on account of share of the Provincial Government under Corporation Tax.

PART II

[Figures are in thousands of rupees]

Minor head	Actuals 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
Share of net proceeds assigned to the Province	2,60,82	2,75,82	3,61,80
Total	2,60,82	2,75,82	3,61,80

Revised Estimate, 1963-64 and Budget Estimate, 1964-65—
These are based on the figures supplied 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 share from Income-tax.
- (b) Receipts from the Agricultural Income-tax Act.
- (c) Receipts from surcharges on Agricultural Income-tax.

PART II

[Figures are in thousands of rupees]

Minor head	Actuals 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
(a) Share of net proceeds assigned to the Province	8,59,28	9,72,06	10,13,23
(b) Receipts from the Agricultural Income-tax Act	32,00	29,00	26,00
(c) Receipts from surcharge on Agricultural Income-tax	2,50	3,15	3,00
Total	8,93,78	10,04,21	10,42,23
Deduct—Refunds	—20	—10	—10
Net Total	8,93,58	10,04,11	10,42,13

Revised Estimates, 1963-64—The decrease in the Revised Estimates, 1963-64, is due to lesser receipts under “Taxes on Agricultural Income Tax” on account of decrease in the number of Zamindars with big land holdings.

Budget Estimates, 1964-65—The increase is under “Share of net proceeds of Income Tax assigned to the Province by the Centre”. The estimates of which are framed on the basis of figures communicated by the Central Board of Revenue.

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 from sales Tax.

PART II

[Figures are in thousands of rupees]

Minor head	Actuals 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
(a) Sales Tax (Arrears prior to Centralization)	5	5	5
(b) Share of net proceeds assigned to the Province	17,56,02	22,01,54	23,38,99
Total	17,56,07	22,01,59	23,39,04
Deduct—Refunds	—5	—5	—5
Total	17,56,02	22,01,55	23,38,99

Revised Estimate, 1963-64 and Budget Estimate, 1964-65—

The variations are under the share of net proceeds assigned to the Province, estimates for which are based on the information received from 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 on account of income realized under Martial Law Regulations.

PART II

[Figures are in thousand of rupees]

Minor head	Actuals 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
Share of net proceeds assigned to the Province	7,00	7,00	4,00

Revised Estimate, 1963-64 and Budget Estimate, 1964-65—
The estimates are based on the intimation received from the Central Government.

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.

(Figures are in thousands of rupees)

Minor heads	Accounts 1960-61	Accounts 1961-62	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
Sale-proceeds of Excise Opium.	11,199	9,90	17,00	15,00	11,71	9,10
Sale-proceeds of Medical Opium Powder ..	1,09	1,00	1,00	1,10	1,10	1,11
Miscellaneous ..	2,10	2,40	2,27	1,90	1,90	1,81
Total V—Opium..	15,18	13,80	20,27	18,00	14,71	12,02

Revised Estimate, 1963-64—The decrease is mainly due to gradual decrease in consumption of opium.

Budget Estimate, 1964-65—The decrease is due to less sale of opium and no demand of excise opium by East Pakistan.

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 collection. 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 a large sum is involved, the transaction should be regarded as abnormal and should not, therefore, contribute to the ordinary revenue account. Outside the colonies, however, sales of small areas of Government lands are continually accruing, and since these can be regarded as a normal incident of the administration, the proceeds are credited to the head "VII—Land Revenue".

5. "Miscellaneous" includes a number of detailed head of which the most important are:—

- (i) Fines and Forfeitures of the Revenue Department.
- (ii) *Rents of land leased for a single harvest*—Since the year 1934-35 the rent of temporary cultivation of Government land in all canal colonies and elsewhere is being credited to this head instead of Extraordinary Receipts.
- (iii) *Tirni or grazing dues*—Hitherto these have normally been considerably in excess of rupees one lakh, but as new area 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*—These represent the Government's shares of fee charged for the entry of mutations.
- (viii) *Copying and Inspections Fees of Patwaris Records*—These represents Government's share of fees charged for copying and inspections of Patwaris records.
- (ix) *Other items*—Under this sub-head are included a number of miscellaneous items for which no separate sub-head is prescribed; and

(x) *Receipts on account of sale of Parat Forms*—This represents the fees 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 Holdings.

PART II

[Figures are in thousands of rupees]

Minor heads	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
Ordinary Revenue	10,70,50	11,28,76	11,14,90	11,14,40
Sale of Government Estate .. .. .	..	5	35	35
Sale proceeds of waste land and redemption of land tax.	45	30	..	30
Recoveries of overpayments	3,40	2,00	3,00	3,00
Recoveries on account of Survey and Settlement Charges	2,08	1,50	9,00	2,00
Miscellaneous	1,64,62	1,64,18	1,71,63	1,71,48
Rates and cesses on land	1,65,17	1,73,00	2,06,11	2,36,61
Collection of payments for services rendered .. .. .	..	1	..	..
Consolidation of Holdings	35,19	60,00	36,00	42,00
Recovery on account of maintenance of boundary pillars	2	..	2	2
Gross Total	14,41,43	15,29,80	15,34,31	15,70,16
Deduct—Refund	—2,38	—73	—1,25	—1,55
Total Land Revenue	14,39,05	15,29,07	15,33,06	15,68,61

Revised Estimate, 1963-64—The increase of Rs. 4 lakh in the revised estimate is due to the following variations :—

(1) Miscellaneous	+8
(Due to more land having been given on lease for a single harvest more receipts expected from Kankar and minerals other than oil and coal fields and more receipts from the management of Government Estates)	

(2) Rates and Cesses on lands	+33
(Due to increase in the rate of Development Cess with effect from July, 1963).	
(3) Recoveries of overpayments	+1
(More recoveries having been made than originally anticipated).	
(4) Ordinary Revenue	-14
(Due to urban properties located within Rating Areas of the Urban Immovable property Tax Act having been exempted from land revenue as assessment with effect from Rabi, 1962).	
(5) Consolidation of Holdings	-24
(Due to completion of consolidation in lesser area and consequently lesser receipts from consolidation fee than originally anticipated).	
Total	+4

Budget Estimate, 1964-65—The increase of Rs. 36 lakhs in the new budget mainly falls under the following minor heads :—

	<i>in lakh of rupees</i>
(1) Rates and Cesses on Lands	+31
(Due to provision for recovery at the increased rate of Development Cess for the full year).	
(2) Consolidation of Holdings	+6
(Due to expected completion of consolidation in more area and recovery of arrears of fee for consolidation).	

The increase is partly counterbalanced by small decrease spread over a number of items.

VIII—PROVINCIAL EXCISE PART I

Under this head the two chief sources of revenue are liquor and opium. In most of the areas of the West Pakistan, the consumption of liquor has been prohibited for the moral amelioration of the people with the result that huge revenue derived by the Government from the consumption of liquor particularly country liquor, has been lost. However, some revenue is still being derived from some non-prohibition areas and the consumption of liquor other than country liquor on medical grounds in areas of prohibition.

The policy of deriving maximum revenue from the minimum consumption of liquor has been rigidly followed and accordingly, almost prohibitive duties and fees 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 on 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	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
Country spirits	41,05	45,06	47,35	4,735
Country fermented liquor	1,15	93	1,21	1,21
Malt liquor (Malt liquor other than Whisky distilled from Malt)	22,13	22,63	26,80	26,80
Wines and Spirits (Foreign liquor other than beer, medicated wines and commercial spirits)	1,54,42	1,51,84	1,54,78	1,54,77
Receipts from commercial spirits including denatured spirits and medicated wines	10,80	8,20	9,47	9,81
Opium	87,61	88,00	81,67	77,08
Duties on Medical and toilet preparations containing alcohol opium, etc.	12,45	12,04	15,09	15,09
Hemp and other drugs	24,81	21,89	22,44	21,89
Receipts from Distilleries	4,95	3,24	3,33	3,33
Fines, confiscations and Miscellaneous	1,60	70	96	96
Recoveries of overpayments	2	1	1	1
Collection of payments for services rendered	2,51	1,60	263	4,33
Deduct—Refunds	—58	—43	—44	—43
Net Total	3,63,12	3,55,71	3,65,30	3,62,23

Revised Estimate, 1963-64—The anticipated increase is mainly due to—

- (i) the accrual of more licence fees for the sale of country spirits and beer manufactured in Pakistan or elsewhere ;
- (ii) More receipts expected to be realized as duty on spirit used in the manufacture of medicines and on rectified spirits and absolute alcohol used for medicinal purposes.

Budget Estimate, 1964-65—The decrease is due to the accrual of less receipts from the sale of opium because of the policy of reducing its quantity for retail sale by about 10% from year to year bring about gradual prohibition.

IX—STAMPS

PART I

Receipts from stamps are divided under two main heads—

- (1) A—Non-Judicial, and
- (2) B—Judicial.

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

The deduct entry for refunds represents repayments on account of excess charges or on account of the return of stamps which are spoiled or are not required for use. This entry does not include commission paid to stamp-vendors on the sale of stamps which is included under the expenditure head "9—Stamps".

Nine more deduct entries are included under this major head on account of—

- (i) fees under Motor Vehicles Act;
- (ii) fees for copying;
- (iii) motor licencing fees;
- (iv) fees for copies supplied by the Copying Agencies;
- (v) fees under the Punjab Relief of Indebtedness Act, 1934;
- (vi) fees under the Punjab Agriculture Produce Markets Act;
- (viii) receipts under Punjab Urban Immovable Property Tax Act, 1940, which are realised on court-fees stamps but are creditable to the respective receipts heads before the close of the financial year; and
- (viii) fees collected under Prohibition Scheme.

PART II

[Figures are in thousands of rupees]

Minor head	Accounts 1962-63	Budget 1963-64	Revised 1963-64	Budget Estimate 1964-65
A—Non-Judicial—				
Stamp duties on Bills of Exchange, Cheques and other Commercial documents	1,48	3	1,84	1,92
Sale of other Non-Judicial Stamps (IX-A)	2,77,95	2,59,00	2,80,93	3,11,53
Duty on Improving Documents (IX-D)	54,94	15,37	48,62	60,72
Fines and Penalties	30	30	30	30
Miscellaneous	12	12	13	13
Gross Total Non-Judicial	3,34,79	2,74,82	3,31,82	3,74,60
<i>Deduct—</i> Transfer to (XII—Receipts under Motor Vehicles Act	2,50	2,34	1,77	1,76
<i>Deduct—</i> Transfer to XLVI—Miscellaneous on account of Copying Fees .. .. .	..	..	..	..
Motor Licencing Fees .. .. .	..	10,94	11,00	11,00
<i>Deduct—</i> Refunds	4,07	3,00	3,00	4,00
Total Deductions	6,57	16,28	15,77	16,76
Net Total A—Non-Judicial	3,28,22	2,58,54	3,16,05	3,57,84
B—Judicial—				
(i) Court Fees—				
Court fees realised	1,34,81	1,32,00	1,35,00	1,60,00
(ii) Other Receipts—				
Fines and Penalties	11	54	20	30
Miscellaneous	38	6	35	40
Gross Total—Judicial	1,35,30	1,32,60	1,35,55	1,60,70

[Figures are in thousands of rupees]

Minor heads	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate 1964-65	Budget Estimate 1964-65
B—Judicial—<i>contd.</i>				
<i>Deduct</i> —Transfer to VIII—Provincial Excise on account of fees collected under Prohibition Scheme ..	59	67	69	69
<i>Deduct</i> —Transfer to "XII—Receipts under Motor Vehicles, " Acts on account of fees for motor-tax received in Court Fees Stamps ..	39,47	38,40	40,75	42,05
<i>Deduct</i> —Transfer to "XII—Other Taxes and Duties" on account ? ..	..	..	..	..
Receipts under the Punjab Urban Immovable Property Tax Act, 1940 ..	18	18	18	18
<i>Deduct</i> —Transfer to "XXI—Administration of Justice" on account of Copying Fees realized in Court-fees Stamps ..	..	..	..	..
<i>Deduct</i> —Transfer to "XLVI—Miscellaneous"—	..	..	..	..
(i) On account of copying fees received in Court-fees Stamps (Copying Agents) accounts ..	5,86	7,37	7,63	8,11
(ii) Fees under the Punjab Agricultural Produce Markets Act received in Court-fees Stamps ..	..	75	72	75
<i>Deduct</i> —Refunds—	..	..	..	..
(i) Credit to other Administrations ..	..	..	..	..
(ii) Other Refunds ..	86	27	90	1,00
Total Deduction ..	46,96	47,64	50,87	52,78
Net Total Judicial ..	88,94	84,96	84,68	1,07,92
Total IX—Stamps ..	4,16,56	3,43,50	4,00,73	4,65,76

Budget Estimate, 1964-65—There is increase in the new budget due to higher sale of stamps.

X—FOREST

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 and waif 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 rosin 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 to agreements, recoveries of leave and passage; contribution for officer 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.

PART II

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
A—Timber and other produce removed from the forests by Government Agency (X-A) ..	96,56	1,05,50	1,13,01
B—Timber and other produces removed from the forest by consumers or purchaser (X-B) ..	1,27,17	1,31,70	1,44,78
C—Drift, waif wood and confiscated forest produce ..	65	1,00	2,31
D—Revenue from forests not managed by Government ..	2,72	4,25	3,73
E—Miscellaneous (X-C) ..	66,28	61,80	71,89
Gross Total ..	2,93,38	3,04,25	3,35,72
Deduct—Refunds ..	—27	—1,24	—1,07
Net Total ..	2,93,11	3,03,01	3,34,65

Revised Estimate, 1963-64—There is increase in the estimates. An increase of Rs. 8,94,000 is due to sale of timber extracted during last year, which could not be sold during that year and also because of better utilization of shisham and mulberry timber for in-

dustrial needs. The working of arrear coupes of the previous year is also responsible for the increase. An increase to the extent of Rs. 4,53,000 is due to the sale of trees uprooted broken and damaged by heavy storms during the year. There are other small increases spread over a number of items. These increases are partly counterbalanced by a decrease of Rs. 4,48,000 which is due to less quantity of rosin extracted and decrease in the selling rates of Rosin and Turpentine in order to find customers in competition to others.

Budget Estimates, 1964-65—There is increase which is due to :—

- (1) Upward trend of timber and firewood prices and sale of planting material (Rs. 7,51,000).
- (2) Sale of arrear coupes of canal side plantations and departmental fellings (Rs. 13,08,000) and
- (3) Better sale of trees and move in come expected from the sale of Rosin (Rs. 13,08,000).

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.

These 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	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
(a) Fees for registering documents ..	34,64	31,20	32,65	34,60
(b) Fees of copies of registered documents ..	169	157	164	186
(c) Miscellaneous ..				
(i) Fees for searching records ..	7	12	9	9
(ii) Miscellaneous ..	81	65	69	74
Gross Total ..	73,21	33,34	3,507	53,59
Deduct—Refunds ..	—5	—17	—7	—7
Net Total ..	37,16	33,37	35,00	37,22

Budget Estimate, 1964-65—The increase is mainly due to the expected registration of more documents for the following reasons:—

- (i) Sale of land in towns for residential purposes;
- (ii) Sale of urban and rural immovable evacuee properties by the persons who have acquired proprietary rights under Settlement Scheme; and
- (iii) Allotment of agricultural land to the tenants under Land Reforms.

XII—RECEIPTS UNDER MOTOR VEHICLES ACTS

PART I

This head includes receipts from the following sources:—

- (i) Receipts under the Motor Vehicles Acts (XII-A).
- (ii) Receipts under the Provincial Motor Vehicles Taxation Act (XII-B).
- (iii) Fees and Other Receipts.

PART II

[Figures are in thousands of rupees]

Minor heads	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
A—Receipts under the Motor Vehicles Act (XII-A)	7,62	18,75	18,70	18,70
B—Receipts under the Provincial Motor Vehicle Taxation Act (XII-B)	2,79,59	2,81,06	3,20,00	3,42,67
C—Fees and Other Receipts	37,04	44,34	39,00	33,85
Total	3,24,25	3,44,15	3,77,70	3,95,22
Deduct—Refunds	—5	—3,31	—27	—25
Net Total	3,24,20	3,40,84	3,77,43	3,94,97

Budget Estimate, 1964-65—The increase is mainly due to number of fresh applications for permits for driving licences during the next year.

XIII— OTHER TAXES AND DUTIES.

PART I

This major head includes receipts from the following sources:—

- (i) Taxes on luxuries including taxes on entertainments, amusements, betting and gambling.
- (ii) Electricity duties.
- (iii) Tobacco vend fees.
- (iv) Receipts from Estate Duty.
- (v) Other items.

PART II

[Figures are in thousands of rupees]

Minor heads	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate 1965-64	Budget Estimate 1964-65
A—Tax on Luxuries, etc., Entertainemtns Tax ..	3,15,37	2,77,77	3,64,53	3,48,90
B—Receipts from Electricity Duties ..	..	2,65	8,44	3,10
C—Receipts from Tobacco Duties ..	5,88	5,80	60,2	6,08
D—Receipts from Estate Duty ..	..	10,00	3,55	5,35
E—Other Receipts ..	1,96,38	3,70,58	3,55,62	5,17,35
Total ..	5,17,63	6,66,80	7,17,53	8,96,41

Budget Estimate, 1964-65—The increase is mainly due to—

- (a) more receipts expected from taxes on calling profession;
- (b) more receipts expected partly as a result of extension of provisions of the West Pakistan Urban Immovable Property Tax Act to some of the new Rating Areas in the Province and partly due to the expected income from the owners of the evacuee properties which was not accruing in the past; and
- (c) more receipts due to the levy of the following new taxes:—
 - (i) Primary Education Surcharge under the West Pakistan Finance Act, 1963.

(ii) Tax on Trade, Import and Export licences levied under the West Pakistan Finance Act, 1963;

(iii) Capital Gains Tax levied under the West Pakistan Finance Act, 1963; and

(iv) Share of net proceeds assigned to Provinces on Wealth Tax.

IRRIGATION RECEIPTS

XVII—IRRIGATION, EMBANKMENT AND DRAINAGE WORKS 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, representation 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 occupier’s 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 forecast the seasonal conditions or the demands for canals 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 remissions in the case of widespread a 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]

					Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65	
XVII—IRRIGATION RECEIPTS								
Direct Receipt	..	..	..	..	16,52,32	18,03,63	18,39,95
Indirect Receipt	..	..	..	..	7,83,90	7,86,49	7,86,54
				Total	..	24,36,22	25,99,12	26,26,49

Direct Receipts—The Budget Estimate for the year 1963-64 was Rs. 16,52,32 against which the Revised Estimate, 1963-64 has been fixed at Rs. 18,03,63. The increase of Rs. 1,51,31 is mainly due to 10% increase of Abiana with effect from Kharif, 1963.

The Budget Estimate for the year 1964-65 is Rs. 18,39,95 which shows an increase of Rs. 36,32 when compared with the Revised Estimates 1963-64. The increase is due to the enhancement of water rates with effect from Kharif, 1963 and additional income on Bajra, Gram and Pulses.

Indirect Receipts—There is an increase of Rs. 2.59 in the Revised Estimate, 1963-64 when compared with original Budget, 1963-64. This is due to development of Irrigation on Thal Canals which resulted more recovery on account of Land Revenue.

There is an increase of Rs. 5 only in the next years' budget when compared with the Revised Estimate, 1963-64 which is nominal and calls for no explanation.

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

PART I

This head is of small importance. It includes receipts accruing from the Namal Dam and Canal in the Mianwali District and Hill Torrents in the Dera Ghazi Khan and Peshawar Districts and other smaller canals.

PART II

[Figures in thousands of rupees]

Minor Head	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept ..	15,11	11,65	11,27

The Budget Estimate for the year 1963-64 was Rs. 15,11 against which the revised estimate has been fixed at Rs. 11,65. The decrease of Rs. 3,46 is mainly due to less realization on account of contribution for officers lent to foreign service (Rs. 5,08). This decrease is partly set off on account of realisation to the extent of Rs. 1,62 on transfer of Karachi Laboratories to Irrigation Department.

The next year's estimate is less by Rs. 38 as compared with the Revised Estimates, 1963-64. Since the decrease is nominal no explanation is called for.

XX—INTEREST

PART I

The receipts under this head represent interest on loans and advances made by the Provincial Government and interest realized on investment of cash balances. The most important sub-heads under the minor head "Interest on Loans and Advances by Provincial Government" are—

- (1) Interest on Loans to Municipalities and other public corporations, like WAPDA, TDA, KDA, Karachi and Lahore Milk Boards, C. D. B. and ADC.

- (2) Interest on Loans to cultivators under Land Improvement Loans Act, 1883, and Agriculturists Loans Act, 1958.
- (3) Interest on Loans to Sind Industrial Trading Estates.
- (4) Loans under State Aid to Industries Act.
- (5) Interest on Loans to Karachi Joint Water Board.
- (6) Interest on Loans to Burewala Textile Mills.
- (7) Interest on Loans to large size and Agricultural Marketing Co-operative Societies.
- (8) Interest payable on Foreign Loans by WAPDA, P. W. R. and Road Transport Corporation.
- (9) Interest on Loans to Khairpur Textile Mills.
- (10) Interest on Loans to Bahawalpur Textile Mills.
- (11) Return payable by the Pakistan Western Railways and WAPDA on Government Investment.
- (12) Dividend payable by the Bank of Bahawalpur and West Pakistan Road Transport Corporation on Government Investments.
- (13) Dividend, Return, etc., payable by the W.P.I.D.C. on the Provincial Government's Investment.
- (14) Dividend on Share Capital of the Provincial Government in Frontier Sugar and Distillery and other Industries.

PART II

[Figures are in thousands of rupees]

Minor head	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
A—Interest on Loans and Advances by the Provincial Government	8,98,12	8,16,12	9,64,91
B—Interest realised on Investment of Cash Balances	38,61	35,59	26,90
D—Miscellaneous	6,49,81	7,44,51	7,34,07
Gross Total	15,86,54	15,97,02	17,55,88
Deduct—Refunds	—50	..	—50
Net Total	15,86,04	15,97,02	17,55,3

Revised Estimates, 1963-64—A—Interest on Loans and Advances by the Provincial Government—The decrease is mainly due to the exclusion of interest on Foreign Loans payable by WAPDA. This decrease has, however, been counter-balanced by increase in the amount of interest payable by the WAPDA on cash development loans during the year, 1963-64. There is a decrease of about Rs. 18,00,000 in the interest payable by the P. W. R. on Foreign Loans. No interest is expected on the loans granted to the Burewala Textile Mills (amount Rs. 15,50,000). There is a decrease of about Rs. 23,38,000 in the interest payable by the Thal Development Authority.

B—Interest realised on investment of Cash Balances—The decrease is mainly due to lesser amount of interest anticipated to be recovered from the Bank of Bahawalpur, Ltd.

D—Miscellaneous—The increase is on account of—

- (i) There is an increase of Rs. 40,73,000 in 4% return payable by the Pakistan Western Railway.
- (ii) The W. P. I. D. C. would pay about Rs. 51,16,000, which was not originally estimated, as dividend, return, etc., on the Provincial Government's Investment.
- (iii) The dividend on Share Capital of the Provincial Government (Rs. 3,03,000) in the Frontier Sugar and Distillery and other Industries which was previously shown under XLVI has been transferred to the head "XX—Interest".

In view of the above factors there is a net increase of about Rs. 10·00 lacs in the major head "XX—Interest".

Budget Estimates, 1964-65—A—Interest on Loans and Advances by the Provincial Government—As compared with the Revised and Budget Estimates, 1963-64, the increase in the Budget Estimates, 1964-65, is on account of :—

- (i) Interest payable on Foreign Loans by the Road Transport Corporation (Rs. 16·00 lacs).
- (ii) Increase of about Rs. 55·00 lacs in the amount of interest payable on Foreign Loans by the Pakistan Western Railway.
- (iii) Full interest payable by the Autonomous Bodies and Local Bodies on the loans drawn during 1963-64 and interest payable on the loans to be drawn during 1964-65.

*B—Interest realized on Investment of Cash Balances—*The decrease of about Rs. 11·00 lacs is under “Interest on other Securities” which has, however, been counter-balanced to some extent by increase of about Rs. 2·00 lacs in the amount of interest payable by the Bank of Bahawalpur, Ltd., during the year, 1964-65.

*D—Miscellaneous—*There is a net increase of about Rs. 19·56 lacs. The increase of about Rs. 45·26 lacs is on account of more return payable by WAPDA/P.W.R. on Government Investment, but this increase has been counter-balanced by decrease of about Rs. 25·37 lacs in the amount of dividend, return, etc., payable by the W. P. I. D. C. to the Provincial Government on its investment during the year, 1964-65.

In view of the about factors there is a net increase of about Rs. 1,58·85 lacs in the Budget Estimates, 1964-65, as compared to the Revised Estimates, 1963-64.

XXI—ADMINISTRATION OF JUSTICE

PART I

This major head consists of the following minor heads:—

- (1) Sale-proceeds of unclaimed and escheated property.
- (2) Court-fees realized in cash.
- (3) General fees, fines and forfeiture.
- (4) Miscellaneous fees and fines.
- (5) Miscellaneous.
- (6) Recoveries of overpayment.
- (7) Collection of payments for services rendered.

Minor heads (1) and (2) above are self-explanatory and it is not necessary to explain what receipts are credited to them.

Minor head (3) is meant for the reception of income on account of fees levied by subordinate courts, translation prepared in the High Court, magisterial fines, Fees under the Prevention of Cruelty to Animals Act, 1890, Fees under the Punjab Muslim Personal Laws (Sharit) Application Rules, 1939 and other general fees, fines and forfeitures.

To minor head (4) are credited Insolvency Receipts, Commission on account of sale-proceeds of attached property, Judicial Record Room Receipts and fees for the Administrator-General who is also the Official Trustee for the Province.

The above head is intended to denote the approximate aggregate earning of the Administrator-General and Official Trustee during the budget year. The said earnings are made up exclusively of the commission fees realised from the estates and trusts incharge

of the Department. The fees are levied on *ad valorem* scale authorised by the Government in the Administrator-General's and Official Trustees Rules, 1914. The fees recovered are paid periodically into the Treasury for credit to the Government. Under section 42 of the Administrator-General's Act and section 17 of the Official Trustee's Act, the fees so recovered are intended only to create funds sufficient to meet the working and other incidental expenses of the department and not with a view to profit.

Minor head (5) includes receipts not specified in the heads named above.

Minor head (6) represents recoveries on account of overpayments in previous years.

Minor head (7) is intended for receipts on account of services rendered which cannot be adjusted as reduction of expenditure.

PART II

[Figures are in thousands of rupees]

Minor heads	Accounts 1961-62	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-4	Budget Estimate 1964-65
Sale-proceeds of Unclaimed and Escheated Property	5,00	4,47	4,56
Court fees realized in cash	2	6	7
General fees, fines and forfeiture	58,00	55,87	55,87
Miscellaneous Fees and Fines	1,36	1,44	1,40
Miscellaneous	40	30	30
Recoveries of over-payments	6	3	3
Collection of payments for services rendered (Leave Salary, contributions and other items)	1	1	1
Pledership Examination Fee	2	2	2
Receipts through the High Commission for Pakistan
Gross Total	64,87	62,20	62,26
Deduct—Refunds	5,00	—1,80	—1,20
Net Total	59,87	60,40	60,46

Budget Estimates 1964-65—The increase is mainly due to the fact that more receipts are expected under the heads Court Fees realised in cash, Miscellaneous fees and fines and due to less figure for *Deduct—Funds*.

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 work 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 realizations 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 by the various jails to the Provincial Government Printing Press, Irrigation and Buildings and Roads Departments.

PART II

[Figures are in thousand of rupees]

Minor heads	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
A—Jails	4,04	4,61	4,61	6,24
B—Jail Manufactures	15,52	17,97	17,97	22,10
C—Recoveries of overpayments	1	5	5	2
D—Collection of payments for services rendered .. .. .	..	..	..	..
Gross Total	19,57	22,63	22,63	28,36
<i>Deduct—Refunds</i>	<i>—2</i>	<i>—1</i>	<i>—1</i>	<i>—2</i>
Net Total	19,55	22,62	22,62	28,34

Revised Estimate, 1963-64—There is no change.

Budget Estimate, 1964-65—The increase of Rs. 5·72 lakh is mainly due to hiring of more prisoners by the Ministry of Defence for the development of Indus Valley and increase in income from the sale of jail manufacture which is being produced on modern methods and thus the production and sale of which is expected to go up.

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 shown 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 Commerical 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 Ordnance 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) It also includes 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 :—

- (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 guards supplied to other Governments.
- (c) Receipts on account of additional police entertained under sections 13, 14 and 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	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
Fees, fines and forfeiture ..	2,98	11,61	11,72	11,71
Recoveries of over-payments ..	3,32	1,40	3,20	3,20
Collection of payments for services rendered ..	1,52	1,61	1,66	1,66
Miscellaneous ..	4,05	1,44,37	1,22,17	4,30
Police supplied to public departments, private companies and persons ..	13,97	17,59	19,79	21,42
Police supplied to Municipal and Town Committee and Cantonment Boards ..	99	1,28	1,04	1,04
Gross Total ..	26,83	1,77,86	1,59,58	43,33
Deduct—Refunds ..	..	..	..	..
Net Total ..	26,83	1,76,86	1,59,58	43,33

Revised Estimates, 1963-64—The decrease is mainly due to the fact that during the current financial year payment of Rs. 1,17,87,000 is expected from the Central Government against Rs. 1,41,00,000 originally anticipated in respect of recovery of arrears from the Central Government on account of their share in the expenditure in respect of the Border Police. The decrease is partly counter-balanced by increases spread over a number of items.

Budget Estimates, 1964-65—The decrease is mainly due to the absence of the provision for recovery of arrears from the Central Government in respect of expenditure on the Border Police.

XXV-A—FRONTIER REGIONS

PART I

This Major Head has been introduced with effect from the year 1957-58. Prior to 1958-59, receipts pertaining to the Frontier Regions were classified under the major head XLVI—Miscellaneous. It contains the following minor heads :—

- (1) Land Revenue.
- (2) Provincial Excise.
- (3) Stamp Receipts.
- (4) Forest Receipts.
- (5) Registration Receipts.
- (6) Receipts under Motor Vehicles Act.
- (7) Other Taxes and Duties.
- (8) Toll fees on Khyber Road.
- (9) Receipts from Administration of Justice.
- (10) Receipts from Jails and Convict Settlements.
- (11) Police Department Receipts.
- (12) Receipts from Educational Institutions.
- (13) Receipts from Health Department.
- (14) Agricultural Receipts.
- (15) Receipts from Industries Department.
- (16) Receipts from Mines, Oilfields and Mineral Development.
- (17) Public Works Department Receipts.
- (18) Miscellaneous Receipts.

Minor head (1) to (17) above are self-explanatory.

Minor head (18) includes other receipts not specified in the heads named above.

PART II

[Figures are in thousands of rupees]

Minor heads	Accounts 1961-62	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
Land Revenue ..	25	75	34	25	25
Provincial Excise ..	..	..	..	..	..
Stamp Receipts ..	4	1	..	..	..
Forest Receipts ..	500	1	500	5,00	5,00
Registration Receipts ..	2	16	..	..	..
Receipts under Motor Vehicles Act ..	49	27	7	19	19
Other Taxes and Duties ..	4	1	..	29	29
Toll Fees on Khyber Road ..	34	2,08	62	3,00	3,00
Receipts from Administration of Justice	95	..	1,29	1,07	1,07
Receipts from Jails and Convict Settlements ..	..	..	..	..	..
Police Department Receipts ..	..	..	..	..	..
Receipts from Educational Institutions	35	..	43	67	89
Receipts from Health Department ..	5	..	22	8	8
Agricultural Receipts ..	22	..	30	90	90
Veterinary Receipts ..	1	..	1	1	1
Receipts from Industries Department	-36	..	100	1,20	1,55
Receipts from Mines, Oilfields and Mineral Development ..	..	..	..	..	..
Public Works Department Receipts ..	1,00	..	11	9	9
Miscellaneous Receipts ..	1,32	..	7	1,68	1,68
Total ..	5,38	..	9,46	14,43	15,00
Deduct— ..	-5	..	-5	-50	-50
Net Total ..	5,33	..	9,41	13,93	14,50

Revised Estimate, 1963-64—The increase in the Revised Estimate as compared with the original Estimate is mainly due to :—

- (i) Realization of more Toll fees on Khyber Road due to restoration of trade with Afghanistan.
- (ii) Increase in Agricultural receipts and receipts from the Industrial Development Centres.
- (iii) Increase under "Miscellaneous Receipts" which are of fluctuating nature.

Budget Estimate, 1964-65—The increase in the new budget as compared with the Revised Estimate, 1963-64 is due to working of Industrial Development Centres in full swing.

XXVI—EDUCATION

PART I

The main sources of receipts under this head are—

- (i) Fees realized from students on account of tuition.
- (ii) Fees on departmental examinations and for the issue of duplicate copies of certificates.
- (iii) Contributions from Local Bodies on account of the maintenance of Primary Schools, etc.
- (iv) Transfers from the Deposit Accounts of Social Uplift Fund, Refugee Tax Fund, Compulsory Military Training Fund and Scholarship Fund for Training abroad.
- (v) Receipts from Technical and Commercial Institutes.
- (vi) Receipts from Industrial Schools.
- (vii) Fees realized from Engineering School, Rasul.
- (viii) Fees realized from N. E. D. Engineering College, Karachi.

