

# ANNUAL BUDGET STATEMENT

of the

Government of West Pakistan

For the year

1963-64

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As laid before the Provincial Assembly  
By Order of the Governor

ALTAF GAUHAR,  
S.Q.A., T.Pk., C.S.P.

Secretary to Government of West Pakistan  
Finance Department

Lahore, June 10, 1963.

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## I—DETAILED STATEMENT OF REVENUE RECEIPTS AND REVENUE EXPENDITURE

(In thousands of rupees)

Revenue Receipt	BUDGET ESTIMATE, 1963-64					1962-63		1961-62
	Existing Taxation	New and increased Taxation	Borrowings	Other Receipts	Total	Revised Estimate	Budget Estimate	Accounts
<b>PROVINCIAL CONSOLIDATED FUND</b>								
<b>Principal Heads of Revenue</b>								
I—Customs ..	4,09,00	..	..	..	<b>4,09,00</b>	4,09,00	4,17,68	..
II—Central Excise Duties ..	4,40,00	..	..	..	<b>4,40,00</b>	4,39,00	3,72,00	2,54,11
III—Corporation Tax ..	2,60,82	..	..	..	<b>2,60,82</b>	2,49,00	2,36,67	..
IV—Taxes on income other than Corporation Tax ..	8,93,58	..	..	..	<b>8,93,58</b>	8,45,80	7,98,80	4,28,83
IV-A—Sales Tax ..	17,56,02	..	..	..	<b>17,56,02</b>	16,49,19	16,69,80	17,53,00
IV-B—Taxes on income realized under Martial Law Regulation No. 43 ..	7,00	..	..	..	<b>7,00</b>	12,00	11,33	6,62
VI—Opium ..	..	..	..	18,00	<b>18,00</b>	16,95	20,27	16,17
VII—Land Revenue (Gross) ..	13,01,76	..	..	2,27,31	<b>15,29,07</b>	14,87,22	15,59,81	11,59,88
Deduct—Portion of Land Revenue due to Irrigation ..	-7,84,00	..	..	..	<b>-7,84,00</b>	-8,07,48	-7,74,16	..
Net Land Revenue ..	5,17,67	..	..	2,27,31	<b>7,44,98</b>	6,79,74	7,85,65	11,59,88
VIII—Provincial Excise ..	3,28,89	..	..	26,82	<b>3,55,71</b>	3,57,88	..	..
IX—Stamps ..	3,43,50	..	..	..	<b>3,43,50</b>	3,37,18	3,54,07	2,28,07
X—Forests ..	..	..	..	2,93,11	<b>2,93,11</b>	2,76,91	3,28,17	2,76,96
XI—Registration ..	33,37	..	..	..	<b>33,37</b>	31,03	2,84,40	2,77,83
XII—Receipts under Motor Vehicles Acts ..	3,40,84	..	..	..	<b>3,40,84</b>	3,01,30	28,19	27,40
XIII—Other Taxes and Duties ..	6,66,80	..	..	..	<b>6,66,80</b>	4,89,04	5,05,04	2,81,38
<b>Total</b> ..	<b>59,97,49</b>	..	..	<b>5,65,24</b>	<b>65,62,73</b>	<b>60,93,52</b>	<b>60,81,19</b>	<b>50,11,80</b>

Note—The accounts for 1961-62 are provisional and subject to adjustments until they are final close.

**I—DETAILED STATEMENT OF REVENUE RECEIPTS AND REVENUE EXPENDITURE**  
(In thousands of rupees)

Expenditure charged to Revenue	BUDGET ESTIMATE, 1963-64					Grand Total	1962-63		1961-62	
	Charged	AUTHORISED					Revised Estimate	Budget Estimate		Accounts
		New Expenditure		Other Expenditure						
	Recur-ring	Non-recur-ring	Recur-ring	Non-recur-ring						
<b>PROVINCIAL CONSOLIDATED FUND</b>										
<b>Direct Demands on the Revenue</b>										
6—Opium (Gross)				17.78		17.78	17.17	17.90		
Deduct—Receipts and Recoveries										
Net				17.78		17.78	17.17	17.90	17.83	
7—Land Revenue (Gross)		3.21	50	1,94.77		1,98.48	1,87.93	2,00.81		
Deduct—Receipts and Recoveries				—6.30		—6.30	—8.90	—9.99		
Net		3.21	50	1,88.47		1,92.18	1,79.03	1,90.85	1,51.27	
8—Provincial Excise (Gross)		51		41.12		41.63	38.31	41.37		
Deduct—Receipts and Recoveries										
Net		51		41.12		41.63	38.31	41.37	41.56	
9—Stamps (Gross)				6.40		6.40	6.52	6.50		
Deduct—Receipts and Recoveries										
Net				6.40		6.40	6.52	6.50	5.88	
10—Forest (Gross)	21	22		2,52.55		2,52.98	2,72.38	2,68.86		
Deduct—Receipts and Recoveries										
Net	21	22		2,52.55		2,52.98	2,72.38	2,68.86	2,63.17	
11—Registration (Gross)		17		3.66		3.83	3.14	2.95		
Deduct—Receipts and Recoveries										
Net		17		3.66		3.83	3.14	2.95	2.33	
12—Charges on account of Motor Vehicles Acts (Gross)		3.94	53	11.63		16.10	12.70	15.10		
Deduct—Receipts and Recoveries										
Net		3.94	53	11.63		16.10	12.70	15.10	8.31	
13—Other Taxes and Duties (Gross)		1.02		33.71		34.73	28.99	22.50		
Deduct—Receipts and Recoveries										
Net		1.02		33.71		34.73	28.99	22.50	16.54	
<b>Total</b>	<b>Gross</b>	<b>21</b>	<b>9.07</b>	<b>1.03</b>	<b>5,61.62</b>	<b>5,71.93</b>	<b>5,67.14</b>	<b>5,75.99</b>		
	<b>Deduct</b>				<b>—6.30</b>	<b>—6.30</b>	<b>—8.90</b>	<b>—9.96</b>		
	<b>(Net)</b>	<b>21</b>	<b>9.07</b>	<b>1.03</b>	<b>5,55.32</b>	<b>5,65.63</b>	<b>5,58.24</b>	<b>5,66.03</b>	<b>5,06.89</b>	

**I—DETAILED STATEMENT OF REVENUE RECEIPTS AND REVENUE EXPENDITURE**  
(In thousands of rupees)

Revenue Receipts	BUDGET ESTIMATE, 1963-64				Total	1962-63		1961-62
	Existing Taxation	New and increased Taxation	Borrowings	Other Receipts		Revised Estimate	Budget Estimate	
<b>PROVINCIAL CONSOLIDATED FUND</b> CONTD.								
<b>Railways</b>								
XV—RAILWAYS				51,76,22	51,76,22	48,50,97	47,26,20	..
Gross Receipts ..								
Deduct—								
(a) Working Expenses ..				—33,97,15	—33,97,15	—32,25,68	—29,64,79	..
(b) Interest on Foreign Loans ..				—1,80,47	—1,80,47	—1,48,61	—1,61,55	..
(c) Appropriation to Depreciation Reserve Fund including repayment of loans ..				—6,51,04	—6,51,04	—6,09,16	—4,42,76	..
(d) Appropriations to Reserve Funds ..				—4,33,47	—4,33,47	—3,83,18	—6,85,23	..
(e) Interest on investment by Central Govt. ..				—5,14,09	—5,14,09	—4,84,34	—4,71,84	..
(f) Interest on investment by Provincial Government. ..								..
Net Receipts ..								
<b>Irrigation</b>								
VII—Irrigation Works for which Capital Accounts are kept—					16,52,32	17,04,13	16,47,01	
Direct Receipts ..	16,52,32							
Indirect credits (Land Revenue due to Irrigation) ..	7,83,90				7,83,90	8,07,29	7,73,98	
Gross Amount ..	24,36,22				24,36,22	25,11,42	24,20,99	19,59,43
Deduct—Working Expenses ..	*—10,11,29				—10,11,29	*—8,38,46	—7,98,20	—10,17,77
Net XVII—Irrigation Receipts ..	14,24,93				14,24,93	16,72,96	16,22,79	9,41,66
XVIII—Irrigation Works for which no Capital Accounts are kept					15,11	17,24	6,80	62,61
Total ..	14,40,04				14,40,04	16,90,20	16,29,59	10,04,27
Debt Services				15,86,04	15,86,04	13,08,90	13,41,83	4,71,75
XX—Interest ..				15,86,04	15,86,04	13,08,90	13,41,83	4,71,75
Total ..				15,86,04	15,86,04	13,08,90	13,41,83	4,71,75

