GOVERNMENT OF PAKISTAN

FINANCE ACCOUNTS

1962-63

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FINANCE ACCOUNTS OF THE CENTRAL GOVERNMENT FOR THE YEAR 1962-63.

Certificate of the Comptroller and Auditor General of Pakistan.

The accounts for 1962-63 have been examined under my direction in accordance with the provisions of the Pakistan (Audit and Accounts) Order, 1952, read with Article 225 (1) of the Constitution of the Islamic Republic of Pakistan. The Comptroller and Auditor General's responsibility for the audit of the accounts of the Government does not extend in full to the accounts of revenue receipts, but I am satisfied on the best information available that the accounts of revenue included in the Finance Accounts give a correct statement of the sums brought to account. Subject to this observation and to those contained in the Audit Report, these accounts are correct.

MUSHTAQ AHMAD,

LAHORE; *Comptroller and Auditor General of Pakistan.*

Dated the 10th November 1965

FINANCE ACCOUNTS, CENTRAL GOVERNMENT

PREFACE

This compilation containing the Finance Accounts of the Government of Pakistan for the year 1962-63 presents the accounts of the receipts and outgoings of the Government of Pakistan for the year, that is to say, both the Revenue and Capital Accounts, the accounts of the public debt and the liabilities and assets of the Government of Pakistan as deduced from the balances recorded in its books and other information. It supplements the accounts of the audited expenditure of the Government for the year, separately presented in the form of Appropriation Accounts for each Grant. The report of the Comptroller and Auditor General, both on the Finance Accounts and Appropriation Accounts, is embodied in a separate 'Audit Report' which is submitted by the Comptroller and Auditor General to the President to be laid before the National Assembly in compliance with paragraphs 11 (4), 13 (1) (i) and (iii) and 13(2) of the Pakistan (Audit and Accounts) Order, 1952, read with Article 225 (1), and Article 198 (1) of the Constitution of the Islamic Republic of Pakistan.

FINANCE ACCOUNTS, CENTRAL GOVERNMENT

GENERAL FINANCE ACCOUNTS

INTRODUCTORY

1. *Main Divisions of Accounts.*—There are four main divisions of Government Accounts :—

(1) Revenue.

(2) Capital.

(3) Debt.

(4) Remittance.

The first division deals with proceeds of taxation and other sources of revenue and the expenditure therefrom, the net result of which represents the revenue surplus or deficit for the year. The second division deals with expenditure met usually from borrowed funds with the object either of increasing concrete assets of a material character, or of reducing recurring liabilities such as those for future pensions by payment of the capitalised value. It also includes receipts of a Capital nature which can properly be applied as a set-off to capital expenditure. The third division comprises receipts and payments in respect of which Government incurs a liability to repay the money received or has a claim to recover the amounts paid together with repayments of the former and recoveries of the latter. The fourth and last division embraces all merely adjusting heads, *e.g.,* cash remittances from one treasury to another, transfers between different accounting circles and remittances between Pakistan and England. The credits and debits taken to the adjusting heads in the first instance are cleared eventually by adjustment under final heads.

The transactions included in these accounts represent mainly the actual cash receipts and disbursements during the financial year July to June as distinguished from amounts due to or by Government during the same period. The cash basis system is, however, not entirely suitable for recording the transactions and presenting the true state of affairs of Government undertakings run on commercial principles. The detailed accounts of this class of undertakings are, therefore, maintained outside the regular accounts in proper commercial form and these accounts are subjected to a suitable check by the Pakistan Audit Department.

2. *Sections and Heads of Accounts.*—Within each of the four divisions mentioned above, the transactions are grouped into Sections which are further subdivided into Major Heads of accounts. The Sections are distinguished by letters of the alphabet, a single letter denoting the Revenue portion and a double letter denoting the Capital portion of a particular category of transactions, *e.g.,* Section 'A' denotes the Revenue and Expenditure grouped under Principal Heads, and Section "AA" denotes the Capital Expenditure on works connected therewith. The Major Heads in the Revenue and Capital divisions are numbered serially, Roman numerals being employed on the receipt side and Arabic on the disbursement side. No numbering is adopted for Debt and Remittance heads, though these are also arranged in Sections.

The Major Heads are sub-divided into Minor Heads and Minor Heads into Sub-heads and Detailed Heads. Under each of the Major and Minor Heads the expenditure is shown distributed between charged and other than charged. The

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Major and Minor Heads and the Sub-heads prescribed for the classification of expenditure in the general accounts are not necessarily identical with the Grants, Sub-heads and other units of allotments which are selected by the Ministry of Finance for the Demands for Grants and the Appropriation Accounts, but in general a certain degree of co-relation is maintained between the Demands for Grants and the Appropriation Accounts on the one hand and the Finance Accounts on the other.

3. *Balances and Reserves.*—The accounts work from balance to balance, these balances working up to the general cash balances a small portion of which is kept in the treasuries in Pakistan and in England, while the bulk is deposited with the State Bank of Pakistan. Apart from these cash balances is the Cash Balance Investment Account and other special reserves invested outside the general cash balance of Government.

4. Under the financial provisions of the new Constitution which became operative with effect from the year 1962-63 all the Government transactions are classified in the following two accounts :—

(i) *Central Consolidated Fund.*—This embraces transactions in respect of all revenues received, all loans raised and all moneys received in repayment of any loan and all charged and other expenditure met out of the money so received.

(ii) *Other Moneys.*—This includes transactions in respect of all other Public money received/paid.

Accordingly, the estimates of receipts and disbursements pertaining to the Central Consolidated Fund and incomings and outgoings from the Other Moneys were shown separately in the Annual Financial Statement. Receipts and repayments of Debt and Loans and Advances by the Central Government are now a part of the Central Consolidated Fund. The balances in respect thereof, however, continue to be reviewed in Part B of the Compilation as hitherto.

NOTE.—(i) In Pakistan the financial year is from July 1 to June 30. Thus 1962-63 means the year from July 1, 1962 to June 30, 1963.

(ii) 100 thousands	=	1 lac.
100 lacs	=	1 crore.
10 lacs	=	1 million.
1 crore	=	10 millions.

(iii) Rs. 1 crore is equal to U.S. \$2·1 millions or £750,000 Sterling.

A.—GENERAL FINANCE ACCOUNTS

II.—ACCOUNTS

No. 1.—GENERAL ABSTRACT OF RECEIPTS AND DISBURSEMENTS

Receipts	Actuals for 1962-63	Disbursements	Actuals for 1962-63
1	2	3	4
	Rs.		Rs.
A.—Central Consolidated Fund—		A.—Central Consolidated Fund—	
Revenue—		Expenditure—	
Principal Heads of Revenue—		Direct Demands on the Revenue	4,03,22,355
Customs	73,57,77,650		
Central Excise Duties	41,28,48,472		
Corporation Tax	6,11,72,857		
Taxes on Income other than Corporation Tax ..	21,64,16,443		
Sales Tax	24,42,91,482		
Taxes on Income realised under Martial Law Regulation No. 43 as amended by Regulation No. 48	19,70,964		
Salt	—9,925		
Other Heads	84,48,453		
Total Principal Heads	1,68,09,16,396		

A.—GENERAL FINANCE ACCOUNTS

II.—ACCOUNTS

No. 1.—GENERAL ABSTRACT OF RECEIPTS AND DISBURSEMENTS

Receipts	Actuals for 1962-63	Disbursements	Actuals for 1962-63
1	2	3	4
	Rs.		Rs.
Posts, Telegraphs and Telephone: Net Receipts	5,44,88,783	Posts, Telegraphs and Telephone	78,17,310
Debt Services	7,07,20,594	Debt Services	24,50,58,033
Civil Administration	7,95,02,751	Civil Administration	36,05,87,969
Currency and Mint	23,40,557	Currency and Mint	94,83,045
Civil Works and Miscellaneous Public Improvements	64,05,242	Civil Works and Miscellaneous Public Improvements	2,50,01,566
Miscellaneous	5,37,47,632	Miscellaneous	4,61,28,333
Defence Receipts	10,51,61,802	Defence Services	95,42,67,798
Extraordinary Items	5,05,881	Contributions and Miscellaneous Adjustment between Central and Provincial Governments	4,84,86,947
		Extraordinary Items	6,59,13,988
Total Revenue Receipts ..	2,05,37,89,638	Total Expenditure within the Revenue Account ..	1,80,30,67,344
Public Debt incurred	8,86,38,45,322	Capital Accounts outside the Revenue Accounts (Details by Major Heads are given in Account No. 2)	39,70,35,074
Loans and Advances by the Central Government ..	17,98,04,696		
		Public Debt discharged	8,05,60,40,590
		Loans and Advances by the Central Government	1,28,85,17,142
Total A.—Central Consolidated Fund ..	11,09,74,39,656	Total A.—Central Consolidated Fund ..	11,54,46,60,150

B.—Other Moneys—		**B.—Other Moneys—**	
Unfunded Debt incurred	54,77,56,907	Unfunded Debt discharged	42,76,67,493
Deposits and Advances	2,65,62,88,493	Deposits and Advances	2,33,76,83,691
Remittances	2,10,76,15,456	Remittances	2,11,21,06,933
Transfer of Cash between England and Pakistan ..	21,41,56,693	Transfer of Cash between England and Pakistan ..	21,42,95,485
State Bank Deposits	103	State Bank Deposits	..
Total B.—Other Moneys ..	5,52,58,17,652	Total B.—Other Moneys ..	5,09,17,53,602
Total Receipts ..	16,62,32,57,308	Total Disbursements	16,63,64,13,752
Opening Balance—		Closing Balance—	
In Pakistan—		In Pakistan—	
Cash with the Bank	16,60,27,809	Cash with the Bank	15,18,38,373
In England	—25,87,354	In England	—15,54,362
Total ..	16,34,40,455	Total ..	15,02,84,011
Grand Total ..	16,78,66,97,763	Grand Total ..	16,78,66,97,763

NO. 2.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS

Heads of Revenue	Actuals for 1962-63	Heads of Expenditure	Actuals for 1962-63 Charged	Actuals for 1962-63 Other than charged	Actuals for 1962-63 Total
1	2	3	4	5	6
	Rs.		Rs.	Rs.	Rs.
A.—Principal Heads of Revenue—		A.—Direct Demands on the Revenue—			
I.—Customs	73,57,77,650	1.—Customs	..	1,71,05,429	1,71,05,429
II.—Central Excise Duties	41,28,48,472	2.—Central Excise Duties	..	1,37,96,887	1,37,96,887
III.—Corporation Tax	6,11,72,857	3.—Corporation Tax	..	13,64,363	13,64,363
IV.—Taxes on Income other than Corporation Tax	21,64,16,443	4.—Taxes on Income other than Corporation Tax	..	55,48,782	55,48,782
IV-A.—Sales Tax	24,42,91,482	4-A.—Sales Tax	..	15,34,726	15,34,726
IV-B.—Taxes on Income realised under Martial Law Regulation No. 42 as amended by Regulation No. 48	19,70,964				
V.—Salt	—9,925	5.—Salt	..	14,566	14,566
IX.—Stamps	1,123				
X.—Forest	1,76,419	10.—Forest	..	8,84,099	8,84,099
XII-A.—Taxes and Duties levied in connection with the Rehabilitation of Displaced Persons ..	60,11,456				
XIII.—Other Taxes and Duties ..	22,59,455	13.—Other Taxes and Duties	..	73,503	73,503
Total A.—Principal Heads of Revenue ..	1,68,09,16,396	Total A.—Direct Demands on the Revenue ..	..	4,03,22,355	4,03,22,355

D.—Posts, Telegraphs and Telephone—	
XIX.—Posts Office Department—	
Gross Receipts	8,11,18,776
Deduct—Working Expenses ..	—6,79,69,890
Net Receipts—Posts Office Department ..	1,31,48,886
XIX.—A—Telegraph and Telephone —	
Gross Receipts	11,26,35,449
Deduct—Working Expenses ..	—7,12,95,552
Net Receipts—Telegraph and Telephone	4,13,39,897
Total Posts, Telegraphs and Telephone	5,44,88,783
E.—Debt Services—	
XX.—Interest	7,07,20,594
Total E.—Debt Services	7,07,20,594

D.—Posts, Telegraphs and Telephone Revenue Account—			
20.—Posts, Telegraphs and Telephone—			
Interest on Debt	*78,17,310*	..	78,17,310
Total—Posts, Telegraphs and Telephone ..	*78,17,310*	..	78,17,310
E.—Debt—Services—			
22.—Interest on Debt and other Obligations—			
A.—Interest on Ordinary Debt—			
(*i*) Rupee Debt	*11,16,51,485*	..	11,16,51,485
(*ii*) Debt raised Abroad	*8,38,58,553*	..	8,38,58,553
B.—Interest on Unfunded Debt ..	*2,38,41,037*	..	2,38,41,037
C.—Interest on other Obligations ..	*69,18,384*	..	69,18,384
D.—Transfers	*—12,11,426*	..	—12,11,426
Total ..	*22,50,58,033*	..	22,50,58,033
23.—Appropriation for Reduction or Avoidance of Debt—			
Other Appropriations	*2,00,00,000*	..	2,00,00,000
Total (Net) E.—Debt Services ..	*24,50,58,033*	..	24,50,58,033

No. 2.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—*contd.*

Heads of Revenue	Actuals for 1962-63	Heads of Expenditure	Actuals for 1962-63		
			Charged	Other than charged	Total
1	2	3	4	5	6
	Rs.		Rs.	Rs.	Rs.
F.—Civil Administration—		**F.—Civil Administration—**			
		25.—General Administration—			
		A.—Heads of Provinces (including President, Cabinet and Ministers) ..	*23,09,995*	..	23,09,995
XXI.—Administration of Justice ..	1,91,935	B.—Legislative Bodies	*48,37,123*	..	48,37,123
		C.—Secretariat and Headquarters Establishments	*11,59,391*	7,23,39,776	7,34,99,167
XXIII.—Police	17,021				
XXIV.—Ports and Pilotage	63,74,054	G.—Miscellaneous	*1,76,700*	—23,74,489	—21,97,789
XXV.—Lighthouses and Lightships ..	6,09,592	H.—Charges in England—			
XXV-A.—Frontier Regions	6,32,298	High Commissioner for Pakistan ..	*4,028*	14,13,345	14,17,373
XXVI.—Education	45,651				
XXVII.—Medical	6,17,584				
		Total ..	*84,87,237*	7,13,78,632	7,98,65,869

XXVIII.—Public Health	4,21,187	26.—Audit	*2,29,65,219*	..	2,29,65,219
XXIX.—Agriculture	6,47,079	27.—Administration of Justice ..	*7,79,379*	3,53,951	11,33,330
XXX.—Veterinary	1,58,792	29.—Police	..	2,58,59,391	2,58,59,391
XXXII.—Industries	1,18,94,608	30.—Ports and Pilotage—			
XXXIII.—Aviation	93,92,772	A.—Major Ports—			
XXXIV.—Broadcasting	38,86,831	(1) Management and upkeep of Ports	..	17,91,742	17,91,742
XXXV.—Department of Supply and Development	56,74,430				
XXXVI.—Miscellaneous Departments	3,89,38,917	(2) Other Charges	..	6,18,678	6,18,678
		Total	..	24,10,420	24,10,420
		31.—Lighthouses and Lightships ..	..	54,217	54,217
		34.—Frontier Regions	..	7,43,79,398	7,43,79,348
		35.—External Affairs ..	..	2,75,25,421	2,75,25,421
		36.—Scientific Departments	..	1,75,03,559	1,75,03,559
		37.—Education—			
		A.—University	..	58,86,649	58,86,649
		E.—General	..	59,08,383	59,08,383
		F.—Charges in England ..	..	36,390	36,390
		Total 37.—Education ..	..	1,18,31,422	1,18,31,422
		38.—Medical	..	89,86,178	89,86,178
		39.—Public Health	..	30,07,694	30,07,694
		40.—Agriculture	..	53,37,628	53,37,628
		41.—Veterinary	..	7,32,565	7,32,565
		43.—Industries	..	10,80,935	10,80,935
		44.—Aviation	..	2,46,94,264	2,46,94,264
		45.—Broadcasting	..	1,23,70,801	1,23,70,801
		46.—Department of Supply and Development	..	68,09,454	68,09,454
		47.—Miscellaneous Departments ..	..	3,40,40,204	3,40,40,204
Total F.—Civil Administration ..	7,95,02,751	Total F.—Civil Administration ..	*3,22,31,835*	32,83,56,134	36,05,87,969

No. 2.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—*contd.*

Heads of Revenue	Actuals for 1962-63	Heads of Expenditure	Actuals for 1962-63		
			Charged	Other than charged	Total
1	2	3	4	5	6
	Rs.		Rs.	Rs.	Rs.
G.—Currency and Mint—		**G.—Currency and Mint—**			
XXXVII.—Currency	17,00,037	48.—Currency	..	57,94,855	57,94,855
XXXVIII.—Mint	6,40,520	49.—Mint	..	36,88,190	36,88,190
Total ..	23,40,557	Total ..	..	94,83,045	94,83,045
H.—Civil Works and Miscellaneous Public Improvements—		**H.—Civil Works and Miscellaneous Public Improvements—**			
XXXIX.—Civil Works	64,05,242	50.—Civil Works	*8 40,817*	2,41,60,749	2,50,01,566
J.—Miscellaneous—		**J.—Miscellaneous—**			
XLIV.—Receipts in aid of superannuation	4,68,839	55.—Superannuation Allowances and Pensions	*46,351*	85,31,259	85,77,610
XLV.—Stationery and Printing ..	12,70,484	56.—Stationery and Printing	..	91,57,458	91,57,458
XLVI.—Miscellaneous	5,20,08,309	57.—Miscellaneous	..	2,83,93,265	2,83,93,265
Total ..	5,37,47,632	Total ..	*46,351*	4,60 81,982	4,61,28,333

K.—Defence Receipts—		**K.—Defence Services—**			
XLVII.—Defence Receipts—Effective ..	10,43,79,824	58.—Defence Services—Effective ..	..	89,78,38,642	89,78,38,642
XLVIII.—Defence Receipts—Non-Effective	7,81,978	59.—Defence Services—Non-Effective ..	..	5,64,29,156	5,64,29,156
Total ..	10,51,61,802	Total ..	..	95,42,67,798	95,42,67,798
		L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments—			
		61.—Grants-in-aid to Provincial Governments..	..	4,84,55,500	4,84,55,500
		62.—Miscellaneous Adjustments between Central and Provincial Governments	..	31,447	31,447
		Total ..	..	4,84,86,947	4,84,86,947
M.—Extraordinary Items—		M.—Extraordinary Items—			
LI.—Extraordinary Receipts ..	5,05,838				
LII-B.—Civil Defence	43	63-A.—Development	*46,115*	6,56,01,103	6,56,47,218
		64-B.—Civil Defence	..	2,66,770	2,66,770
Total ..	5,05,881	Total ..	*46,115*	6,58,67,873	6,59,13,988
Total Revenue ..	2,05,37,89,638	Total—Revenue Expenditure ..	*28,60,40,461*	1,51,70,26,883	1,80,30,67,344
		Capital Accounts outside the Revenue Account—			
		AA.—Principal Revenue Heads—			
		Forest and other Capital Accounts outside the Revenue Account—			
		65-A.—Capital Outlay on Forests ..	..	17,12,565	17,12,565

No. 2.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—*contd.*

Heads of Revenue	Actuals for 1962-63	Heads of Expenditure	Actuals for 1962-63		
			Charged	Other than charged	Total
1	2	3	4	5	6
	Rs.		Rs.	Rs.	Rs.
		CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works outside the Revenue Account—			
		68.—Construction of Irrigation, Navigation, Embankment and Drainage Works	..	2,75,65,861	2,75,65,861
		DD.—Posts, Telegraphs and Telephone Capital Accounts Outside the Revenue Account—			
		69.—Capital Outlay on Post Office Department	..	26,32,914	26,32,914
		69.A—Capital Outlay on Telegraph and Telephone Department ..	..	8,08,13,287	8,08,13,287
		FF.—Civil Administration—Capital Accounts outside the Revenue Account—			
		71.—Capital Outlay on Schemes of Agricultural Improvement and Research	..	11,01,849	11,01,849
		72.—Capital Outlay on Industrial Development	..	1,85,98,126	1,85,98,126
		72-A.—Capital Outlay on Civil Aviation ..	..	1,76,62,197	1,76,62,197
		72-B.—Capital Outlay on Broadcasting ..	..	62,02,302	62,02,302

73.—Capital Outlay on Ports ..	..	39,96,851	39,96,851
GG.—Currency and Mint—Capital Accounts outside the Revenue Account—			
77.—Currency Capital Account outside the Revenue Account	..	1,67,88,582	1,67,88,582
HH.—Capital Account of Civil Works and Miscellaneous Public Improvements outside the Revenue Account—			
78.—Initial Expenditure on New Federal Capital	..	7,10,24,294	7,10,24,294
81.—Capital Account of Civil Works outside the Revenue Account ..	*13,310*	3,02,32,461	3,02,45,771
II.—Capital Account of Electricity Schemes outside the Revenue Account—			
81-A.—Capital Outlay on Electricity Schemes	..	5,28,655	5,28,655
JJ.—Miscellaneous Capital Account outside the Revenue Account—			
82.—Capital Account of other Works outside the Revenue Account ..	..	4,87,52,900	4,87,52,900
83.—Payments of Commuted Value of Pensions	..	46,34,553	46,34,553
83-A.—Purchase of Annuity for payment of Sterling Pensions	..	—30,10,000	—30,10,000
84.—Capital Outlay on Printing Presses ..	..	6,65,456	6,65,456
KK.—Defence Capital Account outside the Revenue Account—			
86.—Capital Outlay on Defence Services	..	64,11,539	64,11,539

NO. 2.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—*concld.*

Heads of Revenue	Actuals for 1962-63	Heads of Expenditure	Actuals for 1962-63		
			Charged	Other than charged	Total
1	2	3	4	5	6
	Rs.		Rs.	Rs.	Rs.
		MM.—Capital Account of Extraordinary Items outside the Revenue Account—			
		87.—Capital Outlay on Schemes of State Trading	..	—81,28,605	—81,28,605
		88.—Grants to Provincial Governments for Development	..	2,50,27,850	2,50,27,850
		89.—Miscellaneous Investments ..	..	3,40,17,858	3,40,17,858
		89.A—Investments of Central Government in Railways	..	97,90,269	97,90,269
		Total—Capital Account outside the Revenue Account ..	*13,310*	39,70,21,764	39,70,35,074
Total—Revenue ..	2,05,37,89,638	Total—Expenditure ..	*28,60,53,771*	1,91,40,48,647	2,20,01,02,418

No. 3.—STATEMENT SHOWING THE DISTRIBUTION BETWEEN CHARGED AND OTHER THAN CHARGED EXPENDITURE.

Heads of Expenditure	Actuals for 1962-63		
	Charged	Other than charged	Total
1	2	3	4
	Rs.	Rs.	Rs.
Expenditure within the Revenue Account	*(a)28,60,40,461*	1,65,62,92,325	1,94,23,32,786
Expenditure outside the Revenue Account ..	*13,310*	39,70,21,764	39,70,35,074
Disbursements under Debt, Deposits, etc., Heads treated as expenditure ..	*(b)9,30,77,65,807*	3,67,91,925	9,34,45,57,732
Total ..	*9,59,38,19,578*	2,09,01,06,014	11,68,39,25,592
(*a*) The figures have been arrived at as follows :—			
Details of Accounts—			
Total Expenditure within the Revenue Account as in Account No. 2	*28,60,40,461*	1,51,70,26,883	1,80,30,67,344
Add—Working Expenses of—			
Posts, Telegraphs and Telephone	..	13,92,65,442	13,92,65,442
Total ..	*28,60,40,461*	1,65,62,92,325	1,94,23,32,786
(*b*) The figures have been arrived at as follows :—			
Interest bearing Loans—			
Permanent Debt	*15,77,82,490*	..	15,77,82,490
Floating Debt	*7,89,82,58,100*	..	7,89,82,58,100
Interest bearing Advances—			
Advances to Provincial Governments	*1,18,54,43,857*	..	1,18,54,43,8 57
Advances to Railways	*6,62,81,360*	..	6,62,81,360
Loans to States and Notabilities ..	..	4,55,400	4,55,400
Loans to Local Funds	..	2,93,82,936	2,93,82,936
Loans to Government Servants ..	..	69,53,589	69,53,589
Total ..	*9,30,77,65,807*	3,67,91,925	9,34,45,57,732

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS

Heads	Actuals for 1962-63
	Rs.
A.—Principal Heads of Revenue—	
I.—Customs—	
Sea Customs—	
Imports	78,85,62,680
Exports	9,78,68,793
Miscellaneous	69,26,325
Land Customs—	
Imports	1,53,28,323
Exports	74,13,466
Miscellaneous	31,47,662
Deduct—Refunds and Drawbacks.—	
Sea Customs	—3,41,63,257
Land Customs	—5,20,162
Indus Basin Project	—6,19,86,180
Share of net proceeds of Export Duties assigned to Provinces ..	—8,68,00,000
Total ..	73,57,77,650
II.—Central Excise Duties—	
Excise Duty on Motor Spirit	9,01,18,145
Excise Duty on Petroleum Products	1,07,53,502
Excise Duty on Kerosene	63,85,332
Excise Duty on Sugar	3,19,11,776
Excise Duty on Matches	2,15,42,252
Excise Duty on Tobacco	14,86,35,589
Excise Duty on Vegetable Products	98,30,116
Excise Duty on Tea	3,26,99,828
Excise Duty on Cloth	8,97,72,859
Excise Duty on Woollen Cloth	12,31,826
Excise Duty on Tyres and Tubes	16,27,419
Exi: Duty on Jute Manufa ctures	46,88,128
Excise Duty on Paints and Varnishes	21,92,411
Excise Duty on Soap	63,13,743
Excise Duty on Cement	1,34,08,992
Excise Duty on Salt	1,47,10,132
Excise Duty on Cosmetics	1,539
Excise Duty on Beverages	2,69,189
Excise Duty on Steel Bars	50,22,693
Excise Duty on Steel Ingots	33,71,657
Excise Duty on Rayon and Artificial Silk Cloth	66,95,205
Miscellaneous	1,06,80,633
Share of net proceeds assigned to Provinces	—9,43,00,326
Deduct—Refunds	—47,14,168
Total ..	41,28,48,472

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads	Actuals for 1962-63
	Rs.
A.—Principal Heads of Revenue—*contd.*	
III.—Corporation Tax—	
Ordinary Collections	10,67,05,822
Business Profits Tax	30,38,218
Excess Profits Tax	9,76,817
Share of net proceeds assigned to Provinces	—4,95,48,000
Total ..	6,11,72,857
IV.—Taxes on Income other than Corporation Tax—	
Income Tax	34,45,79,836
Super Tax	3,90,96,097
Surcharge (Central)	10,655
Excess Profits Tax	79,544
Business Profits Tax	13,52,003
Miscellaneous..	15,00,598
Receipts in England	8,45,710
Share of net proceeds assigned to Provinces	—17,10,48,000
Total ..	21,64,16,443
IV-A.—Sales Tax—	
Taxes on Imports/Exports	31,17,00,444
Taxes on locally manufactured goods liable to Central Excise Duty ..	17,89,62,866
Taxes on locally manufactured goods not liable to Central Excise Duty ..	6,08,31,638
Taxes paid by Dealers	2,00,534
Share of net proceeds assigned to Provinces	—30,74,04,000
Total ..	24,42,91,482
IV-B.—Taxes on Income realised under Martial Law Regulation No. 43 as amended by Regulation No. 48—	
Ordinary Collections	49,31,651
Miscellaneous	30
Deduct—Refunds	—4,16,717
Share of net proceeds assigned to Provinces	—25,44,000
Total ..	19,70,964
V.—Salt—	
Sales of Government Salt	2,750
Deduct—Refunds	—12,675
Total ..	—9,925

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads	Actuals for 1962-63
	Rs.
A.—Principal Heads of Revenue—*concld.*	
IX.—Stamps—	
A.—Non-Judicial—	
Consular fees realized in Stamps	1,123
Total A.—Non-Judicial ..	1,123
Total ..	1,123
X.—Forest—	
Miscellaneous	1,76,419
Total ..	1,76,419
XII-A.—Taxes and Duties levied in connection with the Rehabilitation of Displaced Persons—	
Additional Customs/Excise Duty on Ale, Beer, Wines, Spirits and Liquors	8,98,233
Additional Customs/Excise Duty on Cigarettes	11,71,326
Additional Income Tax	18,54,033
Additional Sales Tax	16,71,511
Taxes on Air Passages	4,67,861
Taxes on Railway Fares and Freight	7,220
Taxes on Callings and Professions	2,615
Taxes on Trades	23,832
Surcharge on Telegrams	5,470
Surcharge on Commercial Broadcasting Receiver's Licences ..	6,220
Deduct—Refunds	—96,865
Total ..	60,11,456
XIII.—Other Taxes and Duties—	
D.—Receipts from Estate Duty—	
Ordinary Receipts	26,92,188
Deduct—Refunds	—2,48,733
Share of net proceeds assigned to Provinces	—1,84,000
Total ..	22,59,455
D.—Posts, Telegraphs and Telephone—	
XIX.—Post Office Department—	
Gross Receipts—	
Abstract A.—Postage and Message Revenue	6,47,01,013
Abstract B.—Miscellaneous Revenue	1,64,17,763
Total—Gross Receipts ..	8,11,18,776

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads	Actuals for 1962-63
	Rs.
D.—Posts, Telegraphs and Telephone—*concld.*	
Deduct—Working Expenses—	
Abstract C.—General Administration	—21,49,532
Abstract D.—Accounts and Audit	—31,97,466
Abstract E.—Control Circle Offices	—21,93,333
Abstract G.—Pensionary Charges	—33,03,646
Abstract H.—Stamps, Post Cards, Printing and Stationery	—1,06,61,854
Abstract I.—Maintenance of Assets	—19,68,924
Abstract J.—Postal Expenses (including cost of combined offices)	—5,47,02,648
Abstract O.—*Deduct*—Credit to Working Expenses	1,02,07,513
Total—Working Expenses	—6,79,69,890
Net Receipts	1,31,48,886
XIX.—A. Telegraph and Telephone Department—	
Gross Receipts—	
Abstract A.—Telegraph and Telephone Revenue	10,38,53,485
Abstract B.—Miscellaneous Revenue	87,81,964
Total Gross Receipts	11,26,35,449
Deduct—Working Expenses—	
Abstract C.—General Administration	—48,68,163
Abstract D.—Account and Audit	—1,838
Abstract E.—Control Regional Offices	—10,21,889
Abstract F.—Engineering Expenses	—1,32,20,892
Abstract G.—Pensionary Charges	—8,11,393
Abstract H.—Printing and Stationery	—16,25,251
Abstract I.—Maintenance of Assets	—1,81,38,175
Abstract K.—Telegraphs and Traffic	—63,03,582
Abstract M.—Telephone Expenses	—1,78,91,080
Abstract N.—Contribution of Renewal Reserve Fund	—1,74,20,000
Abstract O.—*Deduct*—Credit to working Expenses	1,00,06,711
Total working Expenses	—7,12,95,552
Net Receipts	4,13,39,897
E.—Debt Services—	
XX.—Interest—	
Interest on loans and advances by the Central Government	8,84,503
Interest received from Commercial Departments	75,60,059
Miscellaneous	6,84,444
Dividents accruing in Commercial Concern, Corporation, etc.	16,38,194
Railway Contribution to General Revenue	5,93,01,859
Receipts in England	6,63,954
Deduct—Refunds	—12,419
Total	7,07,20,594
F.—Civil Administration—	
XXI.—Administration of Justice—	
General fees, fines and forfeiture	15
Receipts of the Supreme Court	1,91,920
Total	1,91,935
XXIII.—Police—	
Miscellaneous	17,021
Total	17,021