PART II

[Figures are in thousands of rupees]

Minor heads	Accounts 1961-62	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
A—University—				
Fees—Government Art Colleges ..	70,28	50,26	59,39	69,09
Fees—Government Professional Colleges ..	2,15	1,80	2,23	2,23
B—Secondary—				
Fees—Government Secondary Schools ..	46,69	44,54	47,24	53,69

Minor heads	Accounts 1961-62	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
C—Primary—				
Fees Government Primary Schools ..	..	..	..	..
Fees under Sind Primary Education Act, 1947	59	60	40	50
D—Special—				
Fees and other receipts, Government Special Schools.	2.79	2.77	3.10	3.10
Receipts from Industrial Schools under the Control of Director of Industries.	63	59	59	59
Receipts from the Technical and Commercial Institutes under the Control of Director, Technical Education .. . . .	..	4.86	4.83	6.12
Fees—Engineering Schools, Rasul ..	..	..	..	..
Contribution from Local Bodies	8.16	14.51	..	1.90.00
(i) Primary Education .. ..	..	..	..	..
(ii) Other Contribution .. ..	..	25	2.00	7.60
Fees N. E. D. Engineering College, Karachi ..	3.78	..	..	..
E—General—				
Income from Endowments	8	8	8	8
Recoveries of overpayments	1.75	73	98	77
Collection of payments for services rendered ..	70.	22	9	9
MISCELLANEOUS—				
Examination fees	19.54	1,068	6.77	8.89
Miscellaneous .. .. .	..	2.60	1.31	1.38
Transfer from Bait-ul-mal .. .. .	..	..	..	..
Transfer from the Deposit Account of Compul- sory Military Training Fund .. .. .	..	..	..	..
Transfer from the Deposit Account of the Scholarship Fund for Training Abroad ..	..	..	..	..
Grant from the Central Government for Educa- tion 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	—1	—7	—6
Total	1,56.46	1,34.48	1,28.90	3,43.07

Revised Estimate, 1963-64—There is a decrease of Rs. 5,54,600 in the Revised Estimate, 1963-64 as compared with the Budget Estimate; 1964-65 as no receipts from Local Bodies are expected in view of the decision that the collection 10 per cent 30 per cent income recoverable from the Municipalities and District Councils shall take effect from the next financial year 1964-65.

Budget Estimate, 1964-65—There is an increase of Rs 2,14,13,100 in the Budget Estimate, 1964-65 as compared with the Revised Estimate, 1963-64. The increase is mainly due to the following:—

- (i) Due to the collection of a sum of Rs. 1,90,000 from the Municipalities and District Councils at 10 per cent and 30 per cent of their share of income which is to be deducted at source and credited to Government account with effect from the next financial year 1964-63.
- (ii) Due to the gradual increase in enrolment in the various Government Arts Colleges, Professional Colleges and Government Secondary Schools resulting in the realization of more income from fees.
- (iii) Due to the inclusion of provision in respect of new Government Secondary Schools expected to be opened during the year 1964-65.

XXVII-A—HEALTH

PART I

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

- (i) Schools and Colleges Fees ;
- (ii) Hospitals Receipts ;
- (iii) Mental Hospitals Receipts ;
- (iv) Sale of Medicines and Vaccines ;
- (v) Contributions ;
- (vi) Recoveries of overpayments ;
- (vii) Collection of payments for services rendered ;
- (viii) Miscellaneous ;

(ix) Amount transferred from the Deposit Account of grants made by the Central Government for Social Uplift Schemes ;

(x) Amount transferred from the Deposit Account of grant from Central Government for Health Schemes.

Under the minor head "Schools and Colleges Fees" fees realized from the students of King Edward Medical College, Lahore; de-Montmorency College of Dentistry, Lahore; Medical School, Lahore; Public Health Nursing School, Lahore; Nishtar Medical College, Multan; Medical College and School, Hyderabad; Tibbia School, Bahawalpur and Dow Medical College, Karachi are credited.

The minor head "Hospitals Receipts" relates to the receipts from the paying patients and other hospitals receipts, *e.g.*, in door and out-door ticket fees, X-Ray charges, clinical examination charges, etc. of the Mayo and other provincialized hospitals and dispensaries.

The minor head "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 "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 receipts credited under the minor head "Contributions" represent—

- (i) Contribution from the Municipal Committees towards the maintenance of hospitals provincialized ;
- (ii) Recoveries from District Boards on account of contributions towards the maintenance of hospitals provincialized ;
- (iii) Recoveries from Local Bodies on account of contribution towards the salaries of District Medical Officers attached to those Districts and Tehsil Headquarters Hospitals which have not so far been provincialized ;

- (iv) Contribution by the Local Bodies towards the cost of Health Centres ;
- (v) Contribution by the Central Government for Fatimah Jinnah Medical College for Women and its Allied Hospitals, Lahore;
- (vi) Contribution by the Central Government for the reservation of beds in Tuberculosis Sanatorium, Samli ;
- (vii) Contribution by the Corporation of the City of Lahore for the control of mosquitoes and malaria in Corporation area ;
- (viii) Contributions from Local Bodies for work done by chemico-bacteriological laboratories in connection with Bombay Prevention of Adulteration Act ;
- (ix) Contribution from Local Bodies on account of vaccinators; and
- (x) Other contributions.

The receipts under the minor head "Recoveries of Overpayments" represent recoveries of overpayments in previous years. The unspent portions of grants given to Local Bodies are also credited under this minor head.

The receipts under minor head "Collection of payments for services rendered" relate to fees for chemical examinations and other miscellaneous receipts.

The receipts under the minor head "Miscellaneous" include fees for medical examinations, fees for the issue of births and deaths certificates, fee on account of anti-rabic treatment, receipts under the Pure Food Act, Drug Act and other miscellaneous receipts.

The minor head "Amount transferred from the Deposit Account of grants made by the Central Government for "Social Uplift Schemes" accounts for the credit received for the Social Uplift Grant, which is expended on the various Social Uplift Schemes as shown under the service head.

The minor head "Amount transferred from the Deposit Account of grant from Central Government for Health Schemes" accounts for the credit received for King Edward Medical College, Lahore (purchase of equipment) and 10 Field Training Rural Health Centres (Establishment charges for the first year) as shown under the services head.

PART II

[Figures are in thousands of rupees].

Minor head	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
Schools and Colleges Fees	5,82	5,90	4,57	6,05
Hospitals Receipts	20,03	15,20	15,20	20,00
Mental Hospitals Receipts	33	3,74	2,40	5,90
Sale of Medicines and Vaccines	21,14	18,89	21,21	25,21
Contributions	1,29	39,46	29,55	29,53
Recoveries of over payments	3,46	2,90	2,90	5,00
Collection of payments for services rendered	1,26	2,60	2,24	2,24
Miscellaneous	3,11	3,07	2,91	3,46
Amount transferred from the Deposit Account of grants made by the Central Government for Social Uplift Schemes .. .. .	..	..	..	..
Amount transferred from the Deposit Account of grant from Central Government for Health Schemes .. .. .	..	..	..	..
Gross Total	56,44	91,76	80,98	97,39
Deduct—Refunds	—2,74	—26	—1,60	—3,01
Net Total	53,70	91,50	79,38	94,38

Revised Estimate, 1963-64—The anticipated decrease is due to—

- (i) less recovery of fees due to freeship of students to Medical Colleges and Schools.
- (ii) less receipts anticipated under “Mental Hospital Receipts” because of decrease in the number of paying patients.

- (iii) less recoveries from Local Bodies on account of salaries of District Medical Officers.
- (iv) less recovery from District Boards on account of contribution towards the maintenance of provincialized hospitals.

Budget Estimate, 1964-65—The anticipated increase is due to—

- (i) the accrual of more receipts from the sale of medicines and vaccines.
- (ii) more receipts in the shape of fees from the students of Medical Colleges and Schools;
- (iii) increased income from the paying ward patients of the hospitals.
- (iv) more recoveries from the District Municipal and Cantonment Funds, for cost of maintenance of non-criminal lunatics.

XXVIII—PUBLIC HEALTH

PART I

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

- (1) Collection of payments for services rendered.
- (2) Recoveries of overpayments.
- (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 receipts under the minor head "Recoveries of overpayments" represent recoveries of overpayments in previous years.

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.

The minor head '*Deduct*—Refunds' represents repayment of amounts recovered erroneously or in excess.

PART II

[Figures are in thousands of rupees]

Minor heads	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
	Rs.	Rs.	Rs.	Rs.
Collections of payment for services rendered ..	11	5	5	2
Recoveries of overpayments ..	..	..	..	..
Miscellaneous ..	68	66	72	77
<i>Deduct</i> —Refunds ..	..	..	..	..
Total ..	79	71	77	79

Revised Estimates, 1963-64—The increase is mainly due to the fact that new works are in progress and consequently new revenue on account of enlistment of contractors fees for tenders and storage charges are expected than anticipated.

Budget Estimates, 1964-65—The increase is nominal and therefore needs no explanation.

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 on private wells;
- (4) Income from Research Sections on account of plants, dairy, milk, bacteria, culture, etc.

- (5) Tuition fees at the Agricultural College, Tando Jam;
- (6) Fees levied under the Cotton Control Act;
- (7) Income derived from the sale of plants and Fruit, etc., in Botanical and other Public Gardens;
- (8) Miscellaneous items;
- (9) Transfer from the various Deposit Funds on account of grants from the Central Government, Food and Agriculture Council and Cotton Committee.

PART III

[Figures are in thousands of rupees]

Minor heads	Accounts 1960-61	Accounts 1961-62	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget, Estimate 1964-65
Agricultural Receipts ..	1,10,65	34,23	..	43,92	1,30,94	1,54,30
Recoveries of over payments ..	..	16	..	15	18	18
Collection of payment for services rendered ..	..	..	..	..	..	..
Transfer from the Deposit Account of grant made by the Central Government for the Development of Agriculture ..	..	..	..	..	..	..
Miscellaneous ..	..	..	..	5,75	1,58	1,60
Total ..	1,10,65	34,39	..	99,82	1,32,70	1,56,08
<i>Deudct</i> —Refunds ..	—68	—80	..	—61	—61	—97
Net Total ..	1,09,97	33,59	..	99,21	1,32,09	1,55,11

Revised Estimate, 1963-64.—The increase is mainly due to more income from Agricultural Engineering Sections due to increase in the No. of Tractors and more demand of Tractors and Bulldozers by Zamindars.

Budget Estimate, 1964-65.—The increase is due to more income from Agricultural Engineering Sections on account of addition of new Tractors to the fleet and expansion of the activities of this Agricultural Engineering Organization.

XXX—VETERINARY

PART I

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

(1) Miscellaneous items.

(2) Other Receipts such as sale-proceeds of sera and vaccine, receipts from Poultry and Agriculture Schemes, and from the Pakistan Institute of Animal Husbandry at Peshawar.

PART II

[Figures are in thousands of rupees]

Minor heads	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
A—Animal Husbandry College fees ..	..	165	..	..
B—Other Receipts ..	21,02	81,57	41,99	42,95
C—Collection of payments for services rendered ..	..	..	..	..
Total ..	21,02	83,22	41,99	42,95
Deduc—Refunds ..	..	1	..	..
Net Total X XX—Veterinary ..	21,02	83,21	41,99	42,95

Budget Estimates, 1964-65—B—Other Receipts—The decrease is mainly due to transfer of the Farms to A. D. C. and of the College of Animal Husbandry to an autonomous body, the Board of Governors of the College of Animal Husbandry, Lahore.

XXXI—CO-OPERATION

PART I

This major head includes receipts from the following sources:—

- (i) Audit Fees;
- (ii) Leave Salary contribution of officers transferred to foreign services;

- (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	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
Audit Fees ..	40	60	..	..
Miscellaneous ..	1,46	2,20	1,80	1,80
<i>Deduct</i> —Refunds ..	..	..	..	..
Net Total ..	1,86	2,80	1,80	1,80

Revised Estimates, 1963-64—The decrease as compared with the Budget Estimates, 1963-64 is mainly due to the fact that recoveries which used to be made from the Co-operative Farming Societies on account of the supervisory staff posted there have now ceased because this staff is now on deputation and is being paid by the Societies themselves.

Budget Estimates, 1964-65—There is no change.

XXXVI—MISCELLANEOUS DEPARTMENTS

PART I

This head includes receipts from the following sources:—

- (1) Examination fees paid by the candidates for Competitive examination for Provincial Civil Service, Sub-Judges, etc.
- (2) Sale of Stores and Materials.
- (3) Miscellaneous *e.g.*, receipts from coal and oilfields, Wild Birds and Wild Animals Protection Act, fees for registration of Societies under the Societies Registration Act, from registration certificates under the Factories (Punjab Amendments) Act, and receipts under the Coal Mines Labour Welfare Fund Act, 1947.

PART II

[Figures in thousands of rupees]

Minor heads	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
A—Emigration Fee .. .. .	..	..	..
B—Fees for Registration of Trade Unions	1	1	1
C—Examination Fees	96	1,34	127
D—Sales for Stores and Minerals .. .. .	..	..	..
E—Fees for Inspection of Steam Boiler .. ..	..	..	..
F—Administration of Partnership Act, 1932 (Fees for Registration of Firms) .. .. .	..	..	..
G—Miscellaneous	26,74	24,26	25,55
Total	27,71	25,61	26,83
Deduct—Refunds	—2	—2	—1
Net Total	27,69	25,59	26,82

Revised Estimate, 1963-64—The decrease under the minor head 'G—Miscellaneous' is due to the fact that many game resorts have come under cultivation and due to high prices of cartridges, only Keen Shikaris are getting or renewing their shooting licences. The decrease is further due to less recoveries from the sale-proceeds of coal.

These decreases are however, partly counter balanced by a small increase under "Examination Fees" as a large number of candidates are expected to appear in the examination to be held by the Public Service Commission.

Budget Estimate, 1964-65—The increase is under the minor head 'Miscellaneous'. This increase is partly due to more receipts under 'Weights, and Measures' because of the appointment of more staff in the field and partly due to the expected recoveries on account of sale-proceeds of coal.

XXXIX—CIVIL WORKS

PART I

This major head includes receipts for the Buildings and Roads Department which fall briefly under the following minor heads:—

(1) Rents.

- (2) Ferry Receipts.
- (3) Tolls on Roads.
- (4) Recoveries of Expenditure.
- (5) Transfer from Central Road Fund.
- (6) Miscellaneous.
- (7) Receipts from Workshop.
- (8) Amount transferred from the Deposit Accounts of Grant made by the Central Government for Social Uplift Schemes.
- (9) Amount transferred from the Deposit Account of Grant from the Central Government for Health Schemes.
- (10) Amount transferred from the Deposit Account of Grant made by the Central Government for Relief Measures in Scarcity Areas.
- (11) *Deduct*—Refunds.

2. The recoveries under Minor Head (1), are calculated at a percentage representing interest on the Capital cost of the building *plus* a percentage for repair subject 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 rents recovered from the occupants are treated as receipts under this head.

3. Minor head "4—Recoveries of Expenditure" includes receipts from sale of old material and dismantled buildings, sale of unserviceable Tools and Plants, recoveries for loss and breakage of tools, and recoveries of charges on account of Tools and Plants under work for which supervision charges are levied.

4. Minor head "5—Transfer from the Central Road Fund" represents the credit of an amount equivalent to the amount of grant intimated by the Central Government.

5. Minor head "6—Miscellaneous" includes the following detailed heads:—

- (i) Recoveries of Leave Salary Contributions.
- (ii) Amount transferred from the head XLVI—Miscellaneous" on account of storage surcharge and rent of storage accommodation.

(iii) *Miscellaneous*—The detailed head "Miscellaneous" includes (a) rent of Government lands; credit on account of sale-proceeds of grass, fruits, dead trees, etc., from road side avenues and compounds of buildings, (b) 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.

6. Minor head "*Deduct—Refunds*" represents amounts recovered erroneously or in excess.

PART II

[Figures are in thousands of rupees]

Minor heads	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimates 1964-65
Rents	10,89	17,90	17,92
Ferry Receipts	9	9	9
Tolls on Roads	11	9	9
Recoveries of Expenditure	2,12	3,83	3,78
Transfer from Central Road Fund	54,89	40,80	91,56
Miscellaneous	35,00	24,50	20,00
Receipts from Workshop
<i>Deduct—Refunds</i>	(-)16	(-)29	(-)8
Total —XXXIX—Civil Works	1,02,94	86,92	1,33,36

Revised Estimate, 1963-64—The decrease is mainly due to anticipated decrease in 'Miscellaneous' receipts, the latter being of a fluctuating nature. Decrease is also anticipated against 'Transfer from Central Road Fund' due to less receipts anticipated. The decreases are partly counterbalanced by increase against 'Rents' due to increased receipts anticipated on account of rents collected by the Estate Office. There is also a slight increase on account of 'Recoveries of Expenditure, the latter being of a fluctuating nature.

XXXII—INDUSTRIES

PART I

This head includes two subjects, namely:—

(i) Industries ; and

(ii) Fisheries.

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

2. The receipts from the following sources are included under the head "Industries" :—

(i) Receipts from Stores Purchase.

(ii) Receipts from Government Institute for the Blind, Lahore.

(iii) Receipts from Vocational Government School for Women in West Pakistan.

(iv) Receipts from Government Institute of Dyeing and Calico Printing, Shahdara.

(v) Receipts from Model Tanning and Footwear Centre, Gujranwala.

(vi) Government Demonstration Weaving Factory, Shahdara.

(vii) Receipts from Other Industrial Operations.

(viii) Receipts from Wool Spinning and Weaving Development-cum-Training Centre at Jhang.

(ix) Receipts from Development-cum-Training Centre for Carpet Industry at Shahdara.

(x) Receipts from Central Pottery Industry for improving the Pottery Industry at Shahdara.

(xi) Receipts from Government Metal (Surgical and Allied Industries) Development Centre, Sialkot.

(xii) Miscellaneous Receipts.

(xiii) Receipts from Government Commercial Undertakings—

(1) Receipts from Government Demonstration Weaving Factory, Shahdara.

(2) Receipts from Cotton Mills.

(xiv) Fees for Inspection of Steam Boilers.

(xv) Fees for Registration of Firms (Administration of Indian Partnership Act).

(xvi) Recoveries of Overpayments.

(xvii) Collection of payments for services rendered.

(xviii) Fees for Inspection of stores.

3. The minor head "Fisheries" is meant for receipts and revenues of the Fisheries Department.

PART II

[Figures are in thousands of rupees]

Minor heads	Accounts 1961-62	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
A—Industries	33,76	37,42	39,71	37,09	43,91
B—Fisheries	..	..	8,50	9,50	10,00
C—Recoveries of overpayments	2	..	1	1	1
D—Collection of payments for services rendered	5	..	6	6	6
Gross Total	33,83	37,42	48,28	46,66	53,98
Deduct—Refunds	..	..	—8	..	..
Total	33,83	37,42	48,20	46,66	53,98

Revised Estimates, 1963-64—The decrease is due to non-provision on account of Income from investment in share of Frontier Sugar Mills and Distillery Ltd. and dividends and other profits from Government commercial undertakings due to change of classification.

Budget Estimates 1964-65—The increase is due to receipts on account of fees for inspection of stores and more receipts on account of fisheries.

XLI—RECEIPTS FROM ELECTRICITY SCHEMES PART I

The receipts from Electricity Schemes are recorded under this major head. As the entire Electricity Department was transferred to WAPDA this head of account is no longer operative in the Government account.

PARTS II & III

[Figures in thousands of rupees]

	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
XLI—Receipts from Electricity Schemes	1,39	3,91	14

It is anticipated that the Electricity Department (WAPDA) will deposit into Government account a sum of Rs. 3,91 crores during the year 1963-64 and Rs. 1,40 crores during the year 1964-65 after collecting the same from the consumers whose accounts were in arrears before transfer of the Department to WAPDA.

XLIII—TRANSFER FROM RELIEF FUND

[Figures in thousands of rupees]

Minor heads	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
Transfer from Relief Fund—				
(i) For expenditure on Relief
(ii) To the revenue account to form part of Provincial balances
Total

This head is self-explanatory.

The estimate is blank

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 contributions 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 head	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
A—Contribution for pension and gratuities	5,40	597	598
B—Miscellaneous	78	73	75
Receipts in England
Gross Total	6,16	670	673
Deduct—Refunds	670	673
Net Total	6,16	..	..

Budget Estimates, 1964-65—The increase is due to the fact that greater provision has been made for contributions for pensions and gratuities and miscellaneous receipts which are of fluctuating nature. The increase is based on the figures intimated by the Audit Offices, etc.

XLV—STATIONERY AND PRINTING
PART I

1. This head shows the revenue received from—
 - (i) Stationery receipts.
 - (ii) Sale on plain paper used with stamps.
 - (iii) Sale of gazettes and other Government publications.
 - (iv) Other press receipts, i.e., credits for work executed for other Governments and commercial departments of the West Pakistan Government.
2. (i) The minor head "Stationery Receipts" is intended to show receipts 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 head	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
A—Stationery Receipts ..	1,55	2,50	2,68	2,67
B—Sale of plain paper used with Stamps ..	1,68	71	1,77	1,88
C—Sale of Gazettes and other Government Publications ..	31,57	42,10	35,96	35,99
D—Other Press Receipts ..	9,16	9,42	9,64	9,61
E—Receipts in England ..	..	..	..	..
Gross Total ..	43,96	54,73	50,05	49,90
Deduct—Refunds ..	..	-1	-1	-1
Net Total ..	43,96	54,72	50,04	49,89

Budget Estimates, 1964-65—The increase is mainly under the minor head "C—Sale of Gazettes and other Government publications" and is partly due to less sale of text books in Government Book Depots as second hand books will be available in the market at less rates and partly to less sale of Union Council forms, registers, etc.

XLVI—MISCELLANEOUS

PART I

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

PART II

[Figures are in thousands of rupees]

Minor head	Accounts 1961-62	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
Unclaimed deposit	17,32	14,61	11,10	11,20	11,20
Sale of old stores and materials ..	67	76	72	80	80
Sale of land and houses, etc. ..	2,12	2,47	2,21	1,69	2,47
Fees for Government audit ..	2,99	5,93	5,51	5,62	5,03
Contributions	86,79	95,87	90,17	1,01,83	93,94
Rents, rates and taxes	1,16	1,15	1,16	1,16	1,17
Other fees and forfeiture	22,16	23,60	36,22	29,12	29,01
Recoveries of overpayments ..	63	80	75	72	75
Collection of payments for services rendered.	1,33	5,13	1,31	3,29	3,84
Miscellaneous	30,83	45,76	58,27	63,46	68,91
Gain by exchange on Local Transaction ..	..	..	..	..	..
Gross Total	1,66,00	1,96,08	2,07,42	2,18,99	2,17,12
Deduct—Refunds	—73	—61	—49	—41	—51
Net Total	1,65,27	1,95,47	2,06,93	2,18,48	2,16,61

Revised Estimates, 1963-64—The increase in the Revised Estimates, 1962-63 as compared with the Budget Estimates, 1963-64 is due mainly to—

- (i) more contribution from the Central Government towards Basic Democracies;
- (ii) and more receipts from Mines and Minerals Resources than originally estimated.

Budget Estimates, 1964-65—The decrease as compared with the Revised Estimate, 1963-64 is due mainly to less provision for grant-in-aid to Basic Democracies and so less contribution from the Central Government.

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.
- (2) Grant under section 6 of the Establishment of West Pakistan Act, 1955, read with Article 231 of the Constitution, in respect of the areas previously administered by the Central Government.
- (3) Other grants (excluding Foreign Grant, Village AID Grant and Grants from the various Reserve Funds).

PART II

[Figures are in thousands of rupees]

Minor heads	Accounts 1960-61	Accounts 1961-62	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
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	72,00	72,00
Grant for Agricultural Development Schemes	2,00,85	1,63,00	4,75,44
Grant for Basic Democracies	42,00	42,00	..
Financial assistance to the Provincial Government on account of the departments, office and institutions transferred to them with the recommendations of the Standing Organisation Committee.	40,50	3,35,43	3,02,28
Development Grant	47,85	..	..
Total	2,07,00	4,73,18	6,30,20	8,39,43	1,16,072

Revised Estimates, 1963-64—The increase in made up as follows:—

	Rs.
	(in lacs)
Financial Assistance to the Provincial Government on account of the Departments, offices and institutions transferred to them with effect from July 1962 with the recommendations of the Standing Organisation Committee	295
Reduction in grant for Agricultural Developments Schemes	—38
Development Grant	—48
Total	2,09

Budget Estimates, 1964-65—The increase is made up as follows:—

	Rs.
	(in lacs)
Increase in grant for Agricultural Schemes	312
Decrease in grant for Basic Democracies	—42
Increase in Financial Assistance for Departments, office institutions transferred to the Provincial Government	57
	327

XLIX—A FOREIGN GRANTS FROM THE CENTRAL GOVERNMENT

This head has been opened with effect from 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 aid grants received from the Central Government.

[Figures are in thousands of rupees]

Minor heads	Accounts 1960-61	Accounts 1961-62	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
A—U. S. Aid Grants—						
Agriculture		
Support of West Pakistan Education Budget		
Inter. College Exchange (Agriculture University)		
Malaria Eradication		
Rural Health Develop- ment		
Ceramic Institute, Gujrat		
Greater Karachi Water- supply	12,00,00	..
Rural Water-supply		
Nursing Education		
West Pakistan Road De- velopment		
West Pakistan Housing		
Business Administration (Karachi University)..		
Teachers Training Institute		
Rural Works Programme	1,00,00	
Technical Assistance		52,47
Total A ..				12,00,00	22,00,00	15,52,47
B—Grants from Canada—						
Sukkur Power Station etc.	2,08,63	1,46,96
Lahore Towa Ship	60,00	2,50,00
Shadiwal Hydel Project		50,00
Refugee Housing	14,82	50,00
Equipment for Veteran Hospital		1,25
Total B ..				2,31,48	2,83,45	4,93,21

Minor heads	Accounts 1960-61	Accounts 1961-62	Accounts 1962-63	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
C—Ford Foundation Grants						
Polytechnic Institute, Ra- walpindi	6,19	7,99	2,57
Education Extension Centres and Pilot Secondary Schools	9,29	14,29	4,71
Student Teachers Centre Punjab	4,76	2,15	52
Settlement of Housing Settlement Agency	4,762	46,71	13,86
Consultants in advance Management Training (P. I. D. C.)	34	52	19
Total C	68,20	71,66	21,85
D—Colombo Plan Grants—						
Peshawar Technical Institute	3,11	..
Canal Link Project
Setting up of new pre- stressed Plant (KDA)
Repairs of Buildings and Structure of Educa- tional Institutions in West Pakistan	2,57
Total D	3,11	2,57
E—Grants from other Agen- cies U. N. Special Fund—						
Malaria Eradication Board	2,86
Reorganisation of Irriga- tion Research
Training and Engineering and other Technical Per- sonnel in West Pakistan	3,04	6,73	27,55
Management Development Training Scheme	19,76	32,00	9,50
Total E	22,80	38,43	2,91

Minor heads	Accounts 1960-61	Accounts 1961-62	Accounts 1962-63	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
F—Other Foreign Grants—						
Rural Industrial Service Centres	9,74	4,74	..
Family Planning	13,58	17,03
Total F	9,74	18,92	17,03
Rounding
Grand Total	15,32,22	26,14,97	21,32,04
Mines credit XLIX-A— Foreign grants from the Central Government (For transfer to Capital Accounts)	-6,85,98	-5,61,89	-17,00
Net Total XLIX-A—Foreign Grants from the Central Government	10,84,60	17,49,63	8,46,24	20,53,08	21,15,04

Revised Estimates, 1963-64—The increase is due to the reason that the grants originally anticipated by the Central Government from US-AID and other agencies have been enhanced by those agencies.

Budget Estimates, 1964-65—The estimates have been based on the targets of grants intimated by the Central Government. The increase in receipts is mainly due to decrease in the amount of deduct entries, which represent capital grants.

L—MISCELLANEOUS ADJUSTMENT 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	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
Miscellaneous Adjustments between the Central and Provincial Governments	18	9	10	10

Revised Estimate, 1963-64 }

Budget Estimate, 1964-65 }

The small increase needs no explanations.

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 are to be credited to this head, and that receipts on account of *nazul* and undeveloped agricultural land outside the colonies shall be credited to ordinary revenue, unless the sales are so large so 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 first on the area of the land put on the market, 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 lends itself 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 payment.

PART II

[Figures are in thousands of rupees]

Minor heads	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
Sale of land	6,37,66	9,21,91	6,53,23	7,00,00
Sale of other Government assets	8	2,04	18	4
Other items	16,50	3,21,97	3,31,57	1,38,70
Deduct—Refunds	(—)9,96	—6,57	(—)759	(—)10,64
Total	6,44,28	12,39,35	9,77,39	8,28,10

Revised Estimate, 1963-64—The decrease is mainly due to sale of land having been stopped in the Colony Area of the former Punjab and lesser area having been released for sale in Ghulam Muhammad and Guddu Barrages during the current year. The decrease is partly due to lesser sale of other Government assets and payment of more refunds. The decrease would have been greater but for the increase in receipts from 'Other Items' which is mainly due to receipts on account of Betterment Tax being recovered under Thal Increase in Value Tax Act.

B dget Estimate, 1964-65—The decrease mainly falls under 'Other Items' on account of absence of provision for transfer from Deposit Account of compensation payable by the Central Government for separation of Karachi and properties transferred. This has, however, been partly counterbalanced by increased receipts from the sale of land and receipts from Betterment tax which are likely to increase in the next year.

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	Accounts 1961-62	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
Miscellaneous receipts ..	52	50	18,91	38	1,00
Transfer from the Civil Defence Training Fund.	..	..	..	..	..
Total ..	52	50	18,91	38	1,00

The decrease in the revised and the next year's budget is due to non-sale of unserviceable vehicles and recovery on account of hire and depreciation charges.

LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT
(RECEIPTS)

PART I

1. Under "Advances Repayable" the recoveries in respect of advances, which do not bear interest, are credited. This head will, however, not be operated with effect from the financial year, 1964-65, and receipts previously shown under this head have now been exhibited under the major head "Loans to Municipalities Port Funds, etc."

2. Under "Loans and Advances by the Provincial Government", the recoveries of principal on account of interest bearing loans, advances to Agriculturists, Local Bodies, Autonomous Bodies, Government Servants and other miscellaneous debtors are credited. The interest recovered on these loans is shown under the head "XX—Interest".

3. The recoveries of principal amounts of Foreign Loans from the Autonomous Bodies like WAPDA and Pakistan Western Railway are also exhibited under Section "R—Loans and Advances by the Provincial Government".

PART II.

(Figures are in thousands of rupees).

Summary	1962-63	1963-64		1964-65
	Actuals	Budget Estimate	Revised Estimate	Budget Estimate
1. Advances Repayable		23,20	20,15	..
2. Loans to Municipalities, Port Funds, etc.		7,77,17	3,98,82	5,44,31
3. Loans to Government Servants		29,77	23,30	26,01
Total		8,30,14	4,42,27	5,70,32

PART III

ADVANCES REPAYABLE

Revised Estimates, 1963-64—The decrease in the revised estimate is due to less recoveries anticipated by the Board of Revenue under “Advances to the Victims of Floods” than what was originally estimated for Budget Estimate, 1963-64.

Budget Estimates, 1964-65—The recoveries shown under major head “Advances Repayable” have now been shown under major head “Loans to Municipalities, Port Funds, etc.”

LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.

Revised Estimates, 1963-64—The decrease is mainly on account of the following factors :—

(i) The U. K. Credit and German Loan which were to be paid by the Road Transport Corporation to the Central Government through the Provincial Government during 1963-64, will now be paid by the Corporation in accordance with the agreed terms and conditions of repayment of these loans. The amount of Rs. 1,60,00,000 provided in the Budget of 1963-64 has been omitted from Revised Estimate, 1963-64.

(ii) The provision made in the Budget of 1963-64 for the repayment of Foreign Loans by WAPDA to the Central Government/Aid giving Agency through the Provincial Government has been omitted, as the servicing of Foreign Loans obtained directly by the Authority will not be done through the Provincial Government.

(iii) Less recoveries are anticipated under "Taccavi Loans" than what was originally estimated for Budget Estimate, 1963-64.

Budget Estimate, 1964-65—The increase is due to the increased provisions on account of principal payable by WAPDA and Thal Development Authority during 1964-65.

LOANS TO GOVERNMENT SERVANTS

Revised Estimate, 1963-64—The estimates have been based on the trend of past actuals, which has resulted in decrease in the figures of receipts.

Budget Estimate, 1964-65—More recoveries are expected on account of increased provision under "Loans to Government Servants" made in the budgets of 1963-64 and 1964-65.

PUBLIC DEBT (INCURRED) RECEIPTS

[Figures are in thousands of rupees]

Head of Account	Accounts 1960-61	Accounts 1961-62	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Permanent Debt ..	Not available.	..	7,77,34	7,50,00	10,20,78	10,25,87
Loans from the Central Government	Ditto	..	57,01,78	1,12,62,86	97,25,72	95,18,64
Treasury Bill ..	..	..	..	..	..	..
Other Floating Loans—						
(i) Ways and Means Advances	} Not available		50,96,16	75,00,00	1,05,00,00	95,00,00
(ii) Other Advances ..						
Total ..	Ditto	1,21,89,00	1,15,75,28	1,95,12,36	2,12,56,50	2,00,44,51

Permanent Debt—This head shows the amounts of loans raised in the market.

Loans from the Central Government—Loans expected to be received from the Central Government are as follows:—
[In thousands of rupees]

	Revised Estimate 1963-64	Budget Estimate 1964-65
	Rs.	Rs.
Development Loans (Other)	66,14,81	58,24,09
Loans for Agricultural Development Scheme	..	..
Small Saving Schemes Loan	..	..
I.C.A. Loan (U.S.A.I.D.)	8,00,00	..
U.K. Loan (W.P.R.T.C.)	40,38	..
German Loan (WAPDA Schemes)	..	..
D.L.F. Loan (WAPDA Schemes)	6,62,96	..
Loan for W.P.I.D.C.	94,52	..
Foreign Loan (Railways)	12,65,08	..
Consortium Loan for WAPDA	..	..
Loan for K.D.A.	43,58	..
West Germany Loan for W.P.R.T.C.	53,90	..
AID Loan for Malaria Eradication	..	..
AID Loan for Water Supply and Sewerage for rural and urban areas	..	..
Thal Development 2nd Credit of U.K. Loan	1,19	..
I.D.A. Loan for Technical Education Schemes	..	..
IDA Loan for Road Programme for Karachi and special area	..	36,93,65
IDA Loan for food grain storage	..	..
UK Loan for WAPDA	96,49	..
Other Foreign Loans	15,19	..
USSR Loans	..	..
A.I.D. Loan for WAPDA Schemes	..	..
A.I.D. Loan for Government Schemes	..	..
I.D.A. Loan for WAPDA Schemes	47,62	..
I.D.A. Loan for W.P.I.D.C. Schemes	..	..
I.D.A. Loan for Government Schemes	..	..
I.D.A. Loan for Government Schemes	..	..
————— Loan for W.P.R.T.C. Schemes	..	..
German Loan for W.P.I.D.C. Schemes	..	..
Total	97,35,72	95,18,64

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.

APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT—OTHER APPROPRIATION.