\*Gross .. Rs. 10,16,36  
Deduct—Recoveries .. —5,07  
Net .. 10,11,29

†Gross .. Rs. 8,44,25  
Deduct—Recoveries .. —5,79  
Net .. 8,38,46

**C—DETAILED STATEMENT OF REVENUE RECEIPTS AND REVENUE EXPENDITURE**  
(In thousands of rupees)

Expenditure charged to Revenue	BUDGET ESTIMATE, 1963-64					Grand Total	1962-63		1961-62
	Charged	AUTHORISED					Revised Estimate	Budget Estimate	Accounts
		New Expenditure		Other Expenditure					
		Recurring	Non-recurring	Recurring	Non-recurring				
<b>PROVINCIAL CONSOLIDATED FUND</b> —CONTD. <b>Irrigation Revenue Accounts</b>									
17—Interest on Irrigation Works for which Capital Accounts are kept (Gross)	9,35,15	..	..	..	9,35,15	8,81,66	9,52,01	..	
Deduct—Receipts and Recoveries ..	..	..	..	..	..	..	..	..	
Net ..	9,35,15	..	..	..	9,35,15	8,81,66	9,52,01	8,92,58	
18—Other Irrigation Expenditure financed from Ordinary Revenues (Gross) ..	..	..	2,45	62,30	64,57	62,58	62,58	..	
Deduct—Receipts and Recoveries ..	..	..	..	—86	—86	—79	—79	..	
Establishment ..	..	..	..	13,09	13,09	18,41	50,44	..	
Net ..	..	..	2,45	74,53	76,98	80,20	1,12,23	2,22,30	
Charges on Irrigation Establishment (Gross)	..	33,31	..	5,32,61	5,65,92	5,31,16	4,96,16	..	
Deduct—Receipts and Recoveries ..	..	..	..	—2,04	—2,04	—272	—4,17	..	
Deduct—Pro rata Charges distributed to other major heads ..	..	—33,31	..	—5,30,57	—5,63,88	—5,28,44	—4,91,99	..	
Net ..	..	..	..	..	..	..	..	..	
Gross*	9,35,15	33,31	2,45	6,08,00	15,78,91	14,93,81	15,61,19	..	
Total Deduct ..	..	—33,31	..	—5,33,47	—5,66,78	—5,31,95	—4,96,15	..	
Net	9,35,15	..	2,45	74,53	10,12,13	9,61,86	10,64,24	11,14,88	
<b>Debt Services</b>									
22—Interest on Debt and Other Obligations (Gross) ..	17,49,13	..	..	..	17,49,13	13,95,84	14,58,05	..	
Deduct—Receipts and Recoveries ..	—9,68,13	..	..	..	—9,68,13	—9,70,87	—10,49,39	..	
Net ..	7,81,00	..	..	..	7,81,00	4,24,97	4,08,66	—6,60,38	
23—Appropriation for Reduction or Avoidance of Debts (Gross)	2,05,66	..	..	..	2,05,66	2,09,57	2,99,17	..	
Deduct—Receipts and Recoveries ..	..	..	..	..	..	..	..	..	
Net ..	2,05,66	..	..	..	2,05,66	2,09,57	2,99,17	70,84	
Gross ..	19,54,79	..	..	..	19,54,79	16,05,41	17,57,22	..	
Total Deduct ..	—9,68,13	..	..	..	—9,68,13	—9,70,87	—10,49,39	..	
Net ..	9,86,66	..	..	..	9,86,66	6,34,54	7,07,83	—5,89,54	

\*Including Establishment.

## I—DETAILED STATEMENT OF REVENUE RECEIPTS AND REVENUE EXPENDITURE

(In thousands of rupees)

Revenue Receipts	BUDGET ESTIMATE, 1963-64					1962-63		1961-62
	Existing Taxation	Demand increased Taxation	Borrowings	Other Receipts	Total	Revised Estimate	Budget Estimate	Accounts.
<b>PROVINCIAL CONSOLIDATED FUND— contd.</b>								
<b>Civil Administration</b>								
XXI—Administration of Justice.	..	..	..	59.87	59.87	58.04	57.94	63.82
XXII—Jails and Convict Settlements.	..	..	..	22.62	22.62	17.11	16.37	12.48
XXIII—Police ..	..	..	..	1,77.86	1,77.86	32.76	34.12	32.97
XXV.A—Frontier Regions.	96	..	..	8.45	9.41	8.30	9.73	5.45
XXXVI—Miscellaneous Departments.	..	..	..	27.69	27.69	25.88	22.09	23.07
<b>Total ..</b>	<b>96</b>	<b>..</b>	<b>..</b>	<b>2,96.49</b>	<b>2,97.45</b>	<b>1,42.18</b>	<b>1,40.25</b>	<b>1,37.79</b>

I—DETAILED STATEMENT OF REVENUE RECEIPTS AND REVENUE EXPENDITURE

(In thousands of rupees)

Expenditure charged to Revenue	BUDGET ESTIMATE, 1963-64					Grand Total	1962-63		1961-62
	Charged	AUTHORISED					Revised Estimate	Budget Estimate	
		New Expenditure		Other Expenditure					
		Recur-ring	Non-recurring	Recur-ring	Non-recurring			Accounts	
<b>PROVINCIAL CONSOLIDATED FUND—contd.</b>									
<b>Civil Administration</b>									
25—General Administration (Gross).	45.17	4.53	2.33	5.43.64	..	5,95.67.	5.68,27	5.37,15	
Deduct—Receipts and Recoveries.	..	..	..	—2,27	..	—2.27	—3.19	—2.69	
Net ..	45.17	4.53	2.33	5,41.37	..	5,93.40	5.65,08	5.34,46	4,67,58
27—Administration of Justice (Gross).	34.62	7.25	12	93.96	..	1,35.95	1.23.52	1,22,86	
Deduct—Receipts and Recoveries.	..	..	..	..	..	..	..	..	
Net ..	34.62	7.25	12	93.96	..	1,35.95	1.23.52	1,22.86	1,06,25
28—Jails and Convict Settlement (Gross)	..	33	..	1,92,10	..	1,92.43	1,73.91	1,71,17	
Deduct—Receipts and Recoveries.	..	..	..	—14,40	..	—14.40	—16.69	—5,70	
Net ..	..	33	..	1,77,70	..	1,78.03	1,57.22	1,65,47	1,69,35
29—Police (Gross) ..	..	11.29	26.44	12,40,47	..	12,78,20	12,11,36	11,96,39	
Deduct—Receipts and Recoveries.	..	—37	..	—1,97,92	..	—1,98,29	—1,84,23	—1,65,01	
Net ..	..	10,92	26,44	10,42,55	..	10,79,91	10,27,13	10,31,38	9,08,53
34—Frontier Regions (Gross).	..	38,43	1,67	1,34,76	..	1,74,86	1,20,24	1,27,72	
Deduct—Receipts and Recoveries.	..	..	..	—43	..	—43	—43	—43	
Net ..	..	38,43	1,67	1,34,33	..	1,74,43	1,19,81	1,27,29	1,12,12
47—Miscellaneous Departments (Gross)	..	1,22	1,74	86,19	..	89,15	78,20	49,32	
Deduct—Receipts and Recoveries.	..	..	..	—5,43	..	—5,43	..	..	
Net ..	..	1,22	1,74	80,76	..	83,72	78,20	49,32	48,28
<b>Total</b> { <b>Gross</b>	<b>79,79</b>	<b>63,05</b>	<b>32,30</b>	<b>22,91,12</b>	<b>..</b>	<b>24,66,26</b>	<b>22,75,50</b>	<b>22,04,61</b>	
{ <b>Deduct</b>	<b>..</b>	<b>—37</b>	<b>..</b>	<b>—2,20,45</b>	<b>..</b>	<b>—2,20,82</b>	<b>—2,04,54</b>	<b>—1,78,83</b>	
{ <b>Net</b>	<b>79,79</b>	<b>62,68</b>	<b>32,30</b>	<b>20,70,67</b>	<b>..</b>	<b>22,45,44</b>	<b>20,70,96</b>	<b>20,30,78</b>	<b>18,12,11</b>