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads	Actuals for 1952-63
	Rs.
F.—Civil Administration—*contd.*	
XXIV.—Ports and Pilotage—	
A.—Major Ports—	
(1) Receipts on account of management and upkeep of Ports—	
Port and River dues	31,98,621
Pilotage Receipts	6,44,260
Landing charges and mooring hire	19,94,064
Miscellaneous	3,86,212
Deduct—Refunds	—2,252
(2) Other Receipts—	
Survey fees	30,754
Fees for engagement and discharge of seamen..	8,275
Fees for Registration of vessels	7,582
Miscellaneous	1,07,618
Deduct—Refunds	—1,080
Total ..	63,74,054
XXV.—Lighthouses and Lightships—	
Light dues	6,16,287
Miscellaneous	148
Deduct—Refunds	—6,843
Total ..	6,09,592
XXV-A.—Frontier Regions	
A.—Frontier Watch and Ward receipts—	
Toll Fees on Khyber Road	77,965
Frontier Constabulary, Scouts and Militia Receipts	5,12,630
Miscellaneous	41,703
Total ..	6,32,298
XXVI.—Education—	
A.—University—	
Fees, Government Arts Colleges	5,626
B.—Secondary—	
Fees, Government Secondary Schools	2,877
E.—General—	
Miscellaneous	37,220
Deduct—Refunds	—72
Total ..	45,651

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads	Actuals for 1962-63
F.—Civil Administration—*contd.*	Rs.
XXVII.—Medical—	
Hospital receipts	6,05,046
Recoveries of overpayments	221
Miscellaneous	12,184
Receipts in England	133
Total	6,17,584
XXVIII.—Public Health—	
Sale proceeds of sera and vaccines, etc.	3,64,141
Recoveries of overpayments	623
Miscellaneous	75,538
Deduct—Refunds	—19,115
Total	4,21,187
XXIX.—Agriculture—	
Agricultural receipts	4,48,780
Collection of payments for services rendered	2,029
Miscellaneous	1,96,270
Total	6,47,079
XXX.—Veterinary—	
Other receipts	1,58,792
Total	1,58,792
XXXII.—Industries—	
Cottage Industries	94,63,731
Fisheries	16,81,839
Recoveries of overpayments	7,49,038
Total	1,18,94,608
XXXIII.—Aviation—	
Aviation receipts	93,92,772
Total	93,92,772
XXXIV.—Broadcasting—	
Licence fees	37,86,012
Other receipts	1,00,819
Total	38,86,831

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS.—*contd.*

Heads	Actuals for 1962-63
	Rs.
F.—Civil Administration—*concld.*	
XXXV.—Department of Supply and Development—	
Receipts of the Department of Supply and Development—	
Fees on account of purchase of stores	21,44,614
Fees on account of Inspection of Stores purchased through the Department of Supply and Development	19,58,589
Purchase of Stores not through the Department of Supply and Development	7,36,496
Miscellaneous—	
Receipts of the Coal Commissioner	5,10,192
Receipts of the Central Testing and Standard Laboratories	70,755
Other Miscellaneous Receipts	2,51,460
Receipts in England	2,324
Total ..	56,74,430
XXXVI.—Miscellaneous Departments—	
Labour and Emigration—	
Emigration fees	10,542
Miscellaneous—	
Registration of Accountants	228
Examination fees	77,709
Patent fees	3,38,889
Fees for the Inspection of Steam Boilers	1,91,837
Fees for Deposits and Registration of Trade Marks	1,57,528
Registration of Joint Stock Companies	3,35,994
Fees realised under the Insurance Act, 1938	3,99,555
Fees for Registration of Dealers in Tea	9,291
Receipts under Coal Mines Labour Welfare Act, 1947	33,50,484
Development Surcharge on Petroleum Products	3,21,85,726
Miscellaneous	19,42,125
Receipts in England	1,468
Deduct—Refunds	—62,459
Total ..	3,89,38,917
G.—Currency and Mint—	
XXXVII.—Currency—	
Value of unclaimed currency notes	2
Value of old currency notes assumed to be no longer in circulation ..	158
Miscellaneous	16,99,877
Total ..	17,00,037

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS.—*contd.*

Heads	Actuals for 1962-63
	Rs.
G.—Currency and Mint—*concld.*	
XXXVIII.—Mint—	
Miscellaneous	6,40,520
Total	6,40,520
H.—Civil Works and Miscellaneous Public Improvements—	
XXXIX.—Civil Works—	
Rents	56,13,081
Recoveries of expenditure	1,26,697
Miscellaneous	6,80,761
Deduct—Refunds	—15,297
Total	64,05,242
J.—Miscellaneous—	
XLIV.—Receipts in aid of Superannuation—	
Contributions for pensions and gratuities	4,09,079
Miscellaneous	54,275
Receipts in England	5,485
Total	4,68,839
XLV.—Stationery and Printing—	
Stationery receipts	2,32,595
Sale of Gazettes and other Government Publications	9,50,261
Other press receipts	90,394
Receipts in England	234
Deduct—Refunds	—3,000
Total	12,70,484
XLVI.—Miscellaneous—	
Unclaimed deposits	26,41,936
Sale of old stores and materials	22,68,825
Fees for Government Audit	12,29,199
Contributions	44,884
Rents, rates and taxes	9,43,791
Citizenship, naturalisation, passport and copyright fees	13,57,163
Other fees, fines and forfeitures	7,21,411
Receipts arising out of the Mines and Oil Fields Mineral Development (Federal Control) Act, 1948	88,57,515
Recoveries of over-payments	1,03,692
Receipts from Surcharges	56,91,218
Sale proceeds of Refugees Adhesive Stamps	8,56,945
Collection of payments for services rendered	12,67,558
Fees realised under the Imports and Exports (Control) Act, 1950 (Central)	1,42,86,568
Fees realised under the Jute Ordinance, 1962	7,45,789
Gain by Exchange on Local Transactions	30,131
Miscellaneous	1,03,23,476
Receipts in England	9,01,279
Loss or gain by exchange	5,296
Deduct—Refunds	—2,68,367
Total	5,20,08,309

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS.—*concld.*

Heads	Actuals for 1962-63
	Rs.
K.—Defence Services—	
XLVII.—Defence Receipts—Effective—	
A.—Receipts in Pakistan—	
I.—Fighting Services	2,63,887
II.—Administrative Services	31,60,052
III.—Manufacturing Establishments (including stores)	1,85,17,606
IV.—General Headquarter, etc.	29,610
V.—Purchase and Sale of Stores Equipment and Animals	5,88,61,340
VI.—Release Benefit	589
VII.—Transportation, Conservancy, etc.	25,98,117
VIII.—Military Engineer Services (including stores)	66,30,713
X.—Pakistan Air Force (including stores and works)	84,15,497
XI.—Pakistan Navy (including stores and works)	55,46,843
XII.—Receipts on certain measures of Inter-services nature	1,82,902
B.—Receipts in England—	
I.—Fighting Services	852
II.—Administrative Services	4,296
III.—Manufacturing Establishment (including stores)	74,837
IV.—General Headquarters, etc.	287
V.—Purchase and Sale of Stores Equipment and Animals	1,999
VII.—Transportation, Conservancy, etc.	5,420
X.—Air Services (including stores and works)	84,228
XI.—Pakistan Navy (including stores and works)	749
Total	10,43,79,824
XLVIII.—Defence Receipts—Non-effective—	
A.—Receipts in Pakistan—	
I.—Army	7,45,341
II.—Pakistan Air Force	24,577
III.—Pakistan Navy	11,044
B.—Receipts in England—	
I.—Army	1,016
Total	7,81,978
M.—Extraordinary Items—	
LI.—Extraordinary Receipts—	
Sale of Land	5,22,537
Receipts in England	20,147
Deduct—Refunds	—36,846
Total	5,05,838
LII-B.—Civil Defence—	
Miscellaneous	43
Total	43

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS

Heads	Actuals for 1962-63		
	Charged	Other than charged	Total
1	2	3	4
	Rs.	Rs.	Rs.
A.—Direct Demands on the Revenue—			
1.—Customs—			
Sea Customs, Charges at the ports	..	76,21,461	76,21,461
Land Custom charges	..	77,37,412	77,37,412
Valuation—Organization ..	..	4,24,736	4,24,736
Customs Intelligence and Investigation Organization ..	..	6,66,705	6,66,705
Share of the cost of collection transferred from 2.—Central Excise Duties	..	6,55,115	6,55,115
Total ..	..	1,71,05,429	1,71,05,429
2.—Central Excise Duties—			
Collection of Central Excise Duties—			
Direction	..	20,56,648	20,56,648
Medical Establishment ..	..	6,744	6,744
Preventive Establishment ..	..	1,09,71,772	1,09,71,772
Directorate of Training ..	..	3,78,944	3,78,944
Royalties and Compensations ..	..	49,537	49,537
Cost of Printing banderols and Central Excise Stamps and Labels	..	9,50,269	9,50,269
Commission paid to Posts, Telegraphs and Telephone Department for sale of Central Excise Revenue Stamps and Labels ..	..	3,659	3,659
Works	..	34,429	34,429
Deduct—Share Debitable to I.—Customs	..	—6,55,115	—6,55,115
Total ..	..	1,37,96,887	1,37,96,887
3.—Corporation Tax—			
Collection of Corporation Tax ..	..	13,64,363	13,64,363
Total ..	..	13,64,363	13,64,363

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.—*contd.*

Heads	Actuals for 1962-63		
	Charged	Other than charged	Total
1	2	3	4
	Rs.	Rs.	Rs.
A.—Direct Demands on the Revenue—*contd.*			
4.—Taxes on Income other than Corporation Tax—			
Collection of Income Tax ..	..	77,93,257	77,93,257
Other charges	..	6,54,614	6,54,614
Deduct—Proportionate charges transferred to—			
3.—Corporation Tax	..	—13,64,363	—13,64,363
4-A.—Sales Tax	..	—15,34,726	—15,34,726
Total ..	..	55,48,782	55,48,782
4-A.—Sales Tax—			
Collection of Sales Tax ..	..	15,34,726	15,34,726
Total ..	..	15,34,726	15,34,726
5.—Salt—			
Manufacture and Sale	..	3,840	3,840
Miscellaneous	..	10,726	10,726(*a*)
Total ..	..	14,566	14,566
10.—Forest—			
General Direction	..	22,071	22,071
Forest Research Institute ..	..	8,61,854	8,61,854
Charges in England	..	174	174
Total ..	..	8,84,099	8,84,099

Note.—(*a*) The above amount represents an erroneous adjustment and is under rectification.

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.—*contd.*

Heads	Actuals for 1962-63		
	Charged	Other than charged	Total
1	2	3	4
	Rs.	Rs.	Rs.
A.—Direct Demands on the Revenue— *concld.*			
13.—Other Taxes and Duties—			
Collection Charges—			
Charges in connection with Estate Duty	..	73,503	73,503
Total ..	..	73,503	73,503
D.—Posts, Telegraphs and Telephone Revenue Account—			
20.—Posts, Telegraphs and Telephone—			
Interest on Debt—			
Interest on Capital Outlay ..	*78,17,310*	..	78,17,310
Total ..	*78,17,310*	..	78,17,310
E.—Debt Services—			
22.—Interest on Debt and Other Obligations—			
A.—Interest on Ordinary Debt—			
(i) Rupee Debt—			
Interest on Permanent Loans ..	*9,57,60,724*	..	9,57,60,724
Floating Loans—			
Discount on Treasury Bills ..	*1,10,90,697*	..	1,10,90,697
Interest on Other Floating Loans ..	*2,30,845*	..	2,30,845
Other Items—			
Management of Debt	*3,39,515*	..	3,39,515
Expenditure connected with the issue of new loans	*42,29,704*	..	42,29,704
(ii) Debt raised abroad—			
Interest on loans from the International Bank for reconstruction and Development for Railway Projects	*1,31,62,364*	..	1,31,62,364
Interest on £. 10 million U.K. Credit	*1,15,60,468*	..	1,15,60,468
Interest on loans from Export, Import Bank of Washington	*4,05,99,650*	..	4,05,99,650
Interest on loans from Development Loan Fund	*1,78,37,243*	..	1,78,37,243
Interest on German loans ..	*6,93,583*	..	6,93,583
Interest on Japan loans	*1,014*	..	1,014
Interest on International Development Association loan ..	*4,231*	..	4,231
Total A.—Interest on Ordinary Debt..	*19,55,10,038*	..	19,55,10,038

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.—*contd.*

Heads	Actuals for 1962-63		
	Charged	Other than charged	Total
1	2	3	4
E.—Debt Services—*contd.*	*Rs.*	Rs.	Rs.
22.—Interest on Debt and Other Obligations—*contd.*			
B.—Interest on Unfunded Debt—			
4.—Savings Bank Deposit—			
Bonus on 10 years Pakistan Savings Certificates ..	*6,05,100*	..	6,05,100
Interest on Posts Office Savings Bank Deposits (P. T. & T) ..	*44,00,045*	..	44,00,045
Interest on Post Office Fixed Deposits	*6,44,030*	..	6,44,030
Interest on 10 years National Defence Savings Certificates ..	*18,28,130*	..	18,28,130
Bonus on Post Office Cash Certificates (P. T. & T)	*47,634*	..	47,634
Bonus on Post Office 12 years National Savings Certificates..	*2,32,697*	..	2,32,697
Payments to Post Office for Savings Bank Cash Certificates and Defence/National Savings Certificates Works ..	*22,57,382*		22,57,382
Bonus on Post Office 10 years Defence Savings Certificates..	*3,960*	..	3,960
Bonus on 6 years Pakistan Defence Savings Certificates ..	*37,455*	..	37,455
Bonus on 12 years Pakistan Savings Certificates ..	*28,37,759*	..	28,37,759
Bonus on 5 years Pakistan Savings Certificates ..	*10,13,165*	..	10,13,165
5.—State Provident Funds—			
Interest on Pakistan Government Railway provident fund Institution ..	*36,61,966*	..	36,61,966
Interest on General Provident Fund	*32,89,290*	..	32,89,290
Interest on A.K.R.F. Officers Provident Fund	*9,714*	..	9,714
Interest on Armed Forces Personnel Provident Fund	*4,471*	..	4,471
Interest on Defence Savings Provident Fund ..	*14,666*	..	14,666
Interest on Defence Services Officers Provident Fund ..	*15,09,827*	..	15,09,827
Interest on Pakistan Ordnance Department Provident Fund..	*4,388*	..	4,388
Interest on Contributory Provident Fund ..	*91,900*	..	91,900
Interest on Contributory (Transferred Railway Personnel) Provident Fund ..	*153*	..	153
Interest on other Miscellaneous Provident Funds ..	*1,14,328*	..	1,14,328
6.—Special Deposit Account—			
Interest on Postal Insurance and Life Annuity Fund	*17,37,477*	..	17,37,477
Total : B.—Interest on Unfunded Debt ..	*2,43,45,537*	..	2,43,45,537

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.—*contd.*

Heads	Actuals for 1962-63		
	Charged	Other than charged	Total
1	2	3	4
	Rs.	Rs.	Rs.
E.—Debt Services—*concld.*			
22.—Interest on Debt and Other Obligations.—*concld.*			
C.—Interest on Other Obligations—			
Interest on Depreciation Reserve and Other Reserve Funds—			
Interest on Renewals Reserve Funds—			
Posts and Telegraphs Department..	*16,48,937*	..	16,48,937
Other Items—			
Interest paid under 18-A Incom Tax..	*19,89,831*	..	19,89,831
Miscellaneous	*27,75,116*	..	27,75,116
Total—C.—Interest on Other Obligations	*64,13,884*	..	64,13,884
D.—Transfers—			
Deduct—Interest Portion of Equated Payments on account of Commuted value of Pensions	*—12,11,426*	..	—12,11,426
Total—D.—Transfers ..	*—12,11,426*	..	—12,11,426
Total—22.—Interest ..	*22,50,58,033*	..	22,50,58,033
23.—Appropriation for Reduction or Avoidance of Debt—			
Other Appropriations	*2,00,00,000*	..	2,00,00,000
Total ..	*2,00,00,000*	..	2,00,00,000

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.—*contd.*

Heads	Actuals for 1962-63		
	Charged	Other than charged	Total
1	2	3	4
	Rs.	Rs.	Rs.
F.—Civil Administration—			
25.—General Administration—			
A.—Heads of Provinces (including President, Cabinet and Ministers)—			
Salary of the President ..	*69,682*	..	69,682
Secretarial Staff of the President ..	*4,43,926*	..	4,43,926
Staff and House hold of the President	*4,32,650*	..	4,32,650
Sumptuary Allowances of the President	*64,317*	..	64,317
State Conveyances and Motors of the President	*51,949*	..	51,949
Expenditure from Contract Allowance	*2,90,591*	..	2,90,591
Tour Expenses	*1,30,500*	..	1,30,500
Ministers	*8,26,380*	..	8,26,380
B.—Legislative Bodies—			
Elections for Legislatures ..	*9,94,846*	..	9,94,846
National Assembly of Pakistan ..	*38,42,277*	..	38,42,277
C.—Secretariat and Headquarters Establishment—			
Civil Secretariat	*1,33,747*	7,23,39,776	7,24,73,523
Public Service Commission ..	*10,25,644*	..	10,25,644
G.—Miscellaneous—			
Discretionary Grants by heads of Provinces, etc.	*1,76,700*	..	1,76,700
Deduct—Amount met from Foreign Aid Deposit Account ..	..	—23,74,489	—23,74,489
H.—Charges in England—			
High Commissioner for Pakistan—			
Salaries and Expenses of the High Commissioner's Department	..	12,61,077	12,61,077
Other Items	*4,028*	1,52,268	1,56,296
Total ..	*84,87,237*	7,13,78,632	7,98,65,869

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.—*contd.*

Heads	Actuals for 1962-63		
	Charged	Other than charged	Total
1	2	3	4
	Rs.	Rs.	Rs.
F.—Civil Administration—*contd.*			
26.—Audit—			
Comptroller and Auditor General ..	*8,21,716*	..	8,21,716
Officers of the Pakistan Audit Department	*25,62,421*	..	25,62,421
Account and Audit Offices ..	*2,37,09,909*	..	2,37,09,909
Deduct—Establishment charges recovered from other Governments, Departments, etc. ..	*—57,84,904*	..	—57,84,904
Charges in England	*16,56,079*	..	16,56,079
Total ..	*2,29,65,219*	..	2,29,65,219
27.—Administration of Justice—			
Supreme Court	*7,79,379*	..	7,79,379
Law Officers	..	2,46,701	2,46,701
Criminal Courts	..	1,07,250	1,07,250
Total ..	*7,79,379*	3,53,951	11,33,330
29.—Police—			
Special Police	..	13,29,780	13,29,780
Miscellaneous	..	2,45,29,611	2,45,29,611
Total ..	..	2,58,59,391	2,58,59,391
30.—Ports and Pilotage—			
A.—Major Ports—			
(1) Management and Upkeep of Ports—			
Direction (Headquarters Establishment)	..	2,18,645	2,18,645
Pay and Allowances of Officers and Men afloat	..	2,79,915	2,79,915
Pilotage and Pilot Establishments	..	2,71,275	2,71,275
Purchase of Stores	..	1,52,499	1,52,499
Repairs and Maintenance ..	..	8,69,408	8,69,408
(2) Other Charges—			
Direction (Headquarters Establishment)	..	1,54,791	1,54,791
Principal Officers and their Establishments	..	1,57,679	1,57,679
Shipping Officers	..	3,02,634	3,02,634
Charges in England	..	3,574	3,574
Total ..	..	24,10,420	24,10,420

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.— *contd.*

Heads	Actuals for 1962-63		
	Charged	Other than charged	Total
1	2	3	4
	Rs.	Rs.	Rs.
F.—Civil Administration—*contd.*			
31.—Lighthouses and Lightships—			
I.—Capital Account—			
Stock and Suspense	..	21,694	21,694
Deduct—Receipts and Recoveries on Capital Account	..	—17,446	—17,446
II.—Revenue Account—			
Lighthouses—Working Expenses ..	..	37,226	37,226
Lightships—Working Expenses ..	..	12,082	12,082
Cost of Accounts and Audit ..	..	661	661
Total ..	..	54,217	54,217
34.—Frontier Regions—			
A.—Frontier Watch and Ward—			
Frontier Constabulary and Militia ..	..	5,74,00,602	5,74,00,602
Buildings and Communications ..	..	88,33,529	88,33,529
Miscellaneous	..	19,74,485	19,74,485
Deduct—Charges recovered from other Governments, Departments, etc.	..	—94,753	—94,753
B.—Other Charges—			
Political and Administrative Charges	..	26,96,619	26,96,619
Works	..	7,81,748	7,81,748
Entertainment Charges ..	..	10,000	10,000
Miscellaneous Expenditure ..	..	30,32,168	30,32,168
Deduct—Charges recovered from other Governments, Departments, etc.	..	—2,55,000	—2,55,000
Total ..	..	7,43,79,398	7,43,79,398
35.—External Affairs —			
Diplomatic and Consular Service	..	1,76,48,700	1,76,48,700
High Commissioners	..	38,23,966	38,23,966
Entertainment Charges ..	..	7,74,089	7,74,089
Miscellaneous	..	38,89,821	38,89,821
Charges in England	..	13,88,845	13,88,845
Total ..	..	2,75,25,421	2,75,25,421

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.—*contd.*

Heads	Actuals for 1962-63		
	Charged	Other than charged	Total
1	2	3	4
	Rs.	Rs.	Rs.
F.—Civil Administration—*contd.*			
36.—Scientific Departments—			
Survey of Pakistan	..	43,63,945	43,63,945
Botanical Survey	..	40,399	40,399
Zoological Survey and Marine Fisheries Department ..	..	1,29,339	1,29,339
Geological Survey	..	41,66,077	41,66,077
Exploration of Coals Petroleum and Minerals	..	3,88,554	3,88,554
Mines Department	..	11,135	11,135
Archæological Department ..	..	23,86,783	23,86,783
Meteorological Department ..	..	59,53,697	59,53,697
Works	..	60,435	60,435
Charges in England	..	3,195	3,195
Total ..	..	1,75,03,559	1,75,03,559
37.—Education—			
A.—University—			
Grants to Universities	..	56,86,649	56,86,649
Grants to Non-Government Arts Colleges	..	2,00,000	2,00,000
E.—General—			
Miscellaneous	..	88,19,383	88,19,383(*a*)
Deduct—Amount met from the fund for grants to Universities ..	..	—18,67,000	—18,67,000
Deduct—Amount met from the Fund for Pride of Performance..	..	—10,000	—10,000
Deduct—Amount met from the Fund for Journalists, Men of Letters and their Families..	..	—54,000	—54,000
Deduct—Amount met from Foreign Aid Deposit Account ..	..	—9,80,000	—9,80,000
F.—Charges in England	..	36,390	36,390
Total ..	..	1,18,31,422	1,18,31,422

Note :—(*a*) The amount includes a sum of Rs. 54,244 which is actually a charge to the Provincial Government and is being withdrawn in the accounts for 1964-65.

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No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.—*contd.*

Heads	Actuals for 1962-63		
	Charged	Other than charged	Total
1	2	3	4
	Rs.	Rs.	Rs.
F.—Civil Administration—*contd.*			
38.—Medical—			
Medical Establishment ..	..	4,16,464	4,16,464
Hospitals and Dispensaries ..	..	49,97,973	49,97,973
Grants for Medical Purposes ..	..	13,23,785	13,23,785
Medical Colleges and Schools ..	..	5,91,694	5,91,694
Miscellaneous	..	16,56,262	16,56,262
Total ..	..	89,86,178	89,86,178
39.—Public Health—			
Public Health Establishment ..	..	2,12,834	2,12,834
Grants for Public Health Purposes	..	7,29,000	7,29,000
Expenses in connection with Epidemic Diseases	..	10,17,694	10,17,694
Bacteriological Laboratories ..	..	8,82,369	8,82,369
Works	..	1,65,797	1,65,797
Total ..	..	30,07,694	30,07,694
40.—Agriculture—			
Subordinate and Expert Staff ..	..	31,61,747	31,61,747
Agricultural Experiment and Research	..	6,88,291	6,88,291
Scheme for the Improvement of Agricultural Marketing in Pakistan	..	4,87,590	4,87,590
Grants-in-aid, contribution, etc. ..	..	10,00,000	10,00,000
Total ..	..	53,37,628	53,37,628
41.—Veterinary—			
Superintendence	..	70,401	70,401
Veterinary Education and Research	..	6,62,164	6,62,164
Total ..	..	7,32,565	7,32,565
43.—Industries—			
Fisheries	..	3,37,802	3,37,802
Scientific and Industrial Research	..	45,133	45,133
Grants-in-aid	..	6,98,000	6,98,000
Total ..	..	10,80,935	10,80,935

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.—*contd.*

Heads	Actuals for 1962-63		
	Charged	Other than charged	Total
1	2	3	4
	Rs.	Rs.	Rs.
F.—Civil Administration—*contd.*			
44.—Aviation—			
Direction, Operation and Inspection	..	13,68,691	13,68,691
Aerodromes and Air Route Services	..	31,13,166	31,13,166
Grants for Aviation Purposes ..	..	1,14,00,000	1,14,00,000
Works	..	46,66,342	46,66,342
Aeronautical Training and Education	..	10,40,204	10,40,204
Aeronautical Communication Service	..	31,05,141	31,05,141
Charges in England	..	720	720
Total ..	..	2,46,94,264	2,46,94,264
45.—Broadcasting—			
Headquarters Establishments ..	..	14,67,518	14,67,518
Broadcasting Stations	..	80,34,137	80,34,137
Other Charges	..	28,67,542	28,67,542
Charges in England	..	1,604	1,604
Total ..	..	1,23,70,801	1,23,70,801
46.—Department of Supply and Development—			
Directorates General	..	26,04,267	26,04,267
Inspection Organisation	..	14,80,220	14,80,220
Central Testing Laboratories ..	..	10,86,633	10,86,633
Other Organisations—			
Iron and Steel Controller ..	..	2,41,376	2,41,376
Textile Control Organisations ..	..	2,69,259	2,69,259
Stores Section	..	4,07,838	4,07,838
Charges in England	..	7,19,861	7,19,861
Total ..	..	68,09,454	68,09,454

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.—*contd.*

Heads	Actuals for 1962-63		
	Charged	Other than charged	Total
1	2	3	4
	Rs.	Rs.	Rs.
F.—Civil Administration—*concld.*			
47.—Miscellaneous Departments—			
Labour and Emigration—			
Emigration	..	15,711	15,711
Coal Mines Labour Welfare Commissioners	..	9,196	9,196
Inspection and Tests—			
Explosives	..	2,47,339	2,47,339
Statistics—			
Bureau of Commercial Intelligence including Statistics	..	8,58,501	8,58,501
Census	..	13,45,834	13,45,834
Examinations	..	696	696
Controller of Patents and Designs..	..	3,70,596	3,70,596
Superintendent of Insurance ..	..	1,79,693	1,79,693
Registrar of Joint Stock Companies	..	1,29,733	1,29,733
Registrar of Trade Marks ..	..	3,14,841	3,14,841
Welfare Organisation for Seamen	..	1,73,557	1,73,557
Resettlement and Employment Organisations	..	11,07,123	11,07,123
Tourist Department	..	3,67,664	3,67,664
Transfer of Surcharge on Petroleum Product to the Petroleum Product Development Fund ..	..	2,87,76,904	2,87,76,904
Labour Courts, Labour Courts of Enquiries and the Board of Conciliation under the Industrial Disputes Act, 1947	..	1,42,816	1,42,816
Total ..	..	3,40,40,204	3,40,40,204
G.—Currency and Mint—			
48.—Currency—			
Cost of One Rupee Note form ..	..	57,94,855	57,94,855
Total ..	..	57,94,855	57,94,855

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads	Actuals for 1962-63		
	Charged	Other than charged	Total
1	2	3	4
	Rs.	Rs.	Rs.
G.—Currency and Mint—*concld.*			
49.—Mint—			
Mint Master's Establishment and Contingencies.. ..	..	26,71,861	26,71,861
Loss on Coinage	..	25,383	25,383
Purchase of Local Stores ..	..	3,40,973	3,40,973
Works	..	2,77,364	2,77,364
Purchase of Machinery, Spare Parts and other Equipments	..	2,93,704	2,93,704
Charges in England	..	78,905	78,905
Total ..	..	36,88,190	36,88,190
H.—Civil Works and Miscellaneous, Public Improvements—			
50.—Civil Works—			
Original Works—Buildings—			
Customs	..	51,842	51,842
Taxes on Income	..	5,074	5,074
General Administration ..	*1,56,508*	3,18,776	4,75,284
Audit	..	25,956	25,956
Scientific Departments ..	..	16,315	16,315
Education	..	692	692
Medical	..	83,104	83,104
Agriculture	..	1,290	1,290
Civil Works	..	1,15,064	1,15,064
Stationery and Printing ..	..	12,131	12,131
Miscellaneous Departments ..	..	7,055	7,055
Repairs—			
Buildings	*6,84,309*	1,27,74,976	1,34,59,285
Communications	..	29	29
Establishments	..	5,909	5,909
Tools and Plants	..	3,18,153	3,18,153
Grants-in-aid	..	7,80,399	7,80,399
Suspense	..	—1,20,52,631	—1,20,52,631
Block Grant for Transfer to Central Road Fund	..	2,17,00,000	2,17,00,000
Deduct—Amount met from Subventions from Fund for Rehabilitation of Displaced Persons ..	..	—3,385	—3,385
Total ..	*8,40,817*	2,41,60,749	2,50,01,566

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.—*contd.*

Heads	Actuals for 1962-63		
	Charged	Other than charged	Total
1	2	3	
	Rs.	Rs.	Rs.
J.—Miscellaneous—			
54-A.—Privy Purses and Subsidies—			
Privy Purses	*59,69,395*	..	59,69,395
Deduct—Amount recovered from West Pakistan Government ..	*—59,69,395*	..	—59,69,395
Total ..	..	..	..
55.—Superannuation Allowances and Pensions—			
Superannuation and Retired Allowances	*21,311*	57,71,692	57,93,003
Equated payments of commuted value of pensions transferred from Capital (outside the Revenue Account)	..	11,36,597	11,36,597
Compassionate Allowances ..	*1,040*	3,53,675	3,54,715
Gratuities	..	1,24,045	1,24,045
Pension for distinguished and meritorious services or for Political considerations ..	..	1,73,854	1,73,854
Pensions, etc, under the War Risks Compensation Schemes ..	..	3,29,906	3,29,906
Pensions under the War Injury Scheme, 1942	..	79,260	79,260
Donations to Provident Funds ..	..	67,902	67,902
Charges in England	*24,000*	4,94,328	5,18,328
Total ..	*46,351*	85,31,259	85,77,610
56.—Stationery and Printing—			
I.—Stationery—			
Stationery Offices and Stores ..	..	23,75,592	23,75,592
Purchase of Stationery Stores ..	..	82,03,422	82,03,422
Deduct—Value of Stationery supplied to other; Governments and Paying Departments ..	..	—27,38,439	—27,38,439
II.—Printing—			
Government Presses	..	31,23,499	31,23,499
Printing at Private Presses ..	..	5,67,709	5,67,709
Cost of Printing Work done by Other Governments	..	2,077	2,077
Transfer to Depreciation Reserve Fund—			
Government Presses	..	3,68,348	3,68,348
Renewals and Replacements ..	..	224	224
Deduct—Cost of Printing work done for other Governments and Paying Departments ..	..	—27,81,293	—27,81,293
Deduct—Amount met from the Depreciation Reserve Fund—Government Presses ..	..	—224	—224
Charges in England	..	36,543	36,543
Total ..	..	91,57,458	91,57,458

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.—*contd.*

Heads	Actuals for 1962-63		
	Charged	Other than charged	Total
1	2	3	4
	Rs.	Rs.	Rs.
J.—Miscellaneous—*concld.*			
57.—Miscellaneous—			
Cost of Books and Periodicals ..	..	2,23,810	2,23,810
Special Commissions of Enquiry	..	4,82,491	4,82,491
Rents, Rates and Taxes ..	..	2,62,425	2,62,425
Contributions	..	5,04,506	5,04,506
Contribution to Staff Welfare Fund (General)	..	2,59,450	2,59,450
Expenditure on account of State Prisoners and Detenus ..	..	1,03,801	1,03,801
Net loss by exchange on Remittance transactions	..	1,71,842	1,71,842
Loss by exchange on local transactions	..	2,51,724	2,51,724
Miscellaneous and Unforeseen charges	..	83,31,422	83,31,422
Technical Assistance Schemes ..	..	40,05,918	40,05,918
Block Grant for transfer to fund for Rehabilitation of Displaced Persons	..	75,08,770	75,08,770
Pilgrimage beyond Pakistan ..	..	4,52,691	4,52,691
Subsidy on supply of Cement subsidy to Cement companies in West Pakistan for despatch of cement to East Pakistan ..	..	61,91,471	61,91,471
Deduct—Amount met from National Reconstruction Fund ..	..	—2,97,286	—2,97,286
Deduct—Amount met from Foreign Aid Deposit Account ..	..	—70,163	—70,163
Loss or gain by exchange ..	..	10,393	10,393
Total ..	..	2,83,93,265	2,83,93,265