RECEIPTS

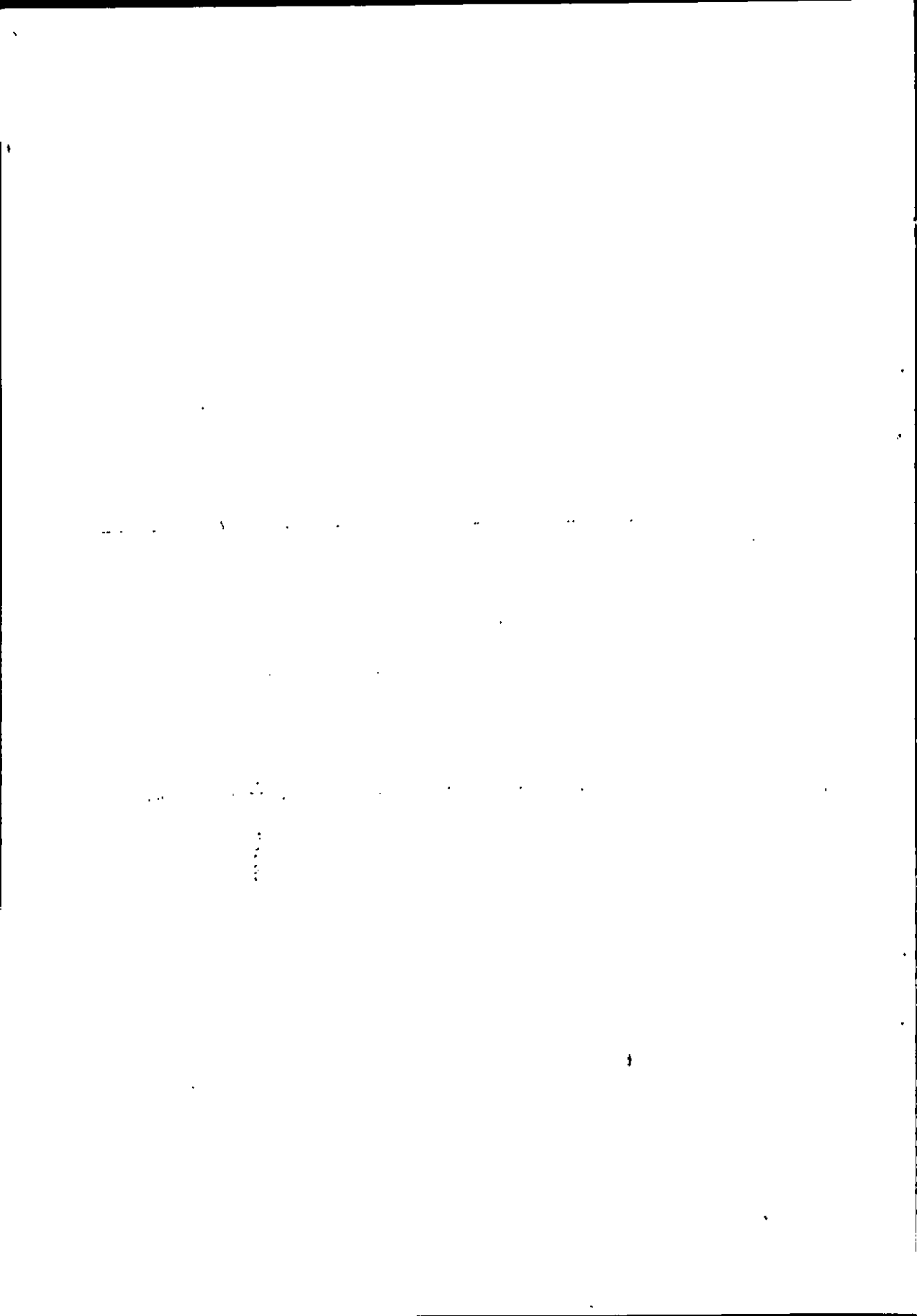
[In thousands of rupees]

Minor head	Accounts 1960-61	Accounts 1961-62	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
Appropriation for the re- payment of Debt to the Central Government.	7,18,04	1,37,24	39,15

Under this head are shown the amounts provided under the head "23—Appropriation for Reduction or avoidance of Debt" which relate to the repayment of principal in respect of the debt due to the Government of Pakistan. The estimates have been based on the actual amounts expected to be repaid during the year out of the revenue account towards the principal of the loans.

Section II

REVENUE AND CAPITAL EXPENDITURE



EXPLANATORY MEMORANDUM NOTES ON REVENUE AND CAPITAL EXPENDITURE

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 additional staff required for the Opium Division has been made in the Budget Estimates, 1963-64.

PART III

[Figures are in thousands of rupees]

Minor heads	Accounts 1960-61	Accounts 1961-62	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65	Foreign exchange component
Superintendence and Other Establishment at Headquarters ..	2,62	3,00	2,20	2,84	2,43	2,82	..
Opium Factory ..	82	38	79	94	91	94	..
Purchase of Opium ..	13,82	1,4,00	13,51	14,00	13,72	14,00	..
Total-6—Opium	17,26	17,88	16,50	17,78	17,06	17,76	..

Revised Estimates, 1963-64—The decrease is mainly due to purchase of less opium than anticipated.

Budget Estimates, 1964-65—The increase is on account of normal annual increments, revision of pay scales of Gazetted Government Servants, and purchase of more opium during the year.

7—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 important items are (i) "Charges of Administration," (iii) "Survey, Settlement and Record Operations", (iv) "Colonization" and (v) "Land Records".

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

Under the items "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", the pay of the Directors of Land Records and their office establishment is incurred. Besides, the office work, the Director and his Personal Assistants are 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 Assistant Patwari and other charges connected therewith. The sub-head "Tapedar Training School" includes the expenditure on improvements in the art of map reading, technique of partial and 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 items (ii) (vi), (vii), (viii), (ix), and (x) are not of much importance.

The head "Management of Government Estates" deals with Government Estates Dhundi and Bruceabad in the Dera Ghazi Khan district. Item (vi) relates to the Districts of Mianwali, Dera Ismail Khan, Bannu and Kalat where the Khans 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 (vi) "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.

The item "I—charges on account of Land Revenue Collections" relates to the provision for the payment of commission to the Muharrirs 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, the following item of temporary establishment have been included in the Schedule of New Expenditure, the necessity for which has been explained in the volume of New Expenditure, 1964-65.

- (1) Creation of temporary posts of one Vernacular Assistant and one Peon to work with the Naib-Tehsildar Quat Mandai.
- (2) Purchase of two typewriters for the office of the City Mukhtiarkar, Karachi.
- (3) Payment of subsistence allowance to Tehsildars, and Naib-Tehsildars during training period.
- (4) Additional staff for Settlement Operations in Dera Ismail Khan Tehsil.
- (5) Creation of a post of driver and purchase of stores for settlement operations in excluded area of Dera Ghazi Khan.
- (6) Entertainment of staff for Settlement Operations in the merged area of Hazara and Mardan Districts.
- (7) Creation of the post of one Patwari for Sub-Tehsil Buleda of Mekran District.
- (8) Creation of twelve temporary posts of Patwaris for newly merged area of Mardan District.

9. Creation of temporary posts of one Tehsildar and two Naib Tehsildars in Kalat Division in connection with settlement training.

PART III

[Figures are in thousands of rupees]

Minor head	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
A—Charges on Administration	7.18	6.82	8.61
B—Management of Government Estates	1.46	1.40	1.31
C—Survey, Settlement and Record Operations	39.87	35.74	41.99
D—Colonization	13.18	13.96	15.32
E—Land Record	1,31,64	1,46,42	1,43,64
F—Allowances to District and Village Officers.. .. .	1.69	1.36	46
G—Assignment and Compensations	8	8	11
H—Charges on account of Encumbered Estates	1.28	1.20	1.12
I—Charges on account of Land Revenue Collection	1	1	1
J—Works	2.09	85	2.09
Gross Total	1,98,48	2,07,84	2,14,66

Revised Estimate, 1963-64—The increase of Rs. 9.36 lakhs is mainly due to :—

- (i) Creation of 500 posts of Tapadars in Hyderabad and Khairpur Division and appointment of staff for their training.
- (ii) Provision of more expenditure on travelling allowance to meet additional demand of district establishment.
- (iii) Provision having been made for temporary staff for settlement Operations in Lasbela and purchase of boundry stones and survey implements.
- (iv) Entertainment of staff for assessment and recovery of The Increase in Value Tax.
- (v) Entertainment of staff for the preparation of Parat Zamindars of essential Revenue Record for Union Councils, Sharjras and Field Books for Canal Department and demarcation of dispute dboundary between Rahim Yar Khan and Dera Ghazi Khan Districts.
- (vi) Grant of Basta Allowance to Patwaris in former W. F. P. and Bahawalpur area and subsistence allowance to Nabi-Tehsil dats.

The increase would have been greater but has been counter-balanced to some extent as a result of decrease on account of vacant posts, and strict economy in expenditure.

Budget Estimate, 1964-65—The increase is mainly due to more new expenditure having been provided and partly due to revision of pay scales of Gazetted Government servants.

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 for staff 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

New schemes to the extent of Rs. 160, have been included in the schedule of new expenditure and are fully explained therein.

PART III

[Figures in thousands of rupees]

Minor heads	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
A—Direction	4,10	4,45	4,44	5,24
B—Superintendence	6,81	8,73	7,35	10,02
C—District Executive Establishment ..	12,89	14,77	14,85	15,56
D—Distilleries	2,91	2,54	2,63	2,38
E—Cost of opium supplied to Provincial Excise Department	27	10,13	10,05	9,18
F—Cost of Bhang supplied to Provincial Government	21	25	25	30
G—Compensation	15	15	15	15
H—Excise Bureau	55	61	63	73
Grand Total	27,89	41,63	40,35	44,06
Deduct—Recoveries from other Government Department, etc. .. .. .	..	..	..	..
Net Total	27,89	41,63	40,35	44,06

Revised Estimate, 1963-64—The anticipated, decrease is due to some posts having remained vacant during the course of the year.

Budget Estimate, 1964-65—The anticipated increase is due to—

(i) The inclusion of new schemes (ii) the revision of pay scales of Gazetted Government Servants and (iii) accrual of annual increments.

9—STAMPS

PART I

1. The major head includes the following minor heads:—

(i) A—Superintendence.

(ii) B—Charges for the sale of stamps.

(iii) C—Cost of stamps supplied from Central Stamps Stores.

2. The Sub-heads under each of the minor heads are—

(i) A—Superintendence—

(a) *Pay and Travelling Allowance of Establishment*—The charges represent the pay and travelling allowances of the Stamp Auditors appointed to audit receipts from stamps and registration and their staff and peons.

(b) *Contingencies*—The contingencies of the Collector's Office, appropriately debitable to stamps are charged to this head, and include transit charges of stamps, *i.e.*, railway freight, etc., on stamps consignments from the stores at Karachi to the Railway Station of the destination *plus* cartage of consignments from the Railway Station to the treasury concerned as well as similar charges incurred in supplying stamps from the Sadar treasury to the sub-treasuries in the districts.

(ii) B—*Charges for the Sale of Stamps*—The charges under the minor head represent commission or discount allowed to licensed stamp vendors on the sale of stamps.

(iii) C—*Cost of Stamps supplied from Central Stamps Stores*—The charges under this minor head include the manufacturing cost of stamps supplied from Central Stamps Store, Karachi, overhead charges and incidental charges connected with the supply of stamps.

Overhead charges include a certain proportion in excess of the contribution for the maintenance of the Central Store at Karachi and the pay of the establishment employed therein.

Incidental charges include the cost of packing boxes and other packing materials as well as cartage of consignments from the Store or the Railway Station, Karachi.

PART II

There are three New schemes which have been included in the Schedule of New Expenditure and are fully explained therein.

PART III

[Figures are in thousands of rupees]

Minor heads	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
A—Superintendence ..	94	74	1,10	1,24
Total Superintendence ..	94	74	1,10	1,24
B—Charges for the sale of Stamps—				
B —Non-Judicial ..	3,82	3,20	..	3,23
B 2—Judicial ..	62	66	..	27
Total B—Charges for the sale of Stamps ..	4,44	3,86	3,86	45
C—Cost of Stamp supplied from Central Stamps Stores—				
C 1—Non-Judicial ..	2,33	1,00	..	1,80
C 2—Judicial ..	1,01	80	..	80
Total C—Cost of Stamps supplied from Central Stamps Stores ..	3,34	1,80	1,50	2,60
Total Demand—Stamps ..	8,72	6,40	6,46	7,84

Budget Estimate, 1964-65—There is an increase in the expenditure which is due to the sanction of the following new schemes :

- (i) Additional Staff for the stamp Office, Karachi.
- (ii) Purchase of Furniture, Fire Proof Steel Almirahs and fire Extiguishing equipmnt for the Stamp Office, Karachi ; and
- (iii) Creation of 2 posts of Stampers for the Stamp Office, Karachi. More amount has also been sanctioned for (1) charges for the sale of stamps and (ii) Cost of stamps supplied from the Central Stamp Stores, Karachi.

10—FORESTS

PART I.

This head is divided into the following minorheads :—

- (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 department all cutting, carriage and manufacture, etc., timber, firewood, charcoal, bamboos and rosin.
- (ii) Charges in connection with salnig, etc. of drift and waif timber.
- (iii) Payments of—
 - (a) Zamindari share under settlement order; and
 - (b) Net profits on the working of certain Civil and Municipal Forests.
- (iv) Replacement of livestock, stores, toil and plant and rope-way fittings required for use on various works.
- (v) Repairs, improvements and maintenance of roads tramways, rope-ways, bridges, offices, rest-houses, establishment quarters, compounds and camping grounds.
- (vi) Organisation, improvements and extension of forests, *viz.*, maintenance of forest boundaries, sowing and plantings, protection from fire, artificial regeneration and other works to aid natural reproduction.
- (vii) Expenditure in connection with the Jallo Rosin Factory.
- (viii) Expenditure in connection with the Canal Divisions.

4. The charges under the minor head "Establishment" are classed as under:—

- (i) *Pay of Officers*—Conservators, Deputy, Assistant and Extra Assistant Conservators.
- (ii) *Pay of Establishment*—Officers of the Subordinate Forest Services, Forest Rangers, Deputy Rangers, Foresters, Forest Guards and Forest establishment.
- (iii) *Allowance*—Cost of passage, compensatory, travelling and other allowances.
- (iv) *Contingencies*—Stationery, carriage of office records and tents, taxes, police guards for treasure, postage, law charges, clothing, freight and custom duty on stores reward to private persons.

PART II

For the next year, the following entirely new items have been included in the Schedule of New Expenditure, which have fully been explained in the Schedule of New Expenditure for the year, 1964-65 :—

- (1) Maintenance of Communications in Murree Hills.
- (2) Creation of 5 posts of Stenotypist for the Divisional Forest Officers, Larkana, Shikarpur, Sukkur, Khairpur and Nawabshah.
- (3) Creation of additional post of Physical Training Instructor for the West Pakistan Forest School, Bahawalpur.
- (4) Creation of additional ministerial staff for Leiah and Shahpur Forest Divisions.
- (5) Creation of fifteen supernumerary posts of W. P. E. S. I. for Superior Forest Service Course.
- (6) Conversion of the post of Steno-typist into Stenographer for the Conservator of Forests, Rawalpindi Circle.
- (7) Creation of additional Ministerial posts of Multan Regional Office.
- (8) Creation of additional ministerial posts in the Agriculture Department (Forest Wing) for the Departmentalization of Accountce ing work.
- (9) Creation of Sukkur Forest Circle.

- (10) Provision for recurring expenditure in excess of 10 per cent under Article 40 (4) (d) of the Constitution.

PART III

Minor heads	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
A—General Direction	10,32	8,73	10,73
B—Conservancy and Works	1,40,46	1,66,81	1,70,18
C—Establishment	1,01,99	1,04,67	1,06,43
D—Interest on Capital (<i>Charged</i>)	21	21	21
Total	2,52,98	2,80,42	2,87,55
<i>Deduct—Recoveries</i> .. .. .	..	..	..
Net Total	2,52,98	2,80,42	2,87,55

Revised Estimate, 1963-64—There is increase in the estimates. The increase of Rs. 26,35,000 is mainly under 'B—Conservancy and Work' which is due to extensive planting work and departmental fellings for which additional funds have been sanctioned out of the 'Contingency Item' during the course of the current financial year.

Budget Estimate, 1964-65—There is increase which is partly under 'A—General Direction', 'C—Establishment' and mainly under 'B—Conservancy and Works'. The excess under the former two heads is due to inclusion of provision for the entirely new schedule items and due to provision of funds for the revision of pay scales of Gazetted Government servants. As regards increase under the latter head 'B—Conservancy and Works' the same is due to departmental fellings and due to purchase of more resin for the Jallo Rosin Factory which will fetch more income.

PART I

II—REGISTRATION

There are only two minor heads, namely "Suprintendence" 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 Deputy Inspector-General of Registration, Southern Area, Karachi. The cost of the 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". The Inspector-General of Registration is the head of the department.

2. The cost of the office establishment of the Sub-Registrars is met from the allotment under the head "25—General Administration" as such establishment is regarded as part of the district establishment.

PART II

Six new items are included during the next year which relate to the creation of Registration Staff at—

- (i) Multan,
- (ii) Montgomery,
- (iii) Khairpur and Gambat,
- (iv) Shah Latifabad Colony, Hyderabad,
- (v) Refugees Colony, Karachi, and
- (vi) Contingent Establishment for Karachi Office.

The schemes have been included in the Schedules of New Expenditure and are fully explained therein.

PART III

[Figures are in thousands of rupees]

Minor heads	Account 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
Superintendence ..	74 3}	88	85	96
District Charges ..	2,71	2,94	2,99	4,59
Total ..	3,48	3,82	3,84	5,55

Revised Estimate, 1963-64—The Registration Staff which was sanctioned from '25—General Administration' has been transferred to 11—Registration and some continued staff of Karachi has also been included. Hence the increase.

Budget Estimate, 1964-65—Increase is due to the transfer of more staff from '25—General Administrations to 11—Registration and hence there is huge increase in the Expenditure.

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

The new items to be undertaken in the next financial year relate to—

(i) creation of a post of stenotypist for Technical Officer and Inspection Staff for Kalat and Karachi.

The new schemes have been included in the Schedule of New Expenditure and are fully explained there in.

PART III

[Figures are in thousands of rupees]

Minor head	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65	Foreign exchange component
Charges of Collection .. ..	..	2,90	2,92	3,55	..
Inspection of Motor Vehicles ..	6,81	13,20	9,21	10,19	..
Charges in England .. ..	..	..	..	..	..
Total Major Head "12—Charges on account of Motor Vehicles Acts" ..	6,81	16,10	12,13	13,74	..

Revised Estimate, 1963-64—There is decrease in expenditure.

Budget Estimate, 1964-65—The Increase is mainly due to inclusion of new schemes sanctioned during the year, 1964-65.

13—OTHER TAXES AND DUTIES

PART I

This minor head includes the following items of expenditure:—

- (a) Collection Charges of Entertainment Tax;
- (b) Charges under the Electricity Acts;
- (c) Charges in connection with Tobacco Duties, and
- (d) Collection Charges under the Urban Immovable Property Tax Act of 1950.

PART II

Provision for the following new scheme has been made through the Schedule of New Expenditure, which has fully been explained in the Schedule of New Expenditure for the year, 1964-65:—

- (1) Purchase of a Motor Vehicles for the Excise and Taxation Department Urban Immovable Property Tax Wing, Karachi.

PART III

[Figures are in thousands of rupees]

Minor head	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
D—Collection Charges—				
Entertainment Tax	4,10	3,63	4,08
E—Collection charges under the Urban Immovable Property Tax	25,94	26,85	29,88
F—Charges under the Electricity Acts	4,62	4,23	4,96
G—Charges in connecton with Tobacco Duties	6	6	6
H—Charges in England
Total 13—Other Taxes Duties	34,72	34,77	38,98

Budget Estimate, 1964-65—The increase is mainly due to inclusion of a item of New Expenditure and incremental difference during the year, 1964-65.

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) Tolls and Plant.

PART II

XVII.—WORKING EXPENSES

Provision was made for the following works in the original budget for 1963-64 :—

Name of the Works

1. Regrading of Jamrao Canal, mile 32 to 97 (N.C.C.).
2. Regrading of Dim Branch, mile 0 to 36·5 (N.C.C.).
3. Regrading of West Branch, mile 0 to 9 and 14 to 60 (N. C. C.).
4. Regrading of Sahu Branch, mile 0 to 19 (N. C. C.).
5. Regrading of Khipro Canal from Head to Tail (N.C.C.).
6. Regrading Samarjo Branch (N. C. C.).
7. Regrading of Mithrao Canal mile 0 to 48 (N. C. C.).
8. Constructing Groynes in Jamrao Canal Head to 90 mile (N. C. C.).
9. Providing Screw Gates in 33rd mile of Jamrao Canal (N. C. C.).
10. Providing Screw Gates in 49th mile of Jamrao Canal (N.C.C.).
11. Providing steel gates to the under sluice at Jamrao Head (N.C.C.).
12. Cement pointing to Sukkur Barrage (K. I. C.).
13. Improvement Masonry structure No. 1, Tail Regulator of Chamesar Escape.
14. Raising slab and carrying out extensive repairs for the Road Bridge over Shahpur Distributary (R. C. C.).
15. Wideming of Kandiaro Escape (R. C. C.).
16. Re-sectioning of the Escape No. 3 to safeguard the working of main canal (R. C. C.).
17. Remodelling Khair Distributary System.
18. Remodelling Niazbeg Distributary System.
19. Remodelling Vehn Distributary System.
20. Remodelling Rakh Distributary System.
21. Remodelling Turkwind Distributary System.
22. Remodelling Thammen Distributary System.
23. Remodelling Raiwind Distributary System.
24. Remodelling I/6 R.
25. Remodelling II. 9L.
26. Remodelling IR/5L.

27. Remodelling Shorkot Distributary and constructing cross works.
28. Reconditioning I/L/8L Minor Head to tail.
29. Reconditioning IR/3R Head to tail.
30. Remodelling 2R/ILL Distributary.
31. Remodelling Maqsuda and Rukan Minor.
32. Remodelling 3L/9L Distributary.
33. Remodelling 8R Distributary and its system.
34. Remodelling 9R Distributary.
35. Remodelling 4L Tail Distributary.
36. Raising Bridge at R. D. 259, 900,249,000 and 266,000 of Khadir Branch.
37. Providing a loan to smthy and foundry shop.
38. Providing stone pitching to banks of main canal R. D. 50,000 to 52,000.
39. Providing causeway on patrol road passing through the Nullah on K.R. C. at R. D. 106,000.
40. Extension of Syphons on Hazar Khani Branch at R.D. 1,690—17,395.
41. Providing causeway on patrol road passing through Nullah along Hazar Khani Branch R. D. 37,000.
42. Providing control point *cum*-VR Bridge at R. D. 79,000 Machai Branch.
43. Remodelling 3-R Distributary Head to Tail.
44. Providing R. C. C. Slab instead of wooden decking on bridges in Khan Garh Sub-Division.
45. Remodelling of Jalalpur Distributary.
46. Remodelling of Bahawalpur Minor.
47. Remodelling of Hafiz Wah Sub-Minor.
48. Extension of downstream pitching down stream Fall R. D. 8,000 to 37,000 Chit Dain Branch.
49. Courtailling Jamrani Distributary and providing new head naming Mahmoodabad Distributary R. D. LDN. 1,300
50. Providing new head for Shah Muhammad Branch at R. D. 35, Lodhran Branch and curtailing Ali Burhan Distributary and adjusting its tail with Shah Mohammad Minor.
51. Remodelling channels in Manyhokotla Sub-division
52. Extension of down stream pacca pitching at R. D. 35,500 Montgomery Pakpattan point.
53. Remodelling outlets of 6-R Distributary Head to 123,600
54. Remodelling outlets of 9-R Distributary R. D. 0—tail.

55. Reconditioning 9-R Distributary R. D. 0—tail.
56. Reconditioning 3-R. Distributary head to tail.
57. Reconditioning 1L/Hakra Branch R. D. 0—tail.
58. Reconditiong 4-R/Hakra Branch R. D. 0—tail.
59. Remodelling 7-R. Distributary R. D. 0—tail.
60. Reconditioning 6-R Distributary R. D. 37,500 to 123,600 and its tail extension from R. D. 123,600 to 148,000.
61. Providing semi-modular Obudy Distributary Head to Tail.
62. Providing semi-modular outlets on Zamurad Minor head to tail.
63. Providing semi-modular outlets on Bair Distributary head to tail.
64. Reconditioning Bair Distributary 0—36,000.
65. Reconditioning Daulat Distributary Head to Tail.
66. Remodelling 3L/Bahawal Canal Baghdadul-Jadid Sub-Division.
67. Remodelling 1R/Desert Branch.
68. Constructing upper Stream Facewall and down stream endwall to all pile outlets in Baghdad Sub-Division.
69. Reconditioning Dera Nawab Branch 0—tail in Shahi-wala Sub-Division.
70. Moduling 3L/D. B. Distributary R. D. 0—tail.
71. Remodelling 2R/D Branch 0-tail and its Minot.
72. Moduling outlets of 4L/Ahmadpur Branch with its system.
73. Moduling outlets of 3R/6R from 53-Tail.
74. Remodelling seepage drain along both sides of Panjuad Main Line from R. D. 32—120 in Khanpur Division.
75. Converting Karries regulation sustemin to gate regulatorsustem in Sadiq Branch Rahimyar, Khan Branchand Direct Distributaries of Panjuad Main Liane in Rahim YarKhan Division
76. Moulding outlets on Lamma Distributary.
77. Moulding outlts Walahar Branch Distributary.
78. Moulding outlets on Kasaman Minor.
79. Moulding outlets on Kandara Distributary (Minor).
80. Replacing Karries at Head of Dalles Branch by Gates
81. Regrading trinda Distributary R. D. 0—tail.
82. Regrading Mau-Mubarik Distributary Haji Distributary 56—tail, Yousaf Distributary Mau-Makhдум Distributary and Mahran Distributary

83. Shifting Head of Mau-Makhdum Distributary From R. D. 108--13,500.
84. Remodeling outlets of Tarinda Distributary.
85. Remodelling outlets of Adamsohaba Distributary.
86. Moduling of Mau Makhdum Distributary.
87. Moduling outlets of Yousaf Distributary.
88. Moduling outlets of Mau Mubarik Distributary.
89. Moduling outlets of Chachran Distributary.
99. Moduling outlets of Raj Distributary.
91. Moduling outlets of Karrau Distributary.
92. Moduling of direct outlets of Sadiq Branch.
93. Providing iron gates on cross regulators distributary Sadiq Branch and Head Regulator of Adamsohaba Distributary
94. Providing iron gates on cross regulators of Sadiq Branch at R. D. 209,00.
95. Providing iron gates on Tail regulator of Sadiq Branch.
96. Providing iron gates on tail regulator of Rahimyar Khan Branch.
97. Adding two Bays R. D. 19,000 Abehayat Distributary.
98. Moduling outlets of I-L Abehayat Distributary 0—620.
99. Remodelling Dallas Branch and Bhong Distributary systems.
100. Remodelling Murandian Distributary.
101. Remodelling Faqir Sar Distributary System.
102. Remodelling Bhangoo Branch Distributary System.
103. Remodelling Feeder Distributary System.
104. Increasing intensity of Irrigation from 40 per cent to 60 per cent of Sahiwal Distributary.
105. Extension of Shergarn Minor R. D. 140.36 to 26,000.
106. Remodelling Mianwal Syphon Main Gojra Minor .
107. Remodelling 14-R. System.
108. Remodelling 15-R. System.
109. Remodelling Chillinwala System.
110. Remodelling Haslanwala System.
111. Extension and improvement to irrigation work and channels in Quetta Division.
112. Extension and improvement to irrigation works and channels in Loralai Division.

113. Extension and improvement to irrigation works and channels in Fort Sandeman Division.

114. Extension and improvement to irrigation works and channels in Sibi Division.

115. Extension and improvement to works and channels in Mastung Division.

116. Extension and improvement to works and channels in Mekran Division.

117. Extension and improvement to works and channels in Bela Division.

118. Constructing 3 Nos. Sukkur Type Boats for Khanki Headworks.

119. Replacing damaged Motor Trolley in Jhelum Division.

120. Installing 54 K. W. generating set at Panjnad Power House.

121. Obtaining survey and mathematical instruments for use in Daska Drainage Sub-Division.

All the above works are in progress except items 8, 24, 25, 33, 34, 40, 41, 42, 49, 50, 52, 66, 68, 69, 80, 83, 88, 97, 101, 103, 104 and 105 which have been dropped or postponed.

Budget Estimate, 1963-64—The detail of the new major works to be undertaken during the year 1964-65 are shown in the volume of Schedule of New Expenditure for the year.

[Figures are in thousands of rupees]

Major heads	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65	Foreign exchange component
VII—Working Expenses	6,89,40	8,65,54	9,10,56	40,75

Revised Estimate, 1963-64—The budget estimate for the year 1963-64 was Rs. 6,89,40 against which the revised estimate 1963-64 has been fixed at Rs. 8,65,54. The increase of Rs. 1,76,14 is mainly due to :—

- (i) Additional provision having been made for maintenance and repairs to canal system. 1,76,00.

(ii) provision having been made for the following new items :—

(a) Extension and Improvements of—	
Garhi Minor	3
Arther Minor	10
(b) Maintenance to Misriot Dam	2
	<hr/>
Total excess	1,76,15

This excess has been partly set off on account of :—

Less provision for the purchase of tool and plant.	1—
	<hr/>
Net excess	1,76,14

Budget Estimate, 1964-65—As compared with the revised estimate, 1963-64, the Budget Estimate, 1964-65, shows an increase of Rs. 45,02. This is mainly due to :—

(i) more provision having been accounted for operation charges of tube-wells in the Rachna Doab	25,75
(ii) more provision for maintenance the repairs to canal system	34,37
(iii) more provision for the purchase of Tools and Plant articles	80
	<hr/>
Total excess	60,92

This increase has been partly setoff by a decrease on accounts of :—

(i) less provision having been made for grant to the A. D. C.	66
(ii) less expenditure on remodelling works	15,24
	<hr/>
Total decrease	15,90

Net increase .. 45,02

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 AND III

[Figures are in thousands of rupees]

Major head	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
17—Interest on Irrigation Capital Expenditure ..	9,35,15	9,85,94	10,54,47

As compared with the Budget Estimate 1963-64, the revised estimate of the year shows an excess of Rs. 50,79. This is due to increase in the progressive capital outlay up to the end of the year 1962-63 as a result of various adjustments. The next year's estimate shows an increase of Rs. 68,53 as a result of more Capital Outlay having been taken into account for calculation of interest charges.

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

PART I

18-I—*Works-in-Charge of Public Works Officers*—This part of the major head includes expenditure on maintenance and repairs to canals, the capital account of which are not maintained. This also provides for expenditure on the Maintenance and Repairs of bunds and grant to Agricultural Development Corporation.

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

The minor heads are the same as 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*—The Secretary, Revenue Board, is the head of Department for this sub-head,

The maintenance charges, etc., of the hill torrents in Dera Ghazi Khan, Dera Ismail Khan and Peshawar Districts are provided under this head.

PART II

Provisions was made for the following works in the original budget for the year 1963-64.

Name of Works

1. Purchase of Scientific equipment for Soil Laboratory.
2. Purchase of Scientific Tools and Plant for Chemical Laboratories.

These works are likely to be completed during the year 1963-64.

Budget Estimate, 1964-65—The New Major Works (Tools and Plant) to be under taken during the year 1964-65 are detailed in the Schedule of New Expenditure, 1964-65.

PART III

[Figures are in thousands of rupees].

Minor head	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
	Rs.	Rs.	Rs.
(1) Works incharge of Public Works Department Officers ..	62,75	63,35	65,35
(2) Works in charge of Civil Officers ..	2,00	2,40	2,00
Total ..	64,75	65,75	67,35

Revised Estimate, 1963-64—

1-*Works Incharge of P. W. D. Officers*—

2-*Works Incharge of A. D. C. Officers*—

The Budget Estimate for the year 1963-64 was Rs. 62,75 against which the Revised Estimate 1963-64 has been fixed at

Rs. 63,35. The increase of Rs. 60 only is due to the provision having been accounted for the following new items :—

(a) Repairing and protecting syphone at R. D. 31000 (Waran Canal) ..	29
(b) Repairing Flood damages to Left Bank of Pathan Kot Spill ..	25
(c) Repairing Flood damages to Cirhkori Channel R. D. 1100 ..	6
Total Excess ..	60

Budget Estimate, 1964-65—The Budget Estimate for the year 1964-65 is Rs. 65,35 which shows an increase of Rs. 2.00 when compared with the Revised Estimate 1963-64. This increase is due to—

Extensive repairs to Bund works and Canals .. +2,03

This excess have been partly counter-balanced by savings on account of—

Less provision for purchase of articles of Tools and Plants .. —3

Net Excess .. 2,00

Revised Estimate, 1963-64—

Budget Estimate, 1964-65—

Works Incharge of Civil Officers—

The variations are nominal and call for no explanation.

“Charges on Electricity Establishment and Miscellaneous Expenditure Head of Account XLI—Working Expenses 81—A Capital Outlay on Electricity Schemes (Outside the Revenue Account) and 52—A—Other Revenue Expenditure connected with Electricity Schemes.

PART I

This Major Head is intended to provide for Pay and Travelling Allowances, etc., of the Officers and the staff employed in the various offices of the Electricity Department. The entire Electricity Department was transferred to the WAPDA and this head is no longer operative in the Government account.

PART II & III

[Figures are in thousands of rupees]

Budget Estimate 1963-64	Revised Estimate 1964-64	Budget Estimate 1964-65
1,05	1,05	1,43

The arrears of pay and allowances and personal claims of Government servants transferred to WAPDA relating to pre-transfer period are to be re-imbursed to the Authority by Government. Hence provision of Rs. 1,43 has been made during the next financial year for re-imburement of this amount.

PART I

IRRIGATION ESTABLISHMENT

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 and the Land and Water Development Board. Besides, it provides for the staff employed for execution of Guddu Barrage Project. 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

OPEN CANALS

In addition to the provision for the permanent establishment, provision has been made for temporary establishment being continued from year to year. Provision has also been made through the Schedule of New Expenditure, 1964-65 for the following temporary posts, required with effect from the 1st July 1964 *i.e.*, posts not in existence during the previous years:—

- (1) Creation of additional temporary posts for Central Records Section, Lahore Regional Office.
- (2) Creation of temporary posts in Derajat Circle during 1964-65.