## I—DETAILED STATEMENT OF REVENUE RECEIPTS AND REVENUE EXPENDITURE

(In thousands of rupees)

Revenue Receipts	BUDGET ESTIMATE, 1963-64					1962-63		1961-62
	Existing Taxation	New and increased Taxation	Borrowings	Other Receipts	Total	Revised Estimate	Budget Estimate	Accounts
<b>PROVINCIAL CONSOLIDATED FUND— contd.</b>								
<b>Beneficent Departments</b>								
XXVI—Education ..	..	..	..	1,34.48	1,34.48	1,23.48	1,88.43	1,11.39
XXVII-A—Health ..	..	..	..	91.50	91.50	88.32	98.70	66.04
XXVIII—Public Health ..	..	..	..	71	71	96	3	25
XXIX—Agriculture ..	..	..	..	99.21	99.21	87.09	1,10.52	1,84.38
XXX—Veterinary ..	..	..	..	83.21	83.21	25.63	26.85	24.18
XXXI—Co-operation ..	..	..	..	2.80	2.80	2.89	7.65	4.71
XXXII—Industries ..	..	..	..	48.20	48.20	49.78	49.21	61.69
<b>Total ..</b>	..	..	..	4,60.11	4,60.11	3,78.15	4,81.39	4,52.64



## I—DETAILED STATEMENT OF REVENUE RECEIPTS AND REVENUE EXPENDITURE

(In thousands of rupees)

Expenditure charged to Revenue	BUDGET ESTIMATE, 1963-64					1962-63		1961-62		
	Charged	AUTHORISED				Grand Total	Revised Estimate	Budget Estimate	Accounts	
		New Expenditure		Other Expenditure						
		Recurring	Non-recurring	Recurring	Non-recurring					
<b>PROVINCIAL CONSOLIDATED FUND—contd.</b>										
<b>Beneficent Departments</b>										
36—Scientific Departments (Gross) ..	..	11	18	5,19	..	5,48	5,09	1,00		
Deduct—Receipts and Recoveries ..	..	..	..	..	..	..	..	..		
Net ..	..	11	18	5,19	..	5,48	5,09	1,00	95	
37—Education (Gross) ..	..	85,76	5,36	22,59,85	..	23,50,97	20,76,12	20,30,19		
Deduct—Receipts and Recoveries ..	..	..	..	—12,25	..	—12,25	—12,42	—12,41		
Net ..	..	85,76	5,36	22,47,60	..	23,38,72	20,63,70	20,17,78	14,40,68	
33-A—Health Services (Gross) ..	..	41,03	2,81	6,61,91	..	7,05,75	6,60,33	6,92,96		
Deduct—Receipts and Recoveries ..	..	..	..	..	..	..	..	..		
Net ..	..	41,03	2,81	6,61,91	..	7,05,75	6,60,33	6,92,96	4,82,79	
39—Public Health (Gross) ..	..	29,11	..	27,92	..	57,03	23,61	24,18		
Deduct—Receipts and Recoveries ..	..	..	..	—6,80	..	—6,80	..	..		
Net ..	..	29,11	..	21,12	..	50,23	23,61	24,18	26,44	
40—Agriculture (Gross) ..	..	..	..	3,03,53	..	3,03,53	3,07,36	3,11,73		
Deduct—Receipts and Recoveries ..	..	..	..	..	..	..	..	..		
Net ..	..	..	..	3,03,53	..	3,03,53	3,07,36	3,11,73	3,33,33	
41—Veterinary (Gross) ..	..	..	..	1,07,20	..	1,07,20	89,88	1,13,60		
Deduct—Receipts and Recoveries ..	..	..	..	..	..	..	..	..		
Net ..	..	..	..	1,07,20	..	1,07,20	89,88	1,13,60	1,06,48	
42—Co-operation (Gross) ..	..	53	1	64,70	..	65,24	63,51	67,76		
Deduct—Receipts and Recoveries ..	..	..	..	..	..	..	..	..		
Net ..	..	53	1	64,70	..	65,24	63,51	67,76	54,92	
43—Industries (Gross) ..	..	1,65	1,12	90,96	..	93,73	89,75	91,32		
Deduct—Receipts and Recoveries ..	..	..	..	..	..	..	..	..		
Net ..	..	1,65	1,12	90,96	..	93,73	89,75	91,32	88,86	
45—Broadcasting (Gross) ..	..	..	..	..	..	..	2	2		
Deduct—Receipts and Recoveries ..	..	..	..	..	..	..	..	..		
Net ..	..	..	..	..	..	..	2	2	2	
43-B—Development (Gross) ..	50	..	5,16,66	53	19,56,89	24,74,58	18,80,03	20,27,36		
Deduct—Receipts and Recoveries ..	..	..	..	..	..	..	..	..		
Establishment ..	..	30,85	1	58,95	..	89,81	61,06	21,44		
Net ..	50	30,85	5,16,67	59,48	19,56,89	25,64,39	19,41,09	20,48,79	11,02,78	
Total	Gross*	50	1,89,04	5,26,15	35,80,74	19,56,89	62,53,32	52,56,76	53,81,55	
	Deduct	..	..	..	—19,05	..	—19,05	—12,42	—12,41	
	Net	50	1,89,04	5,26,15	35,61,69	19,56,89	62,34,27	52,44,34	53,69,14	36,37,45

\* Including Establishment.

## I--DETAILED STATEMENT OF REVENUE RECEIPTS AND REVENUE EXPENDITURE

(In thousands of rupees)

Revenue Receipts	BUDGET ESTIMATE, 1963-64				Total	1962-63		1961-62
	Existing Taxation	New and increased Taxation	Borrowings	Other Receipts		Revised Estimate	Budget Estimate	Accounts
<b>PROVINCIAL CONSOLIDATED FUND--contd.</b>								
<b>Civil Works and Miscellaneous Public Improvement</b>								
XXXIX--Civil Works	..	..	..	1,02,94	<b>1,02,94</b>	89,86	86,39	90,14
XLI--Electricity schemes	1,39	..	..	..	<b>1,39</b>	3,94	..	2,04
<b>Total ..</b>	<b>1,39</b>	<b>..</b>	<b>..</b>	<b>1,02,94</b>	<b>1,04,33</b>	<b>93,80</b>	<b>86,39</b>	<b>92,18</b>
<b>Miscellaneous</b>								
XLIII--Transfer from Relief Fund	..	..	..	..	..	..	..	..
XLIV--Receipts in aid of Superannuation ..	..	..	..	6,16	<b>6,16</b>	6,38	6,04	7,23
XLV--Stationery and Printing	..	..	..	54,73	<b>54,73</b>	53,01	72,54	63,94
XLVI--Miscellaneous	..	..	..	2,06,93	<b>2,06,93</b>	2,09,61	1,61,66	2,15,62
<b>Total ..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>2,67,82</b>	<b>2,67,82</b>	<b>2,69,00</b>	<b>2,40,24</b>	<b>2,83,79</b>

## I—DETAILED STATEMENT OF REVENUE RECEIPTS AND REVENUE EXPENDITURE

(In thousands of rupees)