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.—*contd.*

Heads	Actuals for 1962-63		
	Charged	Other than charged	Total
1	2	3	4
	Rs.	Rs.	Rs.
K.—Defence Services—			
58.—Defence Services—Effective—			
I.—Charges in Pakistan—			
1. Fighting Services	..	16,00,36,793	16,00,36,793
2. Administrative Services ..	..	13,87,08,348	13,87,08,348
3. Manufacturing Establishments (including Stores) ..	..	5,39,68,491	5,39,68,491
4. General Headquarters ..	..	2,57,53,177	2,57,53,177
5. Purchase and Sale of Stores Equipments and Animals..	..	16,04,07,091	16,04,07,091
6. Release Benefits and Miscellaneous..	..	7,356	7,356
7. Transportation, Conservancy, Hot Weather Establishment and Miscellaneous ..	..	3,53,09,115	3,53,09,115
8. Military Engineer Services (including Stores)	..	4,77,55,984	4,77,55,984
9. Auxiliary and Territorial Forces..	..	18,85,254	18,85,254
10. Pakistan Air Force (including Stores and Works) ..	..	10,49,84,276	10,49,84,276
11. Pakistan Navy (including Stores and Works) ..	..	4,72,60,174	4,72,60,174
12. Expenditure on certain measures of Inter Services Nature..	..	1,80,79,264	1,80,79,264
13. Capital Outlay on Defence Services met from within the Revenue account (Effective) by transfer from Major Head "86" ..	..	5,00,00,000	5,00,00,000
II.—Charges in England—			
1. Fighting Services	..	54,684	54,684
2. Administrative Services ..	..	9,68,491	9,68,491
3. Manufacturing Establishments (including Stores) ..	..	73,62,332	73,62,332
4. General Headquarters ..	..	7,253	7,253
5. Purchase and Sale of Stores Equipments and Animals..	..	2,98,28,954	2,98,28,954
7. Transportation, Conservancy, Hot Weather Establishment and Miscellaneous ..	..	43,432	43,432
8. Military Engineer Services (including Stores) ..	..	15,627	15,627
10. Pakistan Air Force (including Stores and Works) ..	..	65,01,126	65,01,126
11. Pakistan Navy (including Stores and Works)	..	71,89,720	71,89,720
12. Expenditure on certain measures of Inter Services Nature..	..	17,11,700	17,11,700
Total ..	..	89,78,38,642	89,78,38,642

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.—*contd.*

Heads	Actuals for 1962-63		
	Charged	Other than charged	Total
1	2	3	4
	Rs.	Rs.	Rs.
K.—Defence Services—*concld.*			
59.—Defence Services—Non-Effective—			
I.—Charges in Pakistan—			
1. Army	..	5,22,31,030	5,22,31,~~300~~ 030
2. Pakistan Air Force ..	..	27,67,631	27,67,631
3. Pakistan Navy	..	9,97,199	9,97,199
II.—Charges in England—			
1. Army	..	3,65,320	3,65,320
2. Pakistan Air Force ..	..	34,872	34,872
3. Pakistan Navy	..	33,104	33,104
Total ..	..	5,64,29,156	5,64,29,156
L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments—			
61.—Grants-in-aid to Provincial Governments—			
Grants to the Government of East Pakistan	..	12,04,75,800	12,04,75,800
Grants to the Government of West Pakistan	..	2,79,79,700	2,79,79,700
Deduct—Amount met from Foreign Aid Deposit Account ..	..	—10,00,00,000	—10,00,00,000
Total ..	..	4,84,55,500	4,84,55,500
62.—Miscellaneous Adjustments between Central and Provincial Governments—			
Contributions to the Provincial Governments on account of Agency functions in respect of Petroleum and Explosives Acts—			
Government of East Pakistan ..	..	24,106	24,106
Government of West Pakistan ..	..	7,341	7,341
Total ..	..	31,447	31,447

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.—*contd.*

Heads	Actuals for 1962-63 *Charged*	Other than charged	Total
1	2	3	4
	Rs.	Rs.	Rs.
M.—Extraordinary Items—			
63-A.—Development—			
B—Forest	..	2,752	2,752
D—General Administration ..	..	47,770	47,770
G—Ports and Pilotage ..	..	4,56,723	4,56,723
I—Frontier Regions ..	..	9,86,670	9,86,670
K—Scientific Departments ..	..	10,45,819	10,45,819
L—Education	..	26,83,382	26,83,382
M—Medical	..	4,49,449	4,49,449
N—Public Health	..	12,97,295	12,97,295
O—Agriculture	..	3,24,79,815	3,24,79,815
P—Veterinary	..	1,39,322	1,39,322
R—Industries	..	65,50,321	65,50,321
S—Aviation	..	6,43,629	6,43,629
V—Miscellaneous Departments..	..	26,26,068	26,26,068
W—Mint	..	6,156	6,156
X—Civil Works	*46,115*	7,67,014	8,13,129
Y—Miscellaneous	..	1,55,08,152	1,55,08,152
Z—Grants-in-Aid to Provincial Governments	..	1,81,315	1,81,315
Deduct—Amount met from Foreign Aid Deposit Account ..	..	—3,63,315	—3,63,315
Charges in England	..	92,766	92,766
Total ..	*46,115*	6,56,01,103	6,56,47,218
64-B.—Civil Defence—			
Miscellaneous	..	2,66,770	2,66,770
Total ..	..	2,66,770	2,66,770
Capital Account Outside the Revenue Account—			
AA.—Principal Revenue Heads—Forest and other Capital Account outside the Revenue Account—			
65-A.—Capital Outlay on Forests—			
Live Stock, Stores & Tools and Plant	..	9,92,114	9,92,114
Establishment	..	7,44,301	7,44,301
Deduct—Receipts and Recoveries on Capital account	..	—23,850	—23,850
Total ..	..	17,12,565	17,12,565

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.—*contd.*

Heads	Actuals for 1962-63		
	Charged	Other than charged	Total
1	2	3	4
	Rs.	Rs.	Rs.
CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works outside the Revenue Account—			
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—			
A.—Irrigation Works—			
(1) Productive—			
Works	..	1,51,62,262	1,51,62,262
(2) Un-productive—			
Establishment	..	73	73
Suspense	..	32,194	32,194
Deduct—Receipts and Recoveries on Capital Account ..	..	—3,69,361	—3,69,361
(3) Indus Basin Project contribution to the Indus Development Fund	..	1,27,40,693	1,27,40,693
Total ..	..	2,75,65,861	2,75,65,861
DD.—Posts, Telegraphs and Telephone Capital Account outside the Revenue Account—			
69.—Capital Outlay on Post Office Department—			
A.—Capital Outlay on New Assets ..	..	26,32,914	26,32,914
Total ..	..	26,32,914	26,32,914
69. A—Capital Outlay on Telegraph and Telephone Department—			
Capital outlay on New Assets ..	..	8,08,13,287	8,08,13,287
Total	..	8,08,13,287	8,08,13,287
FF.—Civil Administration—Capital Accounts—outside the Revenue Account—			
71.—Capital Outlay on Schemes of Agricultural Improvement and Research—			
Village Aid Programme ..	..	10,00,000	10,00,000
Establishment of Milk Reconstituting Plant at Karachi—			
Establishment	..	1,01,849	1,01,849
Total ..	..	11,01,849	11,01,849
72.—Capital Outlay on Industrial Development—			
Fisheries	..	4,10,784	4,10,784
Scientific and Industrial Research..	..	1,32,00,000	1,32,00,000
Expansion of Geological Survey Works	..	22,38 597	22,38,597
College of Mines	..	2,862	2,862
Accelerated Investigation of Mineral Resources	..	3,65,000	3,65,000
Procurement of Drills for Exploration of Mineral Resources..	..	9,03,574	9,03,574
Construction of Roads in SOR Range Degari Coal Fields ..	..	15,03,831	15,03,831
Deduct—Receipts and Recoveries on Capital Account ..	..	—26,522	—26,522
Total ..	..	1,85,98,126	1,85,98,126

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.—*contd.*

Heads	Actuals for 1962-63		
	Charged	Other than charged	Total
1	2	3	4
	Rs.	Rs.	Rs.
FF.—Civil Administration—Capital Accounts outside the Revenue Account—*concld.*			
72-A.—Capital Outlay on Civil Aviation—			
A.—Civil Aviation—			
Works	..	1,21,70,806	1,21,70,806
Equipment	..	53,79,248	53,79,248
Establishment	..	23,087	23,087
B.—Meteorological—			
Works	..	89,056	89,056
Total ..	..	1,76,62,197	1,76,62,197
72-B.—Capital Outlay on Broadcasting—			
Works	..	46,67,993	46,67,993
Equipment	..	8,96,123	8,96,123
Installations	..	6,38,186	6,38,186
Total ..	..	62,02,302	62,02,302
73.—Capital Outlay on Ports—			
A.—Major Ports—			
Land	..	5,75,127	5,57,127
Works	..	14,75,223	14,75,223
Vessels	..	5,65,432	5,65,432
Other Equipments	..	11,63,469	11,63,469
C.—Mercantile Marine Academy—			
Vessels	..	1,27,600	1,27,600
Other Equipments	..	90,000	90,000
Total ..	..	39,96,851	39,96,851
GG.—Currency and Mint—Capital Accounts outside the Revenue Account—			
77.—Currency Capital Account outside the Revenue Account—			
Payment of Subscription to the International Monetary Fund—			
Expenditure in connection with Return of Lease/Lend/Silver to U.S.A.	..	1,67,88,582	1,67,88,582
Total ..	..	1,67,88,582	1,67,88,582
HH.—Capital Account of Civil Works and Miscellaneous Public Improvements outside the Revenue Account—			
78.—Initial Expenditure on New Federal Capital—			
B.—Capital at Islamabad—			
Grants-in-Aid	..	6,00,00,000	6,00,00,000
C.—Second Capital at Dacca—			
Works—Expenditure—			
Survey and other Preliminary Expenditure	..	15,085	15,085
Adviser and Consultant ..	..	48,023	48,023
Acquisition of Land ..	..	28,75,000	28,75,000
Buildings	..	23,59,478	23,59,478
Communications	..	5,16,558	5,16,558
Electricity	..	2,57,167	2,57,167
Sanitation, Water Supply and sewerage	..	15,405	15,405

No. 5.—DETAILED ACCOUNT OF EXPENDITUE BY MINOR HEADS.—*contd.*

Heads	Actuals for 1962-63		
	Charged	Other than charged	Total
1	2	3	4
	Rs.	Rs.	Rs.
HH.—Capital Account of Civil Works and Miscellaneous Public Improvements outside the Revenue Account—*concld.*			
78.—Initial Expenditure on New Federal Capital—*concld.*			
Miscellaneous—			
Establishment	..	2,48,862	2,48,862
Tools and Plants	..	5,603	5,603
Suspense	..	46,83,113	46,83,113
Total ..	..	7,10,24,294	7,10,24,294
81.—Capital Account of Civil Works outside the Revenue Account—			
Original Works—Buildings—			
Customs	..	7,22,242	7,22,242
Excise	..	18,642	18,642
Taxes on Income	..	6,31,791	6,31,791
Land Revenue	..	—11,253	—11,253
Forest	..	10,70,166	10,70,166
General Administration ..	*11,776*	77,22,549	77,34,325
Audit	..	1,89,379	1,89,379
Scientific Departments.. ..	..	30,62,424	30,62,424
Education	..	6,48,068	6,48,068
Medical	..	21,92,847	21,92,847
Public Health	..	30,34,955	30,34,955
Agriculture	..	4,60,498	4,60,498
Civil Works	..	26,41,852	26,41,852
Printing and Stationery ..	..	16,846	16,846
Miscellaneous Departments ..	..	50,41,933	50,41,933
Original Works—Communications	..	3,367	3,367
Establishment	*1,299*	33,01,007	33,02,306
Tools and Plant	*235*	4,64,716	4,64,951
Deduct—Amount met from subventions from fund for Rehabilitation of Displaced persons ..	..	—28,357	—28,357
Deduct—Amount met from Foreign Aid Deposit account ..	..	— 9,51,211	—9,51,211
Total ..	*13,310*	3,02,32,461	3,02,45,771
81-A.—Capital Outlay on Electricity Schemes—			
1.—Hydro-Electric Schemes—			
Warsak Hydro Electric Project—			
Works	..	—22,26,664	—22,26,664
Establishment	..	1,72,980	1,72,980
Tools and Plant	..	20,80,030	20,80,030
Suspense	..	48,53,584	48,53,584
Deduct—Receipts and Recoveries on Capital Account ..	..	—43,51,275	—43,51,275
Total ..	..	5,28,655	5,28,655

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.—*contd.*

Heads	Actuals for 1962-63		
	Charged	Other than charged	Total
1	2	3	4
	Rs.	Rs.	Rs.
JJ.—Miscellaneous Capital Account outside the Revenue Account—			
82.—Capital Account of Other Works outside the Revenue Account—			
Soil Mechanics Hydraulic Laboratory	..	95,303	95,303
Development of Atomic Energy..	..	1,96,30,752	1,96,30,752
Ministry of External Affairs—			
Works (including lands and buildings)	..	19,80,752	19,80,752
Ministry of Food and Agriculture (Food Division)—			
Works (including lands and buildings)	..	1,60,07,671	1,60,07,671
Ministry of Industries and Natural Resources (Natural Resources Division) works-(including lands and building) ..	..	1,47,896	1,47,896
Ministry of Railway and Communications—(Communication and Transport Division) Works—(including lands and buildings)	..	1,08,90,526	1,08,90,526
Total ..	..	4,87,52,900	4,87,52,900
83.—Payments of Commuted Value of Pensions—			
Payment in Pakistan	..	65,32,599	65,32,599
Payments in England—			
Par Value	..	50,449	50,449
Loss or Gain by Exchange ..	..	88	88
Deduct—Capital portion of equated payments out of revenue	..	—19,48,583	—19,48,583
Total ..	..	46,34,553	46,34,553
83-A.—Purchase of Annuity for Payments of Sterling Pensions—			
Deduct—Recoveries on Capital Account	..	—30,10,000	—30,10,000
Total ..	..	—30,10,000	—30,10,000
84.—Capital Outlay on Printing Presses—			
Buildings	..	3,69,863	3,69,863
Plant and Machinery	..	2,95,593	2,95,593
Total ..	..	6.65.456	6,65,456

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads	Actuals for 1962-63		
	Charged	Other than charged	Total
1	2	3	4
	Rs.	Rs.	Rs.
KK.—Defence Capital Account outside the Revenue Account—			
86.—Capital Outlay on Defence Services—			
Works	..	5,17,54,435	5,17,54,435
Equipment Plant and Machinery	..	46,57,104	46,57,104
Deduct—Lump sum transferred to "Capital Outlay on Defence Services met from within the Revenue Account"—			
Transferred to "58—Defence Services (Effective)" ..	..	—5,00,00,000	—5,00,00,000
Total ..	..	64,11,539	64,11,539
MM.—Capital Account of Extraordinary Items outside the Revenue Account—			
87.—Capital Outlay on Schemes of State Trading—			
Medical Stores Depots and Factories—			
Gross Expenditure	..	1,09,14,489	1,09,14,489
Net Expenditure ..	..	1,09,14,489	1,09,14,489
Purchase of the Reserve Stores by the Department of Supply and Development—			
Gross Expenditure	..	24,78,272	24,78,272
Deduct—Receipts and Recoveries on Capital Account	..	—8,89,633	—8,89,633
Net Expenditure ..	..	15,88,639	15,88,639
Purchase of Food Stuffs and other Commodities—			
Purchase by the Ministry of Food and Agriculture—			
Gross Expenditure	..	1,02,88,45,937	1,02,88,45,937
Deduct—Receipts and Recoveries on Capital Account ..	..	—1,04,19,42,179	—1,04,19,42,179
Net Expenditure ..	..	—1,30,96,242	—1,30,96,242

No. 5.—DETAILED ACCOUNT OF EXPEDITURE BY MINOR HEADS—*contd.*

Heads	Actuals for 1962-63		
	Charged	Other than charged	Total
1	2	3	4
	Rs.	Rs.	Rs.
MM.—Capital Account of Extraordinary Items outside the Revenue Account—*contd.*			
87.—Capital outlay on Schemes of State Trading—*contd.*			
Purchase by the Ministry of Kashmir Affairs—			
Gross Expenditure ..	..	84,18,162	84,18,162
Deduct—Receipts and Recoveries on Capital Account	..	—43,20,541	—43,20,541
Net Expenditure ..	..	40,97,621	40,97,621
Scheme for the Production and Supply of Coal—			
Gross Expenditure	..	1,59,52,671	1,59,52,671
Deduct—Receipts and Recoveries on Capital Account	..	—1,42,69,013	—1,42,69,013
Net Expenditure ..	..	16,83,658	16,83,658
Scheme for the Purchase of Jute and Jute Manufacture—			
Gross expenditure	..	42,304	42,304
Deduct—Receipts and Recoveries on Capital Account	..	—4,27,097	—4,27,097
Net Expenditure ..	..	—3,84,793	—3,84,793
Scheme for the purchase of Fertilizers—			
Gross Expenditure	..	2,68,09,553	2,68,09,553
Deduct—Receipts and Recoveries on Capital Account ..	..	—3,94,58,863	—3,94,58,863
Net Expenditure ..	..	—1,26,49,310	—1,26,49,310
Purchase and Distribution of Imported Textiles—			
Deduct—Receipts and Recoveries on Capital Account	..	—11	—11
Net Expenditure ..	..	—11	—11

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads	Actuals for 1962-63		
	Charged	Other than charged	Total
1	2	3	4
	Rs.	Rs.	Rs.
MM.—Capital Account of Extraordinary Items Outside the Revenue Account—*contd.*			
87.—Capital Outlay on Schemes of State Trading—*concld.*			
Purchase and Distribution of Cotton Yarn—			
Deduct—Receipts and Recoveries on Capital Account	..	—1,714	—1,714
Net Expenditure ..	..	—1,714	—1,714
Purchases and Sales of Diplomatic Cars—			
Purchase of Cars—			
Gross Expenditure	..	1,81,957	1,81,957
Deduct—Receipts and Recoveries on Capital Account	..	—4,62,899	—4,62,899
Net Expenditure ..	..	—2,80,942	—2,80,942
Total Capital Outlay on Schemes of State Trading ..	..	—81,28,605	—81,28,605
88.—Grants to Provincial Governments for Development—			
Grants for Agricultural Development Schemes	..	2,50,27,850	2,50,27,850
Total ..	..	2,50,27,850	2,50,27,850

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NO. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*concld.*

Heads	Actuals for 1962-63		
	Charged	Other than charged	Total
1	2	3	4
MM.—Capital Account of Extraordinary Items Outside the Revenue Account—*concld.*			
89.—Miscellaneous Investments—	Rs.	Rs.	Rs.
Investments in Oil Companies—			
Investment in the Pakistan Sun Petroleum Project	..	5,26,811	5,26,811
Investment in the Pakistan Tide Water Petroleum Project ..	..	22,30,674	22,30,674
Investment in the Share Capital International Development Association	—	92,49,166	92,49,166
Investment in the Share Capital of Pakistan Insurance Promotion Corporation	..	15,30,000	15,30,000
Investment in the Share Capital of the Petroleum Development of Pakistan Ltd.	..	22,50,000	22,50,000
Investment in the Oil & Gas Development Corporation ..	..	1,00,00,000	1,00,00,000
Investment in the export credits guaranties Scheme	..	5,00,000	5,00,000
Exploitation to Natural Gas ..	..	50,00,000	50,00,000
Investment in the National Investment Trust	—	6,00,000	6,00,000
Investment in the United Nations Bonds	..	23,82,723	23,82,723
Investment in Stanvac Project ..	..	—2,51,516	—2,51,516
Total ..	..	3,40,17,858	3,40,17,858
89-A.—Capital Outlay on Investment of Central Government in Railways—			
Pakistan Western Railways ..		75,51,514	75,51,514
Pakistan Easten Railways ..	..	22,38,755	22,38,755
Total	..	97,90,269	97,90,269
91.—Capital Outlay on Schemes for Rehabilitation of Displaced Persons from Kashmir—			
Commercial and Residential Housing Scheme	..	1,16,855	1,16,855
Deduct—Amount met from the fund for Rehabilitation of Displaced Persons	..	—1,16,855	—1,16,855
Total ..	..	..	..

No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR

Heads	Expenditure during 1962-63	Expenditure to end of 1962-63
1	2	3
	Rs.	Rs.
65.—Capital Outlay on Salt Works—		
Works	..	2,459
Plant and Machinery	..	9,716
Other Items	..	21,379
Deduct—Amount met from renewals and replacement fund	..	—4,593
Deduct—Amount financed from ordinary Revenue. .	..	—28,961
Total ..	..	..
65-A.—Capital Outlay on Forests—		
Organisation, Improvement and Extension of Forest	..	162
Communications and Buildings	..	25,34,927
Live stock, Stores and Tools & Plant	9,92,114	38,69,292
Establishment	7,44,301	24,25,561
Deduct—Amount met from the Fund for Agricultural Development	..	—52,753
Deduct—Receipts and Recoveries on Capital Account	—23,850	—43,597
Total ..	17,12,565	87,33,592
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—		
A.—Irrigation Works—		
(1) Productive—		
Works	1,51,62,262	4,57,60,386
Establishment	..	60,76,241
Tools and Plant	..	75,13,627
Suspense	..	33,40,013
Deduct—Receipts and Recoveries on Capital Account	..	—3,73,048
(2) Unproductive—		
Works	..	45,07,807
Establishment	73	44,77,262
Tools and Plant	..	11,84,532
Suspense	32,194	—37,752
(3) Indus Basin Project—		
Contribution to the Indus Basin Improvement Fund	1,27,40,693	8,90,78,821
Deduct—Receipts and Recoveries on Capital Account	—3,69,361	—8,78,439
Deduct—Outlay financed from Ordinary Revenue	..	—73,242
Total ..	2,75,65,861	16,05,76,208
69.—Capital Outlay on Post office Department—		
Post Offices	26,32,914	2,66,54,268
Total ..	26,32,914	2,66,54,268(*a*)

Note.—(*a*) Decreased by Rs. 45,06,48,808 due to transfer of progressive expenditure without financial adjustment under the major head "69-A. Capital Outlay on Telegraph and Telephone Department."

No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR—*contd.*

Heads	Expenditure during 1962-63	Expenditure to end of 1962-63
1	2	3
	Rs.	Rs.
69-A.—Capital Outlay on Telegraph and Telephone Department—		
Telegraphs	2,22,45,626	18,44,25,846
Telephones	4,63,99,457	29,74,87,981
Radios	1,21,68,204	4,95,48,268
Total ..	8,08,13,287	53,14,62,095
71.—Capital Outlay on Schemes of Agricultural Improvement and Research—		
Village Aid Programme—		
Gross Expenditure	10,00,000	10,95,81,711
Deduct—Amount met from the Sale Proceeds of American Gift Wheat	..	—1,95,74,120
Deduct—Amount met from Foreign Aid Deposit Account	..	—2,54,40,000
Net Expenditure ..	10,00,000	6,45,67,591
Scheme for Stabilisation of Sand dunes Mastung Valley (Kalat Division)—		
Gross Expenditure	..	1,73,696
Deduct—Amount met from the Fund for Agricultural Development	..	—88,169
Net Expenditure ..	..	85,527
Establishment of Milk Reconstituting Plant at Karachi	1,01,849	10,62,633
Government Contribution to the Share Capital of the Agricultural Bank	..	3,75,00,000
Government Investment in the Agricultural Development Finance Corporation	..	5,25,50,000
Grow more Food	..	23,62,362
International Centre for Research and Training Artificial Insemination	..	96,236
Receipts and Recoveries on Capital Account ..	..	—3,60,231
Total ..	11,01,849	15,78,64,118
72.—Capital Outlay on Industrial Development—		
Investment in the Share Capital of the Pakistan Industrial Development Corporation	..	1,28,11,334
Expenditure on Preliminary Investigation—		
Other Development Schemes	..	3,84,147
Investment in the Projects of Pakistan Industrial Development Corporation	..	1,32,17,10,684
Fisheries—		
Gross Expenditure	4,10,784	1,66,57,219
Deduct—Amount met from the fund for Agricultural Development	..	—28,971
Net Expenditure ..	4,10,784	1,66,28,248

No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR—*contd.*

Heads	Expenditure during 1962-63	Expenditure to end of 1962-63
1	2	3
	Rs.	Rs.
72.—Capital Outlay on Industrial Development—*concld.*		
Investment in the Share Capital of Food Processing Industries Limited	..	1,00,000
Investment in the Share Capital of the Small Industries Corporation	..	30,00,000
Scheme for promotion of Cottage Industries—Gross Expenditure	..	96,01,180
Deduct—Amount met from the fund for promotion of Cottage Industries	..	—5,94,860
Net Expenditure ..	..	1,21,06,320
Scientific and Industrial Research	1,32,00,000	6,71,83,860
Construction of Fish Harbour at Karachi ..	..	21,413
Deduct—Amount met from the Fund for Economic Development Schemes	..	—3,77,45,068
Expansion of Geological Survey Works	22,38,597	22,59,162
College Mines	2,862	2,862
Accelerated Investigation of Mineral Resources	3,65,000	3,65,000
Procurement of Drills for expansion of Minerals ..	9,03,574	9,05,185
Construction of Roads in Sore Range Degari Coal Fields	15,03,831	15,03,831
Pakistan Industrial Technical Assistance Schemes	..	18,325
Rural Industrial Service Pilot Centre—		
Grants-in-Aid to Provincial Governments ..	..	10,62,500
Geological Survey Works	..	61,36,846
Deduct—Receipts and Recoveries on Capital Account	—26,522	—26,522
Total ..	1,85,98,126	1,40,53,28,127
72-A.—Capital Outlay on Civil Aviation—		
A.—Civil Aviation—		
Works	1,21,70,806	9,82,21,070
Equipment	53,79,248	3,94,60,371
Establishment	23,087	11,72,778
Pakistan International Air Lines	..	7,79,02,397
B.—Meteorological—		
Works	89,056	4,12,917
Equipment	..	19,956
Establishment	..	17,009
Charges in England	..	3,06,947
Loss or gain by exchange	..	354
Deduct—Receipts and Recoveries on Capital Account	..	—2,15,000
Deduct—Capital Expenditure financed from Ordinary Revenues	..	—67,78,509
Total ..	1,76,62,197	21,05,20,290

No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR—*contd.*

Heads	Expenditure during 1962-63	Expenditure to end of 1962-63
1	2	3
	Rs.	Rs.
72-B.—Capital Outlay on Broadcasting—		
Works	46,67,993	2,05,29,969
Equipment	8,96,123	1,41,06,766
Installations	6,38,186	36,84,854
Total ..	62,02,302	3,83,21,589
73.—Capital Outlay on Ports—		
A.—Major Ports—		
Land	5,75,127	10,31,695
Buildings	..	1,598
Works	14,75,223	35,61,410
Vessels	5,65,432	65,97,364
Other Equipments	11,63,469	44,22,632
Miscellaneous	..	73,976
C.—Mercantile Marine Academy—		
Vessels	1,27,600	1,27,600
Other Equipments	90,000	90,000
Deduct—Receipts and Recoveries on Capital Account	..	—1,05,983
Total ..	39,96,851	1,58,00,292
77.—Currency Capital Account outside the Revenue Account—		
Government Share of Capital of the State Bank of of Pakistan	..	1,53,00,000
Payment towards State Bank of Pakistan Reserve Fund	..	3,00,00,000
Special Payment to State Bank of Pakistan ..	..	23,36,76,565
Government Investment in the Share Capital of the Pakistan Security Printing Corporation ..	..	30,00,000
Purchase of Shares in the International Bank ..	..	9,22,57,044
Payment of Subscription to the International Monetary Fund	..	70,94,92,654
Expenditure in connection with the return of lease/Lend Silver to U.S.A.	1,67,88,582	2,74,17,556
Total ..	1,67,88,582	1,11,11,43,819
77-A.—Capital Outlay on Mint outside the Revenue Account—		
Land	..	3,33,317
Plant and Machinery	..	6,63,840
Charges in England	..	1,93,568
Loss or gain by exchange	..	228
Total ..	..	11,90,953

No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR—*contd.*

Heads	Expenditure during 1962-63	Expenditure to end of 1962-63
1	2	3
	Rs.	Rs.
78.—Initial Expenditure on new Federal Capital—		
A.—Capital at Karachi—		
Works	..	80,06,371
Establishment	..	21,56,843
Tools and Plant	..	8,49,145
B.—Capital at Islamabad—		
Federal Capital Commission	..	3,86,810
Advisers and Consultants	..	2,16,040
Grants-in-Aid	6,00,00,000	12,23,90,000
Works Expenditure—		
Survey and other preliminary expenditure ..	..	3,286
C.—Second Capital at Dacca—		
Advisers and Consultants	48,023	48,023
Survey and other preliminary expenditure ..	15,085	15,605
Acquisition of Land	28,75,000	33,75,000
Building	23,59,478	23,59,478
Communication	5,16,558	5,16,558
Electricity	2,57,167	2,57,167
Sanitation, Water Supply and Sewerage	15,405	15,405
Miscellaneous Establishment	2,48,862	3,21,438
Tools and Plant	5,603	10,608
Suspense	46,83,113	46,83,113
Total ..	7,10,24,294	14,56,10,890
81.—Capital Account of Civil Works outside the Revenue Account—		
Original Works—Buildings—		
Customs	7,22,242	1,18,42,840
Excise	18,642	5,03,019
Taxes on Income	6,31,791	42,87,097
Salt	..	90,649
Land Revenue	—11,253	1,384
Forest	10,70,166	65,17,194
General Administration	77,34,325	9,70,60,288
Audit	1,89,379	58,87,730

No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR—*contd.*

Heads	Expenditure during 1962-63	Expenditure to end of 1962-63
1	2	3
	Rs.	Rs.
81.—Capital Account of Civil Works outside the Revenue Account—*concld.*		
Administration of Justice	..	17,54,731
Jails and Convict Settlements	..	14,29,822
Police	..	3,52,61,981
External Affairs	..	62,61,092
Scientific Departments	30,62,424	1,13,41,002
Education	6,48,068	1,49,05,112
Medical	21,92,847	1,38,14,586
Public Health	30,34,955	55,50,831
Agriculture	4,60,498	11,50,357
Civil Works	26,41,852	4,22,47,791
Aviation	..	25,569
Printing and Stationery	16,846	16,846
Miscellaneous Departments	50,41,933	6,70,11,073
Miscellaneous	..	1,80,74,810
Original Works—Communications	3,367	43,40,763
Original Works—Miscellaneous	..	7,77,114
Suspense	..	1,37,42,176
Establishment	33,02,306	3,70,26,574
Tools and Plant	4,64,951	33,34,844
Charges in England	..	21,21,789
Loss or gain by exchange	..	3,039
Deduct—Receipts and Recoveries on Capital Account	..	—4,84,052
Deduct—Amount met from the Fund for Economic Development Schemes	..	—56,21,384
Deduct—Amount met from subventions from Fund for Rehabilitation of Displaced Persons ..	—28,357	—88,81,891
Deduct—Amount met from Subventions from Central Road Fund	..	—4,20,863
Deduct—Amount met from I.C.A. Fund	..	—4,55,534
Deduct—Amount met from Foreign Aid Deposit Account	—9,51,211	—14,83,891
Unclassified Amount	..	4,60,438
Total ..	3,02,45,771	38,94,94,926
81-A.—Capital Outlay on Electricity Schemes—		
Hydro-Electric Schemes—		
Warsak Hydro-Electric Project	5,28,655	33,74,84,690
Total ..	5,28,655	33,74,84,690