- (3) Creation of temporary posts required in Circle Divisional Office in Peshawar Zone.
- (4) Creation of two posts of Personal Assistants in Circle Office, Peshawar.
- (5) Creation of temporary posts in Bahawalpur Circle.
- (6) Creation of temporary Survey and Investigation Circle with its Division and Sub-Division in Sukkur Region.
- (7) Creation of temporary posts in Lower Chenab Canal, West Circle.
- (8) Creation of Survey and Investigation Circle at Peshawar with its Divisions and Sub-Divisions.
- (9) Creation of additional temporary posts in Design Section of Mechanical Circle.
- (10) Creation of temporary posts in Research Division, Karachi.
- (11) Creation of one temporary post of Assistant Sub-Divisional Clerk (Assistant Clerk) in Arifwala Sub-Division, Nili Bar Canal Circle.
- (12) Creation of temporary posts in Eastern Bar Division for Chakbandi Work during 1964-65.
- (13) Creation of one temporary post of Assistant Clerk in Lower Jhelum Canal Circle.
- (14) Creation of one temporary post of Assistant Clerk in Upper Jhelum Canal Circle.
- (15) Creation of Dir Irrigation Sub-Division.
- (16) Creation of temporary posts for Survey and Investigation Sub-Division, Haripur.
- (17) Creation of temporary posts in Lower Chenab Canal, West Circle.
- (18) Creation of temporary posts in Western Bar Division for Chakbandi Work.
- (19) Creation of temporary posts for Chakbandi Work in Shahpur Division, Lower Jhelum Circle.
- (20) Creation of temporary posts in Sulemanki Division during 1964-65 for Chakbandi Work.
- (21) Creation of temporary posts of Revenue Establishment for Mianwali Lift Irrigation Scheme in Thal Area.

PART III

[Figures are in thousands of rupees]

Sub-heads	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
Incharge of Public Work Departments Officers—Open Canals	4,80,17	4,62,70	4,85,27
Thal Project	23,76	23,70	22,06
Rasul Tube-well Project	10,87	10,97	11,36
Nammal Dam and Canal	4	6	7
Taunsa Barrage Project	9,63	10,63	8,25
Marala-Ravi Link Project .. .. .	..	5,33	3,32
Balloki-Sulemanki Link Project .. .. .	..	..	49
Bambanwala-Ravi Link Project	3,50	3,72	3,38
Guddu Barrage Project	30,00	28,76	23,00
Ghulam Muhammad Barrage Project	61	59	30
Kurram Garhi Irrigation Scheme	3,47	1,74	3,25
Pehur Flow .. .. .	..	..	..
Warasak High Level Canal	3,06	3,08	3,37
Abbasia Project .. .. .	..	..	..
Marginal Bund Scheme .. .. .	..	20	35
Small Dam Organization .. .. .	..	..	..
Land and Water Development .. .. .	..	..	13,88
Hill Torrents	80	77	77
Total	5,05,91	5,53,35	5,79,72

Revised Estimate, 1963-64—The budget grant for the year was Rs. 5,65,91 against which the Revised Estimate for the year 1963-64 is Rs. 5,53,35. The decrease of Rs. 12,56 is mainly due to large number of posts, viz. physical Chemist, Assistant Research Officers, Deputy Director Research, Research Assistants, Zilladars, Supervisors and Patwaries etc., having remained vacant. Besides, the Baran Dam and Hydel Falls Division, Bannu, was closed and Land Reclamation Divisions of Land and Water Development were transferred to Agriculture Sector.

Budget Estimate, 1964-65—The Budget Estimate for the year 1964-65 is Rs. 5,79,72. The increase in the next years budget when compared with the Revised Estimate 1963-64 is due to provision having been made for the additional posts detailed in the Schedule of New Expenditure 1964-65 and revision of pay scales of gazetted Government servants.

22—INTEREST ON DEBT AND OTHER OBLIGATIONS

PART I

Under this head are shown details of interest payable on the various loans raised in the market or taken by Government from the Central Government and also payments made to the State Bank of Pakistan for the management of loans raised in the market and for commission charges of Securities of Provincial loans purchased with a view to cancellation. This head also includes interest charges on State Provident Fund 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 (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. The actual interest payments which the Province has to make are confined to the interest charges on Loans and States Provident Funds, but the entries under this head are complicated by the inclusion of deduct entries of interest which is debitable to commercial departments such as Irrigation, Food, Forest Departments etc., on account of the capital expenditure of those departments. In addition, the interest portion of equated payments payable out of revenue on account of commuted value of pensions has also to be deducted. The net effect of these deductions has transfer been a *minus* estimate under this head owing to the fact that the interest transferred to other heads is more than the interest payable by Government on the loans and funds mentioned above. This has been largely due to 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 has been repaid. But with effect from the year 1962-63 the estimate is a *plus* estimate due to the accounting of transactions relating to the Railways, W.P.I.D.C., Karachi Development Authority, etc,

PART II
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PART III

[Figures are in thousands of rupees]

Minor head	Accounts 1960-61	Accounts 1961-62	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate, 1964-65	Budget Estimate 1964-65
A—INTEREST ORDINARY DEBT						
<i>(i)</i> RUPEE DEBT						
A-(1) Interest on permanent loans [22-A(i)]	1,70,05	1,76,39	1,83,17
(2) Discount on loans	5,00	6,12	5,00
(3) Floating loans—						
(1) Discounts on Treasury Bills
(2) Interest on other Floating Loan [22-A(ii)]	60,00	21,00	40,00
(4) Other items—						
(1) Management of Debt	80	77	80
2) Expenditure connected with issue of new loans	2,00	2,75	2,00
(3) Miscellaneous	1	1	1
(5) Interest on loan taken from the Central Government [22-A(iii)]	14,35,51	5,46,04	18,66,55
<i>(ii)</i> Debt Raised Abroad	6,36	12,24
Total A—Interest on Ordinary Debt (Charged)	16,73,37	17,59,44	21,09,77
B—INTEREST ON UNFUNDED DEBT						
B.5—STATE PROVIDENT FUND						
B.5 (1) <i>(i)</i> —Interest on General Provident Fund	54,31	54,84	62,29
B.5 1 <i>(ii)</i> Interest on General Provident Fund (Railways)	5	..	5
(2) Interest on Indian Civil Service Provident Fund

Minor head	Accounts 1960-61	Accounts 1961-62	Accounts 1962-63	Budget Estimat 1963-64	Revised Estimate 1964-65	Budget Estimate 1964-65
A—INTEREST ORDINARY DEBT						
Interest on Indian Civil Service Provident Fund (H.E.M)
(3) Interest on Contributory Provident Fund	14	16	18
(4) Interest on Other Miscellaneous Provident Fund	20	20	22
Total B.5—State Provident Fund. ..				54,70	55,20	62,74
B.6—Special Deposit Account interest on (Railway Staff Benefit Fund	4	8	8
Total B.6—Special Deposit Account	4	8	8
Total B—Interest on Unfunded Debt	54,74	55,28	62,82
C—INTEREST ON OTHER OBLIGATIONS						
C—Interest on Depreciation Reserve and Other Reserve Funds
Interest on Depreciation Fund (Railway)	21,02	7,00	5,64
(3) Interest on Improvement Funds Railways	1,13
(2) Interest on Railways Reserve Fund
Total C—Interest on other Obligations	21,02	7,00	26,77
Gross Total (A + B + C)	4,50,50	17,49,13	18,21,72	21,99,36
D—TRANSFERS						
<i>Deduct—</i>						
D—(1) Interest transferred to Commercial Department [22-D(i)]	—8,85,25	—9,89,53	—10,58,06
(2) Interest transferred to 5—Salt

Mino. heads	Accounts 1960-61	Accounts 1961-62	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate 1964-65	Budget Estimate 1964-65
(3) Interest transferred to Forest Department	—21	—21	—21
(4) Interest portion of equated payments on account of commuted value of pension	—4,88	—2,99	—13,07
(5) <i>Deduct</i> —Interest transferred to Capital Outlay on Schemes of State Trading	—53,79	—54,00	—21,29
(6) <i>Deduct</i> — Interest transferred to Law Commission	—24,00	—24,00	—24,00
Total D—Transfer to Other Accounts ..			—13,91	—9,68,13	—10,70,73	—11,16,63
Total 22—Interest on Debt and Other Obligation (<i>Charged</i>) ..		—6,60,33	4,36,59	7,81,00	7,50,99	10,82,73

Revised Estimate, 1963-64—The saving of Rs. 31 lacs is made up as follows:—

	Rs.
(i) Savings on account of more credit expected to be received in respect of interest Charges on capital invested in Commercial Departments ..	10,30 lacs
(ii) Excess on account of new loans sanctioned during the year ..	72 lacs
Net excess ..	<u>31 lacs</u>

Budget Estimate, 1964-65—The excess of Rs. 3,32 lacs is made up as follows:—

	Rs.
(i) Excess on account of Interest on new borrowings ..	378 lacs
(ii) Excess on account of less credit expected to be received in respect of interest charges on capital invested in Commercial Departments ..	46 lacs
	<u>3,32 lacs</u>

23—APPROPRIATION FOR REDUCTION OF AVOIDANCE OF DEBT

PART I

Under this head are shown details of the amounts set aside for the redemption of the various loans of the Provincial Government raised in the market, and for the payment of the loans taken from the former Government of India and the Government of Pakistan. The question of apportioning the debt liabilities between the former Punjab (Pak.) and Punjab (India) Government has not yet been settled. Till financial settlement is reached, the 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 (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. In this head provision is also included for repayment of loans raised after the formation of Pakistan.

PART II

Blank

PART III

[Figures are in thousands of rupees]

Minor heads	Accounts 1960-61	Accounts 1961-62	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate 1964-65	Budget Estimate 1964-65
Sinking Fund—Sinking Funds and Depreciation Fund	6,84,24	62,42	70,48
Other Appropriation	1,37,24	1,37,24	39,15
Total	70,84	73,49	2,05,66	2,05,66	1,09,63

Sinking Fund—N.W.F.P. Loan 1964 has since matured. Hence no provision has been made for 1964-65

Depreciation Fund—At the time of floating the Punjab Bonds 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, West Pakistan Loan, 1965, West Pakistan Loan, 1966, West Pakistan Loan, 1967, West Pakistan Loan, 1968, West Pakistan Loan, 1969 and West Pakistan 1970 (new loans), 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 utilised for the purchase and cancellation of securities of these loans any time during their currency.

Revised Estimates, 1963-64—No Change.

*Budget Estimates 1964-65—*The decrease is mainly due to the decision that the Central Government Loans should be required from the Revenue account to the extent of Rs. 39.15 lacs only.

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 and great services are performed for these departments by Government servants like Commissioner 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 judicially 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 more closely than the object of the expenditure there is here mainly the expenditure which is controlled by Deputy Commissioner and their supervisor whatever its object may be.

This head also shows the cost of the Ministers and Provincial Assembly, and 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 Commissioners' Offices and of the department which has been formed for the Reclamation and Probation Organization. The expenditure on the Borstal Adult Farms in the Reclamation Department is also provided under this head. This head also shows the expenditure on the discretionary grants placed at the disposal of the Governor, Ministers, Commissioners, Deputy Commissioners, and the most of maintenance of Government Air craft.

PERT II

For the next year the following entirely new items have been included in the New Expenditure in addition to various continuing temporary schemes :—

SERVICES AND GENERAL ADMINISTRATION DEPARTMENT

- (1) Creation of section temporary posts for the O & M. Unit of the S. & G. A. D.
- (2) Proposed purchase of eight Petrol driven cars for Ministers of the Provincial Government.
- (3) Replacement of six new Motor Cycles for use in the Central Despatch Agency in the Services and General Administration Department.
- (4) Purchase of one Opel Rekord Car for Peshawar Division.

FINANCE DEPARTMENT

- (5) Creation of Agriculture Section II in the Finance Department.
- (6) Creation of Finance Regulation Section II in the Finance Department for one year.

WEST PAKISTAN PUBLIC SERVICE COMMISSION

- (7) Creation of two posts of Members, West Pakistan Service Commission (*Charged*).

BOARD OF REVENUE

- (8) Creation of posts of one Auditor, one Accountant, one Senior Clerk, one Junior Clerk and one Peon for Audit of Colony Accounts of Barrages in the Board of Revenue.

COMMISSIONERS

- (9) Creation of posts of two Assistants, three Junior Clerks and one staff Car Driver for the Office of the Commissioner, Rawalpindi.
- (10) Creation of six posts of Junior Clerks in the Divisional Office, Sargodha.

DISTRICT OFFICE ESTABLISHMENT

- (11) Creation of the post of Municipal Magistrate for Municipal Committee, Lyallpur.

PESHAWAR DIVISION

- (12) Creation of one Junior Clerk for Arm Licence Branch in the District Office, Hazara.
- (13) Creation of one Senior Clerk for General Provident Fund Branch, District Office, Hazara.
- (14) Creation of two Junior Clerks for English Office for District Office, Hazara (one Assistant to District Nazir and 2nd as Receipt Clerk).
- (15) Creation of one Junior Clerk for Budget Branch, District Office, Hazara.

DERA ISMAIL KHAN DIVISION

- (16) Creation of the posts of additional Moharrir (Junior Clerk) one Chowkidar and one Bahishti-cum-Mali for the Sub-Divisional Magistrate, Luki Sub-Division, Bannu District.
- (17) Creation of post of one Junior Clerk for Reconciliation Work in District Office, Bannu.
- (18) Creation of one Moharrir and one Peon for the court of Extra Assistant Commissioner (under training in Dera Ismail Khan District.
- (19) Creation of the post of one Moharrir to the Zaildar in Bannu District.

SARGODHA DIVISION

- (20) Creation of post of one Junior Clerk, to work as additional Wasil Baqi Nawis, Bhakkar, District Mianwali.
- (21) Creation of posts of one Typist, one Reader, one Ahlmad and one peon for Resident Magistrate, Bhakkar, District Mianwali.
- (22) Creation of temporary post of one Junior Clerk (Reader) and one Peon for the Court of Extra Assistant Commissioner, Mianwali (under training).
- (23) Creation of post of one Junior Clerk to work as typist in the Court of Resident Magistrate, Chiniot.
- (24) Creation of the twelve additional posts of Peons for recovery of Government Dues in Lyallpur District.
- (25) Creation of the post of one Junior Clerk to work as typist for the Court of Section 30 Magistrate, Jhang.

SARGODHA DIVISION

- (26) Creation of temporary posts of 17 Junior Clerks and 11 Peons for the Courts of 6 1st Class Magistrate, three Assistant Commissioners and 2 Extra Assistant Commissioners (under training) in Lyallpur District.
- (27) Provision for the purchase of three type-writers for District Office, Jhang.
- (28) Provision for the purchase of 11 Ceiling Fans and 7 Table Fans for District Courts, Lyallpur.
- (29) Creation of the staff consisting of one Reader, one Ahlmad, one Typist, and one Peon for Municipal Magistrate, Lyallpur.

LAHORE DIVISION

- (30) Creation of temporary post of one Senior Clerk as Reader to Extra Assistant Commissioner, Sialkot (under training).
- (31) Creation of five Junior Clerks (Typist) for 5 Section 30 Magistrates in Sialkot District.
- (32) Creation of 47 Junior Clerks and 52 Peons for District Office, Lahore.

MULTAN DIVISION

- (33) Creation of the posts of 13 Junior Clerks, 1 Steno-typist, two Patwaris and one Peon to cope with increased work in various branches and Court's work in District Office, Multan.
- (34) Creation of the posts of one Steno-typist, one Ahlmad, and one Peon for the Court of Additional Deputy Commissioner (G), Multan.
- (35) Creation of the post of a Typist for the Court of Section 30 Magistrate, Montgomery.
- (36) Creation of posts of Summary Clerk in the Court of Additional District Magistrate, Dera Ghazi Khan.
- (37) Creation of post of Steno-typist in the Court of Sub-Divisional Magistrate, Rajanpur.
- (38) Creation of the staff consisting of one Reader, one Typist, one Ahlmad and one Peon for the Court of Additional Section 30 Magistrate, Dera Ghazi Khan.
- (39) Creation of posts of one Ahlmad to Civil Judge exercising powers of 1st Class Magistrate at Dera Ghazi Khan.

BAHAWALPUR DIVISION

- (40) Creation of temporary posts of ten peons for recovery of arrears of Government dues in the three Tehsils of Bahawalpur District.
- (41) Upgrading of the post of District Nazir (Senior Clerk) for District Office, Bahawanagar into that of an Assistant.
- (42) Creation of one Reader (Senior Clerk) one Ahlmad (Junior Clerk) and one Peon for Extra Assistant Commissioner, Bahawalpur.

QUETTA DIVISION

- (43) Creation of post of one Patwari (Muharrir Mall) in Zhob Agency.
- (44) Creation of posts of one Assistant for the Political Agent, Chagai.
- (45) Creation of the post of one Assistant for District Revenue Accounts Branch of District Office, Quetta.

KALAT DIVISION

- (46) Creation of one Ahlmad and one peon, in the court of Sub-Divisional Magistrate, Gwadar.
- (47) Provision of Travelling Allowance and Other Allowances for six Jeep-car Drivers in Kalat Division.

KARACHI DIVISION.

- (48) Purchase of one Type-writer for District Office Karachi.

TREASURIES ESTABLISHMENT

- (49) Creation of 81 posts of Leave Reserve Clerks for Treasuries in West Pakistan.
- (50) Creation of 28 posts of daftries for Treasuries in West Pakistan.
- (51) Purchase of furniture for Lasbella Treasury.
- (52) Purchase of two typewriters for Karachi Treasury.

SUB-DIVISIONAL ESTABLISHMENT

- (53) Creation of the post of Tehsildar at Chaman to deal with recovery and maintenance of records of Taccavi Loans and assessment of Land Revenue in Quetta District.
- (54) Creation of the post of Additional Naib-Tehsildar, Jhelum for field firing and mutations, etc., for Jhelum Tehsil.
- (55) Creation of three posts of Additional Naib-Tehsildars for the recovery of Government dues in Lyallpur District.

- (56) Creation of the post of one Naib-Tehsildar for Dera Bughti, District Sibbi, Quetta Division.
- (57) Creation of post of one Naib-Tehsildar at Quat Mundai in Sibbi District.
- (58) Upgrading of three posts of Naib-Tehsildars of Duraji, Ormara and Uthal Tehsils of Lasbela District.

COPYING AGENCY ESTABLISHMENT

- (59) Creation of three posts of Copyists in the Hazara District.
- (60) Creation of three additional posts of copyists for Peshawar District.

RECLAMATION AND PROBATION

- (61) Scheme for the enforcement of Probation of offenders Ordinance, 1960 in Peshawar Division.

OTHER MISCELLANEOUS ESTABLISHMENT

- (62) Provision for the printing of tickets, supply of furniture and other miscellaneous requirements.

The necessity of these items have fully been explained in the Schedule of New Expenditure for (Non-Development) for the year 1964-65.

Head of Attached Department

- (3) Advocate-General,
West Pakistan.
- (4) Administrator-General and
Official Trustee, West
Pakistan.
- (5) Secretary to Government of
West Pakistan.

Minor Head

- B—Law Offices.
B-2—Law Officers.
- C—Administrator-General and
Official Trustee.
- G—Official Assignee.

1. *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.

2. *Law Offices*—This minor head includes the following sub-heads:—

- (i) Solicitor's Department.
(ii) Law Officers.
(iii) Mufassil Establishment.

The sub-head "Solicitor's Department" relates to the charges on account of pay of Solicitor, Deputy Solicitor, their establishment and contingent expenditure connected with this Department.

The sub-head "Law Officers" relates to the charges incurred in connection with the pay, travelling allowances and fees of the Advocate-General, Additional Advocate-General, charges on account of their establishments and other charges incidental to the conduct of civil and criminal work in the High Court and its Benches.

The sub-head "Mufassil Establishment" relates entirely to the charges incurred in connection with the pay, fees and travelling allowances of Government Pleaders and fees of Special Public Prosecutors.

3. *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 contingent expenditure connected with these Departments.

This Department provides an efficient machinery under Government guarantee for the administration of estates of deceased persons, and also Public or privately created trusts.

4. *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.

(a) is meant for the charges on account of pay and allowances of District and Sessions Judges and their establishment and those of Coyists employed in their courts for the preparation of copies sold to litigants as well as contingent expenditure incurred in connection with their courts.

(b) includes pay and allowances of Civil Judges and their establishment as well as contingent charges of their courts.

(c) and (d) Process Serving Establishment is the establishment employed in the District and Subordinate Courts for service of process and execution of orders and decrees passed by the Judges of these Courts.

(e) *Circuit and Sessions Houses*—Sessions Houses are built in certain districts, which are not the headquarters of the District and Sessions Judges so that the District and Sessions Judges may hold courts there for trial of Sessions cases. The head includes charges on account of the pay of Chowkidars and Malis, etc., if any, employed to look after the compounds and the buildings, as well as the cost of furniture required for the Sessions Houses.

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

6. *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.

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

PART II

The items of New Expenditure included in the Budget Estimate, 1964-65 relate to the:—

- (1) Creation of post of one Junior (Sindhi) Translator for the Karachi Bench of the High Court of West Pakistan.

- (2) Creation of posts of one Senior Clerk, one Junior Clerk and one Steno-typist in the office of the Additional Advocate-General, West Pakistan, Karachi.
- (3) Creation of one post of Senior Clerk for the circuit Bench office of the Advocate-General at Bahawalpur.
- (4) Creation of post of a Clerk in the office of the Additional Public Prosecutor, Multan.
- (5) Payment of fee to the Public Prosecutor and Assistant Public Prosecutors at Karachi for Conducting Criminal and Civil cases.

PART III

[Figures are in thousands of rupees]

Minor heads	Accounts, 1961-62	Accounts, 1962-63	Budget- Estimate, 1963-64	Revised Estimate, 1963-64	Budget Estimate, 1964-65
High Court	31.73	34.00	32.47	36.09
Law Offices	14.82	15.95	17.18	19.50
Administrator General and Officials Trustee	15	18	16	17
Civil and Sessions Courts	46.71	75.97	72.78	81.45
Courts of Small Causes	1.05	1.22	1.25	8.21
Criminal Courts	8.13	8.14	8.14	..
Official Assignee	42	48	35	45
Gross Total	1,21.01	1,35.94	1,32.33	1,47.15
Less—Recoveries from other Govern- ment, etc.
Net Total	1,21.01	1,35.94	1,32.33	1,47.15

Revised Estimates 1963-64—The decrease in the Revised Estimate 1963-64 is due mainly to the fact that certain posts remained vacant during the current financial year.

Budget Estimate 1964-65—The increase is due to provision made in respect of new items; revision of pay scales of Gazetted Government Servants in West Pakistan, accrual of annual increment and full provision made for the next financial year.

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.

The sub-head "Central Jails" includes charge in connection with—

- (i) Superintendents of Central Jails, Superintendent of the Borstal Institute and Juvenile Jails and their offices.
- (ii) Maintenance and guarding of prisoners confined in jails.

Under the sub-head "District Jails" charges relating to District Jails and Subsidiary Jails are included.

Similarly, under the head "Lock-ups" charges in connection with the maintenance of prisoners in judicial and police lock-up buildings are borne by the Jail Department, while those relating to the guarding of prisoners are borne by the Police Department. The Jail Department is, however, responsible for charges relating to establishment exclusively entertained for lock-ups, such as Turn keys, *bahisties*, cooks and sweepers.

3. The following are the sub-heads under the minor head Jail Manufactures:—

- (i) Central Jails.
- (ii) District Jails.

and the charges under this minor head show the expenditure incurred on various industries carried out in jails with the employment of convicts

4. *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

The Budget for the year 1964-65 includes only the following three items of new expenditure the necessity for which has been explained in the memorandum accompanying the Schedule of New Expenditure.

- (1) Upgrading of the post of Senior Clerk to that of Head Clerk at the Central Prison, Khairpur.
- (2) Creation of a post of Junior Clerk at District Jail, Rawal pindi.
- (3) Provision of recurring expenditure in excess of 1 per cent under Article 40 (4) (a) of the Constitution.

PART II

[Figures are in thousands of rupees]

Minor head	Accounts 1962-1963	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
A—Jail	1,68.64	1,64.27	1,76.72	1,80.30
B—Jails Manufacture	27.44	24.84	27.71	32.
C—Charges on account of persons confined or detained in jails outside the Province .. .. .	..	..	..	..
D—Works	1.30	3.32	3.32	3.50
E—Charges in England .. .. .	..	..	..	..
Gross Total	1,97.38	1,92.43	2,07.76	2,16.62

Revised Estimate, 1963-64—The increase is mainly due to increased amount having been provided for (i) the normal running of the Central and District Jails where the number of convicts has increase and (ii) the purchase of raw material for Jail factories.

Budget Estimate, 1964-65—The increase is mainly due to (i) more expenditure having been provided for the normal running of the Central and District Jails (ii) more provision having been made for new expenditure on the purchase of raw material for Jail factories, and (iii) partly due to annual increments and revision of pay scales of Gazetted Government servants.

29—POLICE

PART I

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

- (1) Direction.
- (2) Superintendence.
- (3) District Executive Force.
- (4) Police Training Schools.
- (5) Special Police.
- (6) Railway Police.
- (7) Criminal Investigation Department.
- (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 that 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 Act 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 general law and order duties has also been debited to this head since 1950-51.

4. The minor head "Special Police" includes the cost of Police raised for special purposes and distinct from the regular District Executive Force. It comprises the Border Police which has since been placed under the direct control of Director-General, West Pakistan,

Rangers, Border Military Police, Baluch Levy, Levy in Kaiat Division, which are administered by the Home Department directly, and Thole Produce Yard Police, Karachi and Harbour Police, Karachi which are under the operational control of the Inspector-General of Police, West Pakistan.

5. 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 executive force of the Government Railway Police and clerical establishment. The amount spent on account of Police employed for the maintenance of order is recoverable from the Pakistan Western Railway.

6. The minor head "Criminal Investigation Department" includes, for administrative convenience, expenditure on the Fingerprint Bureau, the Crime Branch and the Aliens Branch of the C. I. D. The entire expenditure in respect of the Aliens Branch of the C.I.D. is borne by the Central Government.

7. 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 as the pay of *Malis* is now charged to this minor head instead of the "Pay of Establishment" of the relevant minor head.

8. 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 residence of Gazetted Police Officers, which was formerly being met from the Public Works Department grant, is debited to this head.

PART. II

The Budget for the year 1964-65 includes the following items of New Expenditure :—

- (1) Raising the status of Head Clerks of Range Offices to that of Superintendents.
- (2) Creation of a post of one Peon for the Range Office at Sargodha.

- (3) Creation of posts of one Prosecuting Inspector and one Foot Constable for the new Sub-Division of Gujjar Khan in Rawalpindi District.
- (4) Opening of a Police Wireless Station at Khenwari in Khairpur Range.
- (5) Creation of a post of Additional Superintendent of Police at Multan.
- (6) Purchase of camles for Police Stations, Kalat, Mastung Khuzdar, Bhag, Turbat, Kharan, Gwadar and Police Posts, Pasni and Jiwani in Kalat Division.
- (7) Purchase of Tents and Pals.
- (8) Purchase of Motor Cycles for Police Stations connected with Pakka Roads.
- (9) Replacement of old and unserviceable vehicles.
- (10) Installation of Telephones at Police Stations and Posts.
- (11) Purchase of an Ambulance for Kalat District Police.
- (12) Replacement of old and unserviceable vehicles of Karachi Police.
- (13) Grant of Uniform Allowance to officiating Deputy Superintendents of Police of regular Police in long term vacancies with no likelihood of reversion.
- (14) Purchase of bicycles.
- (15) Opening of two Wireless Stations for Police Stations, Wadh and Dhadar in Kalat Division.
- (16) Opening of two Wireless Stations at Dera Bugti and Kahan.
- (17) Provision of Power Wagons and Camels for the Police Stations, Wadh and Dadhar.
- (18) Creation of additional staff and provision of Wireless Sets, Power Wagons and Camles for the newly established Police Stations/Posts in Quetta-Kalat Divisions.
- (19) Provision of additional horses for Police Training College, Sihala.
- (20) Increase in the clerical establishment of Police Training School, Hangu.
- (21) Creation of additional Censor Staff for Special Branch (Headquarters and Central Region), West Pakistan.
- (22) Upgrading of the posts of 4 Assistant Sub-Inspectors (Short-hand Reporters) of Special Branch, Karachi to that of Sub-Inspectors (Short Hand Reporters).

- (23) Upgrading of the post of Sub-Inspector- Special Branch, deputed for security arrangements at Governor's House.
- (24) Purchase of Vehicles/Mechanical Transport and spare parts for West Pakistan Rangers.
- (25) Purchase of Horses and Camels for West Pakistan Rangers.
- (26) Replacement of Wireless Sets of West Pakistan Rangers
- (27) Purchase of tents for the West Pakistan Rangers.
- (28) Sinking of Wells and Tube-wells (Minor works) for the West Pakistan Rangers.

The necessity of these items has been explained in the memorandum accompanying the Schedule of New Expenditure, 1964-65.

PART III

[Figures are in thousands of rupees]

Minor head	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
	Rs.	Rs.	P.s.	Rs.
Direction	6,42	11,72	8,77	9,01
Superintendence	34,83	58,52	58,81	56,53
District Executive Force	5,51,10	8,61,26	8,75,97	9,33,34
Police Training Schools	9,83	11,10	11,02	12,25
Special Police	2,03,06	2,24,44	2,27,36	2,25,48
Railway Police	34,24	38,28	38,35	39,28
Criminal Investigation Department	61,41	66,76	67,50	72,54
Miscellaneous	1,21	1,27	1,20	1,27
Works	4,69	4,84	7,19	5,29
<i>Deduct—Lump-sum cut</i> .. .. .	..	..	..	..
Gross Total	9,97,19	12,78,19	12,96,44	12,55,19
<i>Deduct—Recoveries</i>	<i>-1,26,58</i>	<i>-1,98,28</i>	<i>1,97,64</i>	<i>2,05,62</i>
Net Total	7,80,61	10,79,91	10,98,80	11,49,57

Revised Estimates, 1963-64—There is an increase of Rs. 18,24 lakhs which is mainly due to the re-organization of Police in Quetta and Kalat Division and in Lesbela District and small increases spread over a number of items.

Budget Estimates, 1964-65—The increase in the new budget as compared with the Revised Estimates, 1963-64, is mainly due to the accrual of annual increments, revision of pay scale of Gazetted Government servants and new items detailed in Part II above.

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 construction and repairs of buildings and roads and Minor Works in the Frontier Regions debitable to the revenue account is provided for under "B—Works". The minor heads "C—Education" "D—Health Services" and "E—Agriculture", accommodate the expenses on account of Education, Medical and Agriculture respectively. "F—Other Departments" includes expenses under Land Revenue, Provincial Excise and Stamps, Registration, Forest Conservancy, Administration of Justice, Jails and Convict Settlements, Police, Scientific Departments, Veterinary, Co-operation, Miscellaneous Departments and Powindah Organization.

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

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

Secret Service 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 the following entirely new schemes, in addition to the continuing schemes, have been included in the Schedule of New Expenditure :—

- (1) Purchase of a Jeep for the Assistant Political Agent, Bajaur.
- (2) Creation of one post of Lecturer in Urdu and three posts of Demonstrators in Physics, Chemistry and Biology for Government Intermediate College, Thana.
- (3) Upgrading of the Primary School at Mir Jamal to Lower Middle Standard (Kurram Agency).
- (4) Upgrading of Boys Middle School at Sakhakot (Malakand) to High Standard.
- (5) Upgrading of Government Middle School, Zeran (Kurram Agency) to High Standard.
- (6) Raising of three Primary Schools to Lower Middle status in Peshawar Division Tribal Areas.
- (7) Opening of 19 Primary Schools in Peshawar Division, Tribal Areas.
- (8) Opening of 12 Primary Schools in Dera Ismail Khan Division, Tribal Areas.
- (9) Creation of certain ministerial posts in the office of the Deputy Director of Education, Peshawar.
- (10) Creation of posts of two Theology Teachers in Primary Schools at Khankhel and Gumbat (Bannu).
- (11) Creation of two posts of Theology Teachers for Primary Schools at Marga and Khocha (Dera Ismail Khan Division Tribal Areas).
- (12) Creation of various posts for the Hospital at Timergarah (Dir).
- (13) Opening of a 30-bedded Hospital at Dogra Picquit (Khyber Agency).
- (14) Creation of a post of Woman Medical Officer in the Civil Hospital at Miranshah.

PART III

[Figures are in thousands of rupees]

Minor heads	Accounts 1961-62	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
A—Political and Administrative Charges	30,16	24,67	27,32	28,19	28,80
B—Works ..	9,38	7,48	35,18	34,16	35,92
C—Education ..	21,99	26,53	43,15	33,36	47,75
D—Health Services ..	13,96	17,72	20,91	18,24	25,93
E—Agricultural Operations ..	3,89	5,16	5,69	5,55	5,59
F—Other Departments ..	7,32	7,30	9,37	8,77	9,76
G—Miscellaneous Expenditure ..	8,11	9,96	11,43	13,49	12,44
H—Allowances to Tribes ..	11,93	12,08	12,79	12,93	13,01
I—Entertainment Charges ..	11,93	8,14	9,02	7,14	9,07
Total ..	1,30,58	..	1,74,86	1,61,83	1,88,27

Revised Estimate, 1963-64—The decrease in the Revised Estimate as compared with the Budget Estimate is mainly due to vacant posts under Education and Health. The decrease would have been greater but for the increase due to revision of pay of Establishment, payment of Unattractive Area Allowance on the basis of consolidated pay scales and sanction of Basic Democracies Establishment during the course of the year.

Budget Estimate, 1964-65—The increase in the new Budget as compared with the Revised Estimate, 1963-64 is mainly due to—

- (i) Revision of pay of Contingent Establishment ;
- (ii) Enhanced provision for the maintenance of roads in the Frontier Regions due to revision of yardstick.
- (iii) Inclusion of entirely new items.
- (iv) Filling up of various posts under Education and Health which remained vacant during the year 1963-64.
- (v) Lump sum provision on account of revision of pay scales of Gazetted Government servants.