Expenditure charged to Revenue	BUDGET ESTIMATE, 1963-64					1962-63		1961-62
	Charged	AUTHORISED		Grand Total	Revised Estimate	Budget Estimate	Accounts	
		New Expenditure	Other Expenditure					
	Re-curring	Non-re-curring	Re-curring	Non-re-curring				
<b>PROVINCIAL CONSOLIDATED FUND—</b>								
<b>CONTD.</b>								
<b>Civil Works and Miscellaneous Public Improvements</b>								
50—Civil Works (Gross)	4,00	1,22,59	73,50	4,40,38		6,40,47	4,91,56	4,96,06
Deduct—Receipts and Recoveries	..	..	—65,69	—19,37	..	—85,06	—64,61	—70,67
Establishment ..	..	15	4	27,59	..	27,78	42,40	38,00
Net ..	4,00	1,22,74	7,85	4,48,60	..	5,83,19	4,69,35	4,63,39
Charges on P. W. D. B.&R. Establishment (Gross)	..	1,05	25	2,01,02	..	2,02,32	1,81,09	1,95,06
Deduct—Receipts and Recoveries	..	..	..	—11,60	..	—11,60	—15,76	—14,74
Deduct—Pro-rata charges distributed to other major heads	..	—1,05	—25	—1,89,42	..	—1,90,72	—1,65,33	—1,80,32
Net ..	..	..	..	..	..	..	..	..
52-A—Other Revenue Expenditure connected with Electricity Schemes (Gross)	..	..	..	1,05	..	1,05	..	..
Deduct—Receipts and Recoveries	..	..	..	..	..	..	..	..
Net ..	..	..	..	1,05	..	1,05	..	..
<b>Total</b> { Gross* .. 4,00	4,00	1,23,79	73,79	6,70,04	..	8,71,62	7,15,05	7,29,12
{ Deduct .. —1,05	..	—1,05	—64,94	—2,20,39	..	—2,87,38	—2,45,70	—2,65,73
{ Net .. 4,00	4,00	1,22,74	7,85	4,49,65	..	5,84,24	4,69,35	4,63,39
<b>Miscellaneous</b>								
54—Relief (Gross)	..	..	9,96	4	..	10,00	5,76	85
Deduct—Receipts and Recoveries	..	..	..	..	..	..	..	..
Net ..	..	..	9,96	4	..	10,00	5,76	85
54-A—Privy Purses and Subsidies (Gross)	..	..	..	..	..	..	..	..
Deduct—Receipts and Recoveries	53,60	..	..	..	..	53,60	53,60	53,60
Net ..	53,60	..	..	..	..	53,60	53,60	53,60
55—Superannuation Allowances and Pensions (Gross)	6,53	..	..	2,31,59	..	2,38,12	2,36,17	2,10,95
Deduct—Receipts and Recoveries	..	..	..	—19,53	..	—19,53	—18,27	—15,90
Net ..	6,53	..	..	2,12,06	..	2,18,59	2,17,90	2,14,05
56—Stationery and Printing (Gross)	..	5,05	7,62	1,98,04	..	2,10,71	2,05,38	2,01,63
Deduct—Receipts and Recoveries	..	..	..	—19,19	..	—19,19	—20,34	—19,20
Net ..	..	5,05	7,62	1,78,85	..	1,91,52	1,85,04	1,82,43
57—Miscellaneous (Gross)	..	80	42,31	1,44,39	..	1,87,50	2,16,94	2,08,11
Deduct—Receipts and Recoveries	..	..	—30,00	—1,52	..	—31,52	—2,09	—2,48
Net ..	..	80	12,31	1,42,87	..	1,55,98	2,13,95	2,05,63
64-B—Civil Defence (Gross)	..	..	..	10,96	..	10,96	10,65	10,51
Deduct—Receipts and Recoveries	..	..	..	..	..	..	..	..
Net ..	..	..	..	10,96	..	10,96	10,65	10,51
<b>Total</b> { Gross .. 60,13	60,13	5,85	59,89	5,85,02	..	7,10,89	7,28,50	7,04,65
{ Deduct .. —30,00	..	..	—30,00	—40,24	..	—70,24	—41,60	—37,58
{ Net .. 60,13	60,13	5,85	29,89	5,44,78	..	6,40,65	6,86,90	6,67,07
								7,24,95

\*Including Establishment.

## I—DETAILED STATEMENT OF REVENUE RECEIPTS AND REVENUE EXPENDITURE

(In thousands of rupees)

Revenue Receipts	BUDGET ESTIMATE, 1963-64					1962-63		1961-62
	Existing Taxation	New and increased Taxation	Borrowings	Other Receipts	Total	Revised Estimate	Budget Estimate	Accounts
<b>PROVINCIAL CONSOLIDATED FUND—contd.</b>								
Contribution and Miscellaneous Adjustments between Central and Provincial Governments								
XLIX—Grants-in-aid from the Central Government ..	..	..	..	6,30,20	6,30,20	6,32,73	5,91,93	2,27,00
XLIX—A—Foreign Grants from the Central Government ..	..	..	..	8,46,24	8,46,24	15,62,04	4,27,17	10,84,60
L—Miscellaneous adjustments between the Central and Provincial Governments ..	..	..	..	9	9	9	5	10
<b>Total ..</b>	..	..	..	14,76,53	14,76,53	21,94,86	10,19,15	13,11,70
<b>Net Total ..</b>	74,39,88	..	..	47,55,17	1,21,95,05	1,21,70,61	1,10,20,03	87,65,92
<b>Extraordinary items</b>								
L-I—Extraordinary Receipts ..	..	..	..	12,39,35	12,39,35	7,01,35	5,72,00	5,65,17
L-II—B—Civil Defence ..	..	..	..	18,91	18,91	4,69	50	1,10
<b>Total ..</b>	..	..	..	12,58,26	12,58,26	7,06,04	5,72,50	5,66,27
<b>Total Revenue Receipts ..</b>	74,39,88	..	..	60,13,43	1,34,53,31	1,28,76,65	1,15,92,53	93,32,19

## I—DETAILED STATEMENT OF REVENUE RECEIPTS AND REVENUE EXPENDITURE

(In thousands of rupees)

Expenditure charged to Revenue	BUDGET ESTIMATE, 1963-64					1962-63		1961-62	
	Charged	AUTHORISED				Grand Total	Revised Estimate	Budget Estimate	Accounts
		New Expenditure		Other Expenditure					
		Recurring	Non-recurring	Recurring	Non-recurring				
<b>PROVINCIAL CONSOLIDATED FUND contd.</b>									
<b>Contributions and Miscellaneous Adjustments between Central and Provincial Governments.</b>									
62—Miscellaneous adjustments between the Central and Provincial Governments									
<b>Gross</b>	30,34,57	4,24,11	6,95,61	82,96,51	19,56,89	1,44,07,72	1,25,42,17	1,29,14,33	
<b>Net Total { Deduct</b>	-9,68,13	-34,73	-95,94	-10,39,90	..	-21,38,70	-20,15,93	-20,45,85	
<b>{ Net</b>	20,65,44	3,89,38	5,99,67	72,56,64	19,56,89	1,22,69,02	1,06,26,19	1,08,68,48	78,19,34
<b>Extraordinary Items</b>									
63—Extraordinary Charges (Gross) ..	..	..	..	..	..	..	..	..	..
<i>Deduct</i> —Receipts and Recoveries ..	..	..	..	..	..	..	..	..	..
Net ..	..	..	..	..	..	..	..	..	..
<b>Capital Accounts charged to Revenue, i.e. met from Extraordinary Receipts.</b>									
19—Construction of Irrigation, etc., Works ..	..	..	..	..	..	..	..	..	..
43-A—Capital Outlay on Industrial Development ..	..	..	..	..	..	..	..	..	..
50-A—Capital Outlay on Civil Works ..	..	..	..	..	..	..	..	..	..
55-A—Commutation of Pensions ..	..	..	..	..	..	..	..	..	..
<b>Total Capital Accounts charged to Revenue, i.e., met from Extraordinary Receipts</b>	..	..	..	..	..	..	..	..	..
<b>Total Expenditure charged to Revenue</b>									
<b>{ Gross</b>	30,34,57	4,24,11	6,95,61	82,96,54	19,56,89	1,44,07,72	1,25,42,17	1,29,14,33	
<b>{ Deduct</b>	-9,68,13	-34,73	-95,94	-10,39,90	..	-21,38,70	-20,15,98	-20,45,85	
<b>{ Net</b>	20,66,44	3,89,38	5,99,67	72,56,64	19,56,89	1,22,69,02	1,06,26,19	1,08,68,48	78,19,34

## II—DETAILED STATEMENT OF CAPITAL RECEIPTS AND DISBURSEMENTS

(In thousands of rupees)