No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR.—*contd.*

Heads	Expenditure during 1962-63	Expenditure to end of 1962-63
1	2	3
	Rs.	Rs.
82.—Capital Account of Other Works outside the Revenue Account—		
Soil Mechanics Hydraulic Laboratory	95,303	16,36,063
Tools and Plant	..	3,437
Power Survey	..	25,61,527
Development of Atomic Energy	1,96,30,752	4,41,12,254
Ministry of External Affairs—Works (including lands and buildings)	19,80,752	51,29,604
Ministry of Food and Agriculture (Food Division)—		
Works (including lands and buildings)	1,60,07,671	4,37,47,247
Ministry of Industries and Natural Resourses (Natural Resources Division) Works (including lands and buildings)	1,47,896	1,47,896
Ministry of Railways and Communications—		
(Communication and Transport Division)—Works (including lands and buildings)	1,08,90,526	1,33,02,153
Grants-in-Aid	..	34,58,900
Establishment	..	64,671
Deduct—Amount met from Foreign Aid Deposit Account	..	—1,62,77,084
Total ..	4,87,52,900	9,78,86,668
83.—Payments of Commuted Value of Pensions—		
Payments in Pakistan	65,32,599	4,38,87,440
Payments in England—		
Par Value	50,449	23,40,974
Loss or gain by exchange	88	2,992
Deduct—Amount recovered from other Governments	..	—66,704
Deduct—Capital portion of equated payments out of revenue	—19,48,583	—89,78,037
Total ..	46,34,553	3,71,86,665
83-A.—Purchase of Annuity for Payments of Sterling Pensions—		
Lump sum payment for purchase	..	10,88,91,307
Loss or gain by exchange	..	1,89,376
Deduct—Recoveries on Capital Account	—30,10,000	—4,94,78,740
Total ..	—30,10,000	5,96,01,943

No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR—*contd.*

Heads	Expenditure during 1962-63	Expenditure to end of 1962-63
1	2	3
	Rs.	Rs.
84.—Capital Outlay on Printing Presses—		
Buildings	3,69,863	1,10,67,695
Plant and Machinery	2,95,593	62,73,599
Miscellaneous	..	5,43,181
Deduct—Receipts and Recoveries on Capital Account	..	—8,458
Total ..	6,65,456	1,78,76,017
86.—Capital Outlay on Defence Services—		
Works	5,17,54,435	67,46,05,261
Equipment, Plant and Machinery	46,57,104	1,18,63,13,469
Pensions debitable to Capital	..	6,38,82,865
Deduct—Lump sum transferred to Capital outlay on Defence Services met from within the Revenue Account—		
Transferred to—		
58.—Defence Services (Effective)	—5,00,00,000	—1,36,78,17,135
59.—Defence Services (Non-effective)	..	—6,38,82,865
Total ..	64,11,539	49,31,01,595
87.—Capital Outlay on Schemes of State Trading—		
Medical Store Depots and Factories—		
Gross Expenditure	1,09,14,489	15,55,56,284
Deduct—Receipts and Recoveries on Capital Account	..	—8,87,24,291
Net Expenditure ..	1,09,14,489	6,68,31,993
Purchase of Quinine and Quinine Substitutes—		
Gross Expenditure	..	8,60,485
Deduct—Receipts and Recoveries on Capital Account	..	—1,18,301
Net Expenditure ..	..	7,42,184

No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR—*contd.*

Heads	Expenditure during 1962-63	Expenditure to end of 1962-63
1	2	3
	Rs.	Rs.
87.—Capital Outlay on Schemes of State Trading—*contd.*		
Purchase of the Reserve Stores by the Department of Supply and Development—		
Gross Expenditure	24,78,272	26,52,09,376
Deduct—Receipts and Recoveries on Capital Account	—8,89,633	—30,34,45,217
Net Expenditure ..	15,88,639	—3,82,35,841
Purchase of Food Stuffs and Other Commodities—		
Purchase by the Ministry of Food and Agriculture—		
Gross Expenditure	1,02,88,45,937	7,75,06,47,374
Advances	..	21,65,00,000
Deduct—Loss on Food Grains transferred to Revenue Account	..	—31,72,36,209
Deduct—Receipts and Recoveries on Capital Account	—1,04,19,42,179	—7,49,37,37,149
Net Expenditure ..	—1,30,96,242	15,61,74,016
Purchase by the Local Administration—		
Gross Expenditure	..	1,20,35,47,201
Advances	..	1,75,08,378
Deduct—Receipt and Recoveries on Capital Account	..	—1,21,81,34,316
Net Expenditure ..	..	29,21,263
Purchase by the Ministry of Kashmir Affairs—		
Gross Expenditure	84,18,162	9,90,93,836
Deduct—Receipts and Recoveries on Capital Account	—43,20,541	—9,57,51,437
Net Expenditure ..	40,97,621	33,42,399
Scheme for the Production and Supply of Coal—		
Gross Expenditure	1,59,52,671	79,18,29,508
Deduct—Receipts and Recoveries on Capital Account	—1,42,69,013	—67,43,66,327
Net Expenditure ..	16,83,658	11,74,63,181

No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR—*contd.*

Heads	Expenditure during 1962-63	Expenditure to end of 1962-63
1	2	3
	Rs.	Rs.
87.—Capital Outlay on Schemes of State Trading—*contd.*		
Scheme for the Purchase of Jute and Jute Manufacture—		
Purchase of Jute—		
Gross Expenditure	42,304	41,80,27,199
Deduct—Receipts and Recoveries on Capital Account	—4,27,097	—36,10,95,935
Deduct—Loss on Jute transferred to Revenue Account	..	—3,71,22,655
Net Expenditure ..	—3,84,793	1,98,08,609
Scheme for the Purchase and Sale of material for Promoting Cottage Industries—		
Gross Expenditure	..	4,50,000
Net Expenditure ..	..	4,50,000
Scheme for the purchase of Cotton—		
Gross Expenditure	..	18,10,79,322
Deduct—Profit and Loss transferred to Revenue Account	..	—3,84,16,423
Receipts and Recoveries on Capital Account ..	—1,714	—14,27,09,229
Net Expenditure ..	—1,714	—46,330
Purchase and Distribution of Imported Textile—		
Deduct—Receipts and Recoveries on Capital Account	—11	—11
Net Expenditure ..	—11	—11
Purchase of Anti-cholera and Anti-rabic Vaccine—		
Gross Expenditure	..	7,90,229
Deduct—Receipts and Recoveries on Capital Account	..	—51,885
Net Expenditure ..	..	7,38,344

No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR—*contd.*

Heads	Expenditure during 1962-63	Expenditure to end of 1962-63
1	2	3
	Rs.	Rs.
87.—Capital Outlay on Schemes of State Trading—*concld.*		
Scheme for the Purchase of Fertilizers—		
Gross Expenditure	2,68,09,553	37,16,15,759
Deduct—Receipts and Recoveries on Capital Account	—3,94,58,863	—30,79,84,197
Deduct—Amount met from the fund for Agricultural Development	..	—69,15,640
Net Expenditure ..	—1,26,49,310	5,67,15,922
Scheme for the Purchase of Salt—		
Gross Expenditure	..	26,49,412
Deduct—Receipts and Recoveries on Capital Account	..	—22,41,896
Net Expenditure ..	..	4,07,516
Scheme for the Supply of Essential Commodities—		
Gross Expenditure	..	83,78,337
Deduct—Receipts and Recoveries on Capital Account	..	—18,95,473
Net Expenditure ..	..	64,82,864
Scheme for the purchase and sale of Diplomatic Car—		
Purchase of Cars	1,81,957	4,08,100
Deduct—Receipts and Recoveries on Capital Account	—4,62,899	—15,39,035
Net Expenditure ..	—2,80,942	—11,30,935
Total "87" ..	—81,28,605	39,26,65,174
88.—Grants to Provincial Governments for Development—		
Grants for Agricultural Development Schemes ..	2,50,27,850	12,97,74,760
Grants for Other Development schemes	..	1,20,000
Deduct—Amount met from the Fund for Agricultural Development	..	—71,65,754
Total ..	2,50,27,850	12,27,29,006
89.—Miscellaneous Investments—		
Investment in the Refugee Finance Corporation ..	..	4,39,00,000
Net Expenditure ..	..	4,39,00,000
Investment in the Share Capital of the Insurance Promotion Corporation	15,30,000	27,27,500
Net Expenditure ..	15,30,000	27,27,500
Investment in the Share Capital of House Building Finance Corporation	..	5,99,97,900
Net Expenditure ..	..	5,99,97,900

No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR—*contd.*

Heads	Expenditure during 1962-63	Expenditure to end of 1962-63
1	2	3
	Rs.	Rs.
89.—Miscellaneous Investments—*concld.*		
Investment in the share capital of the Karachi Road Transport Corporation	..	1,35,46,109
Net Expenditure ..	..	1,35,46,109
Investment in the Karachi Electric Supply Corporation	..	1,64,95,000
Net Expenditure ..	..	1,64,95,000
Investment in the National Bank of Pakistan—Expenditure on purchase of shares	..	37,50,000
Net Expenditure ..	..	37,50,000
Investment in the International Finance Corporation ..	..	52,76,185
Net Expenditure ..	..	52,76,185
Investment in the Share Capital of Mortgage Bank ..	..	51,00,000
Investment in the Share Capital of International Development Association	92,49,166	2,95,49,463
Investment in the Export Credit guarantee scheme ..	5,00,000	5,00,000
Investment in the Exploitation of Natural Gas ..	50,00,000	50,00,000
Investment in the National Investment Trust ..	6,00,000	6,00,000
Investment in United Nations Bonds	23,82,723	23,82,723
Investment in Oil Companies—		
Investment in the Share Capital of Pakistan Petroleum, Ltd.	..	3,49,87,901
Investment in the Pakistan Stanvac Petroleum, Ltd.	−2,51,516	3,25,24,483
Investment in the Share Capital of Hunts Group ..	..	1,26,80,439
Investment in the Share Capital of Pakistan Oil Fields, Ltd.	..	3,18,050
Investment in the Share Capital of the Petroleum Development of Pakistan Ltd.	22,50,000	3,72,10,000
Investment in the Pakistan Sun Petroleum Project ..	5,26,811	44,71,013
Investment in the Pakistan Tide Water Petroleum Project	22,30,674	1,35,57,417
Investment in Oil and Gas Development Corporation	1,00,00,000	1,60,00,000
Net Expenditure ..	1,47,55,969	15,17,49,303
Total '89' ..	3,40,17,858	34,05,74,183(*a*)
89.A—Capital Outlay on Investment of Central Government in Railways—		
Pakistan Western Railways	75,51,514	1,30,90,22,255
Pakistan Eastern Railways	22,38,755	64,86,90,002
Total ..	97,90,269	1,95,77,12,257(*b*)

Note.—(*a*) Decreased by Rs. 82,49,484 due to transfer of progressive expenditure with out financial adjustment under the major head "89-A. Capital Outlay on Investment of Central Government in Railways".

(*b*) It includes an amount of Rs. 18,25,35,916 and Rs. 82,49,484 transferred with out financial adjustment from the major head "67.- Construction of Pakistan Government Railways" and major head "89.- Miscellaneous Investments."

No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR—*concld.*

Heads	Expenditure during 1962-63	Expenditure to end of 1962-63
1	2	3
	Rs.	Rs.
91.—Capital Outlay on Schemes for Rehabilitation of Displaced Persons from Kashmir—		
Irrigation Schemes	..	11,00,736
Development of Cottage and Small Industries ..	..	17,09,024
Improvement of Agricultural Land	..	1,06,382
Commercial and Residential Housing Scheme ..	1,16,855	3,26,902
Community Projects	..	49,836
Deduct—Amount met from Fund for Rehabilitation of Displaced Persons	—1,16,855	—23,78,299
Total '91' ..	..	9,14,581
92.—Extraordinary Charges—		
Acquisition of New Territories	..	4,00,69,565
Total '92' ..	..	4,00,69,565
Grand Total ..	39,70,35,074	8,10,05,03,511

B.—DEBT, DEPOSIT AND REMITTANCE ACCOUNTS

B.—DEBT, DEPOSIT AND REMITTANCE ACCOUNTS

I.—REPORT

Introductory

1. Disbursements under debt, deposit and remittance heads, although involving temporary appropriations of Government Funds, are not required to be submitted to the legislature in the form of demands for grants except in a few specified cases. It is, however, essential to maintain a complete and progressive record of the debt, deposits, advances, suspense and remittance transactions, as they cannot be ignored when considering the financial position of Government. The management of various receipts and disbursements under these heads constitutes a vital part of the machinery of financial administration. This part of the report contains a record of these transactions and its object, is in the first place, to give a complete enumeration of balances under debt, deposit and remittance heads and, in the second place, to review the current state of the accounts under each head.

2. The explanatory matter in this report, has in most cases, been restricted to an explanation of the head of account itself. In a number of cases the balances in this part of the report under the various heads do not agree with those shown in the separate registers and other records maintained in the Accounts Offices for the purpose in accordance with the prescribed rules. Due to destruction of records owing to fire in an Accounts Office the relevant broadsheets, in certain cases, are not available at all. Consequently the ledger balances, in such cases, could not be verified with the broadsheet balances. Steps have been taken, where necessary, to reconstruct such broadsheets and reconcile the balances in them with those in the ledger. Work in this respect is in progress. In some cases though the broadsheets existed, the reconciliation between the ledger and broadsheet balances could not be effected due to other difficulties and unsatisfactory condition of records. In such cases the differences between the balances as in the ledger and in the broadsheets, as they stand at present, have been mentioned in this part of the report, wherever possible. In other cases the balances have been found to agree with the separate registers and, other records maintained in the Accounts Offices. The certificates of acceptance of the balances from the responsible officers concerned, where necessary, are also being obtained. It is, however, stated that the terms and conditions of loans, etc., have generally been fulfilled and repayments made regularly, the debits and credits during the year to the various reserve funds and deposit accounts of grants, etc., were for amounts authorised by the relevant Acts or Rules of the funds or accounts and there were no diversions for purposes other than those for which the funds were constituted or the grants were made.

3. The following is the general statement of balances in Pakistan and England of the Central Government on the 30th June, 1963.

I.—Balances in Pakistan

Debit Balances	Section of the General Accounts	Name of Account	Page	Credit Balances
1	2	3	4	5
Rs.				Rs.
4,11,30,60,340	A to M Part of Section P & Section S (II) & T.	Government	70	..
	N	Public Debt	76	7,40,04,65,440
	O	Unfunded Debt	82	1,57,71,79,264
	P	Deposit and Advances—		
		(*i*) Deposits bearing interest—		
		Gross Balance ..	91	30,78,86,444
		Investments	..	..
		(*ii*) Deposits not bearing interest—		
		Gross balance	94	2,00,78,49,138
		Investments	..	..
47,95,09,927	..	(*iii*) Advances not bearing interest	131	..
		(*iv*) Suspense—		
86,31,729	..	Investments	145	..
52,29,75,977	..	Other items (Net) ..	145	..
..	..	(*v*) Miscellaneous	..	..
	Q	Loans and Advances by the Central Government—		
5,18,00,51,364	..	(*i*) Advances to Provincial Governments	159	..
58,28,89,022		(*ii*) Other loans	159	..
25,44,23,554	S (I)	Remittances with Pakistan (Net)	168	..
15,18,38,373	V	Cash Balance (Closing) ..	176	..
11,29,33,80,286		Total ..		11,29,33,80,286

II—Balances in England

Debit Balances High Commissioner	Section of the General Account	Name of Account	Page	Credit Balances High Commissioner
1	2	3	4	5
£				£
..	A to M and S(II)	Government	75	722,753
..	N	Public Debt	..	..
..	O	Unfunded Debt	..	..
..	P	Deposits and Advances—		
		(*ii*) Deposits not bearing interest—		
..	..	Gross balance	..	..
..	..	Investments	..	..
666,826	..	(*iii*) Advances not bearing interest	131	..
		(*iv*) Suspense—		
612,506	..	Other Items	145	..
..	..	(*v*) Miscellaneous	158	440,002
—116,577	V	Cash Balance (Closing) ..	176	..
1,162,755	..	Total ..		1,162,755

4. Pending the allocation of the shares of the assets and liabilities of Pakistan and India by the Application Committee to be appointed by the two Governments it was decided that where a particular asset or liability has been taken over by the Government of Pakistan and the corresponding amounts are known, though provisionally, they should be included in the books of the Government of Pakistan without financial adjustment by operating on the opening balance on the 15th August, 1947, under the head of account concerned on the one side and the suspense head in " Miscellaneous Government Account " on the other. The balances reviewed in the following paragraphs, therefore, include the amounts provisionally adopted as opening balances on the 15th August, 1947, under the various Debt, Deposit and Remittance heads of accounts.

It may be mentioned here that the balances of accounts shown in the statements in the preceding paragraph are not, and cannot be, regarded as complete record of the state of affairs of the Central Government, as it is not possible to take into account all the various assets of Government such as land, buildings communications, etc., for which no statistics are available and the value of which it is difficult to estimate. These statements, therefore, show the balances of those accounts only for which separate running accounts are kept within the Government books.

SECTIONS A TO M AND S (II)—GOVERNMENT ACCOUNT.

Pakistan	**Dr.**	**Rs.**	**4,11,30,60,340**
England—High Commissioner	**Cr.**	**£**	**722,753**

5. This is the general closing head in the ledger. Under the system of book-keeping followed in the Pakistan Government Accounts, all balances which are not carried forward from year to year are closed to this head. It is also used as an adjusting head for the purpose of counterbalancing entries which have been included elsewhere in the accounts. The balance under this head, therefore, represents the cumulative results of revenue, capital and other transactions in respect of which no separate progressive balanced accounts are kept. A general outline of the balance in Pakistan on the 30th June, 1963, is given in the following table:—

Dr.	Pakistan	Cr.
Rs.		Rs.
4,14,71,47,503*	A.—Opening Balance	..
..	B.—Revenue Receipts for 1962-63	2,05,37,89,638
1,80,30,67,344	C.—Expenditure on Revenue Account for 1962-63 ..	..
39,70,35,074	D.—Capital Expenditure outside the Revenue Account for 1962-63	..
..	E.—Appropriation for Reduction or Avoidance of Debt—	
..	Other Appropriation for 1962-63	2,00,00,000
..	F.—Net Remittance between England and Pakistan for 1962-63	22,19,99,088
21,42,95,485	G.—Transfer of Cash between England and Pakistan ..	..
..	I.—State Bank Deposits	103
..	H.—Miscellaneous	15,26,96,237
..	I.—Closing Balance	4,11,30,60,340
6,56,15,45,406	Total ..	6,56,15,45,406

6. Item A represents the balance brought forward from the last year and includes the Provisional Pre-partition balances detailed below which were taken over without financial adjustment. The figures against B, C, D, E, F and G agree with the corresponding figures to be shown in Accounts Nos. 2, 3, 4, 111 and 112 of the Combined Finance and Revenue Accounts for 1962-63 under preparation.

Under 'H.—Miscellaneous' Rs. 81,19,207 (Dr.), Rs. 8,735 (Dr.) and Rs. 149 (Cr.) relate to Pakistan Revenues, Industries, Supply and Food and Defence respectively, and Rs. 9 (Dr.) is due to rounding.

*Differs from the closing balance of 1961-62 by Rs. 53,298 (Cr.) due to provisional adoption of prepartition assets and liabilities during the year 1962-63.

The details of the balances transferred without financial adjustments to the Provincial Section of Account due to Provincialisation of Railways and balances adopted under Suspense, Account between Departments and loans to Government servants owing to the abolition af Railway Exchange Account and Chittagong Port Railway consequent upon the declaration of it as autonomous body respectively under H.—Miscellaneous are as under :—

	Cr.	Dr.
1. Depreciation Reserve Fund—Railways ..	2,13,49,353	..
2. Reserve Fund—Railways	4,94,42,742	..
3. Improvement Fund—Railways	8,38,75,211	..
4. Pakistan Government Railways Deposits ..	4,38,75,987	..
5. Trust Interest Account—Railways	577	..
6. Advances Recoverable—Railways	..	6,90,576
7. Account with Government of India—Railways	..	2,67,54,021
8. Suspense Account—Railways	..	1,81,086
9. Suspense Account—Defence Services ..	2,97,610	..
10. Government of Pakistan Railways Cash Balances	..	58,61,042
11. House Building advances—Railway ..	22,254	..
12. Advances for the purchase of Motor cars—Railways	3,574	..
13. Advances for the purchase of Other Conveyances—Railways	19,964	..
14. Transfer within same Railways ..		13,22,183
15. Transfer between Railways	..	32,53,780
16. Account with departments—Account between Railways and Defence	..	545
Total ..	19,88,87,272	3,80,63,233
Net Credit ..	16,08,24,039	..

Details of the provisional pre-partition balances adopted in the Accounts.

SECTION O.—*Unfunded Debt*—

	Credit Rs.	Debit Rs.
Post Office Savings Bank Deposits	28,91,71,020	..
Post Office Defence Savings Bank Deposits ..	11,04,760	..
Post Office National Savings Certificates	10,20,84,430	..
Post Office Defence Savings Certificates	79,96,470	..
Post Office Cash Certificates	7,14,87,726	..
State Provident Funds—		
Pakistan Government Railway Provident Institutions	9,55,67,897	..
General Provident Fund	1,60,74,117	..
Indian Civil Service Provident Fund	1,40,227	..
Defence Savings Provident Fund	33,41,925	..
Defence Savings Railway Provident Fund	1,73,655	..
Defence Services Officers' Provident Fund ..	13,24,377	..
Pakistan Ordnance Department Provident Fund ..	6,55,882	..
Contributory Provident Fund	10,48,351	..
Contributory (Transferred Railway Personnel) .. Provident Fund	37,557	
Salt Range Miners and Workers Provident Fund ..	37,926	..
Other Miscellaneous Provident Funds	10,19,706	..
Other Accounts—		
Postal Life Insurance Fund (P. T & T.)	96,19,241	..
Cemetery Endowment Fund	1,61,252	..
Total O.—Unfunded Debt ..	60,10,46,519	..

SECTION P.—*Deposits and Advances*—

PART I.—*Deposits bearing interest*—

	Credit Rs.	Debit Rs.
Account of Optional Deposits of Excess Profits Tax under Finance Act, 1942	59,426	
Account of Compulsory Deposits of Excess Profits Tax under Ordinance No. XVI of 1943 ..	40,75,593	..
Account of Anticipatory Deposits made after provisional assessment of Excess Profits Tax ..	6,77,087	..
Advance payment of Tax under Section 18-A of Income Tax Act	1,87,26,987	..
Deposits towards payment of income Tax ..	24,18,395	..
Deposits towards payment of Excess Profits Tax ..	19,54,459	..

PART II.—*Deposi not bearing interest*—

(C) *Other Deposit Accounts*—

Deposits of Local Funds—

	Credit Rs.	Debit Rs.
Cantonment Funds	99,968	..
Town and Bazar Funds	4,29,666	..

	Credit	Debit
	Rs.	Rs.
Departmental and Judicial Deposits—		
Civil Deposits —		
Revenue Deposits	2,72,446	..
Civil and Criminal Court's Deposits	2,01,113	..
Personal Deposits	44,31,458	..
Shipping Master's Deposits	32,479	..
Public Works Deposits	2,63,915	...
Forest Deposits	26	..
Supply and Development Department Deposits ..	3,53,817	..
Food Department Deposits	1,000	..
Deposits on account of Police Fund	1,64,699	..
Salt Deposits	120	..
Deposits for work done for Pakistan States, Public Bodies or Private individuals	3,321	..
Repatriation and other deposits of Pilgrims ..	51,786	..
Unclaimed deposits in the General Provident Fund	322	..
Other Deposits—Posts, Telegraphs and Telephone..	39,46,787	..
Other Deposits—Defence	11,53,033	..
Other Deposits—Railways	3,35,804	..
Other Accounts—		
Account of payment in respect of provisional assessment of Excess Profits Tax under Section 14-A of Excess Profits Tax Act, 1940	13,06,666	..
Deposit Account of Central Surcharge funded for the benefit of assessees under the Finance Act, 1942	1,21,346	..
Deferred Pay to Pakistan Troops	1,87,73,735	..
PART III.—*Advances not bearing interest—*		
Advances Repayable—		
Civil Advances—		
Objection Book Advances	..	33,19,127
Special Advances	..	14,26,367
Other Advances	..	17,679
Advances-Recoverable-Posts, Telegraphs and Telephone	..	5,34,114
Advances—Recoverable—Railways	..	9,93,056
Advances—Recoverable—Defence	..	81,67,348
Permanent Advances	..	90,218
Permanent Advances—Defence	..	1,03,710
Coinage Account	..	3,70,61,012
Small Coin Depot Balances (India)	..	1,07,75,462
PART VI.—*Suspense—*		
Suspense Accounts—(Civil)—		
Advance credit on account of Central transactions in non-bank Provincial Treasuries and Sub-Treasuries	..	21,00,000
Central Excise and Salt Suspense	..	1,701
Suspense Account—Posts, Telegraphs and Telephone	..	2,800
Civil Departmental Balances	..	44,18,747
Defence Services Departmental Balances	..	34,510
Posts, Telegraphs and Telephone Cash Balances ..	..	76,59,129
Government of Pakistan Railway Cash Balances ..	..	372
Total P.—Deposits and Advances ..	5,98,55,454	7,67,05,352

SECTION Q.—*Loans And advances by the Central Government*—

	Credit	Debit
	Rs.	Rs.
Advances to Provincial Governments—		
West Pakistan	..	14,24,15,799
East Pakistan	..	3,34,57,730
Advances to Foreign Governments	..	4,31,90,533
Loans to States and Notabilities	..	1,93,30,201
Loans to Local Funds, etc.—		
Loans to Karachi Port Trust	..	20,00,000
Loans to Chittagong Port Fund	..	81,02,068
Loans to Municipalities	..	4,64,114
Advances to Cultivators	..	6,59,833
Miscellaneous Loans and Advances	..	20,529
Loans to Government Servants—		
House Building Advances	..	330
Advances for the purchase of Motor Conveyances ..	..	1,54,892
Advances for the purchase of other conveyances ..	..	18,869
Total Q.—Loans and Advances by the Central Government	..	24,98,14,898

SECTION S.—*Remittances*—

	Credit	Debit
Money Orders	16,80,154	..
Cash Remittances between Treasuries	10,78,000	..
Public Works Remittances	..	528
Small Coin Depot Remittances	6,813	..
Total—S.—Remittances ..	27,64,967	528
Grand Total ..	66,36,66,940	32,65,20,778
Net Credit ..	33,71,46,162	..

7.—Balances in England

High Commissioner .. .. Cr. £ 722,753

The balance is analysed below:—

(ENGLAND)

Debits	Particulars	Credits
£		£
..	A.—Opening Balance	510,078
15,849,077	B.—Remittance Account between England and Pakistan ..	..
..	C.—Transfer of Cash between England and Pakistan ..	16,061,752
722,753	D.—Closing Balance	..
16,571,830	Total ..	16,571,830

8. The statement given below is intended to afford a general view of the combined balances in Pakistan and England, of the Central Government in units of rupee currency, outstanding sterling debts and other balances in England being combined with the corresponding balances in Pakistan at the rate of £ 1 = Rs. 13⅓ and the resultant total expressed in rupees. This method of presentation does not, however, purport to be the correct method of assessing of sterling balances at their real rupee value, but in the absence of any more accurate basis for determining the exact rupee equivalent of these balances, the sterling figures have been converted into rupees at the above rate.

Balances in Pakistan and England (Combined).

Debit Balances Rs.	Name of Account	Credit Balances Rs.
4,10,34,23,631	A to M—Government	..
..	N.—Public Debt	7,40,04,65,440
..	O.—Unfunded Debt	1,57,71,79,264
	P.—Deposits and Advances—	
	(*i*) Deposits bearing Interest—	
	Gross Balance	30,78,86,444
..	Investments	..
	(*ii*) Deposits not bearing Interest—	
	Gross Balance	2,00,78,49,138
48,84,00,946	(*iii*) Advances not bearing Interest	..
	(*iv*) Suspense—	
86,31,729	Investments	..
53,11,42,722	Other Items (Net)	..
..	(*v*) Miscellaneous	58,66,693
5,76,29,40,386	Q.—Loans and Advances by the Central Government ..	..
25,44,23,554	S.—Remittances (Net)	..
15,02,84,011	V.—Cash Balance (Closing)	..
11,29,92,46,979	Total ..	11,29,92,46,979

SECTION—N PUBLIC DEBT	**Pakistan**	..	**Cr. Rs. 5,60,69,26,671**
	Abroad	..	**Cr. Rs. 1,79,35,38,769**

9. The term "Public Debt" used in this report is confined to regular loans raised from the public in Pakistan and abroad. It does not cover other obligations (whether bearing interest or not) such as Post Office Savings Bank Deposits and Cash Certificates and Provident, Depreciation, Reserve and other Funds which are dealt within Sections O and P of this Report. A comparative statement showing the aggregate gross capital liabilities of the Central Government on the 30th June, 1963 and the capital and other disbursements which are treated as a set off against these liabilities, is to be found in Account No. 2 of Part B of this Report.

The liabilities reviewed in this Section are divided into two classes, namely "Permanent Debt" and "Floating Debt". The term "Permanent Debt" covers such of the loans borrowed by the Government in the open market as are intended to have at the time when they are raised a currency of more than twelve months. The term "Floating Debt" is applied to borrowings of a purely temporary nature, such as treasury bills and ways and means advances from the State Bank of Pakistan, which are to be repaid within twelve months. The balances under each of these classes, which represent the nominal value of outstanding debt on the 30th June, 1963, are reviewed in the following paragraphs.

10. The balance under Public Debt is composed of the following parts:—

		Rs.
I—Permanent Debt—		
A—Loans bearing interest—		
(*i*) Debt raised in Pakistan	..	2,56,40,59,638
(*ii*) Debt raised abroad	..	1,79,35,38,769
Total	..	4,35,75,98,407
II.—Floating Debt	..	3,04,28,67,033
Total	..	7,40,04,65,440

I.—Permanent Debt

(i) Debt Raised in Pakistan .. .. .. **Cr. Rs. 2,56,40,59,638**

11. The balances under this head are borne on the books of the Accountant General, Pakistan Revenues. The details are given in the following statement:—

A.—Loans bearing interest

Rate of interest	Description of loans	Amount of each loan	Total
		Rs.	Rs.
3 per cent.	Loan, 1958	*3,21,200	..
3 per cent.	Loan, 1959	*81,74,400	..
3 per cent.	Loan, 1960	*7,58,19,000	..
3 per cent.	Loan, 1961	*31,07,77,549	..
3 per cent.	Loan, 1962	*20,75,01,275	..
3 per cent.	Loan, 1963	*39,17,33,100	..
3 per cent.	Loan, 1968	*14,47,18,200	..
3 per cent.	Loan, 1969-70	*5,28,20,600	1,19,18,65,324
3½ per cent.	Loan, 1967	*10,84,60,000	10,84,60,000
3½ per cent.	Loan, 1964	*37,48,27,400	..
3½ per cent.	Loan, 1970-71	*30,42,22,900	67,90,50,300
3¾ per cent.	Loan, 1965	*11,60,16,798	..
3¾ per cent.	Loan, 1966	*7,75,02,158	..
3¾ per cent.	Loan, 1967-68	*48,755	19,35,67,711
4 per cent.	Loan, 1972	*6,17,57,793	..
4 per cent.	Loan, 1974	*12,22,36,100	18,39,93,893
4½ per cent.	Loan, 1980	*1,48,36,041	1,48,36,041
2¾ per cent.	Loan, 1953-54	*1,23,000	..
2¾ per cent.	Loan, 1955-56	*1,36,71,300	..
2¾ per cent.	Loan, 1957-58	—*7,60,900	..
2¾ per cent.	Loan, 1958-59	—*17,91,000	1,12,42,400
2½ per cent.	Loan, 1956-57	*29,88,100	29,88,100
1½ per cent.	Income Tax Free Bearer Bonds 1958	*1,00,000	*1,00,000
National Prize Bonds	..	*17,79,55,869	17,79,55,869
Total ..			2,56,40,59,638

The brief history of the above loans is given below:—

3 per cent. Loan, 1958	The loan was floated by the Government in June, 1953 and was repayable at par on the 15th June, 1958.
3 per cent. Loan, 1959	The loan was floated by the Government in July, 1954 and was redeemable at par on the 28th July, 1959.
3 per cent. Loan, 1960	The loan was floated by the Government in February, 1948 and was repayable at par on the 14th February, 1960.
3 per cent. Loan, 1961	The loan was floated by the Government in June, 1953 and was repayable at par on the 15th June, 1961.
3 per cent. Loan, 1962	The loan was floated by the Government in July, 1954 and is redeemable at par on the 29th July, 1962.
3 per cent. Loan, 1963	The loan was floated by the Government in October, 1948 and was repayable at par on the 18th October, 1963.
3 per cent. Loan 1968	The loan was issued in February, 1948 and is repayable at par on the 14th February, 1968.
3 per cent. Loan, 1969-70	The loan was floated in July, 1960. It will be repaid at par on the 20th July, 1970 if not previously repaid. The Government however, reserve to themselves the right to repay the loan or any part of it, at par, on or after the 20th July, 1969 giving three calendar months notice.
3½ per cent. Loan, 1967	The loan was floated by the Government in July, 1956 and will be re aid at par on the 16th July, 1967.