36—SCIENTIFIC DEPARTMENTS

PART I

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

PART II

The following items of new expenditure have been included in the Budget ,1964-65:—

- (1) Purchase of a Typewriter, Drawing and Survey Equipment a Calculator and a Vehicle for the Mineral Development Department.
- (2) Provision for recurring expenditure in excess of 10 per cent under Article 40(4)(d) of the Constitution.

[Figures in thousands of rupees]

PART III

These items have been fully explained in the Volume of Expenditure 1964-65.

Minor heads	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-6
A—Grants-in-aid and Donations to Scientific Societies and Institutions	2	2	2
B—Museums	1,19	1,06	1,21
C—Exploration of Petroleum and Minerals	4,27	5,09	5,66
D—Mines Departments .. .. .	..	3	..
E—Charges in England .. .. .	..	..	..
Total 36—Scientific Department ..	5,48	6,20	6,89

Revised Estimate, 1963-64—The increase is due to the creation of certain new posts of during the current year for the Mineral Directorate and for setting up its Regional Offices at Quetta and Peshawar.

Budget Estimate, 1964-65—The increase is under “B—Museum” and ‘C—Exploration of Coal, Petroleum and Mineral’s and is partly due to inclusion of entirely new items and partly due to accrual of annual increments by the staff and provision of funds on account of revision of pay scales of Gazette Government servants.

37—EDUCATION
PART I

This major head consists of the following minor heads :—

- (1) Grant 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) Grant to District Primary Education Committees.
- (13) Government Special Schools.
- (14) Direct grants to non-Government Special Schools.
- (15) Grants to Local Bodies for Special Education.
- (16) Direction.
- (17) Inspection.
- (18) Scholarships.
- (19) Miscellaneous.
- (20) Expenditure on Social Uplift Schemes.
- (21) Technical Education.
- (22) Charges in England.

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 and contingencies, etc. of the Training Colleges, which supply Trained Teachers for educational institutions in West Pakistan. It also includes expenditure on account of N. E. D. Engineering College, Karachi, which has been transferred from "Buildings and Roads Establishment Charges" to this head.

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 popular 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 on account of grants to privately managed Primary Schools.

Grants to Local Bodies for Primary Education—These grants are of the following kinds :—

- (i) Grants for the maintenance of Vernacular Schools;
- (ii) Grants for Compulsory Education ; and
- (iii) Buildings grants.

(i) *Maintenance grants for Vernacular Education to District Boards*—In the former Punjab, they are given in accordance with the system inaugurated in April 1918, when after a thorough enquiry into the position of each District Board, grades were fixed according to the need and capacity of each district, and additional grants were also paid. The grants given in 1917-18 according to the old system have been fixed as basic grants.

In the case of Municipalities in the former Punjab the existing system dates from 1916, when the grant paid in 1915-16 was fixed as basic grant and for all new schools, Rs. 200 per annum for each Boys Primary School, Rs. 150 per annum for each Girls Primary School, Rs. 1,400 per annum for each Middle School and Rs. 50 per annum for each boarding house, have been paid in addition to the basic grant. Besides, Government contributes two-thirds of what the Municipality actually pays as grant-in-aid to privately managed Vernacular Schools or Vernacular Departments of Anglo-Vernacular Schools.

(ii) *Grants for Compulsory Education*—In the case of District Boards in the former Punjab, expenditure on compulsory education is treated as approved expenditure on Vernacular Education and grants are sanctioned in accordance with the grading of each district. In the case of Municipalities and other Urban Committees, in the former Punjab Government contributes over and above the ordinary grant, half of the approved expenditure incurred on account of compulsory education, subject to a maximum grant of Rs. 5 to 7 per annum per head of additional attendance.

(iii) *Buildings grants to District Boards*—The expenditure under this head represents the grants to District Boards for the maintenance of buildings.

Grants to District Primary Education Committees—Consequent of the promulgation of the West Pakistan Government Ordinance, 1962, regarding the Provincialization of Primary Education with effect from 1st July 1962 this grant is being given to the District Primary Education Committees.

Government Special Schools—The provisions made under this head is for salaries of the staff, contingencies, etc., of the Government Training Schools, Technical and Commercial Institutions.

It also includes expenditure on account of Government Engineering School, Rasul which has been transferred from "Buildings and Roads Establishment Charges" to this head.

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

Direct Grants to Local Bodies for Special Education—The provision 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 Director of Education in the Regions and their office establishment.

Inspection—The provision under this head relates to the expenditure on the salaries of the Divisional and District Inspecting Staff and their offices.

Scholarships—The provision 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 provision under this head relates to Technical Institutes under the control of Education Department. The other head do not required any special explanation.

PART II

As many as 66 items of the Schedule of New Expenditure for 1964-65 have been included as follows in the volume in addition to continuing schemes :—

(1) Additional maintenance grant to Sind University, Hyderabad.

(2) Additional grant to the Sind University Engineering College, Hyderabad.

(3) Additional maintenance grant to the Peshawar University.

(4) Additional grant to the University of Karachi.

(5) Additional grant to the West Pakistan Agricultural University, Lyallpur.

(6) Additional grant to the West Pakistan University of Engineering and Technology, Lahore.

(7) Creation of additional posts of teaching and non-Teaching staff for Government Colleges in West Pakistan on account of increase in enrolment and introduction of new subjects.

(8) Creation of additional posts required on account of up-gradation of Government Inter College, Nowshera to Degree Status.

(9) Creation of posts in connection with the introduction of double shift in Lahore and Rawalpindi Colleges.

(10) Conversion of 14 posts of Senior Clerks to those of Head Clerks in the Degree Colleges of the former Punjab and *ex*-Bahawalpur State.

(11) Introduction of Science Subjects in 5 Government Colleges.

(12) Creation of additional posts required on account of up-gradation of Government Inter College, Jacobabad to Degree Status.

(13) Creation of additional posts required on account of up-gradation of Government Inter Girls College, Sargodha to Degree Status.

(14) Creation of additional posts required on account of up-gradation of Government Inter College, Jauharabad to Degree Status.

(15) Creation of additional teaching and Non-teaching posts in Government Girls Colleges in Hyderabad Region.

(16) Opening of four new Government Inter-Colleges for Boys in West Pakistan.

(17) Additional requirements of the Training Colleges of West Pakistan.

(18) Starting of M.A. Degree College, Rawalpindi.

(19) Introduction of double shift system by opening new schools in five selected schools of West Pakistan.

(20) Opening of 25 New Government High Schools in West Pakistan.

(21) Additional facilities in Government Secondary and Lower Secondary Schools of Karachi Region.

(22) Up-gradation of Provincialized Middle Schools to High Standard.

(23) Up-grading of 7 Government and 23 Non-Government Middle School to High Standard .

(24) Up-grading the post of C.T. to B.Ed. in the Governemnt Middle School Governor's House; Lahore.

(25) Establishment of a New Hostel for Schools Students of Karachi.

(26) Additional requirements of Government High Schools of West Pakistan.

(27) Opening of New Government High School in Karachi Region during 1964-65.

(28) Creation of the posts for 5 Government and 8 Non-Government High Schools in West Pakistan.

(29) Up-gradation of one Middle School to High Standard in Karachi Region druing the year 1964-65.

(30) Grant-in-aid to Cantonment Public School, Sialkot.

(31) Creation of additional 540 posts of Teaching staff in West Pakistan.

(32) Opening of 4 Middle Schools in Karach Area during 1964-65.

(33) Up-grading of three Primary Schools to Middle Standard in Karachi Area during 1964-65.

(34) Up-grading of 250 Primary Schools (50—Government and 200 Newly Provincialized) to the Middle Standard during 1964-65.

(35) Refresher Courses in latest Methods of English Teaching.

(36) Addition of Industrial Arts Courses in 69 Government Middle Schools during 1964-65.

(37) Grant in aid to Non-Government Secondary Schools for adding workshops in schools run by the local bodies.

(38) Grant-in-aid to 78 New Non-Government High Schools of the province.

(39) Additional Grant-in-aid payable to the Board of Governors Cadet College, Kohat.

(40) Provision of additional amount of Grant-in-aid to Non-Government A. V. Secondary Schools as a result of removing the ceiling in the area of the former Punjab and Bahawalpur.

(41) Grant-in-aid to the Non-Pilot Secondary Schools, in Karachi.

(42) Opening of Primary Schools for 4,500 Teachers during 1964-65.

(43) In-service Training of the Teachers of Classes I—VIII in the reading and Teaching of the Nazira Quran.

(44) Provision of additional staff for Government Middle School.

(45) Creation of 40 posts of Diniat Teachers for Training Institutions.

(46) Opening of three Normal Schools in West Pakistan during 1964-65.

(47) Addition of C.T. Classes to Teachers Training Institutions at Hyderabad and Khairpur.

(48) Creation of additional staff for the Government Deaf and Dumb High School, Lahore.

(49) Creation of a post of Matron for the Government Deaf and Dumb High School, Lahore.

(50) Addition of for units to Training Institutions for Training of Agriculture Teachers.

(51) Addition of Home Economics Classes to Training Institutions.

(52) Training of Art and Crafts Teachers (Drawing Masters).

(53) Development of pilot Secondary School, Karachi.

(54) Creation of additional Ministerial post in the Office of the Inspectors of Schools, Hyderabad and Khairpur Divisions.

(55) Additional Grant-in-aid to Society for Promoting Scientific Knowledge, Lahore.

(56) Grant-in-aid to the Punjab Public Library.

(57) Grant-in-aid to the Pakistan Writers' Guild, Lahore Region, Lahore.

(58) Additional grant-in-aid to Bhit Shah Cultural Centre Hyderabad.

(59) Grant-in-aid to the Institute of Islamic Culture, Lahore.

(60) Grant-in-aid to the Baluchi Academy, Quetta.

(61) Additional staff for New six Polytechnics at Quetta, Larkana, Leiah, Sargodha, D. I. Khan and Abbottabad.

(62) Additional staff for Government Polytechnic Institutes at Peshawar Sukkur, Bahawalpur and Khairpur.

(63) Grant-in-aid to Board of Governor's National Technical Institute, Pak'stan.

(64) Establishment of West Pakistan Educational Equipment Technical Assistance Centre at Lahore.

(65) Additional expenses of seven experts from I.D.A.

(66) Establishment of Project Directorate for the Technical Projects in West Pakistan.

PART III

[Figures are in thousands of rupees]

Minor heads	Account 1961-62	Budget Estimate 1962-63.	Revised Estimate 1962-63	Budget Estimate 1964-65	Foreign exchange component
Grants to Universities	1,56,82	1,84,96	1,86,12	2,14,35	..
Government Arts Colleges	1,72,99	2,24,28	1,87,91	2,48,80	..
Grants to non-Government Arts Colleges	32,03	28,98	28,98	29,31	..
Government Professional Colleges	18,48	23,54	21,36	26,14	..
Grants to non-Government Professional Colleges	30	30	30	30	..
Government Secondary Schools	3,34,64	3,86,94	3,57,39	4,12,26	..
Direct Grants to non-Government Secondary Schools	48,90	51,83	55,62	64,22	..
Grants to Local Bodies for Secondary Education	23,61	30,30	27,76	23,81	..
Government Primary Schools	1,28,08	1,07,87	1,02,79	1,11,50	..
Direct Grants to non-Government Pri- mary Schools	23,31	23,59	23,59	24,77	..
Grants to District Primary Education Committee	8,49,57	9,19,25	9,97,44	11,04,41	..
Grants to Local Bodies for Primary Education	44,27	58,79	58,79	76,41	..
Government Special Schools	55,28	74,07	64,50	81,35	..
Direct Grants to non-Government Special Schools	98	97	97	1,04	..
Grants to Local Bodies for Special— Education	18	22	22	22	..
Direction	27,11	35,34	30,27	30,33	..
Inspection	52,12	56,36	55,40	59,83	..
Scholarships	1,33	45	46	50	..
Miscellaneous	32,99	68,92	64,29	71,10	..
Technical Education .. .. .	..	74,01	48,85	72,15	..
Expenditure on Social Uplift Schemes	..	..	..	..	..
Charges in England .. .. .	..	..	..	..	..
Total	20,02,99	23,50,97	23,13,00	26,52,80	..

Revised Estimate, 1963-64—There is a decrease of Rs. 3,797 thousands in the Revised Estimate, 1963-64 when compared with the Budget Estimate 1963-64. This decrease is due to the following .—

(i) Certain Gazetted and Non-Gazetted posts having remained vacant during the major portion of the current financial year due Non-availability of suitable persons.

(ii) Late opening of some Colleges and Schools for want of necessary arrangements.

(iii) new commercial institute, sanctioned during the current financial year have been started late with effect from 1st March 1964.

Budget Estimate, 1964-65—There is an increase of Rs. 3,39,80 thousands in Budget Estimate 1964-65 when compared with the Revised Estimate, 1963-64. This increase is due to the following:—

(i) inclusion of entirely new Schemes to the extent of Rs. 1,51,41 thousands.

(ii) accrual of annual increments.

(iii) opening of more Primary Schools during the year 1964-65.

(iv) transfer of Blind Institute, Lahore from "43—Industries" to "37—Education".

38-A—HEALTH SERVICES

PART I

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

- (i) Health Establishment;
- (ii) Hospitals and Dispensaries;
- (iii) Grant for Health Purposes;
- (iv) Colleges and Schools;
- (v) Mental Hospitals;
- (vi) Chemical Examiner;
- (vii) Expenses in connection with epidemic diseases;
- (viii) Laboratories;
- (ix) Health Centres;
- (xi) Works;
- (xii) Social Uplift Schemes;

2. The group of sub-heads under "Health Establishment" consists of—

- (i) Superintendence;
- (ii) District Health Officers;
- (iii) All Pakistan Medical Council;

- (iv) Model Chest Clinic; and
- (v) Rural Health Centres.

The Sub-head "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 "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 "All-Pakistan Medical Council" provides for Travelling Allowance to Provincial representatives to the Pakistan Medical Council.

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

The sub-head "Rural Health Centres" relates to the charge incurred on the Rural Health Centres all over the West Pakistan Province.

3. *Hospitals and Dispensaries*—The sub-heads within this minor head are—

- (i) Mayo Hospital;
- (ii) Lady Willingdon Hospital, Lahore;
- (iii) Lady Reading Hospital, Peshawar;
- (iv) B. V. Hospital, Bahawalpur;
- (v) Dental Hospital, Lahore;
- (vi) Lady Aitchison Hospital, Lahore;
- (vii) Tuberculosis Sanatorium, Samli;
- (viii) Civil Hospital, Khairpur;
- (ix) Blood Transfusion Service;
- (x) Nishtar Hospital, Multan;
- (xi) Central Medical Depots (not run on commercial basis);
- (xii) Liaquat Medical College and Hospital, Hyderabad;
- (xiii) Other Hospitals and Dispensaries;
- (xiv) Expenditure in connection with Flood Relief Measures;
- (xv) Lahore General Hospital, Lahore; and
- (xvi) Civil Hospital, Karachi.

The sub-heads (i) to (x), (xii), (xv) and (xvi) relate entirely to the charges incurred on the institutions concerned. The sub-head (xi) includes the charges of Medical Depots functioning at Bahawalpur and Kalat. The sub-head "Other Hospitals and Dispensaries" includes the charges in connection with—

- (i) Mufassil Hospitals and Dispensaries; and
- (ii) Grants to Hospitals and Dispensaries.

The head "Mufassil Hospitals and Dispensaries" relates to the charges in connection with—

- (i) the District and Tahsil Headquarters Hospitals, District Board and Rural Dispensaries which have been provincialized under the scheme for expansion of medical relief;
- (iv) all Dental Clinics; and
- (v) the additional cost of the Canal Dispensaries, which have since been thrown open to the general public.

The charges under the head "Grants to Hospitals and Dispensaries" include expenditure in connection with the scheme of expansion of medical relief, in addition to the various recurring and non-recurring grants for improving and equipping the existing and new hospitals and dispensaries.

4. *Grants for health purposes*—In this sub-head are included the grants to (1) Dufferin Fund; (2) Sind Nurses, Midwives and Health Visitors Council, Karachi, (3) Punjab Nursing Council and Midwives Board; (4) St. John Ambulance Association; (5) Tibbia College, Lahore for Unani System of Medicines; (6) Punjab University for the institution of classes in Pharmacy; (7) Red Cross Society, Karachi; (8) Nursing Council, Karachi; (9) Nursing Association, Mirpurkhas; (10) Medical Council, Karachi; and (11) Fatima Jinnah College for Women and its Allied Hospitals, Lahore.

To encourage the employment by local bodies of Medical Officers of Health in towns, Government give a grant-in-aid equal to 50 per cent of pay to all Municipal Committees, which employ a whole-time or part-time Health Officer, Sanitary Boards also make large grants-in-aid to Local Bodies towards the cost of approved sanitary schemes. The Local Bodies or Philanthropic Societies, which maintain Infant and Child Welfare Centres are given help in the form of grants-in-aid from the provision made under this head. Provision for the maintenance of sanitation in the Lahore Corporation Area, which has developed since 1867, is also included under this head. Provision for grants to District Boards for maintenance of rural dispensaries, transferred to the Health Services

Department in connection with the scheme of expansion of medical relief in rural areas, is also included under this head. Provision is also made under this head for meeting the cost of pay of District Health Officers attached to District Board Dispensaries, and for the travelling allowance of Medical Officers-in-charge of Rural Dispensaries. Grants to District Boards for the suppression of epidemic diseases in their areas are also included under this head.

5. The minor three heads "Colleges and Schools", "Mental Hospitals" and "Chemical Examiner" relate to the charges incurred on the institutions concerned. The minor head "Colleges and Schools", includes charges for King Edward Medical College, Lahore; DeMontmorency College of Dentistry, Lahore; Health School, Peshawar; Nishtar Medical College, Multan; Liaquat Medical College, Hyderabad, Public Health Nursing School, Lahore, and the Institute of Hygiene and Preventive Medicine, Lahore and the Dow Medical College, Karachi. The Medical School, Lahore; Tibbia School, Bahawalpur and Medical School, Hyderabad, are put together under the sub-head "Medical Schools". The sub-head "Mental Hospitals" include the charges relating to the Mental Hospitals, Lahore, Peshawar and Gidu (Hyderabad). The expenditure in each case, includes Pay of Officers, Pay of Establishment (non-Gazetted staff, such as Assistant Medical Officers, Clerks, Warders, Laboratory Assistants, Laboratory Attendants, etc.), travelling allowance, other allowances and honoraria, medicines and instruments diet for patients, clothing and bedding of patients, customs duties on stores and contingencies.

6. *Expenses in connection with epidemic diseases—*

The sub-heads within this minor head are—

- (i) Epidemiological Bureau;
- (ii) Anti-Malaria Operations;
- (iii) District Field Staff;
- (iv) Purchase of Anti-Epidemic Drugs, Vaccine, etc., and
- (v) Other Epidemics.

These sub-heads include provisions 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, which the Provincial Government have undertaken to purchase annually from the Government of Pakistan for use in its medical institutions. The malaria organizations conduct malaria researches and carry out surveys of spleen census of schools children twice every year. The Epidemiological Bureau undertakes research work, which is mainly confined to the study of epidemic diseases and of the insects and other carriers, responsible for spreading, epidemic

diseases. It also carries out the routine examination of blood films, sputa, faces, urine, throat, swabs, pus, blood, etc., and the bacteriological examination of water. In the new set-up., the entire charges on the Office of the Officer-in-Charge, Epidemiological Bureau, have been provided for under the sub-head "D-8—Institute of Hygiene and Preventive Medicine, Lahore" of the minor head "D—Colleges and Schools" as it has been decided to transfer control to the Dean, Institute of Hygiene and Preventive Medicine, Lahore; for accounts matter.

7. *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 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. *Health Centres*—The sub-heads within the minor head "Health Centres" are:—

- (i) Inspectresses of Health Centres; and
- (ii) Mufassil Health Centres.

The sub-head "Mufassil Health Centres" 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. Since the Inspectress of Health Centres has also been incorporated in the Headquarters Office as Officer on Special Duty, Maternity and Child Welfare, the charges of her office have also been provided for in the Headquarters Office service head, viz., "Superintendence under the minor head "Health Establishment".

9. *Works*—This includes expenditure on Government Sanitary Works, which do not form an integral part of a Government building and are executed by the Superintending Engineer, Public Health Circle and maintenance charges of the Fort Munro Water-Supply Scheme (District Dera Ghazi Khan).

10. *Social Uplift Schemes*—This minor head shows accounts of expenditure incurred on different schemes of the department from the Social Uplift Grant received from the Centre.

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. About one hundred and five new schemes have been included in the Schedule of New Expenditure and are fully explained therein.

PART III

[Figures are in thousand of rupees]

Minor heads	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
Health Establishment	59,72	1,40,57	95,01	1,29,04
Hospitals and Dispensaries	3,80,61	3,96,19	3,86,84	4,16,86
Grants for Health Purposes	1,17	21,86	21,86	21,53
Colleges and Schools	47,06	58,64	55,20	65,28
Mental Hospitals	20,47	19,89	22,72	23,06
Chemical Examiner	1,52	1,73	1,69	1,80
Expenses in connection with Epidemic Diseases..	32,59	50,05	50,00	46,90
Laboratories	3,86	4,94	5,20	4,99
Health Centres	8,19	11,73	11,82	12,12
Works	6	15	6	8
Social Uplift Schemes	40	..	..	..
Total	5,55,65	7,05,75	6,50,40	7,21,68

Revised Estimate, 1963-64—The anticipated decrease is mainly due to a large number of posts having remained vacant during the year because of non-availability of suitable candidates.

Budget Estimate, 1964-65.—The anticipated increase is mainly due to (i) revised of pay scales of Gazetted Government servant, (ii) inclusion of new schemes and (iii) accrual of annual increment.

39—PUBLIC HEALTH

PART I

The Minor Head includes the following sub-heads :—

A-1—Public Health Engineering Establishment.

A-2—Town Planner and his staff.

2. A-1—*Public Health Engineering Establishment*—This head provides for the 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 Engineers and their staff. The Chief

Engineers, Public Health Engineering Department, is responsible for the design, estimates, execution and maintenance of various external Public Health Works. He is also entrusted with the preparation of water-supply, 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 for the 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 area 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 Statellite Towns.

PART II

The present strength of the Public Health Engineering Department is six Circles, nineteen Divisions and sixty-two Sub-Divisions. Sanitary Engineer and the technical staff required for the preparation of Rural and Urban Water Supply Schemes are working in the Headquarter Office.

The Directors of Town Planning with headquarters at Lahore, Peshawar and Hyderabad will supervise the works of Town Planning Offices and also those offices created for the preparation of Master Plans of important Urban Towns.

The Budget Estimate, 1964-65 includes the following new scheme in addition to the continuing schemes :—

- (1) Creation of one post of typist in the office of Town Planning Directorate, Hyderabad.

PART III

[Figures are in thousands of rupees]

Minor head	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
	Rs.	Rs.	Rs.	Rs.
Public Health Engineering Establishment ..	23,98	59,01	33,83	45,65
Town Planner and his staff ..	4,19	7,02	5,79	7,11
Gross Total ..	28,17	57,03	39,62	52,76

Revised Estimate, 1963-64—The decrease is mainly on account of late formation of Circles, Divisions and Sub-Divisions. It is also partly due to certain posts having remained vacant.

Budget Estimate, 1964-65—The increase in the Budget Estimate as compared to the Revised Estimate is due to (i) provision for Circles, Divisions and Sub-Divisions having been made for full year; (ii) normal increments and (iii) lump sum provision having been made on account of revision of pay scale of Gazetted Government Servants.

40—AGRICULTURE

PART I

This head includes the following minor heads :—

A—Direction.

A-1—Direction.

A-2—Expenditure under Cotton Control Act.

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 Exhibition and Fairs.

E-1—Administration of Cotton Control Act.

E-2—Demonstration and Propaganda.

E-3—Extension and Plant Protection Service.

E-4—Locust Control Works.

E-5—Miscellaneous Scheme 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 Food and Agriculture 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.

- 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.
- I—Grant-in-aid, Contribution, etc.
- M—Other Charges.
- N—Works.

2. The minor head Direction relates entirely to the charges incurred in connection with Directors of Agriculture, their gazetted staff and other staff of their office establishment, and the minor head "Superintendence" relates to the charges connected with Deputy Directors of Agriculture, Extra-Assistant Directors of Agriculture and their office establishment.

3. Under the minor head "Farms" is included the cost of the clerical staff and labour employed on experimental, seed and district farms. The expenditure shown under this minor head relates to implements, bullocks, seeds, etc., required for these farms. For the sake of convenience, expenditure on experimental seed and district farms has been grouped under separate sub-heads, viz:—

- (a) Experimental Farms.
- (b) Seed Farms.
- (c) District Farms.

4. The charges under "Agricultural Demonstration Propaganda, etc." include expenditure on Provincial Staff comprising the pay and allowances of Agricultural Assistants, Field Assistants and all other expenditure connected with exhibits, fairs and other propaganda work.

5. The minor head "Agricultural Experiments and Research" contain provisions for the pay and allowances of the various specialist officers employed on Research Work together with their technical and other establishment. It also includes charges relating to the schemes financed by the Government of Pakistan, Food and Agriculture Council on either on 100% or on 50:50 basis and

also Research Schemes aided by the Central Government. The grants received are set off against this expenditure by credit to the revenue head at the end of the year. It also includes expenditure pertaining to research on sugarcane.

6. Under the minor head "Agricultural Education" only those items of expenditure are shown which are a direct charge on the West Pakistan Agricultural College, Tando Jam, Agricultural Education Section, Peshawar and Training Centres of Field Assistants.

7. The minor head "Agricultural Engineering" relates to charges incurred in connection with the Engineering Section (excluding Boring Operations) of the Agricultural Department. It includes the pay of the Workshop Superintendents and the clerical and other staff.

8. The charges under "Boring Operations" include the entire expenditure on boring work consisting of the pay of Agricultural Engineers, Sub-Divisional Officers, Boring Well Supervisors, Mechanic Borers and Well Boring Staff. Provisions for the purchase of spare parts is also made under this minor head.

9. The minor head "Botanical and other Public Gardens" includes the pay of the Superintendent, Government Gardens, West Pakistan, Overseers, Clerical, Inferior Establishment and all expenditure connected with the Government Gardens in West Pakistan.

10. The minor head "Grants-in-aid, Contributions, etc." includes Government contributions towards the Scheme financed jointly by the West Pakistan Government and the Pakistan Central Cotton Committee.

It also includes expenditure on grant-in-aid to Land Water and Development Board.

11. The minor head "Works" is intended for recording expenditure on the construction and repairs of such works which are under the administrative control of the Agricultural Department.

PART II

The Department of Agriculture exists for the welfare of the peasantry of the Province and constant efforts are being made to secure the adoption, by the cultivators on the maximum possible scale of various discoveries and research which have been made for their benefit. Provision for continuing temporary schemes also been included in the Budget Estimate for 1964-65.

The provision for the following new items has also been made through the Schedule of New Expenditure 1964-65:—

- (1) Scheme for accelerating of wheat and Barley Breeding Programme by raising two crops in a year in Peshawar Region.
- (2) Schemes for research on Soyabean cultivation in Peshawar Region.
- (3) Grant-in-aid to the Land Water Development Board.

PART III

[Figures are in thousands of rupees]

Minor heads	Accounts 1960-61	Accounts 1961-62	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65	Foreign exchange compo- nent
Direction	5,22	5,80	..	7,11	5,86	7,92	..
Superintendence	8,53	8,93	..	9,23	10,01	10,51	3
Subordinate and Expert Staff	..	..	..	69	51	77	..
Farms	18,24	19,14	..	53,91	21,03	21,08	20
Agricultural Demonstration and propaganda including public exhibitions and fairs	1,66,93	86,28	..	1,37,24	1,33,56	1,38,06	3
Agricultural Experiments and Research	39,27	60,41	..	47,36	47,34	47,15	7,60
Agricultural Education ..	19,65	16,51	..	14,36	13,49	15,08	10
Agricultural Engineering ..	29,60	21,80	..	52,85	61,00	82,40	17,50
Boring Operations	3,29	3,06	..	3,64	3,52	3,40	..
Botanical and Public Gardens	2,04	3,93	..	4,07	3,84	4,66	..
Improvement of Agricultural Marketing	3	7	..	7	7	7	..
Grants-in-Aid, Contribution etc	52	12	..	..	..	20,64	..
Other Charges .. .. .	..	..	..	..	..	..	..
Works	1,53	3,98	..	3,00	3,00	3,00	..
Charges in England .. ..	..	..	..	..	..	..	..
Total 40—Agriculture ..	2,95,55	9,30,08	3,0,353	3,03,53	3,03,13	3,55,54	25,86

Revised Estimate, 1963-64—The decrease is mainly due to the fact that certain posts remained vacant during the year for want of suitable candidates.

Budget Estimates, 1964-65—The increase is due to the following reasons :—

- (i) Provision having been made for entirely new schemes.
- (ii) Accrual of annual increments.
- (iii) Revision of pay scales of Gazetted Government servants, and
- (iv) enhanced provision made for Agricultural Engineering workshops for Running Charges of Tractors, e.g., cost of P.O.L. and spare parts, etc.

41—VETERINARY

PART I

This major head includes the following minor and sub-heads:—

A—Direction.

B—Superintendence.

C—Veterinary Education and Research—

(1) C-1—Veterinary Education.

(2) C-2—Veterinary Research and Disease Investigation.

(3) C-3—Provincial Schemes.

D—Subordinate Establishment.

E—Hospital and Dispensaries—

(1) Provincial Veterinary Hospitals and Dispensaries.

(2) Mufassil Veterinary Hospitals and Dispensaries.

(3) Field Control of Disease.

F—Breeding Operations—

(1) Government Farms.

(2) Other Breeding Operations.

(3) Provincial Schemes.

G—Prizes.

H—Camel Specialist.

I—Works.

J—Charges in England.

The description given below explains each of these minor heads and sub-heads:—

A—DIRECTION

Here the expenditure incurred on pay and allowances of the Director, Animal Husbandry, West Pakistan, their offices and contingencies is dealt with.

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, their clerical and inferior establishment.

C—VETERINARY EDUCATION AND RESEARCH

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

*C-2—Veterinary Research and Investigation—*This head covers the cost of experiments, research and investigation work carried on at the College of Animal Husbandry, Lahore and Pakistan Animal Husbandry Institute, Peshawar.

*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 allowances of the entire Subordinate Veterinary Staff.

E—HOSPITALS AND DISPENSARIES

*E-1—Provincial Veterinary Hospital, Lahore—*Only the charges relating to the institution 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.

E-4—Schemes aided by Central Government—Under this new sub-head expenditure of the schemes aided by the Central Government is debited.

F—BREEDING OPERATIONS

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

G—PRIZES

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

H—CAMEL SPECIALIST

This includes all charges connected with the treatment and control of sera disease throughout the Province.

I—WORKS

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

J—CHARGES IN ENGLAND

This head includes expenditure incurred by the High Commissioner for Pakistan in England on leave salaries, deputation pay and Sterling Overseas Pay of the officers of the Animal Husbandry Department.

PART II

The Animal Husbandry Department deals with various aspects pertaining to the livestock and cattle health of the Province. Improved breeds of stallions, studs, bulls and cows are exhibited in order to improve the varieties of livestock in the rural areas. Public fairs and demonstration are conducted to attract the breeders and the augment, the livestock wealth, pure milk, eggs and butter at the Government Farms are produced for sale to the public.

PART III

[Figures are in thousands of rupees]

Minor heads	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
A—Direction
B—Superintendence	24,85	23,41	25,96
C—Veterinary Education and Research	20,64	19,80	20,95
D—Subordinate Establishment	16,34	15,57	16,18
E—Hospitals and Dispensaries	17,14	17,62	17,21
F—Breeding Operations	26,93	25,11	27,23
G—Prizes	1,15	1,11	1,14
H—Camel Specialist	15	13	15
I—Other Charges
J—Charges in England
Total Veterinary	1,07,20	1,02,75	1,08,82

Revised Estimates, 1963-64—Decrease is due mainly to the technical posts which could not be filled in.

Budget Estimates, 1964-65—Increase is mainly due to the lump sum provision for the revision of pay scales of Gazetted officers and incremental difference.

42—CO-OPERATION

PART I

The major head is comprised of the following minor heads:—

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

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

(a) Regional Registrars.

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

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—Grants-in-aid—To this minor head is debited the expenditure on account of grant-in-aid to the Co-operative Development Board, the Punjab Co-operative Union and other Co-operative Institutes for the following purposes:—

- (a) Propaganda and educational work.
- (b) Higher Audit.
- (c) Audit of Agricultural Co-operative Societies.

PART II

There is no new scheme for the year 1964-65.

PART III

[Figures are in thousands of rupees]

Minor heads	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
A—Direction ..	5,04	5,56	4,40	5,26
B—Superintendence ..	31,13	49,53	50,33	42,92
C—Other Charges ..	18	23	69	70
D—Grants-in-aid ..	11,54	9,91	12,48	19,26
Total 42—Co-operation ..	47,89	65,23	67,90	68,14

Revised Estimates, 1963-64—The increase is mainly due to the supplementary grant-in-aid given to the West Pakistan Co-operative Development Board during the course of the year on the basis of percentage of owned capital.

Budget Estimates, 1964-65—The increase is nominal and needs no explanation.

43—INDUSTRIES

PART I

This major head includes the following minor heads :—

(i) Industries.

(ii) Fisheries.

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 include the provision on account of staff for Headquarters and Region.

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

(a) Government Vocational Education Schools for Women.

(b) Government Institute for the Blind, Lahore.

(c) Model Tanning and Leather Footwear Centres, Gujranwala.

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

(e) Government Demonstration Weaving Factory, Shahdara.

The expenditure under "Industrial Education" also includes—

(a) Payments of grants-in-aid to the Technical and Industrial Schools for Boys and Girls maintained by the Local Bodies and Associations.

(b) Expenditure in connection with examination of Industrial Schools and Institutions.

(c) Industrial Exhibitions and Demonstrations at local fairs.

(d) Schemes for Technical and Vocational Training of Demobilized Services Personnel.

(e) 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 and Kaghan.

(c) Central Agency for improving the Pottery Industry, Shahdara.

(d) The Government Metal (Surgical and Allied Industries) Development Centre, Sialkot.

(e) Industrial and Commercial Museum, Lahore.

(f) Development-cum-Training Centres for Carpet Industry at Shahdara and D. G. Khan.