Receipts	BUDGET ESTIMATES, 1963-64					1962-63		1961-62
	Existing Taxation	New and increased Taxation	Borrowings	Other Receipts	Total	Revised Estimate	Budget Estimate	Accounts
<b>PROVINCIAL CONSOLIDATED FUND—contd.</b>								
<b>Public Debt</b>								
Permanent Debt			7,50,00	..	7,50,00	6,21,19	6,50,00	3,92,15
Floating Debt			75,00,00	..	75,00,00	75,00,00	70,00,00	91,28,00
Loans from the Central Government			1,12,62,36	..	1,12,62,36	73,75,42	98,90,74	26,69,45
Appropriation from the Revenue Account for the Reduction or Avoidance of Debt ..				7,18,04	7,18,04	5,11,51	4,00,47	..
<b>Total</b>			<b>1,95,12,35</b>	<b>7,18,04</b>	<b>2,02,33,40</b>	<b>1,60,08,12</b>	<b>1,79,41,21</b>	<b>1,21,89,60</b>
<b>Loans and Advances</b>								
Advances not bearing interest—Advances repayable				23,20	23,20	7,18	20,54	..
Loans and Advances bearing Interest—								
Loans and Advances by the Provincial Government—								
Loans to Municipalities, Ports Funds, etc.				7,77,17	7,77,17	6,06,55	3,82,28	2,07,90
Loans to Government servants				20,77	29,77	27,92	27,92	20,09
<b>Total</b>				<b>8,30,14</b>	<b>8,30,14</b>	<b>6,41,65</b>	<b>3,30,74</b>	<b>2,27,99</b>
<b>Total Provincial Consolidated Fund</b>	<b>74,39,83</b>		<b>1,95,12,36</b>	<b>75,61,61</b>	<b>3,45,13,85</b>	<b>2,95,26,42</b>	<b>2,98,61,38</b>	<b>2,17,49,78</b>

**III—DETAILED STATEMENT OF OTHER RECEIPTS AND DISBURSEMENTS OUTSIDE THE PROVINCIAL CONSOLIDATED FUND**

(In thousands of rupees)

Disbursements	1963-64	1962-63		1961-62
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
<b>Other Transactions of the Provincial Government outside the Provincial Consolidated Fund</b>				
<b>Unfunded Debt</b>				
State Provident Funds .. .. .	95,17	94,83	61,50	74,25
<b>Total</b> .. .. .	<b>95,17</b>	<b>94,83</b>	<b>61,50</b>	<b>74,25</b>
<b>Deposits and Advances</b>				
<b>Deposits bearing interest—</b>				
Depreciation Reserve Fund (Railways) .. .. .	11,38,12	14,05,03	12,79,56	..
Railway Improvement Fund .. .. .	1,96,33	1,71,37	1,71,43	..
Railway Reserve Fund .. .. .	..	..	..	..
<b>Deposits not bearing interest—</b>				
Appropriation for Reduction or Avoidance of Debt—				
Sinking and Depreciation Funds for loans raised in the market ..				
Relief Fund .. .. .	1,29,80	36,76	41,31	..
Depreciation Reserve Fund—Electricity .. .. .	2,27	..	..	..
Depreciation Reserve Fund—Government Presses .. .. .	1,16	66	66	..
Depreciation Reserve Fund—Jallo Rosin Factory .. .. .	..	..	..	..
Local Fund Deposits .. .. .	6,68,22	6,68,22	8,42,98	7,71,87
Civil Deposits .. .. .	18,10,27	17,60,27	17,57,93	21,97,14
<b>Other Deposits —</b>				
Railway Deposits .. .. .	6,00,25	6,49,69	5,27,42	..
<b>Other Accounts —</b>				
Subvention from Central Road Development Fund .. .. .	54,89	36,41	40,63	..
Provincial Road Fund .. .. .	..	..	..	..
Development Fund for Basic Democracies .. .. .	90,00	90,00	90,00	..
Coal Mines Labour Welfare Organisation Fund .. .. .	5,44	4,57	..	..
West Pakistan Government Servants Benevolent Fund .. .. .	36,00	44,79	23,00	..
Scholarships Fund for Training Abroad .. .. .	..	..	6,74	2,14
Taraqqi-e-Urdu Fund .. .. .	..	..	..	..
Olympic Stadium Fund .. .. .	..	..	..	..
Bazam-i-Iqbal Fund .. .. .	25	25	25	..
Arts and Literature Fund .. .. .	2,00	2,00	2,00	..
Games and Sports Fund .. .. .	10,00	10,00	10,00	..
Compulsory Military Training Fund .. .. .	..	..	..	..
Police Clothing and Equipment Fund .. .. .	54,86	51,33	51,35	..

**DETAILED STATEMENT OF OTHER RECEIPTS AND DISBURSEMENTS OUTSIDE THE  
PROVINCIAL CONSOLIDATED FUND**

(In thousands of rupees)

Receipts	1963-64	1962-63		1961-62
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
<b>Other Transactions of the Provincial Government outside the Provincial Consolidated Fund—CONTD.</b>				
<b>Deposits and Advances—contd.</b>				
Deposit account of grant from the Central Government for Health Schemes	3,27	7,11	..	..
Deposit account of grant from the Central Government for relief measures	..	..	..	..
Deposit account of grant made by the Food and Agriculture Council	4,46	3,92	4,27	..
Deposit account of grant made by the Central Cotton Committee	..	..	36	..
Deposit account of grant made by the Central Government for the Development of Agriculture	..	..	3,10,93	3,94,38
Deposit account of grant made by the Central Government for Social Uplift Schemes	6,70,47	6,76,84	..	..
Deposit account of grant made by the Central Government for Rehabilitation of Refugees	..	..	1,84,00	..
Deposit account of grant made by the Central Government for the construction of storage bins	..	..	..	..
Subvention from the fund for Roads of National Importance	88,75	33,75	55,41	..
Deposit account of compensation payable by the Central Government on account of separation of Karachi	..	..	..	..
Deposit account of compensation on account of properties transferred	..	..	..	..
Deposit account of Central transactions in Non-Banking Treasuries and Sub-Treasuries	..	..	..	..
<b>Advances not bearing interest—</b>				
Advances Repayable	2,07,00	2,07,00	2,07,00	3,02,03
Permanent Advances	20	20	20	76
Accounts with Burma Government	100	100	1,25	40
Accounts with the State Bank of Pakistan	15	15	15	8
Accounts with Government of India and Foreign Governments	10	10	10	16,99
<b>Government Suspense—</b>				
Suspense Accounts	41,73,15	42,25,54	42,25,70	-1,44,45,02
Cheques and Bills	40,00,00	40,00,00	40,00,00	22,50,22
West Pakistan (Internal) Adjusting Accounts	..	..	..	..
<b>Departmental and similar accounts—</b>				
Civil Departmental balances	35,50	35,50	35,50	39,28
<b>Miscellaneous—</b>				
Government Accounts	1,29,80	36,76	36,76	..
<b>Total</b>	<b>1,45,23,77</b>	<b>1,45,16,79</b>	<b>1,47,64,42</b>	<b>-84,89,84</b>



**III—DETAILED STATEMENT OF OTHER RECEIPTS AND DISBURSEMENTS OUTSIDE  
THE PROVINCIAL CONSOLIDATED FUND**

(In thousands of rupees)

Disbursements	1963-64	1962-63		1961-62
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
<b>Other Transactions of the Provincial Government outside the Provincial Consolidated Fund—contd</b>				
<b>Deposits and Advances—conold.</b>				
Deposit account of grant from the Central Government for Health Schemes .. .. .	3,27	7,11	3,79	
Deposit account of grant from the Central Government for relief measures .. .. .	...	..	..	
Deposit account of grant made by the Food and Agriculture Council .. .. .	4,46	3,92	4,27	
Deposit account of grant made by the Central Cotton Committee .. .. .	..	..	36	
Deposit account of grant made by the Central Government for the Development of Agriculture .. .. .	..	..	3,10,93	4,36,31
Deposit account of grant made by the Central Government for Social Uplift Schemes .. .. .	6,70,47	6,76,84	13,53	
Deposit account of grant made by the Central Government for Rehabilitation of Refugees .. .. .	..	..	44,02	
Deposit account of grant made by the Central Government for the construction of storage bins .. .. .	..	..	..	
Subvention from the fund for Roads of National Importance .. .. .	20,00	16,53	22,53	
Deposit account for compensation payable by the Central Government on account of separation of Karachi .. .. .	2,00,00	..	..	
Deposit account of compensation on account of properties transferred .. .. .	40,08	..	..	
Deposit account of Central transactions in Non-Banking Treasuries .. .. .	..	..	..	
<b>Advances not bearing interest</b>				
Advances Repayable .. .. .	2,07,00	2,07,00	2,07,00	2,77,14
Permanent Advances .. .. .	15	15	10	10,04
Accounts with Burma Government .. .. .	1,00	1,00	1,25	70
Accounts with State Bank of Pakistan .. .. .	60	60	15	-17
Accounts with the Government of India and Foreign Governments .. .. .	15,00	15,00	10,29	16,88
<b>Government Suspense—</b>				
Suspense Accounts .. .. .	39,76,47	42,15,53	42,05,70	-1,58,15,01
Choques and Bills .. .. .	40,00,00	40,00,00	40,00,00	35,03,32
West Pakistan (Internal) Adjusting Accounts .. .. .	..	..	..	..
<b>Departmental and similar accounts—</b>				
Civil Departmental balances .. .. .	35,50	35,50	35,50	38,10
<b>Miscellaneous—</b>				
Government Accounts .. .. .	..	..	..	..
<b>Total</b> .. .. .	<b>1,39,73,86</b>	<b>1,41,10,53</b>	<b>1,37,05,58</b>	<b>-85,62,01</b>