*See also Statement No. 3 on page 187

3½ per cent. Loan, 1964	The loan was floated in July, 1959 and is redeemable at par on the 28th July, 1964.
3½ per cent, Loan, 1970-71	The loan was floated by the Government in June, 1958 and is redeemable at par not earlier than the 14th June, 1970 and not later than the 14th June, 1971.
3¾ per cent. Loan, 1965	The loan was floated by the Government in August, 1960 and is redeemable at par on the 23rd August, 1965.
3¾ per cent . Loan, 1966	The loan was floated by the Government in June, 1961 and is redeemable at par on 15th June, 1966.
3¾ per cent . Loan, 1967-68	The loan was floated by the Government in July, 1962 and will be redeemable at par not earlier than the 28th July, 1967 and not later than the 28th July, 1968 if not previously repaid. The Government reserve themselves the right to repay the loan or any part of it, at par on or after the 28th July, 1967 on giving three calendar months notice.
4 per cent. Loan, 1972	The loan was floated by the Government in June, 1961 and is redeemable at par on the 15th June, 1972.
4 per cent. Loan, 1974	The loan was floated in July, 1959 and is redeemable at par on the 28th July, 1974.
4½ per cent. Loan, 1980	The loan was floated by the Government in July, 1962 and will be repaid at par on the 28th July, 1980.
2¾ per cent. Loan, 1953-54	The loan was issued by the Government in February, 1948 and was redeemable at par not earlier than the 14th February, 1953 and not later than the 14th February, 1954.
2¾ per cent . Loan, 1955-56 ..	The loan was floated by the Government in October, 1948. If not previously repaid, the loan was repayable at par on the 18th October, 1956, but the Government reserved the right to repay the loan or any part of it at par on or after the 18th October, 1955 on giving three calender months notice.
2¾ per cent . Loan, 1957-58 ..	The loan was floated by the Government in October, 1952 and was redeemable at par not earlier than the 15th October, 1957 and not later than the 15th October, 1958.
2¾ per cent. Loan, 1958-59	The loan was issued in October, 1948 and was redeemable at par not earlier than the 18th October, 1958 and not later than the 18th October, 1959.
2½ per cent . Loan, 1956-57 ..	The loan was floated by the Government in July, 1950 and was redeemable at par not earlier than the 20th July, 1956, and not later than 20th July, 1957. The Government, however, reserved their right to repay that loan or any part of it, at par, on or after 20th July, 1956 on giving three calendar months notice.
1½ per cent. Income-Tax Free Bearer Bonds, 1958	The loan was issued in February, 1948 and was redeemable at par on 14th February, 1958. Subscriptions to the loan were received in the form of cash or cheque or Government of India Securities of rent loans in the case of Provincial Governments of Pakistan and Baluchistan (Now merged in the Province of West Pakistan) and Local Bodies, etc.
National Prize Bonds	The Bonds were issued in October, 1960 for indefinite period, although individual bond holders are free to encash their bonds at any time. The bonds do not carry direct interest but their holders are eligible to receive prize every quarter out of the the prize funds equal to 4 per cent. of interest per annum on the value of each series of bonds.

The above balances could not be verified in the absence of the relevant broadsheets. Two new loans, *viz.* 3½ per cent. Loan, 1967-68 and 4¼ per cent. loan, 1980 were floated by the Government during the year under review.

II. Debt Raised Abroad .. .. Cr. Rs. 1,79,35,38,769

12. The details of the above balance which is borne on the books of the Accountant General Pakistan Revenues, are as under :—

Loans	Amount Rs.
Loans from the International Bank for Reconstruction and development (Railway Project)	30,80,60,960
Loans from the International Bank for Reconstruction and Development—Loan for the Punjab Agricultural Machinery Project	26,48,398
Loans from Export Import Bank of Washington—Loan for the Purchase of Wheat from United States of America ..	4,98,00,000
Loans from Rupee Account of I.C.A. Commodity Aid under Public Law 480	67,80,92,877
Loans under I.C.A. Programme from Export Import Bank of Washington	17,29,37,414
Loans from Development Loan Fund	38,59,99,655
10 Million U.K. Credit Account	19,67,22,560
Details by minor heads not available	— 7,23,095
Total ..	1,79,35,38,769

Loans from the International Bank for Reconstruction and Development (Railway Project) .. .. .. Cr. Rs. 30,80,60,960

The balance under the head represents the proceeds of the loan given by the International Bank for Reconstruction and Development for the rehabilitation of Railways. The Government of Pakistan according to the agreement of the loan signed in March, 1952 are required to pay to the Bank (*a*) commitment charges at ¾ per cent. per annum of the undrawn loan, (*b*) Special commitment charges at ½ per cent. per annum on principal amount of any such special commitment outstanding and (*c*) interest at 4¾ per cent. per annum on the principal amount of loan so withdrawn outstanding. The loan is repayable in 27 half yearly instalments beginning from 15th February, 1954. Fresh loans amounting to Rs. 4,31,02,466 were received during the year. The re-payments during the year amounted to Rs. 56, 37,750 thus resulting in an overall increase of Rs. 3,74,64,716 in the balance under the above head as compared with the balance on 30th June, 1962. There is a difference of Rs. 30,77,988 between the ledger and broadsheet balances which is under reconciliation.

Loans from the International Bank for Reconstruction and Development—Loan for the Punjab Agricultural Machinery Project .. .. Cr. Rs. 26,48,398

The head accommodates the receipts and payments of the loan of $ 3.25 million (Rs. 1.15 lacs) obtained from the International Bank of Reconstruction and Development for the Punjab Agricultural Machinery Project. The Government of Pakistan under the Agreement signed in June, 1952 are required to pay to the Bank (*a*) commitment charges at ¾ per cent. per annum on the principal amount of the loan not withdrawn, (*b*) special commitment charges at ½ per cent. per annum on principal amount of any such special commitment outstanding and (*c*) interest at 4⅛ per cent. per annum on the principal amount of loan so withdrawn and outstanding. The loan is repayable in 13 half yearly instalments beginning from August, 1953. There is a difference of Rs. 1,12,076 between the ledger and broadsheet balances which is under reconciliation.

Loans from Export-Import Bank of Washington—Loan for the purchase of Wheat from United States of America . Cr. Rs. 4,98,00,000

The balance represents the withdrawal from the loan of $ 15 million (Rs. 4,98 lacs) obtained in 1952-53 from the Export-Import Bank of Washington for the purchase of wheat. The loan is repayable in 59 half yearly instalments beginning from the 15th March, 1967 and carries interest at 2½ per cent. per annum.

Loans from Rupee Account of I.C.A. Commodity Aid under Public Law 480 .. .. .. Cr. Rs. 67,80,92,877

The Agricultural Trade Development and Assistance Act (Public Law 480) provides U.S. Commodity Aid and Relief Aid. Under Title I of this Public Law, surplus U.S.A. Agricultural Commodities are offered on sale against Pakistan rupee while under Title II, surplus U.S. Commodities are supplied on grant basis for relief purposes. The rupee equivalent of the dollar value of the commodities converted at the rate of exchange prevailing on the date of disbursement made by the I.C.A. Washington, is deposited in the Special Account opened in the name of U.S. Government at the State Bank of Pakistan. The accumulation in the Special Account is accounted for by I.C.A. Mission and withdrawal is made by them for the purpose set out in the relevant bilateral agreements. The balance under the head represents the loans from such special account to Government of Pakistan for Economic Development. There is a difference of Rs. 1,77,10,555 between the ledger and broadsheet balances which is under reconciliation.

Loans under I.C.A. Programme from Export-Import Bank of Washington .. .. Cr. Rs. 17,29,37,414

The balance represents the withdrawal from the loan of $88 million (Rs.41,90 lacs) obtained in 1958-59 ($ 62 million) and 1959-60 ($ 26 million) from the Export-Import Bank of Washington for the purpose of financing Economic Development Projects including procurement of commodities and services. The loans bear interest at 4 per cent. per annum and are repayable in half yearly instalment. There is a difference of Rs. 5,28,53,375 between the ledger and broadhseet balances which is under reconciliation.

Loans from Development Loan Fund .. .. Cr. Rs. 38,59,99,655

This is a new source of financing created by U.S. Government in 1957 for the development efforts in public and private sectors of co-operating countries. Aid from Development loan Fund is received in the form of loans in foreign exchange repayable in rupees. The loans carry interest at 3½ per cent. per annum and are repayable in a number of half yearly instalment which vary in each case. There is a difference of Rs. 70,63,244 between the ledger and broadsheet balances which is under reconciliation.

10 Million U.K. Credit Account .. .. .. Cr. Rs. 19,67,22,560

Under the agreement executed in March, 1954, the Export Credit Guarantee Department of the United Kingdom has given guarantee to purchase at par the promissory notes of the Pakistan Government upto a total of £ 10 million. The proceeds of the sale of such notes are to be used on the purchase of capital goods wholly or partly produced and manufactured in the United Kingdom. The proceeds of the loan drawn and the repayments thereof are adjusted under this head. The loan is repayable in 14 half yearly instalments beginning from December, 1956 and carries interest at 4 per cent. per annum. There is a difference of Rs. 2,36,52,766 between the ledger and broadsheet balances which is under reconciliation.

II. Floating Debt .. .. Cr. Rs. 3,04,28,67,033

13. The balance under Floating Debt is made up of Treasury Bills and Treasury Notes outstanding on the 30th June, 1963 on the books of local Head Offices and the Branch Offices of the State Bank of Pakistan and National Bank of Pakistan. The details according to accounting circle are as follows :—

Head of Account	Pakistan Revenues	East Pakistan	Total
	Rs.	Rs.	Rs.
Treasury Bills	2,02,52,95,460	—7,518	2,02,52,87,942
Temporary Loans from the State Bank of Pakistan	23,60,31,486	..	23,60,31,486
Temporary Loans from National Bank of Pakistan	5,50,00,000	..	5,50,00,000
Treasury Notes	72,65,47,605	..	72,65,47,605
Total ..	3,04,28,74,551	—7,518	3,04,28,67,033

The debit balance under East Pakistan is due to interest charges wrongly included in the principal debt and is under verification. The acknowledgements of balances are awaited in all cases.

The balance under Treasury Notes is composed of three items detailed below:—

	Amount
	Rs.
(*i*) International Bank for Reconstruction and Development	57,66,88,543
(*ii*) International Monetary Fund	13,25,61,746
(*iii*) International Development Association	1,72,97,316
Total ..	72,65,47,605

Section O.—Unfunded Debt Pakistan— .. .. Cr. Rs. 1,57,71,79,264

14. The term "Unfunded Debt" is used to describe a number of interest bearing obligations of Government in respect of funds deposited with it for various purposes. The principal classes of these obligations are :—

	Cr.
	Rs.
Deposits of Service Funds ..	16,362
Savings Bank Deposits ..	57,78,46,170
Post Office Certificates ..	53,68,50,276
State Provident Funds ..	40,08,94,931
Other Accounts ..	6,15,71,525
Total ..	1,57,71,79,264

Deposits of Servise Funds 16,363

15. The details of Deposits of Service Funds are as follows :—

	Cr.
	Rs.
Indian Civil Service Family Pension Fund (Untransferred) ..	16,169
Superior Services Family Pension Fund ..	193
Total ..	16,362

Indian Civil Service Family Pension Fund (Untransferred) .. Cr. Rs. 16,169

The head accommodates the monthly transactions in respect of the untransferred section of the Indian Civil Service Family Pension Fund. The net balance of the transactions is passed on, half-yearly, to the Secretary Commonwealth Relations Department through the London Accounts for final adjustment in the books of the Controller of Pension Funds, London. There is a difference of Rs. 4,717 between the ledger and broadsheet balances which is under settlement.

Superior Service Family Pension Fund .. .. Cr. Rs. 193

The balance under the head represents an erroneous adjustment which could not be rectified due to the destruction of relevant records.

Savings Bank Deposits .. .. Cr. Rs. 57,78,46,170

16. The details are as follows :—

	Cr.
	Rs.
Post Office Savings Bank Deposits ..	52,28,95,388
Post Office Defence Savings Bank Deposits ..	5,86,432
Post Office Fixed Deposits ..	5,43,64,350
Total ..	57,78,46,170

Post Office Savings Bank Deposits .. .. .. **Cr. Rs. 52,28,95,388**

The deposits relate to Savings Banks established at Post Offices throughout the country to encourage thrift and the banking habit. Deposits are received subject to certain limitations and bear interest at 1½ per cent., 2 per cent. and 2½ per cent. under different circumstances. The interest credited to the depositors account during the year amounted to Rs. 49,34,030. The balance mentioned herein excludes the balances under "Dead Savings Bank Accounts" which are shown separately under "Deposits". The Provisional opening balance adopted on the 15th August, 1947 is Rs. 28,91,71,020.

Post Office Defence Savings Bank Deposits .. .. **Cr. Rs. 5,86,432**

The Post Office Defence Savings Bank was established in prepartition India from 1st April, 1941 to provide a ready means for the deposits of their savings by persons of limited means with a view to enable them to help in the 1939—45 War efforts. Deposits were received subject to certain limitations and bore interest at the rate of 2½ per cent. per annum. Deposits to the head were discontinued with effect from 1st April, 1947. On account of the withdrawals during the period from the 15th August, 1947 to the 30th June, 1963 the opening balance has been reduced to the above figure. The provisional opening balance adopted in the ledger on the 15th August, 1947 was Rs. 11,04,760.

Post Office Fixed Deposits .. .. **Cr. Rs. 5,43,64,350**

The head records transactions relating to fixed deposit Accounts opened for the purpose of being treated as security to a Gazetted Government Officer, State Bank of Pakistan or to an Executive Officer of a Local Authority or to an Officer by any Government sponsored corporation or any scheduled Bank or by contractors who are required by Government or Local Authorities to deposit security or by persons who are authorised under Section 202 of the Sea Customs Act to act as agents for the transaction of business in any Custom House on behalf of the public.

These deposits were started with effect from 1st April, 1958 subject to certain limitations and bear interest at the varying rates.

Post Office Certificates .. .. **Cr. Rs. 53,68,50,276**

17. These are composed of the following :—

	Cr. Rs.
1. Post Office Five-Year Cash Certificate	3,12,25,048
2. Post Office Ten-Year Defence Savings Certificates	3,77,474
3. Post Office Twelve-Years National Savings Certificates	2,36,04,081
4. Ten-Year National Development Savings Certificates	40,84,34,867
5. Post Office Six-year Pakistan Defence Savings Certificates	2,53,659
6. Pakistan Five-Year Savings Certificates	—6,88,620
7. Pakistan Ten-Year Savings Certificates	5,27,02,642
8. Pakistan Twelve-Year Savings Certificates	2,09,41,125
Total	53,68,50,276

The certificates at serial numbers 1, 2 and 3 were issued in prepartition India. After partition each State assumed liability for payment of certificates remaining undischarged on the date of partition which were issued from post offices located in the respective States. The revised opening balance on the 15th August, 1947 for each category of certificates which has been adopted provisionally in the ledger is Cash Certificates (Rs. 7,14,87,726), Defence Savings Certificates (Rs. 79,96,470) and National Savings Certificates (Rs. 10,20,84,430).

Post Office Five-Year Cash Certificates .. .. Cr. Rs. 3,12,25,048

Issue of these certificates was not allowed in Pakistan. The balance represents the issue price of cash certificates sold to the public in undivided India remaining undischarged at the end of the year under review and does not include the accrued liability in respect of bonus which is of the nature of deferred interest and is payable under the system described below.

The certificates are repayable on demand at any time, but are ordinarily expected to remain in deposit for five years. On repayment after the first year of deposit, a bonus was payable in addition to the principal. For a certificate remaining in deposit for the full five years. The bonus payable represents, at the rates of issue prevailing during the period covered by this report, approximately **2½ per cent. compound interest.**

With a view to afford additional facility to the holders, cash certificates maturing on or after the 6th June, 1940 are allowed, at the option of the holders, to be held for a further period of 10 years, at revised rates of interest during the extended period.

Post Office Ten-Year Defence Savings Certificates .. Cr. Rs. 3,77,474

The certificates were issued from 6th June, 1940. The certificates, like the 5 year Cash Certificates, are payable on demand with a bonus, if paid on or after the expiry of two years from the date of issue, but are ordinarily expected to remain in deposit for 10 years. The bonus payable after full term of 10 years represents approximately 3¼ per cent. compound interest. The balance represents the issue price of certificates remaining undischarged at the close of the year 1962-63. The issue of these certificates was stopped from 1st October, 943.

Post Office Twelve-Year National Savings Certificates .. Cr. Rs. 2,36,04,081

These certificates were issued from 1st October, 1943. The certificates are encashable with a bonus, if paid on or after the expiry of 1½ years in the case of certificates of Rs. 5 denomination ; in the case of other denominations issued prior to 1st October, 1945 after three years from the date of issue ; and in the case of those issued on or after 1st October, 1945 after two years from the date of issue. The bonus payable after the full term of 12 years amounts approximately to 4⅙ per cent. simple interest. The balance represents the issue price of the certificates remaining undischarged at the close of the year 1962-63.

Ten-Year National Development Savings Certificates .. Cr. Rs. 40,84,34,867

The certificates were issued from 1st April, 1958. They afford means of investing savings in a special form of Government Security encashable at any time after one year from the date of purchase. The bonus payable after the full term of ten years amounts to 5 per cent simple interest. The balance represents issue price of the certificates remaining uncashed at the close of the year 1962-63.

Post Office Six-Year Pakistan Defence Savings Certificates .. .. **Cr. Rs. 2,53,659**

These certificates were issued from the 1st January, 1949 to 13th November, 1954, and are encashable with bonus, if paid after the expiry of one year from the date of issue. The bonus payable after the full term of six years amounts approximately to 3½ per cent. simple interest. The balance represents the issue price of the certificates remaining undischarged at the close of the year 1962-63.

Pakistan Five-Year Savings Certificates .. .. **Dr. Rs. 6,88,620**

These certificates were issued from 15th November, 1954. They are encashable with bonus, if paid after the expiry of one year from the date of issue. The bonus payable after the full term of five years amounts to 3¼ per cent. simple interest. The balance represents the issue price of the certificates remaining undischarged at the close of the year 1962-63.

Pakistan Ten-Years Savings Certificates .. .. **Cr. Rs. 5,27,02,642**

These certificates were issued from 15th November, 1954. They are encashable with bonus, if paid after the expiry of one year from the date of issue. The bonus payable after the full term of ten years amounts to 4½ per cent. simple interest. The balance represents the issue price of the certificates remaining undischarged at the close of the year 1962-63.

Pakistan Twelve-Year Savings Certificates .. .. **Cr. Rs. 2,09,41,125**

These certificates were issued from the 31st October, 1949 to 13th November, 1954, and are encashable with bonus, if paid after the expiry of one year from the date of issue. The bonus payable after the full term of twelve years amounts to 4⅛ per cent. simple interest. The balance represents the issue price of the certificates remaining discharged at the close of the year 1962-63.

State Provident Funds .. .. **Cr. Rs. 40,08,94,931**

18. These are funds established for the benefit of Government Servants. The contribution to the (*i*) General Provident Fund, (*ii*) Pakistan Government Railways Provident Institutions, (*iii*) Indian Civil Service Provident Fund, (*iv*) Indian Civil Service (Non-European Members) Provident Fund, (*v*) Pakistan Ordnance Department Provident Fund, (*vi*) Contributory Provident Fund and (*vii*) Contributory (Transferred Railway Personnel) Provident Fund are compulsory for all except in the case of temporary Government servants with less than two years' service and certain non-pensionable Railway Servants under (*i*) and (*ii*) above respectively. Government pays interest on the sums deposited and in some cases where the funds in effect represent substitutes for pension, supplements the deposits by contributions from its own revenues. The Defence Savings Provident Fund—Ordinary and Railway are governed by special rules as described in paragraphs below. The accumulated deposits are finally paid to the depositors on the termination of their service. Temporary withdrawals are, however, permitted in certain circumstances.

The balances of individuals accounts on the 30th June, 1963 were duly communicated to the depositors concerned. The details of these funds are shown in the following table:—

BALANCES OF STATE PROVIDENT FUNDS ON THE 30TH JUNE, 1963

Funds	Pakistan Revenues	Karachi	West Pakistan			East Pakistan	Defence	Railways	Posts, Telegraphs and Telephones	Total
			W.P. Lahore	N.A. Peshawar	S.A. Karachi					
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pakistan Government Railway Provident Institutions	..	..	..	..	..	..	..	18,60,85,581	..	18,60,85,581
General Provident Fund	3,58,47,041	32,94,619	75,42,287	1,23,50,672	7,99,826	1,38,88,884	3,37,47,189	1,42,29,120	2,72,14,448	14,89,14,086
Armed Forces Personnel Provident Fund..	..	..	..	..	..	..	40,47,670	..	..	40,47,670
A. K. R. F. Officers Provident Fund ..	..	..	..	..	..	..	3,07,474	..	..	3,07,474
Indian Civil Service Provident Fund ..	32,45,949	..	..	..	..	..	..	..	..	32,45,949
Indian Civil Service (Non-European Members) Provident Fund	21,79,402	..	..	..	..	..	..	..	..	21,79,402
Defence Savings Provident Fund ..	1,78,576	..	9,48,754	81,648	—23,333	1,28,357	26,234	637	9,924	13,50,797
Defence Savings Provident Fund (Railways)	..	..	..	..	..	..	..	63,602	..	63,602
Defence Services Officer's Provident Fund..	104	..	..	..	..	..	4,39,48,587	..	..	4,39,48,691
Pakistan Ordnance Department Provident Fund	..	..	..	..	..	..	5,55,210	..	..	5,55,210
Contributory Provident Fund	13,71,132	46,443	17,78,218	..	..	1,96,988	..	..	1,40,523	35,33,304
Contributory (Transferred Railway Personnel) Provident Fund	15,79,685	..	..	..	..	3,602	..	63	..	15,83,350
Salt Range Miners and Workers Provident Fund	..	..	1,76,559	..	..	..	..	..	..	1,76,559
Other Miscellaneous Provident Fund ..	10,02,025	..	..	..	—36	2,728	37,74,604	1,027	..	47,80,348
Details by Minor Heads not available ..	1,22,908	..	..	..	..	..	..	..	..	1,22,908
Total ..	4,55,26,822	33,41,062	1,04,45,818	1,24,32,320	7,76,457	1,42,20,559	8,64,06,968	20,03,80,030	2,73,64,895	40,08,94,931

Pakistan Government Railway Provident Institutions .. Cr. Rs. 18,60,85,581

19. The fund has been established for the benefit of the non-pensionable Railway servants. All non-pensionable Railway servants, with certain exceptions, are compulsory subscribers to it. The balance in the ledgers of the institution was reconciled with the general books of the Railways. There is a difference of Rs. 58,90,091 in the figures of Pakistan Eastern Railway which is under settlement. The balance includes an amount of Rs. 9,55,67,897 adopted as opening balance on the 15th August, 1947.

General Provident Fund .. .. Cr. Rs. 14,89,14,086

20. The ledger balances of this fund on the books of the Civil and Departmental Accounting Officers are proved with the sum total of the balances of the personal accounts of the subscribers to the Fund. An amount of Rs 3,46,64,674 out of the balance of Rs. 3,58,47,041 under Pakistan Revenues and whole of the balance under Karachi could not be verified for want of complete relevant broadsheets. The remaining balance of Rs. 11,82,367 has been verified with the relevant broad sheets which differ by Rs. 49,306 and is under reconciliation. Under East Pakistan and Defence there are differences of Rs. 1,71,443 and Rs. 1,44,772 between the ledger and broadsheet balances out of which Rs. 1,35,611 and Rs. 1,07,192 respectively have been cleared in the accounts for 1963-64 and the remaining differences are under settlement. Under West Pakistan, Lahore, Northern Area, Peshawar, Southern Area and Railways there are differences of Rs. 66,070, Rs. 11,341, Rs.75,373 and Rs. 91,604 respectively, which are under reconciliation. The balance under this head includes a credit of Rs. 1,60,74,117 adopted as opening balance on the 15th August, 1947.

Armed Forces Personnel Provident Fund .. .. Cr. Rs. 40,47,670

21. This head was established with effect from 1st April, 1958 for the benefit of armed forces personnel. Subscription to the fund was compulsory. This fund was subsequently abolished and merged into deferred pay head respectively.

A.K.R.F. Officers' Provident Fund .. .. Cr. Rs. 3,07,474

22. This fund was created with effect from 1st April, 1958 to which A.K.R.F. Officers subscribe at their option. The D.S.O.P. Fund Rules (relating to Army Officers) are applied to it *mutatis mutandis*.

Indian Civil Service Provident Fund .. .. Cr. Rs. 32,45,949

23. The balance under this head represent deductions made from the salaries of members of the prepartition Indian Civil Service which are funded for the benefit of the officers concerned. The difference under Pakistan Revenues amounting to Rs. 14,744 is provisional and is under reconciliation. A sum of Rs. 1,40,227 adopted as opening balance on the 15th August, 1947 is included in the balance.

Indian Civil Service (Non-European Members) Provident Fund .. .. Cr. Rs. 21,79,402

24. There is a difference of Rs. 4,30,579 between the ledger and broadsheet balances under this head in the books of Pakistan Revenues which is under reconciliation.

Defence Savings Provident Fund .. .. .. Cr. Rs. 13,50,797

25. This fund was started during the year 1940-41 to enable Government servants to take part in the defence savings movement during the Second World War. Subscription to the fund was discontinued from 31st March, 1947. The amounts at credit of the subscribers were payable on their quitting service or after twelve months from the date on which the war was declared to have terminated, whichever was earlier. As the war was declared terminated on 1st April, 1946, all the balances became payable on 1st April, 1947. These are now in the course of payments.

There are differences of Rs. 53,322, Rs. 2,816 and Rs. 19,450 between the ledger and broadsheet balances under Pakistan Revenues, West Pakistan, Lahore and Southern Area, Karachi respectively, which are under reconciliation. The debit balance under Southern Area, Karachi is due to non adoption of provisional opening balances on the 15th August, 1947. A credit of Rs. 33,41,925 adopted as opening balance on the 15th August, 1947 under this head.

Defence Savings Provident Fund (Railways) .. Cr. Rs. 63,602

26. This fund was started during the year 1940-41 on terms similar to those of the Defence Savings Provident Fund and was open to all Railway servants. The balance is in the course of payments. There is a difference of Rs. 330 between ledger and broadsheet balance which is under reconciliation. The opening balance on the 15th August, 1947 was adopted as Rs. 1,73,655.

Defence Services Officer's Provident Fund .. .. Cr. Rs. 4,39,48,691

27. This fund is open to the officers holding substantive commission in the Pakistan Army including Pakistan Medical Service and in the Pakistan Navy. A credit of Rs. 13,24,377 representing the deposits relating to Pakistan optees was provisionally adopted as opening balance on the 15th August, 1947 under this head and is included in the above balance. The balance under Pakistan Revenues is due to wrong adjustment and is under settlement.

Pakistan Ordnance Department Provident Fund .. Cr. Rs. 5,55,210

28. This fund is intended for non-pensionable Government servants of the Pakistan Ordnance Department and includes Rs. 6,55,882 as opening balance on the 15th August, 1947. There is a difference of Rs. 48,107 between the ledger and broad-sheet balances which has been rectified in the accounts for 1963-64.

Contributory Provident Fund .. .. .. Cr. Rs. 35,33,304

29. This fund was started for the benefit of certain non-pensionable government servants under the control of Central Government. The balance under this head includes Rs. 10,48,351 as opening balance on the 15th August, 1947. There are differences of Rs. 62,721 and Rs. 672 between the ledger and broad-sheet balances under Pakistan Revenues and East Pakistan. The former is under settlement and the latter has been adjusted in the accounts for 1963-64.

Contributory (Transferred Railway Personnel) Provident Fund .. .. Cr. Rs. 15,83,350

30. This fund was instituted during the year 1945-46 for the benefit of the staff of the Railway Audit Department. The balance under this head includes Rs. 37,557 as opening balance on the 15th August, 1947. Under Pakistan Revenues there is a difference of Rs. 1,31,467 which is under reconciliation.

Salt Range Miners and Workers Provident Fund .. **Cr. Rs. 1,76,559**

31. This fund is open to all registered miners and certain other class of employees of Salt Department other than registered miners. The balance also includes contributions made by the Government in lieu of pension.

The detailed accounts of this Fund are maintained by the Chief Mining Engineer, Khewra and only the consolidated accounts are kept by the Accounts Office. A local test audit of the accounts maintained by the Chief Mining Engineer is required to be conducted once a year. A credit of Rs. 37,926 was adopted provisionally as the opening balance on the 15th August, 1947.

Other Miscellaneous Provident Funds .. .. **Cr. Rs. 47,80,348**

32. These balances relate to (*i*) Dockyard Worksmen Provident Fund, (*ii*) Pakistan Ordnance Factory Workers Provident Fund, (*iii*) Workmen Contributory Provident Fund and (*iv*) certain other Provident Funds. Under Pakistan Revenues and Defence there are differences of Rs. 4,17,996 and Rs. 46,806 between the ledger and broadsheet balances which are under reconciliation. The debit balance under Southern Area, Karachi is due to misclassification and has been rectified in the accounts for 1963-64. A credit of Rs. 10,19,706 adopted as opening balance on the 15th August, 1947 is included in the balance shown under this head.

Other Accounts .. .. **Cr. Rs. 6,15,71,525**

33. The details are shown below:—

Posts, Telegraphs and Telephone.

Postal Life Insurance Fund .. .. .. **Cr. Rs. 6,14,64,419**

Railways.

Staff Benefit Funds .. .. **Cr. Rs. 1,07,106**

34. *Postal Life Insurance Fund.*—It is a life Insurance Fund managed by Government for the benefit of its employees and public both. The balance includes interest for the year at 3½ per cent. on balances at the credit of the fund in respect of policies issued up to 31st March, 1940 and at 3 per cent in respect of policies issued from 1st April, 1940 onwards. The approximate number of the subscribers to the fund as on the 30th June, 1963 was 83,293. The balance is the result of the transactions during the years 1947-48 (15th August, 1947 to 31st March, 1948) to 1962-63. The balance under this head includes Rs. 96,19,241 as opening balance adopted provisionally on the 15th August, 1947.

35. *Staff Benefit Fund.*—This fund was instituted to provide certain amenities and afford relief from distress to non-gazetted employees of Railways. The income of this fund is derived from fines levied on the employees and supplemented by a contribution from Railway Revenues.

SECTION P.—DEPOSITS AND ADVANCES

PAKISTAN	**Dr. Rs.**	**1,11,55,17,771**
	Cr. Rs.	**2,42,01,35,720**
ENGLAND	**Dr. £**	**1,279,332**
	Cr. £	**440,002**

36. This section consists of five main parts, namely:—

	Pakistan		England	
	Dr. Rs.	Cr. Rs.	Dr. £	Cr. £
(*i*) Deposits bearing interest ..	..	30,78,86,444	..	..
(*ii*) Deposits not bearing interest ..	..	2,00,78,49,138	..	..
(*iii*) Advances not bearing interest ..	57,59,41,389	9,64,31,462	666,826	..
(*iv*) Suspense	53,95,76,382	79,68,676	612,506	..
(*v*) Miscellaneous	..	..	..	440,002
Total ..	1,11,55,17,771	2,42,01,35,720	1,279,332	440,002

PART I.—DEPOSITS BEARING INTEREST

37. This part consists of two main divisions, namely:—

		Cr.
		Rs.
(A) Reserve Funds	.. ..	5,98,90,758
(B) Other Deposit Accounts	.. ..	24,79,95,686
	Total ..	30,78,86,444

A.—RESERVE FUNDS

38. This division consists of funds created out of revenue and held in the Government balances on behalf of various departments for specific purposes. The details are as follows:—

		Cr.
		Rs.
Renewals Reserve Fund—Posts, Telegraphs and Telephone	..	6,00,33,114
Renewals Reserve Fund—Salt Revenue	.. .. ..	—1,42,356
	Total	5,98,90,758

Renewals Reserve Fund—Posts, Telegraphs and Telephone .. .. Cr. Rs. 6,00,33,114

39. This reserve fund is designed to meet the cost of all replacements and abandoned assets. The expenditure on renewals and replacements, etc., is booked under the head '69-B'. At the end of the year the entire expenditure so booked is transferred to renewals reserve fund. The Fund is fed by annual contributions fixed on *ad-hoc* basis. The Department earns interest at the borrowing rate of the Central Government for the year, on the balance at the credit of the Fund. The Fund was started with a nil balance in Pakistan. The position of the reserve in respect of each branch of the department at the close of 1962-63 is shown below:—

		Rs.
Post Office	.. ..	37,71,793
Telegraphs and Radios	.. ..	2,51,37,312
Telephones	.. ..	3,11,24,009
	Total ..	6,00,33,114

An account of the fund is given in Statement No. 4—I of this report.