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

7. The minor head "Fisheries" indicate the expenditure incurred on the Department of Fisheries.

PART II

For the next year the following entirely New Schemes, in addition to the Continuing Schemes, have been included in the Schedule of New Expenditure:—

(1) Provision of transport facilities for the Boilers Industries Directorate.

(2) Purchase of Water Cooler for the Directorate of West Pakistan.

(3) Transport facilities for the Directorate of Industries, West Pakistan.

(4) Reorganization of Government Metal (Surgical and Allied Industries) Development Centre, Sialkot.

(5) Staff in connection with the Inspection of Stores (Supply Wing).

(6) Miscellaneous—Non-recurring items.

The necessity of each of the above items has been fully explained in the explanatory memorandum appearing in the Schedule of New Expenditure for the year 1964-65.

PART III

[Figures are in thousands of rupees]

Minor heads	Accounts 1961-62	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
A—Industries ..	77,88	80,37	86,67	84,85	96,45
B—Fisheries ..	..	6,70	7,06	6,84	8,15
C—Works ..	..	..	..	..	..
D—Charges in England ..	..	..	..	..	..
Total Industries ..	77,88	87,07	93,73	91,69	1,04,60

Revised Estimate, 1963-64—The decrease is due to transfer of Wool Spinning and Weaving Development *cum*-Training Centre Kaghan Valley and Development-*cum*-Training Centre for Carpet Industry Dera Ghazi Khan to West Pakistan Industrial Development Corporation and certain posts remained vacant during the course of the year. *

Budget Estimate, 1964-65—The increase is mainly due to provision on account of new items, accrual of annual increments and account of revision of pay scales of Gazetted Government Servants.

47—MISCELLANEOUS DEPARTMENTS

This head provides for expenditure on the establishment employed for the Labour including Industrial Court and Minimum Wages Board and for Administration of the Trade Employees Act, the Weights and Measures Act and the Wild Birds and Wild Animals Protection Act. It also includes expenditure on the Director of Public Relations establishment of libraries in small villages and towns and grant to the public library and on the compilation of Provincial Statistics (including Central Directorate) and on departmental examinations. It further includes contribution to the Government of Pakistan, Army Department, for conducting languages examinations, payments by Provincial Government for charges incurred in giving evidence in cases relating 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 Ecclesiasticals Employment Exchange and Coal Mines Labour Welfare Fund Organization.

PART II

The budget for the year 1964-65 includes the following entirely new items of expenditure:—

- (1) Additional staff for the Statistical Wing of the Labour Directorate.
- (2) Setting up of an Industrial Court at Hyderabad.
- (3) Setting up of Weights and Measures Laboratory at the Labour Directorate.
- (4) Purchase of Merchant Electric Calculator for the Statistical Wing of the Directorate of Labour Welfare.
- (5) Creation of posts in the Labour Directorate in connection with Labour—Management Relations in WAPDA.
- (6) Continuance of the Second West Pakistan Industrial Court (former Central), Karachi.
- (7) Additional staff in connection with the Workmen's Compensation Work at Lahore and Lyallpur.
- (8) Establishment of an Employment Exchange at Abbottabad.
- (9) Second Shift at the Technical Training Centre, Peshawar.
- (10) Setting up of New Regional Directorate of Apprenticeship Training at Peshawar.
- (11) Technical Training Centre, Hyderabad.
- (12) Technical Training Centre, Moghalpura, Lahore.
- (13) Creation of post of a Clerk for the Essential Personnel Registration Scheme.
- (14) Creation of posts of Game Watchers for guarding Game Reserves.
- (15) Purchase of two Vehicles for the Mobile Cinema Units.
- (16) Creation of additional posts of two Lady Teachers for the Middle School at Makarwal.
- (17) Creation of additional posts in the Hospital to work the X-Ray Machine and purchase of equipment.
- (18) General Welfare Schemes of the Coal Mines Labour Welfare Organisation—
 - (i) Water-supply Scheme in Choa Saidan Shah Welfare Centre.
 - (ii) Water-supply Scheme in Shrinab.

(iii) Maintaining a Sanitation Squad in the Coal Mines Labour Welfare Centres at Choa Saidan Shah and Sinjidih.

(19) Provision for recurring expenditure in excess of 10 per cent under Article 40 (4) (d) of the Constitution.

These items have been fully explained in the volume of New Expenditure 1964-65.

PART III

[Figures are in thousands of rupees]

Minor head	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
A—Inspector of Factories .. .. .	..	..	..
B—Labour	24,88	24,49	27,78
C—Resettlement and Employment Organization	23,75	22,20	29,04
D—Explosive .. .. .	..	..	..
E—Inspector of Steam Boilers .. .. .	..	..	..
F—Provincial Statistics .. .. .	..	2	6,74
G—Examinations	16	14	20
H—Administration of the Partnership Act, 1932 .. ..	..	..	..
I—Miscellaneous	12,63	12,76	13,20
J—Ecclesiastical	1,11	1,07	1,11
K—Public Relations	17,68	18,80	19,90
L—Coal Mines Labour Welfare Fund Organization	8,94	6,21	8,70
Total	89,15	85,69	1,06,67
<i>Deduct</i> —Amount recoverable from Coal Mines Labour Welfare Fund Organization.	—5,43	2,71,	—5,20
Net Total	83,72	82,98	1,01,47

Revised Estimate, 1963-64—There is decrease which is spread over under the various heads. The decreases are partly due to non-filling of certain posts and partly due to non-transfer of certain staff from the Labour Secretariat to the Labour Directorate. The decreases are partly counter balanced by increase of expenditure on the Public Relations.

Budget Estimate, 1964-65—The increase is mainly due to the provision for entirely new schemes and on account of the provision for Bureau of Statistics which had hitherto been provided under the major head "25—General Administration". The increase is also due to the revision of pay scales of gazetted Government Servants and to the accrual of annual increments.

50—CIVIL WORKS

PART I

This is a very comprehensive major head and to explain its object fully, it will be dealt with under the groups under which the expenditure is booked.

Formerly, expenditure on Original Works, Buildings and Communications, debitable to the Revenue Account was booked under this head. However, with the classification of expenditure on Original Works as "Developmental" the expenditure is now debited to the minor head "T—Civil Works" subordinate to the major head "63-B—Development".

The remaining groups are as under :—

I—REPAIRS

On efficient maintenance depends largely the ultimate value obtained from the provincial funds spent on roads and buildings.

The charges under this head are divided into three main groups :—

- (a) Repairs and maintenance of buildings ;
- (b) Repairs and maintenance of roads ; and
- (c) Repairs (Miscellaneous).

(a) Includes maintenance of all Government buildings with their sanitary and electric installation other than those in respect of which an assignment order has issued authorising departments to carry out certain repairs themselves.

(b) Includes renewals of road metalling, repairs and maintenance of road boat-bridges and ferries, maintenance of arboriculture and of buildings classed under the head "Communications".

(c) Includes maintenance of works which do not fall under groups (a) and (b) above.

II—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, office furniture camp equipage and road rollers.

III—GRANT-IN-AID

Contributions to local bodies for the construction and maintenance of works are included under this head.

PART II

The various activities of the West Pakistan Public Works Department, Buildings and Roads Branch, have been described in the Part II Memorandum Explanatory relating to the head "81—Capital Account of Civil Works outside the Revenue Accounts".

The Building and Road Department is also responsible for the proper maintenance of civil buildings in their charge and also all the P. W. D. roads in the province. Due to rise in the cost of material and labour it has been found necessary to recalculate the capital cost of all the buildings in order to provide enhanced amount for repairs to buildings. Provision for repairs to buildings is made on the basis of the prescribed percentage of the capital cost of the buildings.

It has also been decided to revise the yardstick for the maintenance of roads in the Province as the cost of material and labour has increased. The existing revised yardsticks are indicated below:—

Category of road	Existing yardstick	Revised yardstick
Black top roads ..	1750 per mile ..	2385 per mile
Shingle roads ..	1000 per mile ..	1560 per mile
Un-metalled roads ..	600 per mile ..	748 per mile.

PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
Z-1—Repairs Building	1,84,90	1,85,28	2,11,00
Z-2—Repairs-Communications	3,64,58	3,64,59	4,61,62
Z-3—Repairs Miscellaneous	1,60	1,60	1,60
AA—Tools and Plant	89,04	89,04	96,04
BB—Grant-in-Aid	35	35	35
Total—50—Civil Works Excluding Establishment Charges ..	6,40,47	6,40,86	7,70,61

Revised Estimates 1963-64—The nominal increase is due to the provision for items of special repairs sanctioned during the course of the year.

Budget Estimates, 1964-65—The increase is due to the following reasons:—

- (a) Increase in the provision for Repairs Building through the Schedule of New Expenditure.
- (b) Increase in the provision for Repairs Communication through the Schedule of New Expenditure. The increase in the provision for Repairs Communications is due to the revision of the yardstick (i.e., mileage[rate basis) for the maintenance of roads.
- (c) Increase in the provision for New Supply of Tools and Plant, to replace the worn out Tools and Plant and to purchase additional Tools and Plant in order to keep pace with the expanding developmental programme for construction of roads, building and water supply projects.

CHARGES ON PUBLIC WORKS DEPARTMENT, BUILDINGS AND ROADS ESTABLISHMENT

PART I

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

PART II

The following items of New Expenditure in addition to continued items have been included in the Budget Estimates 1964-65:—

- (1) Purchase of one water Cooler in the Office of the Chief Engineer Baha walpur.
- (2) Creation of 50 posts of Temporary Assistant Engineers for six months.

PART III

[Figures are in thousand of rupees]

Sub-head	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
	Rs.	Rs.	Rs.	Rs.
A (1)—Chief Engineer ..	..	..	..	..
A (1) (i) Chief Engineer, Northern Zone, Peshawar ..	55	4,20	5,03	6,23
A (1) (ii) Chief Engineer, Central Zone, Lahore ..	5,42	5,71	6,45	8,54
A (1) (iii) Chief Engineer Eastern Zone, Bahawalpur	4,07	4,70	5,20	6,33
A (1) (iv)—Chief Engineer, Southern Zone, Hyderabad	3,85	4,67	4,97	6,37
A (1) (v)—Chief Engineer, Western Zone, Quetta ..	3,02	3,09	3,41	500
A (1) (vi)—Directorate of Bridges ..	65	1,77	1,67	1,83
A (2)—Consulting Architect ..	6,21	7,94	7,15	8,27
A (3)—Electrical Engineer ..	..	..	..	..
A (4)—Land Control and Acquisition Officer ..	3,88	3,88	3,82	4,10
A (5)—Superintending Engineer ..	20,05	24,04	26,25	31,67
A (6)—Executive Engineer ..	10,6,66	1,33,91	1,33,05	1,52,35
A-7—Roads Research Laboratory ..	1,72	2,44	2,34	2,55
A-7 (i)—Building Research Directorate ..	..	1,15	98	1,25
A-7 (ii)—Survey and Planning Cell ..	..	2,49	49	2,86
A (11) (i)—Lump sum Charges creditable to other Government Departments, etc. ..	..	2,33	1,74	2,33
Gross Total ..	1,60,08	2,02,32	2,02,54	2,39,98

Revised Estimate, 1963-64. The increase is mainly due to creation of Planning and Designing cell in the offices of the Chief Engineers and the Superintending Engineers and other charges in the course of current year. This has however, been partly counter-balanced by saving on account of certain posts having remained vacant and same charges having not been framed.

Budget Estimate, 1964-65. The increase is nominal which is due to provision having been made for the revision of pay scales of Gazetted Government Servants and drawal of annual increments.

54—RELIEF

PART I

Expenditure covered by the grant falls under two 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 Schemes, a sum of Rs. 10,00,000 has been included in the Schedule of New Expenditure for expenditure on relief.

PART III

[Figures are in thousands of rupees]

Minor heads	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
A—Relief	10,00	10,53	10,62
B—Transfer to Relief Fund
Total	10,00	10,53	10,62

Revised Estimate, 1963-64. The increase in the Revised Estimate as compared with the original Estimate is due to the sanction of staff of the Relief Branch in the Karachi Administration during the course of the year.

Budget Estimate, 1964-65. The variation of minor.

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:—

(1) *Superannuation and Retirement Allowances*—The charges adjusted under this minor head relate to ordinary pension earned by Civil Officers on retirements under the Civil Services Regulations.

(2) *Equated payments of commuted value of pensions charged to Capital*—The expenditure adjusted under this head relates to equated payments in respect of commutation of pension to liquidate the charge, in full, or in part, as decided by the Provincial Government, such commutation having been recorded, in the first instance, under the capital head “83—Payments of Commuted Value of Pensions”.

(3) *Compassionate Allowances*—This minor head is again divided into three sub-heads—

(i) Mutiny Pensions.

(ii) Miscellaneous Allowances and Rewards.

(iii) Compassionate Fund.

(i) *Mutiny Pensions*—This sub-head is self explanatory and services no classification.

(ii) *Miscellaneous Allowances and rewards*—The charges adjusted under this sub-head relate to extraordinary pensions granted to the families of the deceased or to the seriously injured Government servants who were killed, or seriously injured 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 breadwinner.

(4) *Gratuities*—This minor head is mainly comprised of two sub-heads—

(i) Gratuities; and

(ii) Gratuities to cover cost of fares and passages of officers retiring on proportionate pensions.

(i) *Gratuities*—The charge adjusted under this sub-head relates to gratuities, i.e. payments made in lump sum, to those officials whose service, though qualifying under the Civil Regulations, was insufficient to earn a pension.

(ii) *Gratuities to cover cost of fares and passages of officers retiring on proportionate pensions*—The expenditure under this sub-head relates to payments made on account of passage gratuity to officers who retire on proportionate pensions under Premature Retirement Rules. The sum paid on this account covers the cost of Railways fare and steamship of an officer from the last place of his employment in Pakistan to his destination any where in the British Empire.

(5) *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.

(6) *DEDUCT—Pensionary charges transferred to Commercial Departments*—All pension payments including those on account of Government servants belonging to the Irrigation and Hydro-Electric Department 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 these Departments.

PART II
(Blank)
PART III
54—A—PRIVY PURSES OF *Ex.* RULERS OF STATES

[Figures are in thousands of rupees]

Minor heads	ACCOUNTS			BUDGET ESTIMATE			REVISED ESTIMATE			BUDGET ESTIMATE		
	1962-63			1963-64			1963-64			1964-65		
	<i>Charged</i>	Authorised	Total	<i>Charged</i>	Authorised	Total	<i>Charged</i>	Authorised	Total	<i>Charged</i>	Authorised	Total
Privy purses and Subsidies to Rulers and <i>ex</i> -Rulers of States	53,60	..	53,60	53,60	..	53,60	53,60	..	53,60
Total	53,60	..	53,60	53,60	..	53,60	53,60	..	53,60

Budget Estimate, 1964-65—No change.

55—SUPERANNUATION ALLOWANCES AND PENSION

[Figures are in thousands of rupees]

Minor heads	ACCOUNTS 1962-63			BUDGET ESTIMATE 1963-64			REVISED ESTIMATE 1963-64			BUDGET ESTIMATE 1964-65		
	Charged	Autho- rized	Total	Charged	Autho- rized	Total	Charged	Autho- rized	Total	Charged	Autho- rized	Total
A—Superannuation and Retired Allowance	1,64	2,01,89	2,03,53	1,52	2,01,70	2,03,22	205	2,68,32	2,70,37
B—Equated payments of Computed Value of pensions transferred from Capital	4,88	13,69	18,57	1,45	22,35	23,80	5,48	16,05	21,53
C—Compassionate Allowances..	4,41	4,41	..	4,65	4,65	..	3,12	3,12
D—Gratuities	10,43	10,43	..	5,67	5,67	..	8,37	8,37
E—Pensions for distinguished and meritorious services or for political consideration	74	74	..	54	54	..	54	54
F—Charitable Allowance	36	36	..	76	76	..	40	40
G—Donation to Provident Fund	6	6	..	6	6	..	4	4
H—Contributions for Pensions and Gratuities	1	1	..	1	1	..	1	1
Gross Total	6,52	2,31,59	2,38,11	2,97	2,35,74	2,38,71	7,53	2,96,85	3,04,38
<i>Deduct</i> —Pensionary Charges transferred to Commercial Department	—19,53	—19,53	2,97	—19,02	—19,02	..	—19,23	—19,23
Net Total	6,52	2,12,06	2,18,58	2,97	2,16,72	2,19,69	6,53	—2,77,62	2,85,15

Budget Estimate, 1964-65—The increase is due mainly to the fact that a sum of Rs. 50,00,000 has been provided for the next year in connection with revision of pensions of retired Government servants in West Pakistan. The increase is also due to more provision under other minor heads made on the basis of information received from various audit offices in West Pakistan.

(i) 55-A—COMMUTED VALUE OF PENSIONS FINANCED FROM
ORDINARY REVENUE

In accordance with the orders of the Auditor-General all payments on account of commutation of pensions are charged in the first instance, to Capital Major head outside the Revenue Accounts, viz. "83—Payments of Commuted Value of Pensions" and at the end of the year such portion of the net expenditure recorded under that head as the Provincial Government decide to charge against current revenues is transferred to capital head within the revenue section of the account.

56—STATIONERY AND PRINTING

PART I

This major head consists of the following minor heads:—

Stationery Offices and Stores.

Purchase of Stationery Stores.

Discount on plain paper used with stamps.

Purchase of plain paper used with stamps.

Government Presses—

(i) Secretariat Press.

(ii) Regional Presses.

(iii) Forms/Jail Presses.

Printing at Private Presses.

Lithography.

Cost of printing work done by other Government.

2. The charges relating to the minor head "Stationery Offices and Stores," are shown under separate sub-heads as under—

(1) Controller's Office".

(2) Other Stationery Offices and Stores.

The sub-head "Controller's Office" relates to expenditure on salaries, allowances and contingencies, etc., of the Controller, Printing and Stationery and his staff.

The sub-head "Other Stationery offices and Sotres" embodies expenditure of regional offices only.

3. *Purchase of Stationery and Stores*—This is the minor head under which the expenditure on purchase of stationery including all sorts of paper and binding material used in Government Printing both typographic and lithographic, whether Government or private Presses, is provided.

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

5. *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 charges, freights, etc., on cost of cheque books from Central Stamps Stores.

6. *Government Presses*—The sub-heads under "Government Presses" are as follows:—

- (i) Pay of Officers.
- (ii) Pay of Establishment.
- (iii) Provision for depreciation.
- (iv) Renewals and Replacements from Depreciation Fund.
- (v) Travelling and Other Allowances.
- (vi) Additions to plant and furniture.
- (vii) Contingencies.
- (viii) Stores.

Sub-head (i) Relates to the pay of Superintendent and Deputy Superintendent, Government Printing, West Pakistan and Works Manager, Central Jail Press.

Sub-head (ii)—Includes the pay of General Foreman, Section Holders and Heads of Branches including clerical and technical staff, also convict labour of Central Jail Press and Borstal Labour at the Borstal Institution Press.

Sub-head (iii)—*Provision for Depreciation*—The Depreciation Fund is intended to meet expenditure on the purchase of new machinery or articles in place of those worn out or condemned as unserviceable and on the manufacture or purchase of new type in replacement of worn out or unserviceable type.

Sub-head (iv)—*Renewals, etc.*—This covers the cost of renewal and replacement from the Depreciation Fund. The balance at credit, after renewals and replacements have been effected, is carried forward in a deposit account, named the Depreciation Reserve Fund.

Sub-head (v)—Includes overtime allowance, compensatory and travelling allowances. The chief item is overtime allowance to men on the technical establishment when they are required to work before or after usual working hours of the Press.

Sub-heads (vi) and (vii)—Are self-explanatory and comprise the various items of expenditure detailed in the budget.

7. *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 half tone blocks as well as the cost of any work that is executed at private presses under the direct indents from Heads of Departments.

8. *Lithography*—This is the same as minor head "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 next year new items to the extent of Rs. 16,11,740 have been included in the Budget. These items are fully explained in the Volume of Schedule of New Expenditure 1964-65.

PART III

(Figures are in thousands of rupees)

Minor heads	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
I—STATIONERY				
Stationery Offices and Stores ..	4,32	4,41	4,43	4,42
Purchase of Stationery Stores ..	8,147	1,28,30	1,11,65	1,06,34
Discount on plain paper used with stamps ..	3	4	4	4
Purchase of plain paper used with stamps ..	1,10	1,40	1,05	1,31
II—PRINTING				
Government Presses ..	6,651	70,79	75,57	83,20
Printing at Private Presses ..	5,83	1,11	4,25	3,60
Lithography ..	4,65	4,65	1,50	3,20
Cost of printing work done by other Governments ..	1	1	2	1
Charges in England ..	..	..	..	..
Gross Total ..	1,63,92	2,10,71	1,98,31	2,02,12
Recoveries—				
<i>Deduct</i> Value of Stationery supplied to other Government and paying Department ..	—1,40	—11,98	—11,47	—10,73
<i>Deduct</i> Cost of printing work done for other Government and paying Departments ..	—3,37	—6,05	—7,05	—5,55
Less Amount to be spent from Depreciation Fund. ..	—55	—1,16	—1,01	—1,21
Total Recoveries ..	—5,32	—19,19	—19,53	—17,49
Net Total ..	1,58,60	1,91,52	1,78,78	1,84,63

Budget Estimate, 1964-65—The increase is due to revision of pay scales of Government servants of the Printing and Stationery Departments in West Pakistan and provision made for new items for the next 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 and development 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 Board of Economic Inquiry; grant to the Society for Prevention of Cruelty to Animals; compensatory grants for operating cattle pounds 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 loan or advance 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 reserve 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; orphanages, expenditure on account of State Prisoners and Detenus; Special Commission of Inquiry expenditure on Housing and Settlement Agency West Pakistan Social Welfare Organization, and Bureau of National Reconstruction. Provision for grant to Resettlement Wing of Karachi Development Authority is also made under this head.

PART II

For the next year the following entirely new schemes, in addition to the continuing schemes, have been included in the Schedule of New Expenditure:—

- (1) Irrecoverable temporary loans and advances written off.
- (2) Grant-in-aid to Resettlement Wing of Karachi Development Authority.
- (3) Provision of non-recurring expenditure for Housing and Settlement Agency, West Pakistan.

- (4) Provision for the purchase of a Jeepster for Directorate, Social Welfare.
- (5) Expenditure on Demarcation of Indo-Pak. Boundary.
- (6) Provision for payment to contractors on account of pre-partition claims.

The necessity of each of the above items has been fully explained in the explanatory memorandum appearing in the Schedule of New Expenditure for the year 1964-65.

PART III

[Figures are in thousands of rupees]

Minor heads	Accounts 1961-62	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65	Foreign exchange compo- nent
A—Cost of Books and Periodicals	20	8	20	..
B—Donations for Charitable Purposes	1,63	1,63	1,74	..
C—Special Commissions of Enquiry	81	76	88	..
D—Irrecoverable Temporary Loans and Advance written off	91	91	1,01	..
E—Contributions	1,18,10	1,17,99	1,27,81	..
F—Miscellaneous Compensations	2	..	..	..
G—Miscellaneous Durbar charges	59	55	59	..
H—Expenditure on account of State Prisoners and Detenus	30	29	30	..
I—Miscellaneous and Unforeseen Charges
(Authorised)	59,94	55,14	48,18	..
(Charged)
J—Transfer to West Pakistan Govern- ment Servants Benevolent Fund	5,00	5,00	..	..
K—Loss by Exchange of Local trans- action
Gross Total 57 { (Authorised)	1,87,50	1,82,35	1,80,71	..
Miscellaneous { (Charged)
Recoveries (Authorised)	—	—31,51	—22,34	—17,70	..
Net Total 57 { (Authorised)	1,55,98	1,60,01	1,63,01	..
Miscellaneous { (Charged)

Revised Estimate, 1963-64—The excess is due mainly to the sanctioning of additional amounts for Bureau of National Reconstruction, Directorate, Social Welfare and also for cost of rifles and ammunition supplied to the villagers on border areas of Dera Ismail Khan and Quetta Divisions.

Budget Estimate, 1964-65—The excess as compared with the revised estimates, 1963-64, is due to the provision having been made for (1) grant to Resettlement Wing of Karachi Development Authority, (2) Housing and Settlement Agency, and (3) Allowances to Chiefs of Baluchistan. This excess has, however, been counter-balanced by (1) nil provision for grant to Communication Board, (2) nil provision for transfer to West Pakistan Government Servants Benevolent Fund, and (3) nil provision for cost of rifles and ammunition to be supplied to the villagers on border areas of Dera Ismail Khan and Quetta Divisions.

63 B—DEVELOPMENT

PART I

The major-head "63-B—Development" under which all development expenditure chargeable to 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.

PART II

379 items have been included in the Schedule of New Expenditure for the year 1964-65. The details are given in the volume of New Expenditure.

PART III

[Figures are in thousands of rupees]

Minor heads	Accounts 1961-62	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65	Foreign Exchange component 1964-65
A—Land Revenue
B—Land Reforms	55.00	57.01	58.00	..
C—Colonization	47.91	35.17	51.62	0.22
D—Village AID and Community Development	90.00	10,90.00	15,00.00	..
E—Forests	175.26	1,19.19	2,09.16	1.32
F—Jail and Convict Settlement
G—Irrigation	49.49	52.58	62.27	2.00
H—Police
I—Frontier Region	54.35	50.06	65.25	2.58
J—Scientific Department
K—Education	8,40.96	8,49.96	9,12.35	1,19.69
L—Medical
M—Public Health	13.55	13.23	10.12	0.30
N—Health Services	1,62.13	1,57.04	3,87.71	1,32.00
O—Agriculture	6,44.94	6,11.49	9,22.42	38.36
P—Veterinary	72.16	46.68	1,07.25	4.15
Q—Co-operation	29.06	27.60	19.54	0.40
R—Industries	69.83	52.97	1,06.20	15.84
S—Miscellaneous Departments	20.74	19.73	20.45	..
T—Civil Works	{	137.10	1,26.57	1,16.89	..
{ Authorized
{ Chartered	50	97	51	..
U—Miscellaneous	60	60	..	..
V—Charges in England
Gross Total	24,74.58	3,130.35	45,49.74	3,16.86
<i>Deduct—Recoveries</i>
Net Total 63-B—Development	24,74.58	33,10.85	45,49.74	3,16.86

Revised Estimates, 1963-64—

B—Land Reforms—The increase is due to additional consolidation work having been undertaken during the course of the year.

C—Colonisation—The decrease is due to the late start of schemes on account of non-availability of staff of requisite qualifications.

D—Villager AID and Community Development—The increase is due to Works Programme having been booked to Revenue Account instead of Capital Account as was done originally.

E—Forests—The decrease is due to late start of schemes on account of non-availability of staff of requisite qualifications.

G—Irrigation—The increase is due to some important works having been sanctioned during the course of the year.

I—Frontier Regions—The decrease is due to certain posts having remained vacant during the course of the year.

K—Education—No comments.

M—Public Health—The decrease is nominal.

N—Health Services—The decrease is due to late implementation of schemes due to technical and administrative difficulties.

O—Agriculture—The decrease is due to certain posts having remained vacant during the course of the year on account of non-availability of staff of requisite qualifications.

P—Veterinary—The decrease is due to late implementation of scheme and also due to the fact that Milk Supply Schemes at Lahore and Karachi have been transferred to Autonomous Boards.

Q—Co-operation—The decrease is due to certain posts having remained vacant.

R—Industries—The decrease is due to late implementation of schemes and certain posts having remained vacant. Material from abroad did not arrive during the course of the year.

S—Miscellaneous Department—The decrease is due to certain posts having remained vacant.

T—Civil Works—Some works could not be undertaken due to administrative and technical difficulties.

U—Miscellaneous—No comments.

Budget Estimates, 1964-65—There is all round increase and this is due to the fact that some new schemes have been provided for during the course of the next year under the 2nd. Five

Year Plan. The increase is also due to accrual of annual increments and revision of pay scales of gazetted Government servants. The increase would have been greater but for decreases under the following minor heads :—

M—Public Health—Most of the Town Planning Works have been completed.

Q—Co-operation—Most of the schemes of the 2nd Five Year Plan have been completed.

T—Civil Works—Most of the On-going works have been completed.

U—Miscellaneous—The Plan allocation under this minor head have already been exhausted during the 1st four years of the Plan, and the Schemes completed ahead of Schedule.

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-operation efforts, and full participation 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, earthquakes, 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 emergency;
- (v) Rescue of trapped people from underneath the debris and from fallen buildings;
- (vi) First-aid to casualties; and
- (vii) Protection against 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 head	Accounts 1961-62	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
Expenditure on Air-raid Precautions..	..	11,18	10,96	11,47	11,88
Miscellaneous
Charges in England
Total	11,18	10,96	11,47	11,88

Revised Estimate—1963-64—The increase is due to revision of travelling allowance rules and revision of pay scales of me. ials.

Budget Estimate—1964-65—The increase is due to accrual of annual increments provision for new items and the amount provided on account of revision of pay scales of Gazetted Government Servants.

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

At present no power equipped incline haulage exists in the Kala Bagh Salt Mines, which results in delay in the transportation of salt besides heavy expenditure on its carriage by mules and donkeys. To achieve the desired object. The scheme "Installation of Incline Haulage including Tracks, etc., at Kalabagh Salt Mines" has been included in the Budget during the year, 1964-65 through Schedule of New Expenditure.

PART III

[Figures are in thousands of rupees]

Minor head	Accounts, 1962-63	Budget Estimates, 1963-64	Revised Estimates, 1963-64	Budget Estimates, 1964-65	Foreign exchange component, 1964-65
I.—Development of Rock Salt Mines and quarries.	..	4.70	4.70	..	..
II.—Installation of Table Salt Manufacturing Plant at Warcha Salt Mines	8.00	1.00	..	..
III.—Development of Dilyar Lake Salt	6.20	6.20	..	..
IV.—Installation of Incline Haulage including Tracks, etc., at Kalabagh Salt Mines	6.00	2.75
Total 65—Capital Outlay on Slat Works	..	18.90	11.90	6.00	2.75

Revised Estimates, 1963-64—The decrease in the Revised Estimates, 1963-64 is due to non-arrival of Table Salt Manufacturing Plant from Abroad.

Budget Estimates, 1964-65—The decrease in the Budget Estimates, 1964-65, is due to the completion of on-going schemes and provision of funds for entirely new scheme.

65-A—CAPITAL OUTLAY ON FORESTS

PART I

This head includes all original works of capital nature of the Forests Department not charged to revenue.

2. It includes minor heads A—Organisation, Improvement and Extension of Forests; B—Livestocks, Stores, Tools and Plants, and C—Communications and Buildings.

PART II

Nil

PART III

[Figures are in thousands of rupees]

Minor head	Budget. Estimate, 1963-64	Revised Estimate, 1963-64	Budget Estimate, 1964-65
A--Organisation, Improvement and extension of Forests
B--Livestocks, Stores, Tools, and Plants
C--Communications and Buildings
Total

68--CONSTRUCTION OF IRRIGATION, ETC., WORKS CAPITAL
EXPENDITURE 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 existing ones).
- (3) Construction of new buildings (not replacement of existing buildings and addition to existing buildings).
- (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.

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| <ul style="list-style-type: none"> (7) Extension of existing irrigation channels. (8) Enlarging the capacity of existing main canals and branches. (9) Enlarging the capacity of and remodelling the existing distributaries channels and masonry works on them. (10) Constructing marginal heads and flood embankments. (11) Constructing River Training Works. (12) Excavating drains extending and improving existing ones. | } Provided they are in themselves directly remunerative. |
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The following are the minor heads:—

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

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

- (i) Land ;
- (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;
- (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 "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 stocks 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 the credits for sales of tools and plant after the completion of the work, the sale and rent of buildings, etc., and acreage rates recoveries from cultivators on account of construction of water-courses.

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 "Surveys and Investigations" is meant to record expenditure on investigation and surveys undertaken with a view to explore the feasibility of a project.