**III—DETAILED STATEMENT OF OTHER RECEIPTS AND DISBURSEMENTS OUTSIDE THE  
PROVINCIAL CONSOLIDATED FUND**

(In thousands of rupees)

Receipts	1963-64	1962-63		1961-62
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
<b>Other Transactions of the Provincial Government outside the Provincial Consolidated Fund—concl'd.</b>				
<b>Remittances</b>				
Cash remittances and adjustments between officers rendering accounts to the same Accountant-General or Comptroller .. .. .	1,49,31,17	1,49,31,17	1,69,92,85	1,82,65,82
State Bank of Pakistan Remittances .. .. .	1,50,00	1,50,00	1,50,00	1,55,73
Adjusting accounts between Central and Provincial Governments .. .. .	3,80,00	3,80,00	10,00,00	10,24,09
Adjusting accounts with Railways .. .. .	1,49,00,00	1,49,00,00	90,00,00	.. .. .
Inter-provincial Suspense account .. .. .	1,00	1,00	2,50	1,28
<b>Total .. .. .</b>	<b>3,03,62,17</b>	<b>3,03,62,17</b>	<b>2,71,45,35</b>	<b>1,94,46,92</b>
State Bank Deposits .. .. .	.. .. .	.. .. .	.. .. .	1,19,50,25
<b>Total Other Transactions of the Provincial Government outside the Provincial Consolidated Fund .. .. .</b>	<b>4,51,80,65</b>	<b>4,51,62,37</b>	<b>4,21,36,42</b>	<b>2,31,41,98</b>
<b>Total Provincial Receipts .. .. .</b>	<b>7,96,94,50</b>	<b>7,46,88,79</b>	<b>7,20,00,90</b>	<b>4,48,91,76</b>
*Opening Balance .. .. .	7,40,64	—77,89	13,29,92	—3,03,82
<b>Grand Total .. .. .</b>	<b>8,04,35,14</b>	<b>7,46,40,80</b>	<b>7,33,30,81</b>	<b>4,45,87,94</b>

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

**III—DETAILED STATEMENT OF OTHER RECEIPTS AND DISBURSEMENTS OUTSIDE THE  
PROVINCIAL CONSOLIDATED FUND**

(In thousands of rupees)

Disbursements	1963-64	1962-63		1961-62
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
<b>Other Transactions of the Provincial Government outside the Provincial Consolidated Fund—concl'd.</b>				
<b>Remittances</b>				
Cash remittances and adjustments between officers rendering accounts to the same Accountant-General or Comptroller ..	1,49,31,17	1,49,31,17	1,69,92,85	1,69,60,53
State Bank of Pakistan Remittances .. .. .	1,50,00	1,50,00	1,50,00	1,26,08
Adjusting accounts between Central and Provincial Governments ..	3,80,00	3,80,00	10,00,00	11,86,65
Adjusting accounts with Railways .. .. .	1,47,00,00	1,49,00,00	90,00,00	..
Inter-provincial suspense account .. .. .	1,00	1,00	2,50	55
<b>Total</b> .. .. .	<b>3,01,62,17</b>	<b>3,03,62,17</b>	<b>2,71,45,35</b>	<b>1,82,73,81</b>
State Bank Deposits .. .. .				1,19,50,25
<b>Total Other Transactions of the Provincial Government outside the Provincial Consolidated Fund</b> ..	<b>4,42,31,20</b>	<b>4,45,67,53</b>	<b>4,09,12,43</b>	<b>2,17,36,30</b>
<b>Total Provincial Disbursements</b> ..	<b>8,03,72,44</b>	<b>7,39,00,16</b>	<b>7,22,27,19</b>	<b>4,46,35,93</b>
*Closing Balance .. .. .	62,70	7,40,64	11,03,63	—47,99
<b>Grand Total</b> ..	<b>8,04,35,14</b>	<b>7,46,40,80</b>	<b>7,33,30,82</b>	<b>4,45,87,94</b>

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

## IV--SUMMARY STATEMENT OF REVENUE RECEIPTS AND REVENUE EXPENDITURE

(FOR DETAILS SEE STATEMENT I)

(In thousands of rupees)

Revenue Receipts	1963-64	1962-63		1961-62
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
<b>PRINCIPAL HEADS OF REVENUE</b>				
Customs .. .. .	4,09,00	4,09,00	4,17,68	..
Central Excise Duties .. .. .	4,40,00	4,39,00	3,72,00	2,54,11
Corporation Tax .. .. .	2,60,82	2,49,00	2,36,67	..
Taxes on Income other than Corporation Tax (inclusive of receipts collected under Martial Law) .. .. .	9,00,58	8,57,80	8,10,13	4,35,45
Sales Tax .. .. .	17,56,02	16,49,19	16,69,80	17,53,00
Land Revenue (Net) .. .. .	7,44,98	6,79,74	7,85,65	11,59,88
Provincial Excise .. .. .	3,55,71	3,57,38	3,54,07	2,28,07
Stamps .. .. .	3,43,50	3,37,18	3,28,17	2,76,96
Forests .. .. .	2,93,11	2,76,91	2,84,40	2,77,83
Receipts under Motor Vehicles Acts .. .. .	3,40,84	3,01,30	2,69,12	2,81,38
Other Taxes and Duties .. .. .	6,66,80	4,89,04	5,05,04	3,01,55
Railways (Net Receipts) .. .. .	..	..	..	..
Other Heads .. .. .	51,37	47,98	48,46	43,57
<b>Total Principal Heads of Revenue ..</b>	<b>65,62,73</b>	<b>60,93,52</b>	<b>60,81,19</b>	<b>50,11,80</b>
Irrigation—Net Receipts .. .. .	14,40,04	16,90,20	16,29,59	10,04,27
Debt Services .. .. .	15,86,04	13,08,90	13,41,83	4,71,75
Civil Administration .. .. .	2,97,45	1,42,18	1,40,25	1,37,79
Beneficent Departments .. .. .	4,60,11	3,78,15	4,81,39	4,52,64
Civil Works and Miscellaneous Public Improvements .. .. .	1,04,33	93,80	86,39	92,18
Miscellaneous .. .. .	2,67,82	2,69,00	2,40,24	2,83,79
Contribution and miscellaneous adjustments between Central and Provincial Governments .. .. .	14,76,53	21,94,86	10,19,15	13,11,70
Extraordinary Items .. .. .	12,58,26	7,06,04	5,72,50	5,66,27
<b>Total Revenue Receipts ..</b>	<b>1,34,53,31</b>	<b>1,28,76,05</b>	<b>1,15,92,53</b>	<b>93,32,19</b>

## IV—SUMMARY STATEMENT OF REVENUE RECEIPTS AND REVENUE EXPENDITURE

(FOR DETAILS SEE STATEMENT I)

(In thousands of rupees)