Renewals Reserve Fund—Salt Revenue .. .. Dr. Rs. 1,42,356

40. The fund was started with a nil balance in Pakistan. The annual contribution fund is worked out each year under orders of the Government. The fund provides for the cost of renewing the assets of the Salt Revenue Department. It also provides for the cost of relieving the capital account of assets sold, abandoned or otherwise disposed of without replacement. The debit balance is due to non-transfer of credit balance from the Provincial Section of accounts at the time the department was centralised.

An account of the fund is given in Statement No. 4-II of this report.

(B).— OTHER DEPOSITS ACCOUNTS.

Other Deposits .. .. Rs. Cr. 24,79,95,686

41. The following are the details:—

Heads	Pakistan Revenues	West Pakistan			East Pakistan	Total
		W. P. Lahore	S.A. Karachi	N.A. Peshawar		
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Account of Optional Deposits of excess Profits Tax under Finance Act 1942	..	14,349	..	..	..	14,349
Account of Compulsory Deposits of Excess Profits Tax under Ordinance No. XVI of 1943	—12,46,490	19,62,266	..	—38	3,33,364	10,49,102
Account of Anticipatory Deposits made after Provisional Assessment of Excess Profits Tax	—15,33,441	14,875	..	..	..	—15,18,566
Advance payment of Tax under Section 18-A of Income Tax Act	18,72,88,817	2,73,62,011	10,93,986	56,39,070	5,26,04,064	27,39,87,948
Deposits towards payment of Income Tax	—1,80,83,525	..	..	..	..	—1,80,83,525
Deposits towards payment of Excess Profits Tax ..	—71,81,071	—2,69,560	..	..	..	—74,50,631
Details by Minor heads not available	—2,991	..	..	..	..	—2,991
Total ..	15,92,41,299	2,90,83,941	10,93,986	56,39,032	5,29,37,428	24,79,95,686

Account of Optional Deposits of Excess Profit Tax, under Finance Act, 1942 .. .. .. Cr. Rs. 14,349

42. The deposit of Excess Profits Tax made by the assessees under Section 10 of the Finance Act, 1942 are recorded under this head. The deposits were repayable with interest at 2 per cent. per annum within twelve months of the date of termination of the hostilities. A credit of Rs. 59,426 has been adopted as opening balance on the 15th August, 1947.

Account of Compulsory Deposits of Excess Profit Tax under Ordinance No. XVI of 1943 .. .. Cr. Rs. 10,49,102

43. The amounts required to be deposited by the assessees in respect of Excess Profits Tax under Ordinance No. XVI of 1943 are credited under this head. The deposit carries simple interest at 2 per cent. and was originally repayable within twelve months of the date of termination of the hostilities or within 24 months from the date of deposit whichever was later, but now is repaid within 24 months. The debit balance under Pakistan Revenues is due to misclassification by the Treasury Officers and is under settlement. Under West Pakistan, Lahore there is a difference of Rs. 13,660 between ledger and broadsheet balances which is under reconciliation. The acceptance of the balance is awaited in all cases. A credit of Rs. 40,75,793 has been adopted as opening balance on the 15th August, 1947 under this head.

Account of Anticipatory Deposits made after provisional assessment of Excess Profits Tax .. .. Dr. Rs. 15,18,566

44. Anticipatory deposits made by the assessees are credited under this head. These are to be adjusted against the final assessment. The debit balance of Rs. 15,33,441 under Pakistan Revenues is due to certain misclassification by the Treasury Officer and is under settlement. The confirmation of the balance is awaited in all cases except under West Pakistan, Lahore. The opening balance on the 15th August, 1947 under this head was adopted as Rs. 6,77,087.

Advance payment of Tax under Section 18—A of Income Tax Act .. .. Cr. Rs. 27,39,87,948

45. The amounts required to be deposited in advance by the assessees under Section 18—A of Income Tax Act, 1922 are credited under this head. There is a difference of Rs. 2,13,48,626 between the ledger and broadsheet balances under Pakistan Revenues which could not be reconciled for want of relevant records. Under West Pakistan, Lahore there is a difference of Rs. 40,093 between ledger and broadsheet balances which is under reconciliation. The balance under Southern Area, Karachi could not be verified as the relevant broadsheets are incomplete. The acceptance of the balance is awaited in all cases. The balance shown under this head includes a credit of Rs. 1,87,26,987 adopted as opening balance on the 15th August, 1947.

Deposits towards payment of Income Tax .. .. Dr. Rs. 1,80,83,525

Deposits towards payment of Excess Profits Tax .. Dr. Rs. 74,50,631

46. The amounts deposited in advance by the assessees towards payment of Income Tax and Excess Profits Tax are credited under these heads. These are to be adjusted by the departmental officers against the assessment made for the respective taxes. Interest is payable at 2 per cent. per annum but no interest is allowed on amounts which are not utilised for tax payment nor on deposit which run for less than three months. The debit balances of Rs. 1,80,83,525 and Rs. 71,81,071 under Pakistan Revenues are due to misclassifications on the part of the Treasury Officers which are under settlement. The debit balances of Rs. 2,69,560 under West Pakistan, Lahore is also due to misclassification. There is a difference of Rs. 9,32,474 between ledger and broadsheet balances under the former head in Pakistan Revenue and Rs. 98,676 under the latter head in West Pakistan, Lahore which are under reconciliation. The acceptance of the balance is awaited in all cases. An amount of Rs. 24,18,395 was adopted as provisional opening balance as on 15th August, 1947 under former head and Rs. 19,54,459 under the latter head.

PART II.—DEPOSITS NOT BEARING INTEREST

47. This part consists of three divisions namely :—

	Cr.
	Rs.
A.—Sinking Funds	..
B.—Reserve Funds	74,55,40,914
C.—Other Deposit Accounts	1,26,23,08,224
Total	2,00,78,49,138

B.—RESERVE FUNDS

48. The details are :—

	Cr.
	Rs.
Post Office Cash Certificates Bonus Fund	2,78,066
Post Office Ten-Year Defence Savings Certificates Bonus Fund	1,50,313
Post Office Twelve-Year National Savings Certificates Bonus Fund	30,46,135
Pakistan Six-Year Defence Savings Certificates Bonus Fund	—2,357
Pakistan Twelve-Year Savings Certificates Bonus Fund	—14,04,886
Pakistan Five-Year Savings Certificates Bonus Fund	—6,13,627
Pakistan Ten-Year Savings Certificate Bonus Fund	—2,03,020
Post Office Ten-Year National Development Certificates Bonus Fund	—3,77,732
Posts, Telegraphs and Telephone Welfare Fund	2,21,759
Posts, Telegraphs and Telephone Improvement Fund	10,00,000
Renewal Reserve Fund—Medical Store Depot	—864
Salt Mines Welfare Funds	50,000
Central Road Fund	15,57,61,063
Depreciation Reserve Fund—	
Government Presses	26,00,961
Coal Mines Labour Welfare Fund	11,81,277
Fund for Rehabilitation of Displaced Persons	21,30,97,615
Fund for Social Uplift Schemes	1,12,15,731
Fund for Aircraft Factory, Tanks and Heavy Gun Manufacture	7,50,00,000
Fund for Economic Development Schemes	12,19,60,842
Fund for Educational and Economic Uplift of Scheduled Castes	1,95,392
Fund for Educational Uplift of Buddhist Students	9,436
Fund for Educational Uplift of Christian Students	67,509
Staff Welfare Fund (General)	5,61,814

Staff Welfare Fund (Customs and Excise Departments)	1,23,669
Staff Welfare Fund (Income Tax Department, Directorate of Training and Estate Duty)	34,000
Foreign Aid Counterpart Fund	5,36,00,684
Riot and Civil Commotion Insurance Fund	25,58,309
Fund for Roads of National Importance	4,04,05,270
Fund for Promotion of Cottage Industries	94,01,588
Fund for Civil Defence	24,25,000
National Reconstruction Fund	34,95,227
Fund for Agricultural Development	3,65,87,792
Fund for Overseas Scholarships Schemes	18,02,386
Fund for Scientific and Industrial Research	7,00,000
Pakistan Civil Benevolent Fund	39,748
Fund for Social Services	6,33,672
Fund for Liaquat Memorial Library	23,00,000
Fund for Artists, Journalists, Men of Letters and their families	2,29,700
Fund for Development of Urdu	6,51,281
Fund for Development of Bengali, Language and Literature	5,58,300
Fund for Scholarships to the Children of Class II and Class III Servants ..	1,28,549
Fund for Scholarships to the Children of Class IV Servants ..	5,76,111
Fund for Promoting Pride of Performance	2,94,201
Fund for Grants to Universities	52,00,000
Total ..	74,55,40,914

	Cr. Rs.
Post Office Cash Certificates Bonus Fund	2,78,066
Post Office Ten-Year Defence Savings Certificates Bonus Fund	1,50,313
Post Office Twelve-Year National Savings Certificates Bonus Fund ..	30,46,135
Pakistan Six-Year Defence Savings Certificates Bonus Fund	—2,357
Pakistan Twelve-Year Savings Certificates Bonus Fund	—14,04,886
Pakistan Five-Year Savings Certificates Bonus Fund	—6,13,627
Pakistan Ten-Year Savings Certificates Bonus Fund	—2,03,020
Post Office Ten-Year National Development Certificates Bonus Fund ..	—3,77,732

49. The funds are meant to provide for accruing liability in respect of bonus on Postal Certificates which, under the system of accounting now in force, is not shown under Section O—Unfunded Debt. The funds were built up by providing in revenue budget under the head "22—Interest on Debt and other Obligations—Bonus on Post Office Certificates" an amount sufficient to cover the calculated liability on account of bonus accruing during the year, the excess of the

provision over the actual payment during the year being transferred to these funds by debit to revenue. When the actual payment during a year exceeds the provision in the budget for that year the deficit is met by transferring the amount from the funds, that is, by debit to the funds and credit to revenue as reduction of charge under the service head mentioned above.

An account of the fund is given in Statement No. 4.-III of this report.

Posts, Telegraphs and Telephone Welfare Fund .. Cr. Rs. 2,21,759

50. The fund is designed to afford relief to low-paid employees of the Posts, Telegraphs and Telephone Department in cases of distress. The fund is fed by contributions from the revenues of the Department. The expenditure incurred against this fund is debited directly to the fund.

An account of the fund is given in Statement No. 4.-IV of this report.

Posts, Telegraphs and Telephone Improvement Fund .. Cr. Rs. 10,00,000

51. The fund was created with a sum of Rs. 10,00,000 during the year 1956-57 to provide amenities to customers in the form of sheds, cycle stands, etc., and to incur expenditure on buildings and equipments for clinics, sanatoria, hostels and schools for the benefit of the staff and on research and improvement works. The fund is fed by contributions from the revenues of the Department. The expenditure incurred out of the fund is debited directly.

An account of the fund is given in Statement No. 4.-V of this report.

Renewal Reserve Fund—Medical Store Depot .. .. .. Dr. Rs. 864

52. The balance under the head represents an erroneous adjustment which has been rectified in the accounts for 1963-64.

An account of the fund is given in Statement No. 4.-VI of this report.

Salt Mines Welfare Fund .. .. Cr. Rs. 50,000

53. This fund was started with effect from 1961-62 with a balance of Rs. 50,000 for the benefit of the staff working in the Salt Mines at Khewra. The expenditure incurred under this head is debited directly to the fund.

An account of the fund is given in Statement No. 4.-VII of this report.

Central Road Fund .. .. Cr. Rs. 15,57,61,063

54. The Central Road Fund was set up during the year 1949-50 by transferring to it a portion of the Customs and Central Excise Duties on petrol other than aviation spirit at the rate of 2½ annas per gallon with effect from the 15th August, 1947 which was doubled with effect from 1st April, 1953.

The proceeds of these duties are first credited to the Major head "I—Customs" or "II.—Central Excise Duties" according as they represent the duty of customs or of excise, but at the end of each year an equivalent amount is transferred as a block grant to the "Central Road Fund" by debit to the head "50.—Civil Works—Block Grant for transfer to the Central Road Fund". Grants made out of this fund to Provincial Governments or others are debited to the fund. The charges met out of the 15 per cent. reserve retained by the Central Government in the Central Road Fund are brought to account in the first instance under "50—Civil Works—Central", the debit under that head being set off by an equivalent amount transferred from the deposit head. "Central Road Fund" so that the net charge under "50—Civil Works" will be nil. This transfer is shown under a distinct minor head. "*Deduct*—Amount met from Central Road Fund".

From the money accumulating under this head, grants are made to Provincial Governments and others for expenditure on any of the following objects, namely :—

(*i*) Construction of roads and bridges of any sort ;

(*ii*) Reconstruction of substantial improvement of existing roads and bridges.

This deposit head is also debited with the cost of administering the Road Fund and upon such schemes of research and intelligence and upon such special enquiries connected with roads and upon special grants-in-aid for such objects connected with roads as the Central Government may approve, these charges being met out of the portion constituting the reserve at the disposal of the Central Government.

The credit afforded to the fund is Rs. 2,17,00,000 which represents the proceeds of the duties of customs and of excise or motor spirit realised during the year under review. The expenditure from the fund during the year amounted to Rs. 27,27,010. There is a difference of Rs. 1,42,010 between ledger and broadsheet balances which is under reconciliation.

An account of the fund is given in Statement No. 4.-VIII of this report.

Depreciation Reserve Fund—Government Presses .. Cr. Rs. 26,00,961

55. This Reserve Fund is credited with depreciation calculated on the depreciated value of plant, machinery and furniture in use in Government of Pakistan Presses as also with the residual book value of plant, machinery and furniture disposed of during the year. Appropriation from the reserve are made to meet the cost of replacement of plant, machinery, etc. The acceptance of the balance under Pakistan Revenues is awaited.

An account of this fund is given in Statement No. 4.-IX of this report.

Coal Mines Labour Welfare Fund .. .. .. Cr. Rs. 11,81,277

56. The fund was created under the Coal Mines Labour Welfare Fund Act, 1947. The net proceeds received from Railways on account of excise duty on coal and coke levied under section 3(1) of the Act, are, in the first instance, credited to the Major Head "XXXVI.—Miscellaneous Departments" and transferred to the credit of the "Coal Mines Labour Welfare Fund" by *per contra* debit to the Major Head" 47.—Miscellaneous Departments". The expenditure out of the fund is initially brought to account under the above service head and then recovered from the Fund by a deduct entry. There is a difference of Rs. 102 between the ledger and broadsheet balances which is under reconciliation.

An account of the fund is given in Statement No. 4.—X of this report.

Fund for Rehabilitation of Displaced Persons .. .. Cr. Rs. 21,30,97,615

57. The fund for rehabilitation of displaced persons was constituted under the provisions of the supplementary Finance Act, 1950. It is administered by a Committee and the amount available in the fund is spent in accordance with the decision of the Committee. The fund is financed from the new or enhanced taxes levied under the provisions of the Act. The receipts on account of these taxes are credited to the Central Government and adjusted under the head "XII-A.—Taxes and Duties levied in connection with the Rehabilitation of Displaced Persons". An amount equivalent to the total receipts booked under the

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above head is transferred to the fund monthly by debit to the head "57.—Miscellaneous-Block Grant for transfer to Fund for Rehabilitation of Displaced Persons". Subventions are made to the Provincial Governments and Centrally Administered Areas, on the basis of schemes sponsored by them and approved by the Central Government. The amounts of subventions are debited direct to the fund and credited to the minor head "Subventions from Fund for Rehabilitation of Displaced Persons" under section "P.—Deposits and Advances Part II.—Deposits not bearing interest—(C) Other deposit accounts—Other Accounts". in Provincial or the Central accounts as the case may be.

Funds required for the execution of these schemes by the Provincial Governments are made available to them in advance on a quarterly basis. In the case of Centrally Administered Areas of Karachi, however, the grants allotted to them are transferred wholly from the fund. The expenditure incurred on the schemes to be financed from the fund is debited to the appropriate service head. At the same time an equivalent amount is transferred month by month in the account of Centrally Administered Areas from the deposit head "Subventions from Fund for Rehabilitation of Displaced Persons" by credit to the service heads concerned under the minor head "*Deduct*—Amount met from Subventions from fund for Rehabilitation of Displaced Persons". The expenditure incurred direct by the various Ministries of the Central Government on approved schemes is similarly debited to the service head concerned but credit from the fund is taken under the head "*Deduct*—Expenditure met from Fund for Rehabilitation of Displaced Persons". There is a difference of Rs. 76,339 between the ledger and broadsheet balances which is under reconciliation. The acceptance of the balance is awaited.

An account of the fund is given in Statement No. 4.-XI of this report.

Fund for Social Uplift Schemes .. .. .. Cr. Rs. 1,12,15,731

58. The fund was created to meet expenditure on grants to Provinces, States and Centrally Administered Areas for Social Uplift Schemes. It was financed by contributions from the General Revenues of Rs. 7 crores and Rs. 3 crores debited to the head "57.—Miscellaneous" in 1950-51 and 1951-52 respectively and of Rs. 8 crores debited to the head "61.—Grants-in-Aid, etc.," in 1951-52. The amount available in the fund is allocated to Provinces and other administrative units for payments in quarterly instalments. These allocations are in the nature of non-lapsing grants. In the case of Provincial Governments, quarterly payments are made in advance from the allocations, quarterly payments are made in advance from the allocations made to each of them, for expenditure on the schemes approved by the Central Government on the basis of their demands and the rate of progress in the execution of the schemes. In the case of Centrally Administered areas of Karachi, no advance payment is made but the expenditure is incurred against the total allocation. The amounts paid to the Provincial Governments and the grants allocated to Karachi are transferred from the fund to the head "Deposit Account of Grants made by the Central Government for Social Uplift Schemes" under Section "P.—Deposits and Advances—Part II.—Deposits not bearing interest—C—Other Deposit Accounts—Other Accounts", in the Provincial or Central Accounts as the case may be. The expenditure incurred by the Provincial Government on their Social Uplift Schemes and the amounts paid to the States are debited direct to the above Deposit Account.

The expenditure incurred in the Centrally Administered Areas out of these grants is debited to the Revenue or Capital Section of the accounts in the usual manner and subsequently an equivalent amount is transferred to the deposit amount by credit to the minor head "Amount transferred to the Deposit Account of Grants made by Central Government for Social Uplift Schemes" under the receipt major head corresponding to the expenditure major head or by credit to Capital Major head concerned, as the case may be.

An account of the fund is given in the Statement No. 4.-XII of this report.

Fund for Aircraft Factory, Tank and Heavy Gun Manufacture .. .. Cr. Rs. 7,50,00,000

Fund for Economic Development Schemes .. .. Cr. Rs. 12,19,60,842

59. These non-lapsing fund were created in pursuance of Government's decision to utilise the revenue surplus of the year 1950-51 for expenditure on schemes for social, agricultural and industrial development of the country. An expenditure of Rs.—10,108 was incurred from the latter fund during the year under report. There is a difference of Rs. 30 between the ledger and broadsheet balance under the latter head which is under settlement.

The accounts of these funds are given in Statement Nos. 4.-XIII and XIV respectively of this report.

Fund for Educational and Economic Uplift of Scheduled Castes .. .. Cr. Rs. 1,95,392

60. The fund is financed by the Government's contribution from the revenues of the Central Government. The amount to be spent on the Educational Uplift of the Scheduled Castes is transferred to the fund by debit to the major head "37—Education" and that required for expenditure on their Economic Uplift is credited to the fund by debit to the major head "57—Miscellaneous". The expenditure from the fund relating to the educational schemes is exhibited under the former major head and that relating to the economic uplift schemes if exhibited under the latter service head. At the end of the year, equivalent amounts are transferred to the fund by credit to the above service heads under the minor head "*Deduct*—Amount met from the Fund for Educational and Economic Uplift of Scheduled Castes".

An account of the fund is given in Statement No. 4-XV of this report.

Fund for Educational Uplift of Buddhist Students .. Cr. Rs. 9,436

61. The fund was created with a sum of Rs. 1,00,000 by debit to the service head "37-Education-Scholarships" in 1958-59. The amounts of Scholarships awarded are debited to the above mentioned head and subsequently an equivalent amount is transferred from the fund by a deduct entry under a distinct minor head of the same major head. There is a difference of Rs. 2,290 between the ledger and broadsheet balances which is under reconciliation.

An account of the fund is given in Statement No. 4.-XVI of this report.

Fund for Educational Uplift of Chiristian Students .. Cr. Rs. 67,509

62. The fund was created in 1958-59 with a sum of Rs. 2,00,000 by debit to the service head "37-Education-Scholarships". The accounting procedure applicable to the expenditure incurred from the fund is similar to that laid down in para 61 preceding.

An account of the fund is given in Statement No. 4-XVII of this report.

Staff Welfare Fund (General) .. .. .. Cr. Rs. 5,61,814

63. The fund was created for the benefit of the staff of the Central Government by debit to the service head "57—Miscellaneous—Contributions to the Staff Welfare Fund". The expenditure incurred against this fund is debited directly to the fund.

An account of the fund is given in Statement No. 4.-XVIII of this report.

Staff Welfare Fund (Customs and Excise Departments) .. Cr. Rs. 1,23,669

64. The fund was created with a sum of Rs. 3,00,000 by debit to the service head " 2-Central Excise Duties-Contribution to Staff Welfare Fund (Customs and Excise Department) " in 1955-56 for the benefit of the non-gazetted staff of the Customs and Central Excise and Land Customs Departments. The expenditure incurred against this fund is debited directly to the fund.

An account of the funds is given in Statement No. 4-XIX of this report.

Staff Welfare Fund (Income tax Department, Directorate of Training and Estate Duty) .. .. Cr. Rs. 34,000

65. The fund was created in 1959-60 for the benefit of the non-gazetted staff of the Department of Income Tax, Directorate of Training and Controller of Estate Duty. It is credited with sums appropriated from service heads ' 4-Taxes on Income other than Corporation Tax ' and 13-Other Taxes and Duties. The expenditure incurred from the fund is debited to it directly.

An account of the fund is given in Statement No. 4-XX of this report.

Foreign Aid Counterpart Fund .. .. .. Cr. Rs. 5,36,00,684

66. It provides rupee amount to finance the internal costs of the different development projects, the external costs of which are to be met through the foreign aid. Under the agreements entered into with the I.C.A. Canada and Australia, the Government of Pakistan are required to spend out of their own resources amounts equal to the value of the equipment or to the extent specified in each individual project agreement known as internal rupee expenditure.

An account of the fund is given in Statement No. 4-XXI of this report.

Riot and Civil Commotion Insurance Fund .. .. Cr. Rs. 25,58,309

67. The insurance premia and other miscellaneous receipts connected with the scheme are, initially credited to the receipt head " XLVI-Miscellaneous " under a new minor head " Receipts on account of the Riot and Civil Commotion Insurance Scheme " and then transferred to the credit of the " Riot and Civil Commotion Insurance Fund " by contra debit to the service head " 57-Miscellaneous " under a new minor head " Riot and Civil Commotion Insurance Scheme ". Similarly, the expenditure connected with the scheme is initially booked under the above service head and then transferred to the fund by a deduct entry. The balance under Pakistan Revenues could not be verified as the relevant broadsheet is under construction.

An account of the fund is given in statement No. 4-XXII of this report.

Fund for Roads of National Importance .. .. Cr. Rs. 4,04,05,270

68. The fund was created with a sum of Rs. 5,00,00,000 representing share of the Central Government in 1951-52 by debiting the amount under the head " 57-Miscellaneous-Transfer to the Fund for Roads of National Importance ". Although roads are a Provincial responsibility yet considering the importance of the roads in the national economy the Central Government have decided to bear half the cost of constructing or improving specified roads, the other half being met by Provincial Governments. The accounting procedure applicable to the expenditure from this fund is similar to that for Central Road Fund given in para 54 preceding.

An account of the fund is given in Statement No. 4-XXIII of this report.

Fund for Promotion of Cottage Industries .. .. Cr. Rs. 94,01,588

69. The fund was created in 1951-52 by debiting a sum of Rs. 1,00,00,000 under the head " 57-Miscellaneous—Transfer to the Fund for Promotion of Cottage Industries " for rendering necessary assistance to small scale industries. The expenditure out of the fund is brought to account under the major heads " 43-Industries " and " 72-Capital Outlay on Industrial Development ", as the case may be and the transfer from the fund is taken in reduction of expenditure under that head. The acceptance of the balance is awaited.

An account of the fund is given in Statement No. 4-XXIV of this report.

Fund for Civil Defence .. .. Cr. Rs. 24,25,000

70. A sum of Rs. 1,00,00,000 was allocated to this fund to be utilised mainly for making grants to Provincial Governments who have spent large sums on Civil Defence measures. The fund was created in 1951-52 by debiting the amount under the head " 57-Miscellaneous—Transfer to the Fund for Civil Defence ". The grants made to the Provinces out of this fund are debitable directly to the fund. The acceptance of the balance is awaited.

An account of the fund is given in Statement No. 4-XXV of this report.

National Reconstruction Fund .. .. .. Cr. Rs. 34,95,227

71. The fund was created in 1952-53 with a sum of Rs. 50,00,000 by debit to service head " 57-Miscellaneous-Transfer to the Fund for closer Inter-Provincial Contacts ". The expenditure incurred from the fund is accounted for under the minor head " Expenditure on National Reconstruction Fund " subordinate to the major head " 57-Miscellaneous " and an equivalent amount is transferred to the fund by credit to the above service head under the minor head, " *Deduct*—Amount met from the National Reconstruction Fund ".

An account of the fund is given in Statement No. 4-XXVI of this report.

Fund for Agricultural Development .. .. Cr. Rs. 3,65,87,792

72. The fund was created during the year 1952-53 with a sum of Rs. 5,00,00,000 by debit to the major head " 57-Miscellaneous ". The grants to the Provincial Governments are debited directly to the fund. The expenditure incurred on the schemes of the Central Government or of the Centrally Administered Areas is brought to account under the major head " 40-Agriculture " and " 71-Capital Outlay on Schemes of Agricultural Improvement and Research " as the case may be and an equivalent amount is transferred to the fund by credit to the aforesaid major heads. There is a difference of Rs. 75,491 between the ledger and broadsheet balances which is under reconciliation.

An account of the fund is given in Statement No. 4-XXVII of this report.

Fund for Overseas Scholarships Schemes .. .. Cr. Rs. 18,02,386

73. The fund was created during the year 1952-53 with a sum of Rs. 30,00,000 by debit to the service head " 57-Miscellaneous " with a view to providing fund for imparting training to Pakistan nationals in institutions abroad in order to equip them for an effective role in the development of the country. The expenditure which mainly comprises of the grants of scholarships is debited to the head " 37-Education " and an amount equal to the actual expenditure is transferred from the fund by credit to the above service head.

An account of the fund is given in Statement No. 4-XXVIII of this report.

Fund for Scientific and Industrial Research .. .. **Cr. Rs. 7,00,000**

74. The fund was created in 1953-54 with a sum of Rs. 1,00,00,000 by debit to the major head " 43-Industries " to enable the Council of Scientific and Industrial Research to implement a phased programme for the establishment of Central Laboratory at Karachi and the Regional Laboratories at Dacca, Lahore and Peshawar.

The expenditure incurred from the fund is debited in the first instance to the head " 43-Industries " and an equivalent amount is transferred to the fund by credit to the above service head.

An account of the fund is given in Statement No. 4-XXIX of this report.

Pakistan Civil Benevolent Fund .. .. **Cr. Rs. 39,748**

75. The fund was originally created in 1953-54 by transferring to it a sum of Rs. 20,000 from the " Staff Welfare Fund " but is now fed by charging to the service head " 57-Miscellaneous " with a view to provide financial relief to the employees of the Central Governments, drawing pay not exceeding Rs. 200 per month. The expenditure incurred from the fund is debited directly to the fund. An expenditure of Rs.—11,3)5 was incurred from the fund during the year under report.

An account of the fund is given in Statement No. 4-XXX of this report.

Fund for Social Services .. .. **Cr. Rs.6,33,672**

76. The fund was created with a sum of Rs. 10,00,000 during the year 1954-55 by debit to the head " 57-Miscellaneous ". The fund is controlled by the Ministry of Rehabilitation and Works. Any outright grant made to Social Services Institute from the fund is directly debited to the fund without affecting any service head. Any expenditure made on a Social Service Project is to be brought to an appropriate service head with a deduct entry. The acceptance of the balance is awaited.

An account of the fund is given in Statement No. 4-XXXI of this report.

Fund for Liaquat Memorial Library .. .. .. **Cr. Rs. 23,00,000**

77. The fund was created during the year 1954-55 with a sum of Rs. 5 lacs by debit to the service head " 37-Education " for the purpose of constructing Liaquat Memorial Library. It was further augmented during the year 1957-58, 1958-59 and 1959-60 by an amount of Rs. 4 lacs , Rs. 2 lacs and Rs. 12 lacs respectively. The expenditure on the construction of the Library is initially debitable to the head " 81-Capital Account of Civil Works outside the Revenue Account " and then to be transferred to the fund by a deduct entry. No expenditure was incurred from the fund to end of the year under report.

An account of the fund is given in Statement No. 4-XXXII of this report.

Fund for Artists, Journalists, Men of Letters and their Families .. .. **Cr. Rs. 2,29,700**

78. The fund was credited with sum of Rs. 2,00,000 and Rs. 1,00,000 during the year 1956-57 and 1957-58 respectively, by debiting the amounts to the service head " 37-Education-E-General-Miscellaneous " for providing financial assistance to the bereaved families of artists, journalists and men of letters. The expenditure out of the funds, is in the first instance, debited to the head mentioned above and then an equivalent amount is transferred from the fund by credit to the same service head.

An account of the fund is given in Statement No. 4-XXXIII of this report.

Fund for Development of Urdu .. .. .. Cr. Rs. 6,51,281

79. The fund was credited with a sum of Rs. 4,15,300 during the year 1958-59 by debiting the amount to the service head " 37-Education-E-General-Miscellaneous ". It was further augmented during the year 1959-60 by an amount of Rs. 2,30,700. The accounting procedure applicable to the expenditure incurred from the fund is similar to that laid down in para 61 preceding.

An account of the fund is given in Statement No. 4-XXXIV of this report.

Fund for Development of Bengali Language and Literature .. .. Cr. Rs. 5,58,300

80. The fund was created in 1956-57 with a sum of Rs. 2 lacs by debit to the service head " 37-Education-E-General-Miscellaneous ". It was further supplemented with a sum of Rs. 3 lacs during the year 1957-58 by debit to the above service head. The accounting procedure applicable to the expenditure incurred from the fund is similar to that laid down in para 61 preceding.

An account of the fund is given in Statement No. 4-XXXV of this report.

Fund for Scholarships to the Children of Class II and Class III Servants .. .. Cr. Rs. 1,28,549

81. The fund was created with a sum of Rs. 5,00,000 by debit to the service head " 37-Education-Scholarships " in 1958-59. The accounting procedure applicable to the expenditure incurred from the fund is similar to that laid down in para 61 preceding.

An account of the fund is given in Statement No. 4-XXXVI.

Fund for Scholarships to the Children of Class IV Servants .. .. Cr. Rs. 5,76,111

82. The fund was established in 1956-57 with a sum of Rs. 5,00,000 by transferring the amount from the service head " 37-Education-E-General-Scholarships ". It was further credited with a similar amount during 1957-58 by debit to the above service head. The accounting procedure applicable to the expenditure incurred from the fund is similar to that laid down in para 61 preceding.

An account of the fund is given in Statement No. 4-XXXVII of this report.

Fund for Promoting Pride of Performance .. .. Cr. Rs. 2,94,201

83. The fund was created in 1956-57 with a sum of Rs. 1,00,000 and further augmented in 1957-58 with the similar amount by debit to the head " 37-Education-E-General-Miscellaneous " for grant of prizes and awards to persons who achieve distinctions in the field of art, literature, science, nursing and farming. The accounting procedure applicable to the expenditure incurred from the fund is similar to that for the fund for Artists, Journalists, Men of Letters and their families given in para 61 preceding.