PART II

PROVISION WAS MADE FOR THE FOLLOWING NEW MAJOR WORKS IN THE ORIGINAL BUDGET FOR THE YEAR 1963-64

	Rs.
1. Construction of Raiwind Drainage System ..	10,00,000
2. Construction of Chathianwala Drain ..	1,00,000
3. Construction of Barki Drain ..	15,000
4. Construction of Lakhanke Drain ..	50,000
5. Construction of Ibrahimabad Drain ..	2,00,000
6. Construction of Bhasin Drain ..	50,000
7. Pumping water from low lying areas of Lahore District ..	2,00,000
8. Remodelling of Syphon under Gajor Gola Distributary ..	50,000
9. Construction of Mitranwali Drainage System ..	3,00,000
10. Construction of Dilawar Cheema Drain ..	1,50,000
11. Construction of Qila Didar Singh Drain ..	1,00,000
12. Construction of Eminabad Drain ..	50,000
13. Construction of Goindke Drain ..	2,00,000
14. Remodelling of Shahbore Drainage System ..	2,50,000
15. Remodelling of Kalsan Drain, survey of area between Kalsan Distributary and 4-L—Okara Minor.	1,36,000

	Rs.
16. Remodelling of Aujela Drain in Mopalke Section	20,000
17. Remodelling of Berawala Drain ..	20,000
18. Remodelling of Jalal Drain ..	10,000
19. Remodelling of Budh Dhakh Drain ..	10,000
20. Remodelling of Rateh Khan Drain ..	50,000
21. Remodelling of Towrian Drain ..	10,000
22. Remodelling of Shergarh Drain ..	20,000
23. Construction of Chak No. 66 Drain ..	20,000
24. Construction of Kot Kamboh Drain ..	15,000
25. Construction of Ghagiani Branch Drain ..	25,000
26. Remodelling of Mona Drain ..	55,000
27. Construction of Chawa Pond Drain ..	75,000
28. Extension of Jhanabad Drain up to Jhawarian	20,000
29. Extension and remodelling of 4-L/2-L F.S. Drain	6,000
30. Construction of 6-L.F.S. Drain, Thatti Musa ..	70,000
31. Extension and remodelling of 3-L.F.S. Drain ..	30,000
32. Construction of a quarter at Phullarwan Rest House for Overseer, Mona ..	15,000
33. Construction of a quarter at Mari Rest House for Overseer, Kalra ..	15,000
34. Construction of a quarter at Satgara Rest House for Overseer, Chawa ..	15,000
35. Construction of 3 Senior Clerks quarters at Rasul Headworks ..	45,000
36. Construction of a quarter for Overseer, Kalian at Bekanwala Rest House ..	15,000
37. Construction of a quarter for Overseer Budhiwala at Phalia ..	15,000
38. Construction of Dhok Murad Tributary Drain outfalling at R.D. 28,900 of Nawam Lok Drain.	15,000
39. Construction of Bhullar Tributary Drain R.D. 0—300 ..	20,000
40. Recostruction of Railway bridge on outfall drain, Aurangabad Syphon ..	4,00,000
41. Extension of Chenab Flood Bund below R. D. 96,700 to tail Nawabpur escape as an advance bund, Ilampur Sub-Division ..	2,00,000
42. Nara Pumping Scheme ..	3,00,000

	Rs.
43. Construction of Kali Budhi Drainage System ..	10,00,000
44. Construction of McLeod Ganj Drainage System ..	6,00,000
45. Construction of Sohel Drainage System ..	4,00,000
46. Construction of Seepage Drain on the both sides of Panjnad Main Line from R.D. 0—167 ..	50,000
47. Construction of Seepage Drain from R.D. 167 to R.D. 204 on left and right of Panjnad and Main Line.	50,000
48. Construction of Liaquat Feroza Seepage Drain R.D.O. to 166,000 ..	4,00,000
49. Nigong Flood Irrigation Scheme ..	2,26,000
50. Siritoi Flood Irrigation Scheme ..	2,00,000
51. Construction of flood diversion weir on Toghi river. near Balozai ..	2,00,000
52. Lining of channels in Loralai Irrigation Divi- sion ..	3,00,000
53. Sukhlieji Irrigation Scheme ..	1,00,000
54. Remodelling of Bolan Weir Distribution System ..	3,00,000
55. Construction of Irrigation Colony at Quetta ..	4,00,000
56. Construction of Dubba Irrigation Scheme ..	2,00,000
57. Construction of Chacha Irrigation Scheme ..	3,00,000
58. Chatter Irrigation Scheme ..	1,50,000
59. Sazoo Irrigation Scheme ..	1,50,000
60. Sunni Spring Irrigation Scheme ..	1,00,000
61. Loi Irrigation Scheme ..	2,00,000
62. Irrigation Scheme in Bela Division ..	3,18,000
63. Installation of Wind Mills in coastal areas of Mek- ran for range lands and drinking purposes ..	25,000
64. Wam Tangi Irrigation Scheme ..	12,82,000
65. Ahmad Zai Irrigation Scheme ..	3,90,000
66. Development of Dasht-e-Goran Valley, Kalat .. and Surab.	1,31,000
67. Irrigation Scheme on Mushkey near Gajjar ..	2,00,000
68. Diversion Weir on Nihang Kaur above Tump ..	3,00,000
69. Flood control of detention dam and water spread- ing schemes of Vidore Hill Torrent ..	1,00,000

	Rs.
70. Reconstruction of part of spur No. 2 of Paharpur Canal	8,60,000
71. Providing flood embankment along river Indus from Rangpur village Dera Ismail Khan	5,00,000
72. Remodelling of Bara Nullah at R.D. 22,000 to R.D. 32,000 and construction of a bridge at R.D. 19,600.	5,00,000
73. Irrigation Schemes for merged areas of Mardan and Hazara districts	2,50,000
74. Increasing capacity of Thal Canal to 7,500 cs. for extension of irrigation to Bakhat Distributary and other areas.	20,00,000
75. Constructing Drains on right side of Panjand Main Line 163—209	1,00,000
76. Constructing Drain on right side of Panjand Main Line R.D. 82—100	3,00,000
77. Constructing of Thul Hamza Drain R.D. 114—125—R.	3,50,000
78. Construction of Gabol Drain R.D. 132—155	3,50,000
79. Provision of two Pumping Sets R.D. 95 Panjand Main Line	40,000
80. Provision of three additional Pumping Sets at R.D. 108 Panjand Main Line	60,000
81. Extension of Dadel Flood Bund from R.D. O of D.F.B. from R.D. 15970 of IL-3-L. Minor.	38,000
82. Closing head of creek threatening Chenab Flood Bund in Khangarh Section of Kot Adu Division	30,000
83. Conversion of Right Bank of Mustajarabad Minor into Flood Embankment R.D. 37—68 and provision of cross work	58,000
84. Widening and Raising Flood Bunds in Ilampur Sub-Division	25,000
85. Survey and Investigations of various schemes in Lahore Region	50,000
86. Survey and Investigations of various schemes in Sargodha Region	50,000
87. Survey and Investigation of Tube-well and Small Irrigation Schemes in Tharparkar and Nagarparkar Area	1,50,000

	Rs.
88. Survey and Investigation of various schemes in Bahawalpur Region ..	50,000
89. Survey and Investigation of various Irrigation Schemes in Abbottabad Sub-Division ..	30,000
90. Survey and Investigation of various Irrigation Schemes in Haripur Sub-Division ..	20,000
91. Annual Survey and Levelling of River Indus and its tributaries of the effected reaches from Mithankot to Kalabagh during 1963-64 in River Survey Division, Lahore ..	50,000
92. Annual Survey and Levelling River Indus in Research Division, Karachi ..	50,000
93. Survey and Investigation in Quetta Region ..	3,00,000
94. Sinking and Installing Tube-wells in Tharparkar District for Irrigation ..	3,00,000
95. Construction of Small Reservoirs in Nagarpar-kar area ..	2,00,000
96. Installation of Wind Mills, construction of Landing Ground and approach roads in Tharparkar ..	2,00,000
97. Development of Zohri Spring ..	50,000
98. Constructing Sluices of Thatta Mehla Bund ..	7,000
99. Construction of Acqueduct at R.D. 46500 Sadhoki District ..	1,00,000
100. Conversion of Right Bank of Dandian Distributary into flood protection bund R.D. 45500 to 65000 ..	20,000
101. Construction of a syphon at R.D. 47—48 of Dandian Distributary ..	50,000
102. Construction of a syphon R.D. 55000 Changange Minor ..	10,000
103. Construction of a syphon at R.D. 9800 Anantan Minor ..	10,000
104. Construction of a syphon at R.D. 21800 Ghulab Singh Minor ..	20,000
105. Remodelling Dhuniwala System ..	1,00,000
106. Provision of water-supply arrangements at Sulemanki Canal Colony ..	25,000
107. Obtaining 1 No. Diesel Welding Plant ..	21,000
108. Obtaining Hydraulic Grinder ..	20,000

	Rs.
109. Obtaining Cupola Small Size for Melting Cost Iron ..	10,000
110. Lining of Nishatta Branch R.D. 23000—25000 ..	13,000
111. Reconditioning eastern Sadiqia Canal R.D. 147—150 ..	1,50,000
112. Reconditioning of Malik Branch ..	30,000
113. Construction of a Shelter Hut with Subsidiary Building at R.D. 87000/6-R. ..	15,000
114. Reconstruction of a damaged portion of main Rest House at Chak Abdullah ..	15,000
115. Construction of a quarter for Zilldar at Minshinabad ..	8,000
116. Reconstruction of 16 Nos. Junior Clerk quarters in Canal Colony, Bahawalnagar ..	22,000
117. Redesigning and adjusting capacity of Bahawal Canal R. D. 155 to tail ..	1,00,000
118. Redesigning and raising capacity of Desert Branch and its system ..	2,00,000
119. Redesigning and raising capacity of Dera Nawab Branch ..	93,000
120. Redesigning and raising capacity of Ahmedpur Branch from head to tail ..	61,000
121. Construction of 2 Nos. Signaller quarters in Canal Colony, Bahawalpur ..	20,000
122. Construction of 16 Nos. Junior Clerk's quarter in Canal, Colony Bahawalpur ..	60,000
123. Construction of 8 Nos. Senior Clerks quarters in Canal Colony, Bahawalpur ..	60,000
124. Construction of 2 Nos. Officers' Bungalow in Canal Colony Bahawalpur ..	36,000
125. Construction of 16 Nos. quarters for Class IV establishment in Bahawalpur ..	32,000
126. Construction of Zilladar and Munshi quarters in Canal Colony, Bahawalpur ..	30,000
127. Replacement and Extension of old water-supply pipe in Canal Colony, Bahawalpur ..	16,000
128. Installation of a Tube-well and over head tank in Canal Colony, Bahawalpur ..	20,000
129. Straightening 6 L Distributary of Ahmedpur Branch ..	25,000

	Rs.
130. Reconstruction of Chanigoth Rest House ..	20,000
131. Diversion of Adamsohaba Distributary from R. D. 12 to 22 outside Mill Area ..	40,000
132. Reconstruction of a new Regulation Foot Bridge at R. D. 28000 R. Y. K. Br. and shifting head regulator of Kotla Distributary from R. D. 82—86 ..	10,000
133. Reconstruction of fallen rest house at Kot Sanaba ..	21,000
134. Construction of Urmurgha Irrigation Scheme ..	50,000
135. Construction of a Diversion Weir and Lining of Surkhab near Hailkalazai ..	50,000
136. Dobandi Irrigation Scheme ..	50,000
137. Remodelling of Tirkha Weir and Vial in Balliki Area ..	50,000
138. Jhaloi Minara Irrigation Scheme ..	70,000
139. Lower Rehma Manda Weir ..	50,000
140. Tangsar Irrigation Scheme ..	25,000
141. Jitara Shella Irrigation Scheme ..	50,000
142. Flood Diversion Weir on Shirinab River ..	1,00,000
143. Diversion Weir on Surme Sang Jhall ..	1,00,000
144. Gidri Irrigation Scheme ..	50,000
145. Construction of Weir on Gish Kaur near Buleda ..	1,00,000
146. Irrigation Scheme in Nai near Jhal Jhao ..	75,000
147. Construction of a Godown with a room for Chowkidar and Storekeeper's office in Paharpur Irrigation Division ..	30,000
148. Reconstruction of collapsed bridge at R. D. 92000 on Bilot Creek ..	25,000
149. Fixing gates at Head Regulator at Bilot ..	25,000
150. Construction of a Bridge at R. D. 45000 Bilot Creek ..	15,000
151. Construction of Irrigation Channel for lands of village Lora ..	40,000
152. Bhoti Lift Irrigation Scheme in Hassan Abdal. .	50,000
153. Regulating Distribution of Water at Dewan Shah ..	11,000

All the above works except those at serial Nos. 3, 4, 8, 18, 20, 21, 24, 27, 28, 30, 31, 46, 63, 66, 67, 70, 71, 72, 78, 109, 131 and 132 are in progress.

Provision has been made for the following works in the lists of new works for the year 1964-65 :—

	Rs.
1. Construction of Satiana Samundri Drainage System ..	10,00,000
2. Reconstruction of Syphon at R. D. Upper Chenab Canal ..	89,400 5,00,000
3. Providing gates and gearing at R. D. Main Line Lower Canal ..	128,000 30,000
4. Providing gates and gearing at R. D. Main Line Lower Canal ..	164,400 30,000
5. Providing Inlets on L. R. Drain and Laburian-wala Drain ..	40,000
6. Pitching inside slope of Dhaya Bund R. D. 0—9,900 ..	3,50,000
7. Reconditioning of existing metalled road in Lower Swat ..	3,00,000
8. Soling, metalling and terring roads along distributary No. 5 from head to tail ..	1,50,000
9. Soling, Metalling and tarring roads along Khan Mahi Branch ..	4,50,000
10. Providing residential accommodation for Irrigation Officers at Peshawar ..	1,00,000
11. Construction of residential quarters at Peshawar for the non-gazetted staff of the Irrigation Department ..	5,00,000
12. Lining of Kabul River Canal between R. D. 72,000 to R. D. 106,000 in reaches ..	1,00,000
13. Channelizing of Nindho Dhoro Escape acquiring land thereof ..	4,11,000
14. Increasing Capacity of Main Nara Valley Drain (W. S. C.) ..	60,000
15. Construction of subsidiary weir below Main Jamrao weir of at R. D. 12 of New Cut off Nara ..	4,00,000
16. Guniting of the arches of Sukkur Barrage ..	5,00,000
17. Excavation of Ranto Escape (N. C. C.) ..	32,000
18. Construction of Head Regulator or at Kakahu Escape (N. C. C.) ..	25,000

	Rs.
19. Widening of Kandiaro Escape (R. C. C.) ..	25,000
20. Providing Iron Gates to Head Sadiq Ford Feeder ..	10,000
21. Providing Iron Gates at R. D. 39,000 Malik Branch ..	5,000
22. Construction of Chak Abdullah Drainage System ..	10,00,000
23. Drainage Scheme by Tube-well on Mohand and Sangla Distributaries ..	5,00,000
24. Remodelling of K. K. Bund System ..	2,00,000
25. Construction of Sarbrah Irrigation Scheme ..	2,50,000
26. Construction of Urges Irrigation Weir and Channel ..	2,00,000
27. Duki Hydel Irrigation Scheme ..	3,00,000
28. Pazza Irrigation Scheme ..	50,000
29. Construction of Brewery Tangi Irrigation Scheme ..	3,00,000
30. Kasi-Sheldara Irrigation Scheme ..	5,00,000
31. Murgha Kotal Irrigation Scheme ..	1,50,000
32. Construction of Umal Irrigation Scheme ..	1,00,000
33. Construction of Garki Irrigation Scheme ..	2,00,000
34. Lal Ghat Irrigation Scheme ..	2,00,000
35. Construction of Zandra Irrigation Scheme ..	2,00,000
36. Construction of Tangi Irrigation Scheme at Goghi ..	1,00,000
37. Masanzai Irrigation Scheme ..	2,00,000
38. Kunder River Irrigation Scheme ..	2,00,000
39. Power Irrigation Scheme ..	2,00,000
40. Katori Irrigation Scheme ..	1,00,000
41. Pehlwa Plain Irrigation Scheme in Dera Bhugti Area ..	3,00,000
42. Ghazi Irrigation Scheme on River Nari ..	3,00,000
43. Ahmadai Dargha Irrigation Scheme ..	1,50,000
44. Natar Tangi Irrigation Scheme ..	2,00,000
45. Shapoli Irrigation Scheme ..	2,00,000
46. Loi Manda Irrigation Scheme ..	2,00,000
47. Lakhi Manda Irrigation Scheme near Babar Kash ..	2,00,000

	Rs.
48. Dada Irrigation Scheme near Village Khost ..	2,00,000
49. Duki Amirjan Zai Irrigation Scheme ..	2,00,000
50. Nushkhel Flood Irrigation Scheme ..	2,00,000
51. Kholu Flood Irrigation Scheme ..	1,50,000
52. Sharigh Irrigation Scheme ..	2,00,000
53. Shatter Valley Irrigation Scheme ..	2,00,000
54. Chakrali Irrigation Scheme ..	1,50,000
55. Survey and Investigation in Lahore Region ..	10,000
56. Survey and Investigation in Sargodha Region ..	25,000
57. Survey and Investigation in Bahawalpur Region ..	25,000
58. Survey and Investigation in Hyderabad Civil Division ..	5,00,000
59. Survey and Investigation in Khairpur Civil Division ..	5,00,000
60. Construction of small reservoirs in Nagarparkar area ..	2,00,000
61. Survey of abandoned area Hakra Bran ..	10,000
62. Contruction of Kotla Mughlan Drain for the water-logged area lying between Nur Dhandi diversion and the flood bunds ..	50,000
63. Extension of Chander Bhan, Ghulwan and Qadra Distributaries ..	50,000
64. Construction of surface drain for prompt dis- posal of Rod Kohi water and rain water from higher water table to River Indus ..	4,47,000
65. Protection of culturable land and village abad- ies on right and left banks of Kurram River in Bannu District ..	7,10,000
66. Remodelling of Joe Sheikh Canal ..	2,00,000
67. Remodelling of Bara Nullah from R. D. 22,000 to R. D. 32,000 and construction of a bridge at R. D. 19,600 ..	2,87,000
68. Extension and remodelling of Island Canals in Peshawar District ..	1,10,000
69. Mianwali Riverian Area tube-well Irrigation Scheme ..	15,00,000
70. Bara River Canal Scheme (F.R.) ..	10,00,000
71. Tube-well Irrigation Scheme (Idak and Khagori Plain) (F. R.) ..	2,50,000

	Rs.
72. Spain Plain Irrigation Scheme (F.R.) ..	5,00,000
73. Wana Plain Irrigation Scheme (F.R.) ..	1,74,000
74. Shin Tangi Irrigation Scheme in Kurram Agency (F. R.) ..	2,50,000
75. Mallana Irrigation Scheme in Kurram Agency (F. R.) ..	4,00,000
76. Zeran Irrigation Scheme in Kurram Agency (F. R.) ..	4,00,000
77. Gandigar Irrigation Scheme ..	4,00,000
78. Construction of Small Irrigation Schemes in Peshawar Division (F.R.) ..	2,00,000
79. Reclamation and protection of land in Genera Katch belonging to Shingi Mahsood ..	64,000
80. Reclamation of land in Zarri Wam Sararogha Tehsil ..	72,000
81. Construction of 4 Nos. spurs in Tank Zam at Zaghibirwam, for reclamation and protection of Haibat Khel land ..	80,800
82. Reclamation and protection of land in Tand be- longing to Karnaz Khel and Shingi Mahsood..	45,000
83. Reclamation and protection of land in Noi Katch belonging to Shingi and Sarang Khel Mahsood	86,000
84. Reconstruction and remodelling of Yarwam Water course to irrigate land in Haindri Katch ..	34,000
85. Construction of Sparkai Karez in Shakki area ..	62,000
86. Construction of Khojal Khel Karez in Shakki area ..	34,200
87. Survey of new Irrigation Schemes in Frontier Regions ..	5,90,000
88. Construction of 2 Nos. Shanks of spurs and their T. Heads on upstream, left of the Barrage for training the river (7.5 miles and 9.5 miles, instream of Taunsa Barrage ..	10,00,000
89. Construction of 2 Shanks of spurs and their T. Heads on the upstream right of the Barrage for training the river (8.0 miles and 12 miles upstream of the Taunsa Barrage ..	1,00,000
90. Construction of distribution works to 5CR-AP I.	30,00,000

PART III

(Figures are in thousands of rupees)

	Budget Estimate 1963-64.	Revised Estimates 1963-64	Budget Estimates 1964-65
	Rs.	Rs.	Rs.
(1) Open Canals	5,28,00	3,80,07	6,06,36
(2) Rasul Tube-wells Project	—34,19	—34,19	—25,46
(3) Bambanwala-Ravi Bodian Link	39,45	29,62	25,00
(4) Ravi Pumping Scheme .. .. .	..	..	..
(5) Balloki Suleimanki Link	2,00	4,14	5,57
(6) Shahpur Project	2,50	2,50	4,60
(7) Taunsa Barrage Project	56,92	56,92	1,11,00
(8) Marala-Ravi Link	12,00	—21,92	5,00
(9) Ground Water Survey Scheme .. ..	..	..	..
(10) Replacement of Works .. .. .	..	..	..
(11) Ghulam Muhammad Barrage	18,67	18,67	15,00
(12) Gamal Dam Flood Control Irrigation Scheme, Dera Ismail Khan .. .. .	..	..	..
(13) Thal Project	24,83	6,16	40,00
(14) Guddu Barrage	4,50,00	5,96,00	4,44,00
(15) Warsak High Level Canal	60,000	43,48	1,10,80
(16) Kurram Garhi Irrigation Scheme	44,07	44,07	43,50
(17) Tube-well Irrigation Scheme, Kohat District ..	..	..	..
(18) Improvement to Dor System of Irrigation Hazara District .. .. .	..	..	..
(19) Pehur Flow Irrigation Schemes from Indus River ..	0,50	0,50	2,00
(20) Drainage Scheme for reclamation of waterlogged land in Peshawar .. .. .	..	..	..
(21) Abbasia Canal .. .. .	..	..	..
(22) Dera Ismail Khan Tube-well Scheme .. .. .	..	..	..
(23) Chiniot Dam Project .. .. .	..	..	..
(24) Central Tube-well Project	33,68	33,32	1,48
(25) Panj Katha System of Irrigation in Hazara Dis- trict	1,25	0,60	1,25
(26) Maini Spring Irrigation .. .. .	..	..	..
(27) Bolan Dam Project	5,00	5,00	5,00
(28) Small Dams Organisation .. .. .	..	..	..
(29) Installing 30 Tube-wells in Dera Ismail Khan ..	..	..	..
(30) Land and Water Development .. .. .	..	..	30,00
Total	12,44,68	11,64,98	14,25,19

Open Canal—Against the original budget estimate of Rs. 5,28,00, the revised estimate for the year 1963-64 is Rs. 3,80,07. The decrease of Rs. 1,47,93 is due to slow progress of various works. The Budget Estimate, 1964-65 is Rs. 6,06,36. The excess is chiefly due to provision having been made for new works amounting to Rs. 2,50,74.

Rasul Tube-well Project—The original budget estimate of Rs. 34,19 has been repeated for the Revised Estimate, 1963-64. The budget estimate for the year 1964-65 is Rs. 25,46. The expenditure wrongly booked against Rasul Tube-well Project from the year 1951 to the year 1958 will be adjusted during the next financial year.

Bambanwala-Ravi-Bedian Link—The decrease of Rs. 9,83 in the revised is due to refusal of the Military Authorities to construct a bridge at Ravi syphon and non-finalisation of scheme of Escape at R. D. 386. Provision has been made in the next year for completion of various works.

Balloki-Suleimanki Link—Against the original budget estimate of Rs. 2,00 the revised estimate for the year 1963-64 is Rs. 4,14. The excess is due to payment of decretal amount of Rs. 2,14 in favour of a contractor. The budget estimate for the year 1963-64 is Rs. 5,57.

Shahpur Project—The original budget estimate of Rs. 2,50 has been repeated for the revised estimate 1962-63. The budget estimate for the year 1964-65 stands at Rs. 4,69.

Taunsa Barrage Project—The original budget estimate of Rs. 56,92 has been repeated for the Revised Estimate, 1963-64. The Budget Estimate 1964-65 is Rs. 1,11,00. The excess is due to revision of the Project.

Marala Ravi Link—Against the original budget estimate of Rs. 12,00, the revised estimate for the year 1962-63 is Rs. 21,92. The variation is due to the fact that most of the unresponded items lying in the schedule of miscellaneous advances are expected to be cleared during the current year. The budget estimate for the year 1964-65 is Rs. 5,00. The decrease is due to completion of most of the works during the previous years.

Ghulam Muhammad Barrage—The Irrigation Department is only concerned with the maintenance of the Headworks. The original grant of Rs. 18,67 has been repeated for the revised estimate for the year 1963-64. The budget estimate for the year 1964-65 is Rs. 15,00.

Thal Project—Against the original grant of Rs. 24,83 the Revised Estimate, 1962-63 is Rs. 6,16. The decrease is mainly due to the fact that the scheme increasing capacity of Thal Canal has not been approved. The budget estimate for the year 1964-65 is Rs. 40,40,00.

Guddu Barrage Project—Against the original grant of Rs. 4,50,00 the Revised Estimate, 1963-64 stands at Rs. 5,96,04. The excess is due to provision having been made for payment of a sum of Rs. 1,46,04 to the WAPDA on account of arrears of the previous years. The budget Estimate for the year 1964-65 is Rs. 4,44,00. The decrease is due to completion of most of the works during the previous years.

Warsak High Level Canal—Against the original budget estimate of Rs. 60,00, the Revised Estimate 1962-63 is Rs. 43,48. The decrease of Rs. 16,52 is due to the fact that the old contractors have given up the work which has been entrusted to new contractors. The budget estimate for the year 1964-65 is Rs. 1,10,80. More works are expected to be taken in hand during the next financial year.

Kurram Garhi Irrigation Scheme—The original grant of Rs. 44,07 has been repeated for the Revised Estimate, 1963-64. The budget estimate for the year 1964-65 is Rs. 43,50.

Pehur Flow Irrigation Scheme—The budget estimate of Rs. 0.50 has been repeated for the revised estimate for the year 1963-64. The budget estimate for the year 1964-65 is Rs. 2.00.

Central Tube-well Project—Against the original budget estimate of Rs. 33,68, the Revised Estimate, 1963-64 is Rs. 33,32. The variation is insignificant and calls for no explanation. The Budget Estimate, 1963-64 is Rs. 1,48.

Panj Katha System of Irrigation in Hazara District—Against the original budget estimate of Rs. 1,25, the revised estimate for the year 1963-64 is Rs. 0.60. The budget estimate for the year 1964-65 is Rs. 1,25.

Bolan Dam Project—The original grant of Rs. 5,00 has been repeated for the Revised Estimate 1963-64. The budget estimate for the year 1964-65 is also Rs. 5,00.

Land and Water Development—A sum of Rs. 30,00 has been provided during the next financial year for construction of water courses in SCARPI by the West Pakistan Land and Water Development Board.

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 works outlay and for expenditure on acquisition of land acquired for the purpose and compensation of standing crops, if any.

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, Office furniture, camp equipage, etc. At present the expenditure on Tools and Plant is accounted for in the first instance, under the major head "50—Civil Works" and then transferred to this major head.

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

PART II

The Budget Estimate, 1964-65, provides funds for execution of 106 new Rural Water Scheme supply schemes out of which following two schemes deserve mention :—

Urban Water Supply and Drainage Scheme the names of urban water supply and drainage schemes are as under :—

1. Trial Boring in Rural Areas of West Pakistan.
2. Improvement of Water Supply and drainage sanitation for small villages.

It also provides funds for the execution of following new Urban Water Supply and sewerage Schemes :—

1. Trial Boaring in Urban Areas of West Pakistan.
2. Improvement to Pakpattan Water Supply Scheme.
3. Expanded Consulting Engineering Services for water supply and sewerage schemes for Major Cities of West Pakistan.
4. Preparation of feasibility report for Water Supply and sewerage schemes for Major Towns in West Pakistan.
5. Gujranwala Drainage Schemes.
6. Manshera Water Supply Scheme.
7. Water-Supply Scheme, Sialkot.
8. Water-Supply Scheme, Tando Allah Yar.
9. Water-Supply Scheme, Campbellpur.
10. Improvement to Water-Supply Schemes, Gojra.

PART III

[Figures are in thousands of rupees]

Minor head	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
Works and Acquisition	3,36,40	2,56,20	5,95,91
Tools and Plant	20,50	2,100	21,00
Gross Total 70—Capital Outlay on the Improvement of Public Health	3,56,90	2,76,70	6,16,91

Revised Estimate, 1963-64—The decrease is mainly due to delay in execution of schemes as a result of late receipts of technical sanction, feasibility report from foreign consultant and hindrances in acquisition of land.

Budget Estimate, 1964-65—The increase as compared to the Revised Estimate is mainly due to more funds required for execution of 116 new Rural and Urban Water-Supply and Drainage Schemes.

71—CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH

PART I

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

The schemes are being carried out by the Agriculture Department.

The expenditure on the said schemes 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 cut-lay 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 occurring on Capital Account.

PART II

The following entirely new schemes are included in the Schedule of New Expenditure 1964-65 :—

1. Scheme for the reclamation and development of culturable waste land commanded by Warsak Canals in Peshawar.
2. Scheme for Acquisition of Land adjacent to Sugar-cane Research Station Mardan.
3. Scheme for Soil Conservation operation in West Pakistan.
4. Scheme for Acquisition of Plant Protection Material.
5. Scheme for Rapid Soil Fertility Survey.
6. Scheme for Establishment of Agricultural Farm at Sahuwal, Sialkot.
7. Scheme for the Establishment of Progeny Orchard-cum-Nursery in Sibi District.
8. Scheme for the Establishment of Progeny Orchard-cum-Nursery in Zhob District.
9. Scheme for the Establishment of Progeny Orchard-cum-Nursery in Loralai District.
10. Scheme for purchase of Land for the Establishment of a Horticultural Research Sub-Station for Sub-tropical fruit at Muzaffargarh.
11. Scheme for installation of Tube-wells in Hithar Area of Bahawalpur District.

The necessity of new schemes has fully been explained in the Explanatory memorandum appearing in the scheme of New Expenditure for the year 1964-65.

PART III

[Figures are in thousands of rupees].

Minor Heads	Accounts 1960-61	Accounts 1961-62	Accounts 1962-63	Budget 1963-64	Revised 1963-64	Budget 1964-65	Foreign exchange component
Works and Acquisition.	2,90,78	3,11,50	3,28,79	2,90,00
Establishment
Tools and Plant	2,01,94	1,19,49	4,98,07	4,10,92
Suspense
Deduct-Receipts and Recoveries on Capital Account	-12,75	-18,96	..
Total -71—Capital Outlay on Agricultural Schemes of Improvement and Research.	4,92,72	4,18,24	8,07,90	7,00,92

Revised Estimates 1963-64—The increase of Rs. 20,72,000 under Works and Acquisition is mainly due to payment of duties on account of fertilizer and improved seed purchased in previous years. The decrease under Tools and Plant viz Rs. 82,44,000 is due to less purchase of tractors and other agricultural machinery on account of non-availability of foreign exchange.

Budget Estimate, 1964-65—The increase of Rs. 17,29,000 under Works and Acquisition is mainly due to purchase of more plant protection material and land for establishment of various agricultural farms during the course of the year. The increase of Rs. 3,78,57,000 is mainly due to purchase of more tractors and other agricultural machinery during the course of the year. Other agricultural machinery during the course of the year.

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.

PART II
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PART III

[Figures are in thousands of rupees]

Minor head	Accounts 1961-62	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
A—Investment in the Projects of the Pakistan Industrial Development Corporation .. .. .	..	..	8,46,99	4,56,22	44,525
B—Textile Mills .. .. .	..	..	..	..	..
C—Schemes for the promotion of Cottage Industries .. .. .	..	..	..	..	..
D—Other Schemes of Industrial Development .. .. .	..	..	..	..	..
E—Purchase of Rahwali Sugar Mills, Gujranwala .. .. .	..	..	..	..	..
F—Fish Harbour at Karachi .. .. .	..	..	..	..	..
Gross Total 72—Capital Outlay on Industrial Development .. .. .	..	..	8,46,99	4,56,22	44,52
<i>Deduct</i> —Receipts and recoveries on Capital Account	-52,94	..	39,31	1,05,22	-1,01,19
Net Total 72—Capital Outlay on Industrial Development	-52,94	..	8,07,68	3,51,00	3,44,96

Budget Estimates 1964,64—The decrease is due to non-provision of Foreign Aid requirements which will be made by the Department directly.

Revised Estimates 1963-64—The decrease is mainly due to less expenditure on certain Schemes on account of delay in finalization of the financing terms and also due to more receipts on account of refund of capital.

80—TOWN DEVELOPMENT SCHEMES

PART I

This head provides for expenditure on the development and acquisition of land required for the implementation of the Satellite Town 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. The developed sites and the houses after construction are allotted to the poor refugees, deserving locals and the cost is recovered in easy instalments.

The following approved schemes are being implemented by the West Pakistan Housing and Settlements Agency, through out West Pakistan for the rehabilitation of displaced persons.

1. Cattle Fair Ground Scheme, Lyallpur.
2. Ghulam Muhammadabad Colony, Lyallpur.
3. Peoples Colony Scheme, Lyallpur.
4. Industrial Labour Colony, Lyallpur.
5. Jhanj Satellite Town Scheme.
6. Gujranwala Satellite Town Scheme.
7. Montgonery Satellite Town Scheme.
8. Rawalpindi Satellite Town Scheme.
9. Construction of 'C' and 'D' type houses in various Satellite Town of former Punjab.
10. Construction of 'D' type colony at Multan.
11. Construction of 'D' type colony at Gujranwala.
12. Construction of 'C' and 'D' type colonies at Lahore.
13. Development and construction of 'D' type colony at Lyallpur.
14. Gujranwala Extension Scheme.
15. People Colony Extension Scheme, Lyallpur.
16. Bahawalpur Satellite Town Scheme.
17. Gulberg Road Satellite Town Scheme, Rahimyar-khan.
18. Satellite Town Scheme, Shahla tifabad, Hyderabad.
19. Satellite Town Scheme, Mirpurkhas.
20. Construction of 4,000 one roomed quarters by converting higher category plots in Satellite Town Scheme, Shahlatifabad and development of 180 acres of land contiguous to Satellite Town Scheme, Shahlatifabad, Hyderabad.
21. 'C' type Colony No.1, Lyallpur.
22. Lahore Township Scheme.
23. Satellite Town Scheme, Hyderabad.
24. Satellite Town Scheme, Sukkur
25. Satellite Town Scheme, Tacobabad
26. Satellite Town Scheme, Khanpur.
27. Satellite Town Scheme, Quetta.

The development and construction work is being carried out by the West Pakistan, Buildings and Roads Department and Public Health Engineering Department.

A brief description of the different heads are given below :—

(i) *Acquisition of land charges*—This head provides for expenditure on acquisition of land acquired for construction of Satellite Town Scheme and compensation of a standing crops existing building etc.

(ii) *Development Charges*—This head covers the expenditure on each scheme on preparation, surveying and levelling of area, or horticulture work water supply, sewerage and disposal work, construction of roads and streets payments, tools and plants and establishment charges etc.

(iii) *Works* :—

This head provides for expenditure on the construction of one and two roomed quarters in various Satellite Town Schemes.

PART II

In July 1962 the National Housing and Settlements Agency was transferred from the Central Government to the Provincial Government and was renamed as the West Pakistan Housing and Settlements Agency. The former agency was previously responsible for Greater Karachi Resettlement Programme only which was initiated in 1959 by the Ministry of Rehabilitation, Government of Pakistan. Similarly the defunct Urban Rehabilitation Department dealing with Refugee Housing Schemes in the West Pakistan has been merged in the West Pakistan, Housing and Settlements Agency, since August, 1963.

2. The former Urban Rehabilitation Department set up 33 Satellite Town Schemes including C/D type colonies in different towns of West Pakistan. Most of these were started before the first-Five Year Plan was taken up. So far 19 schemes have been completed. So far as Development work is concerned only acquisition work still remains to be completed on them. The remaining 14 schemes are nearing completion. All these schemes have settled 59,794 families by the end of 1962-63.

3. In Karachi before taking over the work of re-settlement of displaced families by the former National Housing and Settlements Agency in 1959, the Ministry of Rehabilitation, Government of Pakistan had settled 59,700 families in various Displaced Persons Colonies. Thereafter the Agency have settled 18,350 families in Greater Karachi Resettlement Colonies viz. Korangi and North Karachi Township up to the end of 1962-63.