Expenditure charged to Revenue	1963-64	1962-63		1961-62
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
Direct Demands on the Revenue .. .. .	5,65,63	5,58,24	5,66,03	5,06,89
Irrigation (Excluding interest) .. .. .	76,68	80,20	1,12,23	2,22,30
Debt Services (Inclusive of interest on Capital Outlay of Commercial Departments) .. .. .	19,21,81	15,16,20	16,59,84	3,03,04
<b>Civil Administration</b>				
General Administration .. .. .	5,93,40	5,65,08	5,34,46	4,67,58
Police .. .. .	10,79,91	10,27,13	10,31,38	9,08,53
Frontier Regions .. .. .	1,74,43	1,19,81	1,27,29	1,12,12
Other Heads .. .. .	3,97,70	3,58,94	3,37,65	3,23,88
<b>Total Civil Administration</b>				
	<b>22,45,44</b>	<b>20,70,96</b>	<b>20,30,78</b>	<b>18,12,11</b>
<b>Beneficent Departments, Civil Works and Development Expenditure on Revenue Accounts</b>				
Education .. .. .	23,28,72	20,63,70	20,17,78	14,40,88
Health Services .. .. .	7,05,75	6,00,33	6,92,96	4,82,79
Agriculture .. .. .	3,03,53	3,07,36	3,11,73	3,33,33
Veterinary .. .. .	1,07,20	89,88	1,13,60	1,06,48
Industries .. .. .	93,73	89,75	91,32	88,86
Development Expenditure .. .. .	25,64,59	19,41,09	20,48,79	11,02,78
Civil Work and Miscellaneous Public Improvements .. .. .	5,84,24	4,69,35	4,63,39	6,12,60
Other Heads .. .. .	1,20,95	92,23	92,96	82,33
<b>Total Beneficent Departments, Civil Works and Development Expenditure on Revenue Accounts</b>				
	<b>68,18,51</b>	<b>57,13,69</b>	<b>58,32,53</b>	<b>42,50,05</b>
Miscellaneous .. .. .	6,20,65	6,86,90	6,67,07	7,24,95
Extraordinary items .. .. .				
<b>Total Expenditure Charged to Revenue</b>				
	<b>1,22,69,02</b>	<b>1,06,26,19</b>	<b>1,08,48,48</b>	<b>78,19,34</b>
Surplus .. .. .	11,84,29	22,50,46	7,54,05	16,12,85
<b>Total</b>				
	<b>1,34,53,31</b>	<b>1,28,76,65</b>	<b>1,15,92,53</b>	<b>93,32,19</b>

## IV—SUMMARY STATEMENT OF CAPITAL RECEIPTS AND DISBURSEMENTS

(In thousands of rupees)

	1963-64			1962-63		
				Budget Estimate	Revised Estimate	Budget Estimate
	<b>Capital Receipts</b>					
Surplus on Revenue Account .. .. .				11,84,29	22,50,46	7,24,05
Permanent Debt (Net) .. .. .				—96,89	1,33,69	1,32,50
Floating Debt (Net) .. .. .					—5,00,00	
Loans from the Central Government (Net) .. .. .				1,05,44,32	68,63,91	94,90,27
Recoveries of Loans and Advances—						
Agricultural Loans .. .. .				1,06,20	96,30	1,06,43
WAPDA (Foreign Loans) .. .. .				1,39,58	1,00,44	
Road Transport Board (Foreign Loans) .. .. .				1,60,00	60,00	
Pakistan Western Railways (Foreign Loans) .. .. .				2,81,22	2,14,99	
Thal Development Authority .. .. .				69,30	1,13,53	64,98
Other Debtors .. .. .				73,75	56,39	1,59,32
Receipts and Recoveries on Capital Account other than the Central Government grants .. .. .				13,81,11	16,43,55	14,15,88
Grants from and investment by the Central Government .. .. .				12,60,48	14,27,00	14,12,62
Appropriation for Reduction or Avoidance of Debt .. .. .				7,18,04	5,11,51	4,00,47
Unfunded Debt (Net) .. .. .				1,99,54	1,88,58	1,65,15
Deposits and Remittances Heads (Net) .. .. .				7,49,91	4,06,26	10,58,84
				<b>1,67,70,54</b>	<b>1,35,66,61</b>	<b>1,51,30,52</b>
				6,77,94	—7,88,63	2,26,27
				<b>1,74,48,88</b>	<b>1,27,77,98</b>	<b>1,53,56,79</b>

## V—SUMMARY STATEMENT OF CAPITAL RECEIPTS AND DISBURSEMENTS

(In thousands of rupees)

Capital Disbursements	1963-64	1962-63	
	Budget Estimate	Revised Estimate	Budget Estimate
<b>I—DEVELOPMENT EXPENDITURE</b>			
<b>(a) Capital Outlay (Gross)—</b>			
Salt Work .. .. .	18.90	8.00	
Pakistan Western Railways (As per Railway Budget) .. .. .	21,70.35	28,76.34	27,45.79
Irrigation .. .. .	13,85.43	14,00.70	16,02.28
Improvement of Public Health .. .. .	3,56.90	56.62	74.66
Agricultural Improvement and Research .. .. .	4,92.72	1,37.82	1,41.20
Industrial Development .. .. .	8,46.89	6,65.00	8,51.00
Town Development .. .. .	1,29.50	54.00	63.57
Civil Works .. .. .	33,33.85	13,41.38	17,29.57
Other Provincial Works .. .. .			
Provincial Miscellaneous Investments .. .. .			
<b>Total</b> .. .. .	<b>87,34.64</b>	<b>65,39.86</b>	<b>72,08.07</b>
<b>(b) Loans and Advances by the Provincial Government—</b>			
WAPDA .. .. .	53,74.00	31,62.58	44,18.74
Thal Development Authority .. .. .	65.00	65.00	
Agricultural Development Corporation .. .. .	6,82.23	5,62.01	9,71.02
Karachi Development Authority .. .. .	6,97.00	7,44.00	
West Pakistan Industrial Development Corporation (Small Industries Division) .. .. .	1,66.18	76.63	
Co-operative Development Board .. .. .	34.16		
Agriculturists .. .. .	1,30.00	1,00.00	1,00.00
Local Bodies .. .. .	77.67	5.05	5,10.21
Other Developmental Loans .. .. .	91.00	1,50.43	2,05.22
<b>Total</b> .. .. .	<b>73,17.24</b>	<b>48,65.70</b>	<b>62,05.19</b>
<b>Total I—Development Expenditure</b> .. .. .	<b>1,60,51.88</b>	<b>1,14,05.56</b>	<b>1,34,13.26</b>
<b>II—NON-DEVELOPMENT EXPENDITURE</b>			
State Trading Schemes (Net) .. .. .	2,97.13	—5,74.22	—22.16
Payment of Commuted Value of Pensions (Net) .. .. .	23.89	5.00	23.89
<b>Loans and Advances by the Provincial Government—</b>			
Loans to Government Servants, etc. .. .. .	75.98	48.64	48.86
Loan to Depreciation Reserve Fund of Railways .. .. .		8,93.00	8,93.00
<b>Total II—Non-Development Expenditure</b> .. .. .	<b>3,97.00</b>	<b>3,72.42</b>	<b>9,43.53</b>
<b>Total Capital Disbursements</b> .. .. .	<b>1,64,48.88</b>	<b>1,17,77.98</b>	<b>1,43,56.79</b>
<b>III—Contingency Item</b> .. .. .	<b>10,00.00</b>	<b>10,00.00</b>	<b>10,00.00</b>
<b>Total Disbursements</b> .. .. .	<b>1,74,48.88</b>	<b>1,27,77.98</b>	<b>1,53,56.79</b>

## VI—STATEMENT SHOWING DEVELOPMENT EXPENDITURE (GROSS)

(In thousands of rupees)

Name of the sector	1963-64	1962-63	
	Budget Estimate	Revised Estimate	Budget Estimate
<b>1. WATER AND POWER—</b>			
63-B—Development .. .. .	49.49	50.90	53.03
68—Construction of Irrigation Works .. .. .	12,44.68	12,77.66	14,68.57
Loans and Advances by the Provincial Government .. .. .	56,71.63	36,32.02	49,67.20
Additional Outlays of WAPDA from debentures .. .. .	2,10.00	3,93.10	2,73.45
Total Water and Power .. .. .	7,175.80	54,53.68	67,62.25
<b>2. AGRICULTURE AND VILLAGE AID—</b>			
<b>AGRICULTURE AND AGRICULTURAL CREDIT—</b>			
63-B—Development .. .. .	6,58.53	5,62.26	6,10.96
71—Capital Outlay on Agricultural Improvement and Research .. .. .	4,92.72	1,30.69	1,41.20
81—Capital Account of Civil Works outside the Revenue Account .. .. .	1,11.14	68.79	75.28
Loans and Advances by the Provincial Government .. .. .	1,36.44	1,21.49	1,23.26
Total .. .. .	13,98.88	8,83.23	9,50.70
<b>ANIMAL HUSBANDRY—</b>			
63-B—Development .. .. .	84.68	28.76	62.67
81—Capital Account of Civil Works outside the Revenue Account .. .. .	49.06	21.50	71.08
Loans and Advances by Provincial Government .. .. .	12.82	11.76	21.21
Total .. .. .	1,46.56	62.02	1,54.96
<b>COLONIZATION AND LAND REFORM—</b>			
63-B—Development .. .. .	1,02.91	1,11.14	1,12.22
71—Capital Outlay on schemes of Agricultural Improvement and Research .. .. .	..	..	..
80—Town Development Schemes .. .. .	..	..	..
81—Capital Account of Civil Works outside the Revenue Account .. .. .	..	..	..
Loans and Advances by the Provincial Government .. .. .	3,19.50	1,45.26	2,38.35
Total .. .. .	4,22.41	2,56.40	3,50.57