An account of the fund is given in Statement No. 4-XXXVIII of this report.

Fund for Grants to Universities .. .. Cr. Rs. 52,00,000

84. The fund was created in 1957-58 with a sum of Rs. 25 lacs and the remaining 25 lacs in 1958-59 by debit to the service head " 37-Education-E-University-Grant to Universities " for giving grants-in-aid to Universities in Pakistan, other than Karachi University. No accounting procedure has yet been prescribed.

An account of the fund is given in Statement No. 4-XXXIX of this report.

(C) OTHER DEPOSIT ACCOUNTS

85. The account is sub-divided into the following heads:—

	Cr.
	Rs.
Deposits of Local Funds	2,03,978
Departmental and Judicial Deposits—	
Civil Deposits	48,74,21,494
Other Deposits	12,46,33,880
Other Accounts	15,44,93,617
Foreign Aid Deposit Account	49,55,55,255
Total ..	1,26,23,08,224

Deposits of Local Funds .. .. **Cr. Rs. 2,03,978**

86. The details are as under

Fund	Pakistan Revenues	Karachi	West Pakistan			Total
			W.P. Lahore	S.A. Karachi	N.A. Peshawar	
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District Funds	63,736	1,802	..	..	..	65,538
Cantonment Funds	..	..	—56,055	—1,53,715	—39,297	—2,49,067
Town and Bazar Funds	..	..	—4,110	..	3,85,101	3,80,991
Other Miscellaneous Funds	6,516	..	..	..	..	6,516
Total ..	70,252	1,802	—60,165	—1,53,715	3,45,804	2,03,978

87. These are cash balances on 30th June, 1963 in the current accounts of local funds and other local authorities who are permitted to use the Government treasuries as their banks. Each fund has an administrator either a public officer or a committee, and the verification consists, firstly in reconciling the figures as between the broadsheets which are posted from the treasury plus and minus memoranda and the ledger and secondly, in ascertaining how far the administrator accepts the balance standing at his credit on the Government books.

District Funds.—The broadsheets under Karachi is to be reconstructed. The balance could not, therefore, be verified. The acknowledgement of balances is awaited in all cases.

Cantonment Funds.—There is a difference of Rs. 56,055 between the ledger and broadsheet balances in West Pakistan, Lahore which is under reconciliation. The balance includes a credit of Rs. 99,968 representing the opening balance adopted provisionally as on the 15th August, 1957. The debit balance under West Pakistan, Lahore is due to misclassification by the Treasury Officer. The balance under Southern Area, Karachi could not be verified as the relevant broadsheet is incomplete. The acknowledgement of balance is awaited in all cases under West Pakistan, Lahore and Southern Area, Karachi and Northern Area, Peshawar.

Town and Bazar Funds.—The balance under this head includes an amount of Rs. 4,29,666 adopted provisionally as opening balance on the 15th August, 1947. The acknowledgement of balance is awaited. Under West Pakistan, Lahore and Northern Area, Peshawar there are differences of Rs. 3,81,730 and 4,110 between the ledger and broadsheet balances which is under reconciliation.

Other Miscellaneous Funds.—The balance under Pakistan Revenues has been verified with the relevant broadsheet.

Departmental and Judicial Deposits—

Civil Deposits .. .. **Cr. Rs. 48,74,21,494**

88. The transactions brought to account under this head relate mainly to sums deposited with Government in the daily course of public business by or on behalf of members of the public.

The following are the details:—

Funds	Pakistan Revenues	Karachi	Industries Supply and Food	West Pakistan				East Pakistan	Total
				W.P. Lahore	Works Audit	S.A. Karachi	N.A. Peshawar		
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Revenue Deposits	—3,57,39,409	48,73,146	..	—32,19,362	..	1,93,474	43,43,935	14,92,767	—2,80,55,449
Civil and Criminal Court's Deposits ..	7,95,885	7,13,194	..	..	..	..	..	..	15,09,079
Personal Deposits	7,35,33,957	—437	..	3,70,45,674	..	4,04,36,652	4,02,74,892	4,46,62,963	23,59,53,701
Political Agents' Deposits	..	..	..	..	..	..	—15,181	..	—15,181
Shipping Master's Deposits	3,988	..	..	..	..	..	..	1,83,515	1,87,503
Public Works Deposits	—947	..	..	..	3,45,95,336	3,01,809	..	91,58,903	4,40,55,101
Forest Deposits	—556	..	..	..	..	..	..	..	—556
Supply and Development Department Deposits	6,02,474	..	—2,91,64,497	..	..	..	..	60,44,990	—2,25,17,033
Deposits of the Tea Cess Fund ..	65,118	..	..	..	..	1,50,708	..	2,40,486	4,56,312
Deposits of the Lac Cess Fund ..	2,877	..	..	..	..	..	..	307	3,184
Deposits of the Cotton Cess Fund ..	—11,83,343	..	..	20,20,406	..	6,32,446	2,958	30,110	15,02,577
Deposits of the Agriculture Produce Cess Fund	—3,81,93,739	..	..	..	..	6,728	..	1,09,078	—3,80,77,933
Deposits of the Coffee Cess Fund ..	40	..	..	..	..	..	..	..	40
Deposits on account of Police Funds ..	..	..	..	..	..	—4,87,399	..	..	—4,87,399
Quaid-i-Azam Memorial Fund ..	2,39,050	..	..	27,496	..	58,161	..	..	3,24,707
Deposits of fees received by Government servants for work done for private bodies	25,683	1,227	..	..	..	..	..	—544	26,366

Funds	Pakistan Revenues	Karachi	Industries Supply and Food	West Pakistan				East Pakistan	Total
				W.P. Lahore	Works Audit	S.A. Karachi	N.A. Peshawar		
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Companies Liquidation Accounts ..	—67,406	..	..	..	..	..	..	1,932	—65,474
Deposits on account of passage money of Haj Pilgrims	3,47,242	..	..	..	..	..	..	5,46,864	8,94,106
Deposits of Coconut Cess Fund ..	2,04,700	..	..	..	..	6,271	..	..	2,10,971
Food Department Deposits	..	..	7,62,145	..	..	..	..	..	7,62,145
Deposits of Cess on oilseeds and oils ..	1,56,352	..	..	79,052	..	78,683	86	51,844	3,66,017
Deposits of Hide Cess Fund	..	..	..	..	..	18,142	..	..	18,142
Deposits on account of money received for Pakistan Red Cross Society and St. John Ambulance, Association	..	..	..	620	..	..	..	..	620
Repatriation and other Deposits of Pilgrims	—18,07,123	..	..	..	..	34,841	..	..	—17,72,282
Repatriation of Pakistan Nationals ..	50,025	..	..	..	..	..	..	..	50,025
Deposits by States and Local Bodies for claims of employees who have migrated to India	4,49,075	..	..	82,504	..	1,25,168	99,167	..	7,55,914
Deposits on account of sale proceeds of UNESCO Coupons	—2,71,319	..	..	..	..	..	..	..	—2,71,319
Deposits of money received for Palestine Relief Fund	—16,498	..	..	..	..	..	..	..	—16,498
Deposits for work done for Pakistan States, Public Bodies and Private individuals ..	3,321	..	..	..	..	..	..	—88	3,233
Deposits of Historical Mosque Fund ..	4	..	..	..	..	..	..	..	4
Deposits of Jute Cess Fund	31,651	..	..	..	..	..	..	..	31,651
Deposits of State Bank of Pakistan's Share ..	—38,000	..	..	..	..	..	..	..	—38,000
Deposits of Pakistan Government Loans ..	10,81,40,057	..	..	..	..	—600	..	..	10,81,39,457
Deposits on account of money received for St. Dunstans Hospital for Blinded Soldiers, sailors and airmen ..	..	..	..	10,000	..	..	..	..	10,000

Trust Interest Funds	2,367	..	..	9,139	..	..	..	..	11,506
Deposits by Local bodies for meeting claims of contractors who have migrated to India	..	..	..	..	..	..	..	62,807	62,807
Deposits of compensation payable to Sind Government for loss of revenue due to separation of Karachi	..	..	..	..	..	—60,00,000	..	..	—60,00,000
Deposits in connection with Elections ..	3,200	..	..	..	..	—2,295	..	2,57,480	2,58,385
Deposits of the deceased Army Officers ..	3,946	..	..	..	..	..	..	..	3,946
Civil Supplies Deposits	..	5,16,601	..	..	..	..	..	..	5,16,601
Central Excise and Salt Deposits ..	..	..	..	..	..	..	1,640	..	1,640
Unclaimed deposits in the General Provident Fund	38,549	..	..	—18,602	..	..	2,151	6,723	28,821
Unclaimed deposits in Defence Savings Provident Fund	..	..	..	—7,716	..	..	10	..	—7,706
Kashmir Relief Fund	..	..	..	..	..	138	..	..	138
Coal Deposits	..	..	8,34,15,266	..	..	..	..	..	8,34,15,266
Deposits of the Department of Mineral Concession	2,22,313	..	..	..	..	1,17,231	18,515	..	3,58,059
Deposits for imports against U.K. Loan..	—8,38,23,143	..	..	..	..	..	..	..	—8,38,23,143
Security Deposits of Cashiers, etc. ..	14,252	..	..	..	..	..	..	..	14,252
Donations for flood relief	38,363	..	..	..	..	..	..	..	38,363
Deposits of the Department of Advertising Films & Publications	8,384	..	..	..	..	..	..	..	8,384
Deposits on account of Evacuee Estates..	..	..	..	12,27,94,072	..	27,31,315	..	..	12,55,25,387
Deposits in connection with the Pakistan Exhibition in Khartoum	*60,000	..	..	..	..	..	..	..	60,000
Deposits of Zakat Fund	150	..	..	..	..	26	..	..	176
Trap Money Deposits	..	..	..	..	..	11	..	..	11
Deposits of Port Haj Committee ..	—74,650	..	..	..	..	..	..	..	—74,650
Sale proceeds of Uneconomic Urban Immovable Evacuee Property	9,32,677	..	..	..	..	..	..	..	9,32,677
Deposits of collection from Refugee tenants of Government Colonies ..	1,00,00,000	..	..	..	..	..	..	..	1,00,00,000
Deposits of Refugees from India ..	3,12,874	..	..	..	..	..	..	..	3,12,874

Funds	Pakistan Revenues	Karachi	Industries Supply and Food	West Pakistan W.P. Lahore	Works Audit	S.A. Karachi	N.A. Peshawar	East Pakistan	Total
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Deposits of Fees for procurement of copies from East Punjab	..	..	..	503	..	..	..	..	503
Dalmia Cement Factory Deposits ..	10,942	..	..	..	..	..	..	..	10,942
Deposits for payment of interim relief to displaced persons	—7,39,720	..	..	..	..	..	..	..	—7,39,720
Personal ledger account of fund for purchase of Antiquities and works of arts for national museum	5,00,000	..	..	..	..	..	..	..	5,00,000
Deposits for Rehabilitation of Displaced Persons	497	..	..	..	..	..	..	..	497
Account of court deposits transferred from India	40,276	..	..	..	..	..	..	..	40,276
Civil Aviation Deposits	—1,06,882	..	..	..	..	..	..	..	—1,06,882
Colombo Plan Aid	..	..	..	65,32,566	..	..	..	..	65,32,566
Deposits of the Department of Petroleum and Minerals	..	..	..	15,47,190	..	..	..	..	15,47,190
Details by minor heads not available ..	3,41,30,630	99,17,967	..	..	..	..	..	..	4,40,48,597
Total ..	6,89,08,184	1,60,21,698	5,50,12,914	16,69,03,542	3,45,95,336	3,84,01,510	4,47,28,173	6,28,50,137	48,74,21,494

89. Revenue Civil and Criminal Courts deposits are not kept distinct in Northern Area, where the whole of the Civil Work (Revenue, Judicial and Criminal) is in the charge of the same Deputy Commissioner. A similar arrangement is also in vogue in some of the districts in the West Pakistan.

There are two entirely different system of deposit accounts. The first may be called the detailed plan, in which every receipt is treated as separate item and every payment charged against some particular receipt. The second is the ledger plan, that is, a running account is kept of receipts and payments on some particular account (as estate, and institution, etc.). For every ledger account there is an " Administrator ", the person authorised to pay money into the treasury or draw it out. Deposits kept on the latter plan are termed personal Deposits.

The verification of the balance on the first plan is as follows:—

The receipts and payments, which are recorded in detail in deposit registers are posted monthly by totals into a proofsheet which provides columns for recording the payment of deposits credited in the same year and in each of the three preceding year. At the end of the year, balances are struck upon the proofsheet separately for the different districts for each of the four years. The balances of the first year is usually written off the deposit account as all balances unclaimed for more than three complete account years are ordinarily credited to Government. To aggregate balance on the proofsheet is then agreed with the balance on the general books of the class of deposit concerned and finally reconciled with the Plus and Minus memoranda received from treasuries or, where necessary with the accounts received from Civil and Criminal Courts. The verification of the ledger form of deposit account consists mainly in agreeing the balance with that claimed by the administrator.

Revenue Deposits .. .. **Dr. Rs. 2,80,55,449**

90. These are mainly deposits made in Revenue Courts or in connection with the revenue administration. They also include earnest money deposits made by intending tenders for contracts etc., in the Civil Departments.

Under Pakistan Revenue there is a difference of Rs. 5,10,50,077 between the ledger and broadsheet balance which could not be reconciled due to the destruction of relevant records. Under East Pakistan there is a difference of Rs. 87,114 out of which an amount of Rs. 49,667 has been cleared in the accounts for 1964-65 and the remaining balance is under settlement. The balances under West Pakistan, Lahore and Southern Area, Karachi could not be verified as the relevant broadsheets are incomplete. The opening balance in the ledger on the 15th August, 1947 was taken as Rs. 2,72,446.

Civil and Criminal Courts Deposits .. .. **Cr. Rs. 15,09,079**

91. The balance under the head includes a sum of Rs. 2,01,113 adopted as opening balance on the 15th August, 1947. Under Pakistan Revenues there is a difference of Rs. 1,61,494 between ledger and broadsheet balance which could not be reconciled due to the destruction of records.

Personal Deposits .. .. **Cr. Rs. 23,59,53,701**

92. The transactions recorded under this head are of the nature of a banking deposit account. It has been verified that (*i*) Personal ledger accounts were properly operated upon and none of them was overdrawn and (*ii*) that no personal ledger account was opened except with the sanction of the competent authority. Under Pakistan Revenues there is a difference of Rs. 2,18,48,228 between the ledger and broadsheet balance which could not be reconciled due to destruction of the

relevant records. Under Northern Area, Peshawar and East Pakistan there are differences of Rs. 5,78,517 and Rs. 1,49,288 respectively, which are under reconciliation. The balance under West Pakistan, Lahore and Southern Area, Karachi could not be verified as the relevant broadsheets are incomplete. A credit of Rs. 44,31,458 was taken as opening balance on the 15th August, 1947 under this head. The acceptance of balances is awaited in all cases except in East Pakistan and Northern Area, Peshawar where it has been received in 30 and 50 cases out of 40 and 140 respectively.

Political Agent's Deposits .. .. Dr. Rs. 15,181

93. This deposit head is intended for the record of receipts coming into the hands of the Political Agents and Deputy Commissioners in the Northern Area administering tribal areas, for disbursement to tribes which prior to the abolition of irregular funds were kept out of the Government Account. Adjustment of pre-independence balance has not been made so far as the figures on the 14th August, 1947, are under reconciliation with the treasury officers concerned. There is a difference of Rs. 17,315 between the ledger and broadsheet balances which is under investigation. The debit balance under the head is due to an erroneous adjustment which is under settlement. The acceptance of balance is awaited.

Shipping Master's Deposit .. .. .. Cr. Rs. 1,87,503

94. The deposit of unpaid wages of discharged seamen, wages and effects of deceased seamen, and unclaimed wages and deposit of other seamen are recorded under this head. Under Pakistan Revenues there is a difference of Rs. 3,701 between the ledger and broadsheet balances which is under reconciliation. Acceptance of the balance under Pakistan Revenue is awaited. A credit of Rs. 32,479 was adopted as opening balance under this head as on the 15th August, 1947.

Public Works Deposit .. .. Cr. Rs. 4,40,55,101

95. The above balance comprises the following:—

	Cr. Rs.
(*i*) Cash Deposits of subordinate as Security	—21,704
(*ii*) Cash Deposits of Contractors as Security	26,11,861
(*iii*) Deposits for Works to be done	23,14,295
(*iv*) Sums due to contractors on closed accounts	—19,500
(*v*) Miscellaneous Deposits	1,40,88,321
(*vi*) Details by above five categories not available	1,56,22,063
Total ..	3,45,95,336

The cash deposits from subordinates and contractors as security deposits for works to be done for private persons and public bodies, sums due to contractors on closed accounts and unclassified items of miscellaneous receipts awaiting clearance are adjusted under this head. There is difference of Rs. 109 between the ledger and broadsheet balances under East Pakistan which is under reconciliation. The details in five categories have not been made available in respect of the balances outstanding under Pakistan Revenues, Southern Area, Karachi and East Pakistan. The balance under Pakistan Revenues could not be verified due to the destruction of relevant records. The balances under Southern Area, Karachi could not be verified as the relevant broadsheets are incomplete. A credit of Rs. 2,63,915 was adopted as opening balance on the 15th August, 1947.

Forest Deposits .. .. **Dr. Rs. 556**

96. The balance under this head represents amounts held in deposit by Forest Officers. The balance under Pakistan Revenues could not be verified due to destruction of the relevant records. A credit of Rs. 26 was adopted as opening balance under this head on the 15th August, 1947.

Supply and Development Department Deposits .. **Dr. Rs. 2,25,17,033**

97. The above balance comprises the following items:—

	Dr. Rs.
(*i*) Deposits of Contractors as Security	—2,00,91,100
(*ii*) Deposits of Private Parties for Purchase of Stores	5,10,04,143
(*iii*) Deposits of Price Equalisation Fund	—83,95,672
Total ..	2,25,17,371

The amounts deposited in advance by quasi-public bodies, Pakistan States and other outside bodies for purchase of stores through the Department, the amount deposited as securities by the contractors of the Department for the due performance of their contracts and the deposits made by the Iron and Steel Controller on behalf of different parties towards Price Equalisation Fund are credited to this head. The balance under Pakistan Revenues is finally adjustable on the books of Industries, Supply and Food with whom the matter is under correspondence. Under East Pakistan there is a difference of Rs. 338 between the ledger and broadsheet balances which is under settlement. A credit of Rs. 3,53,817 was adopted as opening balance under this head as on the 15th August, 1947.

Deposits of the Tea Cess Fund .. .. .. **Cr. Rs. 4,56,312**

98. The customs duty levied and collected on all tea produced in Pakistan and exported from any Customs Port to any Port beyond the limits of Pakistan under the Pakistan Tea Cess Act, 1950 and payments made to the Pakistan Tea Market Expansion Board on that account are recorded under this head. Under Pakistan Revenues there is a difference of Rs. 61,948 which is under reconciliation. The balance under Southern Area, Karachi could not be verified as the relevant broadsheet is incomplete. The acknowledgement of the balances is awaited in all cases except in East Pakistan.

Deposits of the Lac Cess Fund .. .. .. **Cr. Rs. 3,184**

99. This head embraces receipts on account of customs duty levied under the Lac Cess Act, (XIV of 1921) and payments made thereof. The credits are subsequently passed on to the accounts of Committee of Board constituted for the purpose. The acceptance of the balance under Pakistan Revenues is awaited.

Deposits of the Cotton Cess Fund .. .. .. **Cr. Rs. 15,02,577**

100. Under this head are recorded the receipts in respect of the cess levied and collected on all cotton produced in Pakistan and either exported from any Customs Port to any Port outside Pakistan or consumed by any mill in Pakistan under Section 12(*i*) of the Cotton Cess Act, and payments thereof to the Pakistan

Central Cotton Committee. Under Pakistan Revenues there is a difference of Rs. 4,71,707 between ledger and broadsheet balance which could not be reconciled due to the destruction of relevant records. The balance under Southern Area, Karachi could not be verified as the relevant broadsheet is incomplete under Northern Area, Peshawar there is a difference of Rs. 2,351 between ledger and b oadsheet balance which has been cleared in the accounts for 1963-64. Under West Pakistan, Lahore there is difference of Rs. 7,78,339 which is under settlement.

Deposits of the Agriculture Produce Cess Fund .. Dr. Rs. 3,80,77,933

101. This head embraces receipts on account of customs duty levied under the Agriculture Produce Cess Act, 1940, and payments made thereof. The credits are subsequenly transferred to the account of the Pakistan Food and Agriculture Committee. Under Pakistan Revenues there is a difference of Rs. 3,95,49,998 between ledger and broadsheet balance which could not be reconciled due to destruction of the relevant records.

Deposits of the Coffee Cess Fund .. .. .. Cr. Rs. 40

102. The balance has been verified with the relevant broadsheet. The balance of Rs. 40 under Pakistan Revenues relates to a portion of Government receipt of coffee excise duty. The acknowledgement of balance has not been received as no Administrator to the fund has yet been appointed.

Deposits on account of Police Fund .. .. Dr. Rs. 4,87,399

103. The fund was started with an opening balance of Rs. 1,64,699 on the 15th August, 1947. The balance could not be verified as the relevant broadsheet is incomplete. Acceptance of the balance is awaited.

Quaid-i-Azam Memorial Fund .. .. .. Cr. Rs. 3,24,707

104. This head was opened to accommodate moneys credited on behalf of the Quaid-i-Azam Memorial Fund in the first instance for transfer to the Honorary Treasurer of the fund by means of Government drafts on the State Bank of Pakistan and by Treasury Officers concerned at the end of each month. The balance under Southern Area, Karachi could not be verified as the relevant broadsheet is incomple:e. Under West Pakistan, Lahore there is a difference of Rs. 4,148 between ledger and broadsheet balance which is under correspondence.

Deposits of fees received by Government servants for work done for private bodies .. .. .. Cr. Rs. 26,366

105. Fees received by Government Servants for work done for private bodies of which a share is payable to Government servant concerned are credited to the head in the first instance and subsequently adjusted. Under Pakistan Revenues there is a difference of Rs. 705 between the ledger and broadsheet balances which is under reconciliation. The debit balance under East Pakistan is due to misclassification which has been rectified in the accounts for 1964-65.

Companies Liquidation Accounts .. .. .. Dr. Rs. 65,474

106. This head has been opened for unclaimed dividents or undistributed assets, pertaining to the companies in official or voluntary liquidation under the Pakistan Companies Act, remaining unclaimed for a period of six months. Under Pakistan Revenues there is a difference of Rs. 7,985 between the ledger and broadsheet balances which is under reconciliation. The debit balance under Pakistan Revenues is due to certain misclassification by the Treasury Officers concerned and is still under correspondence with them.

Deposits on Account of Passage Money of Haj Pilgrims .. Cr. Rs. 8,94,106

107. The head accommodates the advances of passage money realised from the intending candidates for Haj at the time of their application. Under Pakistan Revenues there is a difference of Rs. 41,593 between ledger and broadsheet balance which could not be reconciled due to the destruction of relevant records. Under East Pakistan there is a difference of Rs. 5,32,938 between the ledger and broadsheet balances, which is under settlement. The acceptance of the balance is awaited.

Deposits of Coconut Cess Fund .. .. .. Cr. Rs. 2,10,971

108. This head records the excise duty levied and collected as a cess under the Coconut Committee Act, 1944 on all copra consumed in any mill in Pakistan, whether produced in or imported from outside Pakistan, and payments thereof for the purpose of improvement and development of the cultivation and marketing of coconut oil etc. Under Pakistan Revenues there is a difference of Rs. 65,964 between ledger and broadsheet balance which is under reconciliation. The balance under Southern Area, Karachi could not be verified as the relevant broadsheets are incomplete.

Food Department Deposits .. .. .. Cr. Rs. 7,62,145

109. It represents securities deposited by contractors under the terms of contract concluded by the Ministry of Food and Agriculture with them. Out of the above balance an amount of Rs. 1,01,290 has been cleared in the accounts for 1963-64. The remaining credits will continue to remain out standing till the relative contracts are completed and the refund bills prepared by the contractors are submitted for payments. It includes Rs. 1,000 as provisional opening balance adopted on the 15th August, 1947.

Deposits of Cess on Oil Seeds and Oils .. .. Cr. Rs. 3,66,017

110. Under this head are recorded the receipts in respect of cess levied and collected on oil seeds and oils and payments thereof to the Cess Committee. Under Pakistan Revenues there is a difference of Rs. 25,382 between ledger and broadsheet balance which could not be reconciled due to the destruction of relevant records. Under West Pakistan, Lahore and Northern Area, Peshawar there are differences of Rs. 3,180 and Rs. 14 respectively, between the ledger and broadsheet balances, which are under correspondence with the Treasury Officers concerned. The acknowledgement of the balance is awaited in all cases.

Deposits of Hide Cess Fund .. .. .. Cr. Rs. 18,142

111. The balance could not be verified as the relevant broadsheet is incomplete.

Deposits on account of money received for Pakistan Red Cross Society and St. John Ambulance Association .. Cr. Rs. 620

112. These accounts were opened for the receipt of the contributions towards these funds at places where there were no branches of the National Bank of Pakistan. There is a difference of Rs. 550 between the ledger and broadsheet balance which is under reconciliation.

Repatriation and other Deposits of Pilgrims .. .. Dr. Rs. 17,72,282

113. The repatriation deposits of pilgrims, granted pilgrim passes for Iraq and Hedjaz, and additional deposits received from those intending to make over land journey are credited to this head pending payments to Port Haj Committee, Karachi. The debit balance under Pakistan Revenues is due to misclassification of certain transactions by the Treasury Officer and is under settlement with him. Under Pakistan Revenue there is a difference of Rs. 17,775 between ledger and broadsheet balance which could not be reconciled due to the destruction of relevant records. The balance under Southern Area, Karachi could not be verified as the relevant broadsheet is incomplete. An amount of Rs. 51,786 was adopted as provisional opening balance on the 15th August, 1947.

Repatriation of Pakistan Nationals .. .. .. Cr. Rs. 50,025

114. This head accommodates the cash securities deposited by the Pakistan Nationals going abroad and expenditure on their repatriation. There is a difference of Rs. 1,94,137 between ledger and broadsheet balance which could not be reconciled due to destruction of relevant records.

Deposits by States and Local Bodies for claims of employees who have migrated to India .. .. Cr. Rs. 7,55,914

115. This head is intended for recording the provisional adjustment of the pensions, pays, leave salaries and provident fund claims of the employees of the various local bodies and states in Pakistan who have migrated to India and the deposits made by the local bodies and States concerned against the claims. The payments made against the authorities issued by the Accounts Offices in India, to employees of Indian States, etc., who have migrated to Pakistan are also adjusted under this head pending recovery from India. Under Pakistan Revenues there is a difference of Rs. 2,930 between ledger and broadsheet balance which could not be reconciled due to the destruction of relevant records. The balance under Southern Area, Karachi could not be verified as the relevant broadsheet is incomplete.

Deposits on Account of Sale Proceeds of UNESCO Coupons .. .. Dr. Rs. 2,71,319

116. Receipts and payments arising from the "UNESCO Coupons" Schemes for Books, Scientific material and Films are credited and debited to this head. The debit balance under Pakistan Revenues is due to an erroneous adjustment under the head which could not be rectified due to the destruction of relevant records.

Deposits of Money received for Palestine Relief Fund .. Dr. Rs. 16,498

117. Under this head are recorded receipts on account of money received on behalf of Pakistan Central Palestine Aid Committee at treasuries, and subtreasuries at places where there are no branches of Habib Bank. The money collected is payable to the Habib Bank, Karachi. The balance under Pakistan Revenues is due to payments made against receipts misclassified in the treasury accounts under other heads which could not be rectified due to the destruction of relevant records.

Deposits for work done for Pakistan States, Public Bodies or Private Individuals .. .. Cr. Rs. 3,233

118. This represents sums received in advance from Municipalities or other bodies financially independent of Government for payment of compensation for land acquired for them as well as amounts deposited by Pakistan States for survey work to be done by Government Officers in the States. It includes an amount of Rs. 3,321 representing prepartition balance as adopted on the 15th August, 1947.

Deposits of Historical Mosque Fund .. .. .. Cr. Rs. 4

Deposits of Jute Cess Fund .. .. Cr. Rs. 31,651

119. The balance has been verified with the relevant broadsheet. The acceptance of the balance under Pakistan Revenues is awaited.

Deposits of State Bank of Pakistan's share .. .. .. Dr. Rs. 38,000

120. This head was opened to accommodate cash credit on account of the subscription towards the share of the State Bank of Pakistan. The debit balance under Pakistan Revenues is due to misclassification of certain receipts by the Treasury Officers and the matter is under settlement with them.

Deposits of Pakistan Government loans .. .. Cr. Rs. 10,81,39,457

121. Under Pakistan Revenues there is a difference of Rs. 24,07,656 between the ledger and broadsheet balance which is under reconciliation. The debit balance under Southern Area, Karachi is due to misclassification which is under investigation.

Deposits on account of money received for St. Dunstan's Hospital for blinded soldiers, sailors and airmen .. .. Cr. Rs. 10,000

122. The balance under this head relates to prepartition period. The head was opened for the benefit of blinded soldiers etc., and is of the nature of a personal ledger account. The ledger balance agrees with broadsheet balance.

Trust Interest Fund .. .. Cr. Rs. 11,506

123. The credit balance under this head represents the amount of interest on Government securities held in trust remaining unpaid on 30th June, 1963. The interest has not been authorised for payments as the administrators of these funds are in India.

Deposits by Local Bodies, etc., for meeting claims of contractors who have migrated to India .. .. .. Cr. Rs. 62,807

124. The balance under this head represents the amount deposited by the Dacca University for meeting claims of the contractors, etc., who have migrated to India.

Deposits of compensation payable to Sind Government for loss of Revenue due to separation of Karachi .. Dr. Rs. 60,00,000

125. The balance under the above head is due to misclassification which is being rectified in the accounts of subsequent years.

Deposits in connection with Elections .. .. .. **Cr. Rs. 2,58,385**

126. The security deposits received from candidates for election as members of National Assembly of Pakistan and other deposits made in connection with elections, such as deposits for investigation of challenged votes and printing of electoral rolls are credited to this head. Under East Pakistan there is a difference of Rs. 6,480 between ledger and broadsheet balance which has been adjusted in the accounts for 1964-65. The balance under Southern Area, Karachi could not be verified as the relevant broadsheet is incomplete.

Deposits of the deceased Army Officers .. .. .. **Cr. Rs. 3,946**

127. The balance has been verified with the relevant broadsheet. The acceptance of the balances is awaited.

Civil Supplies Deposits .. .. .. **Cr. Rs. 5,16,601**

128. Deposits made by other Governments, States, etc., with the Civil Supplies Department of the Karachi Administration for the purchase of Foodgrains, etc., on their behalf are credited to this head. The acknowledgement of the balance is awaited. The balance could not be verified due to the destruction of relevant records.

Central Excise and Salt Deposits .. .. .. **Cr. Rs. 1,640**

129. The amount represents transactions appearing in the accounts received from the Divisional Officer, Custom Department, Kohat. This is adjustable in the books of the West Pakistan, Lahore with whom the matter is under correspondence.

Unclaimed deposits in the General Provident Fund .. .. **Cr. Rs. 28,821**

130. The balance represents the amounts in the General Provident Fund remaining unclaimed for a period exceeding six months after they become payable under the rules. A credit of Rs. 322 was adopted as opening balance under this head on 15th August, 1957. Under Pakistan Revenues there is a difference of Rs. 36,923 between ledger and broadsheet balance which is under reconciliation.

Unclaimed deposits in Defence Savings Provident Fund .. .. **Dr. Rs. 7,706**

131. The amounts of subscriptions to the Fund remaining unclaimed for a period exceeding six months after they become payable under the rules are transferred to this head and dealt with under the ordinary rules relating to deposits. The debit balance under West Pakistan, Lahore is due to an erroneous adjustment which is under correspondence.