4. During 1963-64 the development work on 19 on-going schemes including Korangi and North Karachi Township will continue. A sum of Rs. 4.77 crores is proposed to be spent on them during this year. A further sum of Rs. 2,50,000 is proposed to be spent on 5 new Schemes in the towns of Hyderabad, Sukkur, Jacobabad, Khanpur and Quetta. The details of survey, feasibility and project reports and layout plans etc. of these schemes are being worked out. About 4,000 families are proposed to be settled in Karachi and about 2,000 families in other various schemes of rest of West Pakistan during 1963-64.

5. During 1964-65, the acquisition and development work on 27 schemes including Greater Karachi Resettlement Programme will continue. It is proposed to develop 4,500 plots in Greater Karachi Resettlement Schemes and about 6,000 plots in various Schemes of the rest of West Pakistan including Lahore Township Scheme. Extensive work on the preparation of new schemes in the towns of Hyderabad, Sukkur, Jacobabad, Khanpur and Quetta and their processing through the Development Working parties will be undertaken during 1964-65. The survey of shelterless families in all the important towns will be completed and priorities assigned to different towns for preparing new Housing Schemes.

PART III

[Figures are in thousands of rupees]

Minor heads	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
	Rs.	Rs.	Rs.	Rs.
Works and Acquisition		12,950	12,830	4,30,940

Revised Estimates, 1963-64—The decrease is mainly due to surrender of the provision for Gujranwala Satellite Town Scheme, the scheme having been completed and surrender of most of the provision for construction of 'D' Type Colony Multan for the reason that it has been decided that no further quarters should be constructed by Government.

Budget Estimates, 1964-65—The increase is due to the increased provision for Refugee Housing, i.e., mainly on account of the Lahore Township Scheme, in the Annual Development Programme 1964-65. The aforementioned increased provision in the Annual Development programme is reflected in the Budget Estimates under this head.

81—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT

PART I

This Major Head includes all original works, the expenditure on which is not charged to revenue and is divided into separate Minor Heads for original works of each Department. Each Head of Department is responsible for obtaining approval to the expenditure proposed in connection with the works relating to his Department. The works are then carried out by the Public Works Buildings and Roads Department.

2. With effect from the financial year 1959-60, all expenditure on the purchase or construction of new buildings and original works on roads costing up to Rs. 1,00,000 is classified under the major head "63-B—Development—T—Civil Works in the Revenue Account and those costing more than Rs. 1,00,000 except roads being financial from the C.R.F. under the Head "81—Capital Account of Civil Works outside the Revenue Account". The Suspense transaction of the Buildings and Roads department are also booked under this Capital Head.

3. The head *inter alia* includes the minor head "Tools and Plant" to cover the proportionate share of the charges which are debited in the first instance, to the Head "50—Civil Works" and then distributed *pro rata*.

PART II

The Public Works Buildings and Roads Department carries out the construction of roads and Buildings throughout West Pakistan. The main projects under implementation are as under:—

Buildings—

- (1) Construction of 148000 tons capacity of additional Food Storage Accommodation in West Pakistan.
- (2) Construction of buildings for various Educational and Technical Institutions in West Pakistan viz. Bifurcation of Degree Colleges, Conversion of Technical Institute Lahore into Polytechnic Training College at Lyallpur, Double Section High Schools and improvement of Government Colleges and High Schools etc.

- (3) Construction of buildings for Liaquat Medical College at Jamshore.
- (4) Construction of buildings for Rural Health Centres at various places in West Pakistan.
- (5) Construction of buildings for Medical Health Technician Schools at Quetta and Bahawalpur.
- (6) Construction of buildings for various District Headquarter Hospitals.
- (7) Construction of buildings for T. B. Sanatorium at Ojah.
- (8) Development of Jail Area Scheme at Lahore.
- (9) Construction of buildings for West Pakistan Rangers Headquartered at Lahore, Bahawalpur and Indus.
- (10) Construction of Veterinary Hospitals and dispensary in Frontier Region.
- (11) Construction of buildings for Divisional Headquarters at Khuzdar.

Roads—

- (12) Construction of Pind Dadan Khan Gojra Road up to Malakwal.
- (13) Improvement of Karachi-Lahore-Peshawar-Multra Highway.
- (14) Bahawalpur Sulemanki Road.
- (15) Construction of Sialkot Zaffarwal Road.
- (16) Indus Highway Roads.
- (17) Construction of High Level Bridge at Malir.
- (18) Improvement of Mangopir Road.
- (19) Improvement of Killa Saifullah-Loralai Dera Ghazi Khan Road.
- (20) Guddu Barrage Roads.
- (21) Reconditioning of bridges on Hazara Trunk Road.

2. The following important works are expected to be completed during the year 1963-64.

- (1) Construction of buildings at Dera Bugt in Quetta Division.

- (2) Construction of Borstal Jail-cum-residence home at Landhi, Karachi.
- (3) Providing water supply and Sewrage in the New Central Jail, Bahawalpur.
- (4) Construction of Civil Hospital at Samana.
- (5) Construction of buildings for 12 Dispensaries in Frontier Region.
- (6) Construction of buildings for Polytechnic Institute at Rawalpindi.
- (7) Construction of buildings for two new Double Section High Schools at Bahawalpur.
- (8) Construction of building for Physical Education in the Government College, Lahore.
- (9) Construction of buildings for boys and Girls High Schools at Quetta.
- (10) Construction of Shah Bunder Sub-Division Hospital at Sujawal.
- (11) Construction of District Headquarter Hospital at Dera Ismail Khan.
- (12) Construction of buildings for the expansion of Civil Hospital, Haripur (District Hazara).
- (13) Construction of buildings for infectious disease Hospital at Quetta. Development of Jail Area Scheme (Phase I).
- (14) Improving and metalling Jaranwala Syedwala Road in Lyallpur District.
- (15) Construction of Dera Din Pannah Rangpur Road (miles 19—40).
- (16) Metalling and surfacing road from Christian to Haroonabad *via* Dheroonwala.
- (17) Construction of road from Ghotki to Khanpur *via* Adalpur.
- (18) Construction of a metalled road from Nathiagali to Barian.
- (19) Construction of a bridge on Adwalah Nallah on Kalabagh Bannu Road.
- (20) Construction of Taxila ByePass Road.

PART III

(Figures are in thousands of Rupees)

	Budget Estimate, 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
	Rs.	Rs.	Rs.
	31,77,62	17,33,46	28,07,46

Revised, Estimates, 1963-64—The decrease is mainly due to the change in classification of the provision for Works Programme during the course of the year. It is also due to less expenditure having been anticipated on some of the New Works provided in the Budget which could not be taken in hand earlier for want of sites and other Codal formalities. The works decided to be executed by the Consultants could not also be implemented fully during the year on account of certain technical difficulties.

Budget Estimates, 1964-65—The increase is mainly due to more funds having been provided for works in progress against their provision in the current year's budget so as to improve the pace of their progress which remained slow for want of Codal formalities and other technical matters. It is also due to New Works having been provided as explained in the Volume of New Expenditure 1964-65.

83—PAYMENTS 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) *Commutated value of pensions paid to Government*—The expenditure under this head includes charges payable by the Provincial Government 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 the pensions by one Government to the other, or by the method of payment of actual charges monthly or annually.

PART II
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PART III

[Figures are in thousands of rupee]

	ACCOUNTS 1962-63			BUDGET ESTIMATE 1963-64			REVISED ESTIMATE 1963-64			BUDGET ESTIMATE 1964-65		
	Charged	Others	Total	Charged	Others	Total	Charged	Others	Total	Charged	Others	Total
A—PAYMENT OF COMMUTED VALUE OF PENSIONS—												
C1)—Payments in Pakistan	10	36,70	36,80	10	25,10	25,20	15	32,85	33,00
C2)—Payments in England	1,60	1,60	..	160	160	..	160	160
Gross Total	10	38,30	38,40	10	26,70	26,80	15	34,45	34,60
B—Deduct—												
Amount recovered from other Government	—83	—83	..	73	73	..	138	138
C—Deduct—Capital portion of Equated payments out of Revenue	13,09	13,09	..	15,71	15,71	..	16,05	16,05
Total Recoveries	14,52	14,52	..	16,44	16,44	..	17,43	17,43
Net Total	10	23,78	23,88	10	10,26	10,36	15	17,02	17,17

Budget Estimate, 1964-65 are based on the requirements of the Audit Offices in West Pakistan. The expenditure under this head is of fluctuating nature.

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 cloth, food 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 schemes, viz., the Grain Supply Scheme, 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 foodgrain stocks to the extent of 7 lac tons of wheat and 3.65 lac tons of rice, will be handled during the year 1964-65. The total expenditure on this scheme will be Rs. 51,01 lakhs against which the receipts are estimated at Rs. 50,74 lakhs resulting in an excess of expenditure of Rs. 27 lakhs over the receipts.

PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
A—Grain Supply Scheme—			
Gross Charges—			
Cost of Purchase of Foodgrains and other expenditure ..	52,45,62	66,95,51	49,99,12
Establishment Charges	73,38	74,64	75,98
Expenditure on repair of Storage Bins	6,00	6,00	12,00
Miscellaneous .. .. .	..	..	1,56
Interest Charges	49,79	49,79	12,00
Gross Expenditure ..	53,74,79	67,35,94	51,00,66
Deduct—Receipts and Recoveries on Capital Account ..	—49,06,42	—62,70,57	—50,73,65
Net Total ..	4,68,37	5,65,37	27,01

Revised Estimate, 1963-64—The increase is mainly due to (i) more expenditure having been incurred on the purchase of wheat to build reserve stock of 3 lakh tons, (ii) increase in the purchase target of rice by 49 lakh tons, (iii) acceptance of debits for imported wheat and partly due to purchase of Jeeps for Mobile Checking Team for anti-rice smuggling campaign.

The increase in receipts and recoveries is due to increased sale of wheat payment of subsidy on wheat by the Central Government and acceptance of more claims by the Central Government. The increase would have been greater but has been counter-balanced on account of transfer of more amount on account of storage surcharge and lesser recovery from Other Receipts'.

Budget Estimate, 1964-65—The decrease is mainly due to lesser purchase of foodgrains than the current year as there is a carry over of 2.75 lakh tons is available in reserve. The decrease would have been greater but has been counterbalanced partly due to increased expenditure on establishment charged on account of annual increments and revision of pay scales of Gazetted Government servants and partly on account of more expenditure anticipated on repairs of storage bins.

The decrease in receipts and recoveries is due to lesser recoveries accepted to be made during the year.

B—SUGAR NATIONALIZATION SCHEME

PART I

Sugar 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.

2. Wholesale sugar business in West Pakistan is in Government hands. It has been decided to continue this system during the next year. A quantity of 1,31,000 tons of indigenous Sugar is likely to be handled.

PART II

On the above basis, a sum of Rs. 13.73 lakhs has been included in the Budget for incurring expenditure on the scheme.

2. Against the expenditure the receipts anticipated are Rs. 16.27 lakhs. There will be excess receipts of Rs. 2.43 lakhs over expenditure.

PART III

[Figures are in thousands of rupees]

Minor and sub-heads	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
B—Sugar Nationalization Scheme—			
Cost of purchase of Sugar	13,84,82	14,68,68	13,73,19
Establishment Charges	6,71	6,50	7,64
Interest Charges	4,00	4,00	4,00
Gross Expenditure ..	13,95,53	14,79,18	13,84,83
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	—15,59,23	—15,02,61	—16,27,35
Net Total ..	—1,63,70	—23,43	—2,42,52

Revised Estimate, 1963-64—The increase is mainly due to increase in the price of sugar and payment of old liabilities which could not be cleared due to technical and administrative hurdles. The increase would have been greater but has been counterbalanced as a result of decrease in the anticipated purchase.

The decrease in receipts and recoveries is due to smaller sale of sugar than originally anticipated as a result of lesser purchase.

Budget Estimate, 1964-65—The decrease is mainly due to provision having been made for the purchase of lesser quantity of sugar and lesser provision for incidental charges.

The increase in receipts and recoveries is due to more recoveries expected to be realised from the sale of sugar.

C—OTHER MISCELLANEOUS SCHEMES

PART II

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 Sugar Cane Control Organization has also been exhibited under this sub-major head with effect from the year, 1963-64.

PART III

[Figures are in thousands of rupees]

Minor and sub-heads	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
C—Other Miscellaneous Schemes—			
Expenditure on Other Schemes	2,00	1,00	2,00
Sugarcane Control Organization	1,42	72	1,35
Gross Expenditure	3,42	1,72	3,35
Less—Receipts and Recoveries .. .. .	..	—13	..
Net Total	3,42	1,59	3,35

Revised Estimate, 1963-64—The decrease is mainly due to lesser expenditure on other schemes and partly due to vacant posts.

Budget Estimate, 1964-65—The increase is due to normal provision having been made.

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' and '87—Capital Outlay on Schemes of State Trading'. The expenditure on all the Medical Stores Depots of the West Pakistan Government has been exhibited under this sub-major head with effect from the year, 1964-65.

PART III

[Figures are in thousands of rupees]

Minor and sub-heads ..	Budget Estimate 1964-65
	Rs.
Medical Stores Depots, Lahore	1,02,50
Medical Stores Depots, Karachi	76,62
Other Medical Stores Depots	11,59
Total D—Medical Stores Depots (Gross)	1,90,71
Deduct—Receipts and Recoveries on Capital Account	—1,90,71
Net Total .. .. .	..

Budget Estimate, 1964-65—Call for no comments.

E—COAL CONTROL ORGANIZATION

PART I

Consequent upon the transfer of the Coal Control Organization by the Government of Pakistan, the West Pakistan Government has taken over this organization as the procurement and distribution of coal is the responsibility of the Provincial Government. Since the expenditure involved on the organization is of a considerable magnitude, it has been decided that this 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

The Coal Control Organization has been included in the budget through the Schedule of New Expenditure.

PART III

[Figures are in thousands of rupees]

Minor and sub-heads	Budget Estimate 1964-65.
	Rs.
Establishment Charges	3,49
Cost purchase of Coal and Other expenditure	2,31,71
Interest on Capital	5,20
Total E—Medical Stores Depots (Gross)	2,40,49
<i>Deduct</i> —Receipt and Recoveries on Capital Account	—2,65,00
Net Total	—24,51

Budget Estimate, 1964-65—Calls for no comments.

87—CAPITAL OUTLAY ON SCHEMES OF STATE TRADING

Since the expenditure involved on the maintenance of the Medical Stores Depots, transferred from the Central Government of Pakistan, is of considerable magnitude, it was, decided that this

expenditure should be brought under a capital head outside the Revenue Account. For the purpose, a new Major head, "87—Capital outlay on Schemes of State Trading" was introduced.

A—MEDICAL STORES DEPOTS

PART II

In consultation with the Accountant-General, West Pakistan, Lahore, it has been decided that expenditure on Medical Stores Depots, run as Commercial Concerns, be exhibited under the head "85-A—Capital Outlay on Provincial Schemes of State Trading" with effect from 1st July 1964. Accordingly, budget estimate, 1964-65 has been left blank, so far as the head "87—Capital Outlay, etc.", is concerned.

PART III

[Figures are in thousands of rupees]

Minor head	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
A—Medical Stores—				
Gross Charges	1,78,78	1,78,78	..
Deduct—Receipts and Recoveries	—1,89,75	1,89,75	..
Net Total	—10,97	—10,97	..

Revised Estimate, 1963-64—Calls for no comments.

Budget Estimate, 1964-65—In view of the transfer of expenditure on Medical Stores Depots (run as Commercial Concerns) from "87—Capital outlay on Schemes of State Trading" to the head, "85-A—Capital Outlay, etc.", provision for the year 1964-65 has been left blank

90—PROVINCIAL MISCELLANEOUS INVESTMENT

PART I

This head is intended to provide for payment of the share capital of the West Pakistan Government towards the Provincial Road Transport Corporation and other miscellaneous investments.

PART II

No new item of expenditure has been included in Budget Estimate, 1963-64.

PART III

[Figures are in thousands of rupees]

Minor head	Accounts 1962-63	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
(1) Share Capital of the West Pakistan Government towards the Road Transport Corporation
(2) Investment towards the share capital of the Agricultural Bank
(3) Investment towards the share Capital of Rural Credit Societies Corporation
(4) Share Capital in Khairpur Agencies, Limited
(5) Investment towards the share capital of Rural Co-operative Credit Societies
(6) Investment towards the share capital of Agricultural Marketing Co-operative Societies
(7) Investment in the share of Bank of Bahawalpur
(8) Investment in the share of the West Pakistan Small Industries Corporation
Total

Revised Estimates, 1963-64—The *nil* revised estimate under the major head is on account of the fact that nothing is being invested by the Government in any undertaking.

Budget Estimate, 1964-65—No investment will be during the year 1964-65. Hence *nil* provision.

LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT
(EXPENDITURE)

PART I

This head includes the loans and advances of the following classes:—

(1) *Advances Repayable*—This head has been closed from financial year, 1964-65, and the advances which were shown under this head have now been exhibited under “Loans to Municipalities, Port Funds, etc.”

(2) *Loans to Municipalities, Port Funds, etc.*—This covers loans under various Acts and Rules to Municipalities and District

Boards, advances to cultivators, loans to Thal Development Authority, West Pakistan Water and Power Development Authority, West Pakistan Industrial Development Corporation for Small Industries Division, West Pakistan Agricultural Development Corporation, Karachi Development Authority, Co-operative Development Board, Karachi and Lahore Milk Boards and Improvement Trusts. Miscellaneous Loans and Advances; such as loans to Hyderabad Industrial Trading Estates, Pakistan Western Railways for Renewal of Replacement Projects and for Capital Expenditure and loans for Industrial Estates for large and medium Industries are also exhibited under this major head.

The interest free advances to the West Pakistan Agricultural Development Corporation, Home Secretary for Reclamation and Probation, Students of former Bahawalpur State and to the Director of Labour Welfare for Social Security schemes are also exhibited under major head "Loans to Municipalities, Port Funds, etc."

(3) *Loans to Government servants*—Government grants certain facilities to Government servants by way of giving them loans and advances for building houses in places where house-rent is exceptionally high, and for purchasing means of conveyances, if it considers that it is in the interest of public service that they should use such conveyances. The loans are interest bearing and rate of interest is fixed by Government every year.

This head includes loans to Government servants, employees of P. W. R., Agricultural Development Corporation and Forest Department.

PART II

The Budget for the year 1964-65 includes the following items of expenditure:—

- (1) Loans to Local Bodies for implementaion of water-supply and drainage schemes and construction of low cost houses.
- (2) Advances to cultivators under Land Improvements Loans Act, 1883, and Agriculturists Loans Act, 1958.
- (3) Loans to Thal Development Authority.
- (4) Loans to West Pakistan Water and Power Development Authority for Water and Power Projects.
- (5) Loans to West Pakistan Industrial Development Corporation for various schemes of Small Industries Division.
- (6) Interest Free Advances and interest Bearing Loans to the West Pakistan Agricultural Development Corporation for various development schemes of

Ghulam Muhammad Barrage Project, Guddu Barrage Project, Small Dams Organization and miscellaneous schemes outside the Project Areas.

- (7) Loans to Lahore, Gujranwala, Rawalpindi and Hazara (Hill Tract) Improvement Trusts.
- (8) Loans to Karachi Development Authority for its various development schemes.
- (9) Loans to West Pakistan Co-operative Development Board.
- (10) Loans to Karachi and Lahore Milk Boards.
- (11) Loans for the Development of Hyderabad Industrial Trading Estate.
- (12) Loans to Industrial Estates for large scale and medium Industries in West Pakistan.
- (13) Foreign Loans to the Pakistan Western Railways for Renewal and Replacement Projects and Capital Expenditure.
- (14) Interest free advances to the Home Secretary for reclamation and Probation.
- (15) Interest free advances to the students of former Bahawalpur State.
- (16) Interest free advances to the Director of Labour Welfare, West Pakistan, for Social Security Scheme.
- (17) Loans to Government servants.

PART III

[Figures are in thousands of rupees]

Summary	1962-63	1963-64		1964-65
	Accounts	Budget Estimate	Revised Estimate	Budget Estimate
Advances Repayable	4,48,84	3,96,97	..
Loans to Municipalities, Port Funds, etc.	68,69,73	63,03,44	80,53,
Loans to Government servants	74,65	74,65	74,65
Total	73,93,22	67,75,06	81,28,28

ADVANCES REPAYABLE

Revised Estimate, 1963-64—The decrease is on account of slower pace of expenditure on the various schemes of the Agricultural Development Corporation which has resulted in reduced provision in the revised estimate.

Budget Estimate, 1964-65—The interest free advances to the Agricultural Development Corporation, students of former Bahawalpur State and to the Home Secretary for Reclamation and Probation which were shown under “Advances Repayable” have now been exhibited under “Loans to Municipalities, Port Funds, etc.,” and this factor has resulted in *nil* provision under this head.

LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.

Revised Estimates, 1963-64—The decrease is on account of non-finalization of Foreign Aids/Loans for certain schemes of WAPDA and A. D. C. The funds provided in the Budget of 1963-64 have, therefore, to be surrendered on this account.

Budget Estimate, 1964-65—The increase is on account of increased provision for loans to WAPDA, A. D. C. and Co-operative Development Board. The provision for newly constituted Lahore and Karachi Milk Boards has been made in the Budget of 1964-65. The Foreign Loans for Railways for Renewal and Replacement Projects and Capital expenditure have also been made in the Budget of 1964-65.

LOANS TO GOVERNMENT SERVANTS

Revised Estimate, 1963-64 and Budget Estimate, 1964-65—No comments as there is no increase either in the Revised Estimate, 1963-64, or the Budget Estimate, 1964-65.

PUBLIC DEBT (DISCHARGED)

[Figures are in thousands of rupees]

Head of Account	Accounts 1961-62	Accounts 1962-63	Budget Estimate, 1963-64	Revised Estimate, 1963-64	Budget Estimate 1964-65
Permanent Debt (<i>Charged</i>) ..	..	6,49,15	8,46,89	8,21,89	5,63,55
Loans from the Central Government (<i>Charged</i>) ..	..	3,99,63	7,18,04	5,15,99	5,59,43
Debt—Raised Abroad ..	..	..	..	8,92	18,32
Treasury ..	..	..	..	..	..
OTHER FLOATING LOANS					
(i) Ways and Means Advances (<i>Charged</i>) ..	}	62,56,00	75,00,00	1,05,00,00	55,00,00
(ii) Other Advances (<i>Charged</i>) ..					
Total ..	81,76,45	73,04,78	90,64,93	1,18,46,80	1,06,41,30

Permanent Debt—This head shows the face value of Bonds expected to be redeemed by the Government.

Loans from the Central Government—Revised Estimate, 1963-64—The decrease is mainly due to the exclusion of the provision in respect of foreign loans to be serviced directly by the autonomous bodies

Budget Estimate, 1964-65—The increase is mainly due to gradual rise in the principal portion of repayments of various loans.

Treasury Bills and Other Floating Loans—Payment of 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.

CONTINGENCY ITEM

Article 45 read with Article 89 of the Constitution of the 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 withdrawal from the Provincial Consolidated Fund, at the discretion of the Governor, of amounts necessary to meet unexpected expenditure that is not specifically provided for in the Annual Budget Statement.

This item is not to be treated as an item of new expenditure, and the legislature may, however, reduce it to not less than 10 per cent of the total expenditure on Revenue Account provided for in the Annual Budget Statement.

A sum of Rs. 10 crores, which is less than 10 per cent of the total Revenue Expenditure is proposed to be provided as Contingency Item for the year 1964-65.

Part 'B'
PUBLIC FINANCE STATISTICS

PUBLIC FINANCE STATISTICS

I—BUDGETARY POSITION OF THE GOVERNMENT
OF WEST PAKISTAN

[Rupees in lakhs]

Financial Year	Revenue Receipts	Expenditure met from Revenue	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)	77,39	60,44	16,95
1960-61 (Accounts)	82,32	68,66	13,66
1961-62 (Accounts)	93,32	78,19	15,13
1962-63 (Accounts)	1,25,13	99,68	25,45
1963-64 (Revised)	1,52,80	1,30,75	22,05
1964-65 (Budget)	1,64,73	1,54,77	9,96
Total	9,57,22	8,44,33	1,12,89

II—PERMANENT DEBT OF THE GOVERNMENT OF WEST PAKISTAN

Serial No.	Description of loan	Date of issue	Date of maturity	Amount out- standing on 31-4-64
				Rs.
1	4% Punjab Bonds, 1948	1933	1-9-48	1,74,400
2	3% Punjab Bonds, 1949	1939	15-8-49	1,11,000
3	3% Punjab Bonds, 1952	31-8-37	1-9-52	4,04,400
4	3% N.-W. F. P. Loan, 1952	1937	1952	7,400
5	3% Punjab Bonds, 1955	18-9-42	18-9-55	2,46,400
6	3% Punjab Bonds, 1956	-1943	1-9-56	7,43,300
7	3% Punjab Bonds, 1958	3-8-38	15-8-58	18,21,000
8	3% Sind Loan, 1958	15-8-44	15-8-58	12,26,500
9	3% Punjab Bonds, 1960	12-9-45	14-9-60	11,63,700
10	3½% Punjab Loan, 1961	5-11-53	5-11-61	3,01,600
11	3½% West Pakistan Loan, 1961-62	12-9-56	12-9-62	5,64,200
12	3½% Punjab Loan, 1962-63	17-9-55	17-9-63	6,88,100
13	3½% Punjab Loan, 1963	27-11-51	27-11-63	9,35,300
14	3½% Punjab Loan, 1964	30-8-52	30-8-64	3,88,55,500
15	3½% N.-W. F. P. Loan, 1964	30-8-52	30-8-64	75,00,000
16	3½% West Pakistan Loan, 1965	12-8-58	12-8-65	7,63,29,100
17	4% West Pakistan Loan, 1966	27-8-59	27-8-66	5,00,00,000
18	4% West Pakistan Loan, 1967	14-9-60	14-9-67	4,43,38,500
19	4% West Pakistan Loan, 1968	28-8-61	28-8-68	5,00,06,000
20	4½% West Pakistan Loan, 1969	12-9-62	12-9-69	5,01,18,700
21	4½% West Pakistan Loan, 1970	17-9-63	17-9-70	8,15,98,300
	Total			40,71,33,400

Source—State Bank of Pakistan.

III— FINANCIAL ASSISTANCE BY THE CENTRAL GOVERNMENT

[Rupees in lakhs]

Major Head	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) (Budget).
I—DEVELOPMENT LOANS—Cash—									
For Agricultural Development Schemes in pursuance of Agricultural Conference recommendation ..	..	1,17	1,59	2,00	3,00	3,00	..	..	..
Loan for Agricultural Machinery Project for Thal ..	98	..	..	..	..	..	..	..	..
For other Development Projects (Water and Power Sector) ..	11,16	25,00	23,00	13,64	22,62	28,31	40,18	66,15	58,25
Loans out of net investments in Small Savings, ..	75	56	68	60	58	58	..	..	..
For repairs to flood damaged work and other relief measures ..	3,00	6,00	..	1,00	..	..	..	..	..
Foreign Aid Loan ..	2	..	..	..	..	..	..	..	..
For foodgrains storage construction ..	..	..	..	73	28	..	..	..	..
For subscription to Agricultural Bank ..	..	25	50	..	..	..	..	..	..
For settlements of Tribesmen ..	..	2	..	..	..	..	..	..	..
Loan for Rehabilitation of Refugees ..	26	27	..	..	..	..	..	..	..
Loan for Development of Dir/Bajaur Areas ..	..	..	..	..	22	..	..	..	..
AGAINST FOREIGN ASSISTANCE—									
Machinery and equipment for Development Projects under the U.S. Projects Assistance ..	..	..	..	3,46	4,44	..	21,61	..	..
U. K. Loan ..	..	..	..	..	..	..	13,23	..	..
I. C. A. Loan ..	..	..	..	..	..	..	..	..	..
D. L. F. Loan ..	..	..	..	..	..	..	..	..	..
Consortium Loan ..	..	..	..	..	..	..	..	..	..
Loan for P.I.D.C. Schemes ..	..	..	..	..	..	..	..	..	..
Foreign Loan (Railways) ..	..	..	..	..	..	..	..	..	..
Central Government Loan for Railways ..	..	..	..	..	..	..	..	31,21	36,94
Loan for K. D. A. ..	..	..	..	..	..	..	..	..	..
German Loan ..	..	..	..	..	..	1,20	..	..	..
Australian Aid Counter part Fund ..	..	..	..	..	..	..	10	..	..
Machinery and equipment for development projects under the Colombo Plan Assistance ..	..	..	..	..	..	15,00	26,92	..	..
Machinery and equipment under World Bank Loan for the Thal Projects ..	..	..	..	..	..	..	..	..	..
II—OTHER PURPOSE—									
For expenditure in Gwadur ..	..	..	..	..	..	..	..	..	..
For transfer of evacuee property receipts to Central Government ..	..	4,88	39	..	..	..	..	..	..
Total Loan ..	16,17	38,15	26,12	21,43	31,14	48,00	1,02,04	97,36	95,19

[Rupees in lakhs]

Major Heads	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 (Budget)
III—GRANTS—									
For Agricultural Development schemes in pursuance of Agricultural Conference Recommendations	..	74	1,88	2,00	3,00	3,00	..	..	..
For Village Aid—									
Programme	38	96	1,44	1,77	1,49	..	..	..	..
For Settlement of Tribesmen	..	..	3	..	..	..	..	..	..
Foreign Project Assistance	..	..	1,37	21	5	..	..	..	..
Refugee Housing	..	..	..	..	..	..	17	17	17
For survey and investigation and expansion of the Flood Control Commission and Flood Control Organization	..	..	..	..	..	..	..	..	..
I. C. A. Release—									
For Agriculture University	..	..	..	..	..	74	..	..	..
For Nursing School	..	..	..	..	..	18	..	..	..
For Malaria Eradication	..	..	..	..	..	25	..	..	..
For Community Water Supply	..	..	..	..	..	38	..	..	..
For N. I. P. A.	..	..	..	..	..	6	..	..	..
For Public Safety Project	..	..	..	..	..	2	..	..	..
For Irrigation Research Centre	..	..	..	..	..	..	2	..	..
For Light Engineering Centre	..	..	..	..	..	3	..	22,00	15,52
For Salinity Control	..	..	..	..	..	6	..	..	..
For Groundwater Survey	..	..	..	..	32	4	..	..	..
For Improvement of Educational Institutions	..	..	..	..	2,57	4,12	3,18	..	..
For Establishment of Rural Health Centres	..	..	..	..	37	54	56	..	..
For Foodgrains Storage Construction	..	47	60	40	16	45	35	..	..
For Basic Democracies	..	..	..	..	37	87	1,33	1,41	91
For Flood Relief Measures	4,49	1,00	82	..	..	..	..	..	..
For Rural Industrial Services	..	..	..	..	5	9	9	..	..
Grants for transferred Institutions, etc.	..	..	..	..	..	..	..	3,35	3,92
Grants from Canada	..	..	..	..	..	..	..	2,83	4,98
Ford Foundation Grants	..	..	..	..	..	..	..	72	22
Colombo Plan Grant	..	..	..	..	..	..	..	3	3
U. N. Special Fund Grant	..	..	..	..	..	..	..	38	40
Other Grant	..	..	..	..	..	..	..	18	17
Expenditure met from Funds—									
Special Fund for Rehabilitation	82	71	81	90	1,00	2,05	..	..	..
Fund for Social Uplift Schemes	94	85	33	48	26	..	..	..	..
Central Road Fund	39	62	43	40	34	86	68	64	92
Fund for Roads for national importance	73	73	23,05	74	29	17	34	35	85
Fund for Development of Agriculture	1	..	..	..	..	..	..	..	..
Other Funds	14	4	..	..	..	1,94	1,94	..	..
Subsidy on Fertilizer	1,72	1,72	..	..	..	..	3,11	1,63	4,75
Subsidy on Food Staff	4,02	..	..	..	..	..	..	..	..
Total Grants	13,64	7,84	30,76	6,90	10,28	14,31	11,17	33,69	32,84
Total—Financial Assistance	29,81	45,99	56,88	28,33	41,42	62,40	1,13,21	1,31,05	1,28,03

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 (Revised).	1964-65 (Budget).
DEVELOPMENT EXPENDITURE										
65—Capital Outlay on Salt Works ..	..	..	..	5	..	..	..	..	11,90	6,00
65-A—Forests ..	1	..	1	..	..	..	..	..	..	..
67—Railways ..	..	..	..	..	..	..	..	..	5,20	3,98
68—Irrigation Works ..	11,03	11,51	15,59	21,19	12,73	23,51	17,27	17,37	11,75	14,87
70—Public Health ..	1	15	21	23	16	16	45	31	84	4,65
71—Agricultural Improvement ..	..	..	..	..	..	..	..	..	..	..
72—Industrial Research ..	10	12	1	12	7	77	2,59	—17	4,18	8,08
80—Town Development Schemes ..	8	—15	—75	1	—75	—1	—48	6,33	3,51	3,44
81—Civil Works ..	3,95	6,80	7,42	8,93	9,85	9,80	1,29	11,77	13,64	28,64
81-A—Electricity Schemes ..	3,31	3,05	4,06	17,33	..	..	7,21	..	..	..
82—Other Provincial Works ..	4	2	10	..	..	..	..	..	..	..
90—Provincial Miscellaneous Investments ..	58	1,20	63	33	34	..	..	..	..	..
Loans and Advances by the Provincial Government (Excluding loans to Government Servants) ..	2,87	3,59	2,52	6,67	19,59	14,72	22,52	35,71	67,00	80,54
Total Development Expenditure ..	23,15	27,30	29,84	56,46	42,23	50,47	45,83	71,08	1,15,56	1,53,89
NON-DEVELOPMENT EXPENDITURE										
83—Commuted Value of Pensions ..	6	9	19	33	25	18	6	8	10	17
85-A—Capital Outlay on Provincial Schemes of State Trading ..	11,05	—4,53	2,24	3,51	3,02	—3,84	22,91	—9,65	4,44	—2,37
87—Capital Outlay on Schemes of State Trading ..	..	..	..	..	..	..	..	..	11	..
Loans and Advances by the Provincial Government—	..	..	..	..	..	..	..	..	..	..
Loans to Government Servants ..	14	21	19	24	22	24	24	27	75	75
Total Non-Development Expenditure ..	10,85	4,23	32,62	4,08	3,49	—3,42	32,21	—9,30	5,40	—1,45
Total Capital Expenditure ..	12,30	23,07	32,46	60,54	45,72	47,05	69,04	61,78	1,20,96	1,52,44