## VI.—STATEMENT SHOWING DEVELOPMENT EXPENDITURE (GROSS)

(In thousands of rupees)

Name of the sector	1963-64	1962-63	
	Budget Estimate	Revised Estimate	Budget Estimate
<b>2. AGRICULTURE AND VILLAGE-AID—CONCLD.</b>			
<b>CO-OPERATION—</b>			
63-B—Development .. .. .	29.06	15.48	15.51
81—Capital Account of Civil Works outside the Revenue Account .. .. .	21.75	..	..
90—Provincial Miscellaneous Investments .. .. .	..	..	..
Loans and Advances by the Provincial Government .. .. .	34.16	53.75	53.75
Total .. .. .	84.97	69.23	69.26
<b>FISHERIES—</b>			
63-B—Development .. .. .	7.36	9.45	11.65
72—Capital Outlay on Industrial Development .. .. .	..	..	6.00
81—Capital Account of Civil Works outside the Revenue Account .. .. .	2.34	.60	1.00
Loans and Advances by Provincial Government .. .. .	2.00	..	..
Total .. .. .	11.70	10.05	18.65
<b>FOOD STORAGE—</b>			
81—Capital Account of Civil Works outside the Revenue Account .. .. .	63.05	34.35	43.77
Total .. .. .	63.05	34.35	43.77
<b>FORESTS—</b>			
62-B—Development .. .. .	1,929.2	04.04	1,15.31
81—Capital Account of Civil Works outside the Revenue Account .. .. .	1.14	..	..
Loans and Advances by Provincial Government .. .. .	..	..	..
Total .. .. .	194.06	104.04	1,15.31
<b>VILLAGE-AID AND RURAL DEVELOPMENT—</b>			
63-B—Development .. .. .	90.00	90.00	90.00
81—Capital Account of Civil Works outside the Revenue Account .. .. .	..	..	..
Total .. .. .	90.00	90.00	90.00
Total Agriculture and Village-AID .. .. .	24,11.63	15,09.32	17,93.22

## VI—STATEMENT SHOWING DEVELOPMENT EXPENDITURE (GROSS)

(In thousands of rupees)

Name of the sector	1963-64	1962-63	
	Budget Estimate	Revised Estimate	Budget Estimate
<b>3. HOUSING SETTLEMENT AND PHYSICAL PLANNING—</b>			
<b>BASIC DEVELOPMENT PROJECT—</b>			
63-B—Development .. .. .	13.55	4.50	5.83
Loans and Advances by the Provincial Government .. .. .	20.00	6.00	2.00
<b>REFUGEE HOUSING—</b>			
80—Town Development Schemes .. .. .	1,29.00	53.99	63.57
<b>SANITATION BOARD—</b>			
63-B—Development .. .. .	..	..	..
<b>GOVERNMENT BUILDINGS—</b>			
93-B—Development .. .. .	21.52	7.42	5.54
81—Capital Account of Civil Works outside the Revenue Account .. .. .	2,93.17	1,07.34	1,53.26
Loans and Advances by Provincial Government .. .. .	3.84	5.00	5.00
<b>RURAL WATER-SUPPLY—</b>			
70—Capital Outlay on Improvement of Public Health .. .. .	83.75	41.59	41.73
81—Capital Account of Civil Works outside the Revenue Account .. .. .	..	..	1.65
Loans and Advances by Provincial Government .. .. .	5.00	5.50	10.60
<b>URBAN WATER-SUPPLY—</b>			
70—Capital Outlay on Improvement of Public Health .. .. .	*1,82.98	12.86	22.70
Loans and Advances by the Provincial Government .. .. .	6.97.00	7.44.00	5,00.48
<b>Total</b> .. .. .	<b>14,50.31</b>	<b>9,88.20</b>	<b>8,12.36</b>
<b>4. INDUSTRIES—</b>			
63-B—Development .. .. .	76.99	45.02	44.02
65—Capital outlay on Salt Works .. .. .	18.90	8.00	..
73—Capital Outlay on Industrial Development .. .. .	8,46.99	700.00	8,45.00
81—Capital Account of Civil Works outside the Revenue Account .. .. .	15.06	3.59	5.02
90—Provincial Miscellaneous Investment .. .. .	..	..	..
Loans and Advances by the Provincial Government .. .. .	2,37.18	1,31.63	1,39.47
<b>Total</b> .. .. .	<b>11,95.12</b>	<b>8,88.94</b>	<b>10,33.51</b>
<b>6. EDUCATION AND TRAINING—</b>			
63-B—Development .. .. .	8,77.69	6,65.60	7,03.68
81—Capital Account of Civil Works outside the Revenue Account .. .. .	4,75.89	3,18.03	4,26.67
Loans and Advances by the Provincial Government .. .. .	..	10.00	10.00
<b>Total</b> .. .. .	<b>13,53.68</b>	<b>9,93.63</b>	<b>11,40.35</b>

\*This takes into account the deduce recovery of Rs. 69.67 shown in the A. D. P.

## VI—STATEMENT SHOWING DEVELOPMENT EXPENDITURE (GROSS)

(In thousands of rupees)

Name of the sector	1963-64	1962-63	
	Budget Estimate	Revised Estimate	Budget Estimate
<b>6. HEALTH—</b>	Rs.	Rs.	Rs.
63-B—Development	1,85·04	1,34·47	1,37·96
81—Capital Account of Civil Works outside the Revenue Account	3,03·89	1,76·89	2,33·93
<b>Total</b>	<b>4,88·93</b>	<b>3,11·36</b>	<b>3,71·89</b>
<b>7. TRANSPORT AND COMMUNICATIONS—</b>			
Transport	..	..	..
<b>COMMUNICATIONS—</b>			
63-B—Development	61·89	37·38	41,98
81—Capital Account of Civil Works outside the Revenue Account	6,35·24	3,98·66	4,82,48
Loans and Advances by Provincial Government	1,00·00	1,01·21	1,24·14
Works Programme	10,00·00	..	..
<b>Total</b>	<b>17,97·13</b>	<b>5,37·25</b>	<b>6,48,60</b>
<b>8. RAILWAYS—</b>			
67—Capital Outlay on West Pakistan Railways	21,70·35	23,14·76	27,45,79
<b>Total</b>	<b>21,70·35</b>	<b>28,41·76</b>	<b>27,45,79</b>
<b>9. SOCIAL WELFARE—</b>			
63-B—Development	20·35	18·30	14,78
81—Capital Account of Civil Works outside the Revenue Account	3·64	3·18	3,48
<b>Total</b>	<b>24·17</b>	<b>21·48</b>	<b>18,26</b>
<b>10. MANPOWER AND EMPLOYMENT—</b>			
63-B—Development	21	..	..
81—Capital Account of Civil Works outside the Revenue Account	99·00	..	..
Loans and Advances by Provincial Government	1·00	..	..
<b>Total</b>	<b>1,00·21</b>	<b>..</b>	<b>..</b>
<b>Total Development Expenditure</b>	<b>†1,81,67·23</b>	<b>1,35,45·62</b>	<b>†1,53,26,23</b>

†Notes—This is exclusive of Tools and Plant and Establishment Charges which are as follows—

(i) Debitable to Capital Account .. .. . Rs. 3,53·11 lakhs.

(ii) Debitable to Revenue Account .. .. . Rs. 92·22 lakhs.