Kashmir Relief Fund .. .. .. **Cr. Rs. 138**

132. The balance is in the course of payment to the treasurer of the fund.

Coal Deposits .. .. .. **Cr. Rs. 8,34,15,266**

133. The amounts representing the cost of coal deposited by private parties for the purchase of coal are credited to this head. The balance under the head is cleared on payment of claims preferred by the parties concerned after conclusion of their contracts. Out of the balance under the head the amount of Rs. 2,66,14,299 has been cleared in the accounts for 1963-64 and 1964-65.

Deposits of the Department of Mineral Concessions .. Cr. Rs. 3,58,059

134. This head is intended for security and other deposit made by Commercial concerns for survey works undertaken by them under Mines and Oil Fields and Mineral Development (Federal Control) Act, 1948 and are liable to adjustment as Revenue Receipts or Refunds, as the case may be. Under Pakistan Revenues there is a difference of Rs. 42,431 between ledger and broadsheet balance which could not be reconciled due to destruction of relevant records. The balance under Southern Area, Karachi could not be verified as the relevant broadsheet is incomplete. The acceptance of the balance is awaited in all cases.

Deposits for Imports against U. K. Loans.. .. Dr. Rs. 8,38,23,143

135. There is a difference of Rs. 40,07,500 between ledger and broadsheet balance which could not be reconciled due to the destruction of relevant records.

Security Deposits of Cashiers, etc.. .. .. Cr. Rs. 14,252

136. The head accommodates credits for security deposits rendered by cashiers of the Civil Departments except the Departments which have already got their separate Deposit Accounts. There is a difference of Rs. 168 between ledger and broadsheet balance which could not be rectified due to the destruction of relevant records.

Donation for Flood Relief.. .. .. Cr. Rs. 38,363

137. The head accommodates contributions from Social Institutions and individuals in Foreign countries for flood relief purposes. Acceptance of the balance is awaited.

Deposits of the Department of Advertising Films and Publications.. .. .. .. Cr. Rs. 8,384

138. The advance payments received from the private indentors of films are, credited to this head. If the supply is subsequently made to the private indentors the head is cleared by adjusting under it the price of the articles supplied per contra credit to General Revenues, otherwise refunds are authorised in the usual way. The acceptance of balance is awaited.

Deposits on Account of Evacuee Estates.. .. Cr. Rs. 12,55,25,387

139. This head was opened to accommodate receipts and payments on behalf of evacuees or on account of evacuees' property. The transactions under this head were booked in the Provincial Section of accounts upto 21st March, 1952 and thereafter in the Central Section. The balances under West Pakistan, Lahore and Southern Area, Karachi could not be verified as the relevant broadsheets are incomplete.

Deposits in connection with the Pakistan Exhibition in Khartoom .. .. Cr. Rs. 60,000

140. The balance agrees with that in the broadsheets.

Deposits of Zakat Fund.. .. .. Cr. Rs. 176

141. The fund was constituted for crediting Zakat money that would be collected on voluntary basis. The balance under Southern Area, Karachi could not be verified as the relevant broadsheet is incomplete.

Trap Money .. .. **Cr. Rs. 11**

142. It is a misclassification and is under investigation.

Deposits of Port Haj Committee .. .. **Dr. Rs. 74,650**

143. The above balance is due to misclassification and is under correspondence with the Treasury Officers. It will, however, be rectified in the subsequent year.

Sale proceeds of Uneconomic Urban Immovable Evacuee Property .. .. **Dr. Rs. 9,32,677**

144. This head of account accommodates the receipts realized from the sale proceeds of uneconomic urban immovable evacuee property. The acceptance of balance is awaited.

Deposits of Collections from Refugee Tenants from Government Colonies .. .. **Cr. Rs. 1,00,00,000**

145. The head accommodates amounts recovered by the K. D. A. from the allottees of quarters, plots etc., as rent, ground rent, development charges, conservancy charges and other charges (excluding water charges).

Deposits of Refugees from India .. .. .. **Cr. Rs. 3,12,874**

146. Under Pakistan Revenues, there is a difference of Rs. 30,279 between ledger and broadsheet balance which could not be reconciled due to the destruction of relevant records.

Deposits of Fees for Procurement of Copies from East Punjab .. . **Cr. Rs. 503**

147. The head accommodates the fees deposited by the displaced persons in Pakistan for obtaining the copies of Land Records and Legal Documents from the East Punjab.

Dalmia Cement Factory Deposits .. .. .. **Cr. Rs. 10,942**

148. This head embraces the deposits received from Messrs. Dalmia Cement Factory on account of Pay, allowances, leave and pension contributions etc., of the staff appointed for collection and testing of cement produced in the factory and payments made thereof. The acceptance of the balance under Pakistan Revenues is awaited.

Deposits for payment of Interim Relief to Displaced Persons .. **Dr. Rs. 7,39,720**

149. The head records the transactions of receipts and payments relating to the scheme for the grant of interim relief to widows, orphans, old or infirm persons against their verified claims which may be payable to the claimants concerned under the Displaced Persons (Compensation and Rehabilitation) Acts, 1958. Under Pakistan Revenues, there is a difference of Rs. 1,544 between ledger and broadsheet balance which is under reconciliation.

Deposits Accounts for the purchase of Antiquities and Works of Arts for National Museum .. .. Cr. Rs. 5,00,000

150. The above deposit head was instituted in the year 1957-58 with an initial credit of Rs. 5 lakhs to provide fund for acquiring antiquities and works of arts. The fund is fed by debit to the major head " 36—Scientific Department " and expenditure is debited direct to the fund.

Deposits for Rehabilitation of Displaced Persons .. Cr. Rs. 497

151. It is a misclassification and is under investigation.

Account of court deposits transferred from India .. .. Cr. Rs. 40,276

152. The balance under this head represents the amount of the deposits in Civil and Revenue Courts in respect of the persons who have migrated from India to Pakistan and repayments thereof to the claimants concerned. There is a difference of Rs. 71,681 between ledger and broadsheet balance which is under reconciliation.

Civil Aviation Deposits .. .. Dr. Rs. 1,06,882

153. The debit balance under the above head is under investigation.

Colombo Plan Aid .. .. Cr. Rs. 65,32,566

154. The balance under this head represents the amount received under Colombo Plan Aid Scheme. The amount is finally adjustable in the books of Pakistan Revenues and has been transferred in the accounts for 1963-64.

Deposits of the Department of Petroleum and Minerals .. Cr. Rs. 15,47,190

155. The balance under the above head is due to misclassification which is being rectified in the accounts of subsequent years.

Other Deposits .. .. Cr. Rs. 12,46,33,880

156. These comprise the deposits on the books of non-Civil Accounts Officers, the details of which are as follows :—

	Cr.
	Rs.
Posts, Telegraphs and Telephone Deposits	11,08,76,852
Trust Interest Account (Posts, Telegraphs and Telephone)	669
Defence services Deposits	1,37,56,359
Total	12,46,33,880

Posts, Telegraphs and Telephone Deposits **11,08,76,852**

157. The details are :—

	Cr. Rs.
Unclaimed Savings Bank Deposits of less than Rs. 2 ..	2,14,173
Foreign Money Orders ..	—1,47,593
Posts, Telegraphs and Telephone Deposits ..	11,08,10,272
Total ..	11,08,76,852

Unclaimed Savings Bank Deposits of Less than Rs. 2—Due to certain amendments to the Savings Bank rules with effect from 1st August, 1940, the Savings Bank accounts having balance of less than Rs. 2 on 31st July, 1940 had been treated as dead and the balances remaining unclaimed were transferred at the end of 1940-41, to this minor head specially opened for the purpose. Any future claims of the depositors of these accounts will be met from the balances outstanding under this head. Opening balance on the 15th August, 1947 as adopted provisionally amounts to Rs. 2,17,532.

Foreign Money Orders.—The debit balance represents net transactions on account of money orders exchanged with foreign countries.

Posts, Telegraphs and Telephone Deposits.—The balance is composed of :—

	Cr. Rs.
Dead Savings Bank Account ..	7,14,81,606
Fixed Deposits ..	9,45,037
Trunk Call Deposits ..	3,93,333
Pakistan Postal Orders ..	12,50,379
Miscellaneous ..	3,67,39,917
Total ..	11,08,10,272

Dead Savings Bank Accounts.—Savings Bank accounts in which no transactions have taken place for a specified period are transferred to a separate ledger called " Dead Savings Bank Ledger ". The amount outstanding therein does not lapse to Government but is transferred to the current Savings Bank Ledger when the accounts are revived on the application of the depositor. The opening balance adopted provisionally as on the 15th August, 1947, amounts to Rs. 36,59,783.

Fixed Deposits.—The balance under this head includes deposits made by firms, presses and other bodies and individuals for telegrams sent on the Deposits Account System. Under this system a deposit of an amount approximately equivalent to the cost of telegrams for a specified periods is made by the parties concerned and the telegrams sent daily are accepted by the Telegraph Offices without prepayment. The actual cost of the telegrams sent during a period is recovered by the department by presentation of bills. The deposit thus serves as a security against acceptance of telegrams without prepayment. Under this head are also included deposits made by holder of Post Boxes for locks and keys supplied to them. The deposits are paid back to the parties when the service ceases. An amount of Rs. 69,472 has been adopted as opening balance on the 15th August, 1947.

Trunk Call Deposits.—In certain special cases telephone subscribers, who are not Government Officials are required to make a deposit to enable them to make calls over the trunk telephone lines from their telephones.

Pakistan Postal Orders.—The balance represents the different between receipts and payments in respect of Pakistan Postal Orders during the year 1947-48 to 1962-63.

Miscellaneous.—The balance under this head is made up of a number of miscellaneous accounts such as excess credits in the cash accounts, miscellaneous deposits not coming under any other category, balance of British Penny postage stamps held in stock, short payments or recoveries of wrong payment of money orders, customs duty on mail parcels, cash certificates, short payments, etc.

Trust Interest Account (Posts, Telegraphs and Telephone) .. Cr. Rs. 669

158. The balance represents the interest on Government securities held on behalf of the Posts, Telegraphs and Telephone employees and contractors remaining unpaid at the close of the year under report.

Defence Services Deposits .. .. Cr. Rs. 1,37,56,359

159. The particulars are detailed below :—

Name of the Military Commands Districts	Name of the Deposits			Total
	Security Deposits	Field Deposits	Miscellaneous	
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Military Accounts, Rawalpindi	1,34,017	..	41,00,692	42,34,709
Military Accounts, Lahore ..	2,07,678	..	13,28,056	15,35,734
Military Accounts, Karachi ..	8,94,652	—102	18,31,501	27,26,051
Military Accounts, Dacca ..	6,38,565	..	15,29,816	21,68,381
Naval Accounts, Karachi ..	16,898	..	9,24,337	9,41,235
Field Controller of Military Accounts (ORS), Lahore ..	..	15,53,896	..	15,53,896
Air Force Accounts, Lahore ..	31,557	..	74,677	1,06,234
Controller of Ordnance Factory Accounts, Rawalpindi..	—17,149	..	5,07,268	4,90,119
Total ..	19,06,218	15,53,794	1,02,96,347	1,37,56,359

Security Deposits.—The balance under this head represents mainly the security deposits received in cash from contractors and others by the officers of the Defence Department. There is a difference of Rs. 17,419 which has been cleared in the accounts for 1963-64. A credit of Rs. 9,00,972 has been adopted as opening balance under the head on the 15th August, 1947.

Field Deposits.—The balance represents the net result of credit and debit balances standing at the credit of officers and personnel serving overseas on war system accounting. There is a difference of Rs. 102 which has been cleared in the accounts for 1963-64.

Miscellaneous.—The balance under this head includes (*i*) outstanding credit pertaining to unadjusted amount of sale of coupons in Dairy Farms, (*ii*) amounts due to contractors on closed account, (*iii*) closing balance of stock purchases, (*iv*) deposits of contribution works to be done for local bodies, etc., (*v*) dearness money deposits, (*vi*) treasure chest deposits, (*vii*) amounts drawn by the ships of the Pakistan Navy outside Pakistan Ports which are cleared on receipt of cash accounts from the ships and (*viii*) other miscellaneous deposits. A credit of Rs. 2,52,106 has been adopted as opening balance under this head on the 15th August, 1947.

Other Accounts .. .. **Cr. Rs. 15,44,93,617**

160. The details of the balances in the various deposit accounts under this head are as under :—

Name of Deposits	Pakistan Revenues	Karachi	West Pakistan			East Pakistan	Defence	Total
			W.P. Lahore	Works Audit	S.A. Karachi			
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Subventions from Central Road Fund ..	—99,42,489	3,526	..	—10,35,095	..	..	..	—1,09,74,058
Prepartition Liabilities ..	30,42,059	..	..	..	2,96,214	..	..	33,38,273
Account of Payment in respect of Provisional assessment of Excess Profits Tax made under Section 14-A of the Excess Profits Tax Act, 1940	—5,73,258	..	—1,80,964	..	..	..	..	—7,54,222
Deposit Account of Interest on Excess Profits Tax	—2,91,902	..	..	..	..	..	..	—2,91,902
Deposit Account of Excess Profits Tax refundable to assessees under the Finance Act, 1942..	—58,865	..	..	..	..	..	..	—58,865
Deposit Account of Central Surcharge funded for the benefit of assessees under the Finance Act, 1942	—26,856	..	—2,58,539	..	..	..	..	—2,85,395

Name of Deposits	Pakistan Revenues	Karachi	West Pakistan			East Pakistan	Defence	Total
			W.P. Lahore	Works Audit	S.A. Karachi			
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Deposit of compensation payable to Sind Government for loss of Revenue due to separation of Karachi ..	1,20,00,000	..	..	..	60,00,000	..	..	1,80,00,000
Deferred pay to Pakistan Troops	..	..	..	..	..	..	5,92,47,981	5,92,47,981
Arrears of Compensatory and House-rent Allowances	52,001	..	..	..	..	..	..	52,001
Account of deposit of taxes under Transfer of Property (Pakistan) Ordinance, 1947 ..	—69,13,710	..	—94,31,320	..	35,876	11,214	..	—1,62,97,940
Subventions from fund for Rehabilitation of Displaced Persons ..	63,49,478	..	..	..	..	..	..	63,49,478
Subvention from Fund for Economic Development	—81,768	..	..	..	..	..	..	—81,768
Deposit Account of grants made by the Central Government for Social Uplift Scheme ..	1,18,029	—1,27,014	..	..	..	..	..	—8,985
Deposit Account of grants to Karachi University for construction of buildings ..	—11,93,960	..	..	..	..	..	..	—11,93,960
Deposit Account of Petroleum Products, Surcharge	9,74,28,785	..	48,677	..	..	..	..	9,74,77,462
Details by minor heads not available ..	—24,483	..	..	..	..	..	..	—24,483
Total ..	9,98,83,061	—1,23,488	—98,22,146	—10,35,095	63,32,090	11,214	5,92,47,981	15,44,93,617

Subventions from Central Road Fund .. .. Dr. Rs. 1,09,74,058

161. This head is credited with subventions made from the Central Road Fund to minor administrations under the Central Government for expenditure on approved schemes of road development and is debited with the expenditure met from these grants. The credit balances under this head represent the amounts of the allotments from the Central Road Fund not spent on road development schemes, etc., to end of the year. Under Pakistan Revenues there is a difference of Rs. 104 between the ledger and broadsheet balance which is under reconciliation. The balance under Karachi could not be verified due to destruction of relevant records. The debit balance under Works Audit is under verification.

An account of the fund is given in Statement No. 4-XL of this report.

Prepartition Liabilities .. .. Cr. Rs. 33,38,273

162. This head was opened to accommodate per contra credits in respect of payments of claims relating to the prepartition period for which debits had to be raised against India in the accounts for the period upto 31st March, 1948.

Account of payments in respect of provisional assessment of Excess Profits Tax made under Section 14-A of the Excess Profits Tax Act, 1940 .. .. .. Dr. Rs. 7,54,222

163. This head has been opened to accommodate the amount of provisional assessment of excess profits tax made under Section 14-A of the Excess Profits Tax Act, 1940. The tax assessed will not be credited to revenue immediately on collections but will be kept separate and adjusted against the tax determined on final assessment. Any amount collected in excess will be refunded to the assessees with interest at 5 per cent. per annum. A deficiency in the amount collected will be recovered from assessees in the ordinary course after final assessment has been made. Under Pakistan Revenue there is a difference of Rs. 13,205 between ledger and broadsheet balances which could not be reconciled due to destruction of relevant records. The debit balance under Pakistan Revenues is due to misclassification of certain receipts by the Treasury Officers and is under correspondence. The debit balance under West Pakistan, Lahore is also due to misclassification. The acceptance of the balance is awaited in all cases.

The opening balance adopted as on the 15th August, 1947 amounts to Rs. 13,06,666.

Deposit Account of Interest on Excess Profits Tax .. Dr. Rs. 2,91,902

164. The debit balance is due to misclassification and is under verification.

Deposit Account of Excess Profits Tax refundable to assessees under the Finance Act, 1942 .. .. Dr. Rs. 58,865

165. Under Section 10 of the Finance Act, 1942, in addition to the amount of excess profits tax imposed by Section 4 of the Excess Profits Tax Act, 1940, a further sum not exceeding one-fifth of the amount of said excess profits tax may be deposited with the Central Government. The amount deposited by the assessees is repayable with simple interest at the rate of 2 per cent. per annum. A further sum not exceeding one-tenth of the excess profits tax paid or one-half of the amount deposited, whichever is less, is payable to each depositor. With a view to avoid any large debit to the revenue budget in a single year, it has been decided that in each year, the requisite amount to meet the additional payment is to be set aside by a reduction in revenue and credit to the above minor head.

Necessary adjustment on account of the transfer mentioned above is made by the Comptroller and Auditor General of Pakistan at the end of the year. The debit balance under this head is due to certain misclassification by the Treasury Officers and is under settlement.

Deposit Account of Central Surcharge funded for the benefit of assessees under the Finance Act, 1942 .. .. Dr. Rs. 2,85,395

166. It represents adjustment of the Central Surcharge funded for the benefit of assessees under Section 8 (7) of the Finance Act, 1942.

Necessary adjustment on account of transfer is made by the Comptroller and Auditor General of Pakistan at the end of the year. The debit balance under Pakistan Revenues is due to payments made against deposits relating to prepartition period, not incorporated in the ledger. The debit balance under West Pakistan, Lahore is due to the fact that debits sometimes exceed the credits and the debits continue to be adjusted under this head even if there be no corresponding credits. The amounts refunded in excess of the credit are after the close of the year taken to revenue as refunds to the Surcharge. A credit of Rs. 1,21,346 has been adopted provisionally as opening balance under this head on the 15th August, 1947. Acceptance of balance is awaited under Pakistan Revenues and West Pakistan, Lahore.

Deposit of Compensation payable to Sind Government for loss of Revenue due to separation of Karachi.. .. Cr. Rs. 1,80,00,000

167. The amount was payable to the former Government of Sind. It is now payable to the Government of West Pakistan consequent upon the merger of the former with the latter.

Deferred pay to Pakistan Troops .. .. .. Cr. Rs. 5,92,479,81

168. This represents the credit afforded on account of payment of deferred pay of Pakistan Other Ranks and the head is cleared as and when the amount is paid to them on promotion to the Commissioned rank or on release from the Pakistan Army. A credit of Rs. 1,87,73,735 was adopted as opening balance under this head as on the 15th August, 1947.

Arrears of Compensatory and House Rent Allowances .. Cr. Rs. 51,001

169. This head was opened as a temporary measure to adjust the anticipated payments in respect of arrears of compensatory and house rent allowances admissible to the staff transferred from India after the Independence by debit to the Government of India and credit to this head. This procedure was adopted as the debits were required to be raised against the Government of India in the accounts for the period ended 31st March, 1948. There is a difference of Rs. 64,095 between ledger and broadsheet balances which could not be reconciled due to destruction of relevant records.

Account of deposit of taxes under Transfer of property (Pakistan) Ordinance, 1947 .. .. .. Dr. Rs. 1,62,97,940

170. This head was opened to record credits on account of deposits made by assessees in pursuance of the provisions of Sections 3 and 4 of the Transfer of Property (Pakistan) Ordinance, 1947 against existing or anticipated liabilities for taxes on income. The amounts are transferred by adjustment from this head to the appropriate revenue head after the regular assessment is made, any amount collected in excess being refunded to the assessees. There is a difference of Rs. 3,95,123 between the ledger and broadsheet balances under Pakistan Revenues which could not be reconciled due to destruction of records. The debit balance under Pakistan Revenue is due to misclassification in the treasury accounts which are under settlement with the Treasury Officers concerned. The balance under Southern Area, Karachi is due to an erroneous adjustment and is being rectified in the subsequent year's accounts. The acknowledgement of balance is awaited in all cases.

Subvention from Fund for Rehabilitation of Displaced Persons .. .. Cr. Rs. 63,49,478

171. Subventions relating to the Fund for Rehabilitation of Displaced Persons constituted under the provisions of the supplementary Finance Act, 1950 are credited or debited to this head. Subventions are made to the Provincial Governments and Centrally Administered Areas, on the basis of schemes sponsored by them and approved by the Central Government. The amounts of subventions are debited direct to the fund and credited to minor head "Subventions from Fund for Rehabilitation of Displaced Persons" under Section "P. Deposits and Advances—Part. II—Deposits not bearing interest—(C)—Other Deposit Accounts–Other Accounts", in the Provincial or Central accounts, as the case may be. The expenditure incurred from time to time on the schemes to be financed from that fund is debited to the appropriate service head in the Provincial or the Central Accounts, as the case may be. At the same time an equivalent amount is transferred, month by month to the deposit head "Subventions from Fund for Rehabilitation of Displaced Persons" by credit to the service head concerned under the minor head "Deduct Amount met from Subventions from Fund for Rehabilitation of Displaced Persons". There is a difference of Rs. 93,083 between the ledger and broadsheet balance which is under reconciliation.

An account of the fund is given in Statement No. 4. -XLI of this report.

Subvention from Fund for Economic Development .. Dr. Rs. 81,768

172. The above balance is under verification.

Deposit Account of the grants made by the Central Government for Social Uplift Schemes .. .. Dr. Rs. 8,985

173. There is a difference of Rs. 19,050 between the ledger and broadsheet balances under Pakistan Revenues. The reconciliation of the above difference and the verification of the debit balance under Karachi was not possible due to destruction of records.

An account of the fund is given in Statement No. 4.-XLII of this report.

Deposit Account of grants to Karachi University for construction of buildings .. .. Dr. Rs. 11,93,960

174. The head accommodates the amounts earmarked for grants-in-aid to Karachi University. As the amounts are not paid out of the public account until the money is required for actual payment to the University concerned the amounts earmark are initially credited to this head by debit to "37-Education-Grants to Universities". The payments to the University are debited directly to the deposit head. There is a difference of Rs. 16,17,100 which could not be verified due to destruction of records.

An account of the fund is given in Statement No. 4-XLIV of this report.

Deposit Account of Petroleum Products Surcharge .. Cr. Rs. 9,74,77,462

175. This head has been opened to accommodate receipts from development surcharge on petroleum products levied through an Ordinance with effect from 1st August, 1959. The accumulations under this head are available for utilisation on approved schemes.

An account of the fund is given in Statement No. 4-XLV of this report.

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Foreign Aid Deposit Account .. .. .. Cr. Rs. 49,55,55,255

176. This head is intended to accommodate the adjustments in the accounts of the Central Government for the receipts of economic aid from the various foreign countries and their disposal. It also records temporarily the sale proceeds of American gift wheat and expenditure on its transportation, handling, etc.

The details of the balance by circles of accounts are as under:—

	Cr.
	Rs.
Pakistan Revenues	49,55,63,299
Southern Area, Karachi	—8,044
Total ..	49,55,55,255

Out of the balance of Rs. 49,55,63,299 under Pakistan Revenues an amount Rs. 23,67,89,339 could not be verified due to the destruction of records. The remaining balance of Rs. 25,87,73,960 which differs by Rs. 62,85,558 with the broadsheet balance and is under reconciliation. The balance under Southern Area, Karachi could not be verified as the relevant broadsheet is incomplete.

PART III.—ADVANCES NOT BEARING INTEREST.

177. The classes of transactions included under this group are the following:—

	Pakistan		England
	Dr.	Cr.	Dr.
	Rs.	Rs.	£
Advances Repayable	14,14,64,653	..	45,051
Permanent Advances (Civil and Posts, Telegraphs and Telephone)	1,44,87,253	..	127
Accounts with Foreign Government and Pakistan, States	1,25,51,442	..	..
Accounts with the Government of Burma ..	..	10,72,261	3,140
Accounts with the Government of India ..	40,74,38,041	..	618,508
Accounts with the State Bank	..	2,44,670	..
Coinage Accounts	..	9,51,14,531	..
Total ..	57,59,41,389	9,64,31,462	666,826
Net Debit ..	47,95,09,927	..	666,826

Advances repayable (Pakistan) .. .. Dr. Rs. 14,14,64,653

178. The following are the details :—

(Debit +, Credit —)

Heads	Pakistan Revenues	Karachi	Industries Supply and Food	West Pakistan			East Pakistan	Total
				W. P., Lahore	S. A., Karachi	N. A., Peshawar		
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Civil Advances—								
Objection Book Advances.	11,59,56,943	69,562	38,29,871	2,04,497	1,31,552	9,62,077	32,45,282	12,43,99,784
Special Advances ..	2,42,338	..	..	..	2,31,043	2,38,130	..	7,11,511
Forest Advances ..	—1,17,962	..	..	..	..	9,551	18,684	—89,727
Other Advances ..	12,75,439	..	..	231	1,306	..	..	12,76,976
Total ..	11,73,56,758	69,562	38,29,871	2,04,728	3,63,901	12,09,758	32,63,966	12,62,98,544
Advances Recoverable—								
Posts, Telegraphs and Telephone	..	..	..	..	..	..	..	57,84,371
Defence	..	..	..	..	..	..	..	93,81,738
Grand Total ..	..	..	..	..	..	..	..	14,14,64,653

179. *Civil Advances.*—These include (*i*) various special accounts of large advances or of recurring outlay which are recoverable from different sources and (*ii*) a number of petty miscellaneous advances arising in the course of business and recoverable within a short time. The former are usually watched through separate accounts working up to the ledger; the latter pass only as a single account upon the ledger but are recorded in detail in the Objection Books, through which the recoveries are watched. In the latter case the ledger balance has to be agreed with the aggregate of the details of the "Objection Books", and in the former, similar reconciliation is necessary in those cases in which different classes of transactions are included in the same account.

Objection Book Advances .. .. Dr. Rs. 12,43,99,784

180. The ledger balances against this head are agreed with those shown in the broadsheets maintained in the Civil Accounts Offices, and, therefore, with the aggregate of the items recorded as outstanding in the Objection Books. Under East Pakistan there is a difference of Rs. 2,58,956 between the ledger and broadsheet balances out of which Rs. 79,306 and Rs. 50,954 have been cleared in the accounts for 1963-64 and 1964-65 respectively. The difference between the ledger and broadsheet balances under Northern Area, Peshawar is Rs. 18,999 which is under settlement. Under West Pakistan, Lahore the difference between the ledger and broadsheet balance is Rs. 11,427 which is under settlement. The balances under Pakistan Revenues and Southern Area, Karachi could not be verified as the relevant broadsheets are incomplete. The balance under the head includes an amount of Rs. 33,19,127 incorporated in the ledger as provisional opening balance on the 15th August, 1947.

The year-wise analysis forming the broadsheet balance of Rs. 42,87,815 relating to Northern Area and East Pakistan is given below:—

1948-49	1949-50	1950-51	1951-52
Dr.	Dr.	Dr.	Dr.
2,869	2,65,600	80,939	150

1952-53	1953-54	1954-55	1955-56	1956-57
Dr.	Dr.	Dr.	Dr.	Dr.
8,916	6,007	31,235	8,380	30,286

1957-58	1958-59	1959-60	1960-61	1961-62	1962-63	Total
Dr.	Dr.	Dr.	Dr.	Dr.	Dr.	Dr.
49,946	24,648	79,957	1,43,078	3,66,371	31,89,433	42,87,815

Special Advances .. .. Dr. Rs. 7,11,511

181. This head records advances granted to Government Officers and others under special orders of Government. It includes an amount of Rs. 14,26,367 adopted provisionally as opening balance on the 15th August, 1947.

The balance under Pakistan Revenues, and Southern Area, Karachi could not be verified for want of complete broadsheets. Under Northern Area, Peshawar there is a difference of Rs. 1,530 between ledger and broadsheet balances which is under settlement. Certificates of acceptance of balances have not been received in 2 cases out of 6 in Northern Area, Peshawar.

The year-wise analysis forming the broadsheet balance of Rs. 2,39,660 relating to Northern Area, Peshawar is given below:—

1947-48	1948-49	1949-50	1955-56	1958-59
Dr.	Dr.	Dr.	Dr.	Dr.
11,600	1,000	6,000	36,250	98,660
1959-60	1960-61	1961-62	1962-63	Total
Dr.	Cr.	Cr.	Cr.	Dr.
3,77,000	1,84,850	1,01,000	5,000	2,39,660

Forest Advances .. .. **Cr. Rs. 89,727**

182. The amounts advanced to subordinate officers of the Forest Department are recorded under this head.

The balance under Pakistan Revenues could not be verified for want of the relevant broadsheets. Under Northern Area, Peshawar there is a difference of Rs. 9 between the ledger and broadsheet balances which is under investigation. The year-wise analysis forming the broadsheet balance of Rs. 9,124 relating to Northern Area and East Pakistan is given below:—

1960-61	1961-62	1962-63	Total
Dr.	Dr.	Cr.	Dr.
20,075	283	11,234	9,124

Other Advances .. .. **Dr. Rs. 12,76,976**

183. The outstanding under this head represent the balances of various advances for departmental and other purposes. The balances under Pakistan Revenues and Southern Area, Karachi could not be verified for want of relevant broadsheets.

An amount of Rs. 17,679 was adopted as provisional opening balance on the 15th August, 1947 under this head.

Advances Recoverable-Posts Telegraphs and Telephone .. **Dr. Rs. 57,84,371**

184. The balance is composed of :—

	Dr. Rs.
(*i*) Objection Book Advances	93,98,151
(*ii*) Overpayments of Money Orders	2,89,673
(*iii*) Postal Certificates Overpayments	73,669
(*iv*) Customs Duty on Foreign Mail Articles	—30,66,317
(*v*) Passage Advances	—7,653
(*vi*) Miscellaneous..	—9,03,152
Total ..	57,84,371

Item (*i*) *Objection Book Advances.*—This represents mainly amount of pay bills of Railway Mail Service Offices and out stations Staff of the Engineering Division remitted for disbursement and outstanding advances of pay and travelling allowances granted to officials at the time of their transfer. The balance includes an amount of Rs. 5,34,114 adopted as opening balance on the 15th August, 1947 on account of recoveries of pay and travelling allowances granted to Pakistan optees up to 14th August, 1947.

Item (*ii*) *Overpayments of Money Orders and* (*iii*) *Postal Certificates overpayments* relate to overpayments which will be adjusted either by recoveries from the public or from departmental officials responsible for making overpayments or short credits or by write off to revenue.

Item (*iv*) *Customs duty on foreign Mail Articles* relates to the amount of Customs duty levied on articles of inward foreign mails which has to be credited to the Customs Department.

Item (*v*) *Passage Advances.*—The balance represents the amount of the outstanding advances.

Item (*vi*) *Miscellaneous* includes (*i*) Sales Tax on Inward Foreign Mail Articles, (*ii*) Special Advances, (*iii*) short recovery of Sales Tax and (*iv*) Advances to Electric Company on account of security deposits.

The year-wise break up of the balances is given below:—

1947-48	1948-49	1949-50	1950-51	1951-52
Dr.	Dr.	Dr.	Cr.	Cr.
4,87,838	19,25,878	13,81,147	6,20,793	24,357
1952-53	1953-54	1954-55	1955-56	1956-57
Dr.	Dr.	Dr.	Cr.	Dr.
9,92,636	3,68,287	1,02,710	22,78,828	7,15,570
1957-58	1958-59	1959-60	1960-61	
Dr.	Dr.	Dr.	Cr.	
10,67,056	45,82,606	1,17,03,087	34,27,356	
1961-62	1962-63	Total		
Cr.	Cr.	Dr.		
5,75,525	1,06,15,585	57,84,371		

Advances Recoverable—Defence .. .. Dr. Rs. 93,81,738

185. The details are:—

Military Accounts Officers on whose books the balances are brone	Advances Recoverable		
	Permanent Advances	Advances Proper	Total
1	2	3	4
	Rs.	Rs.	Rs.
Military Accounts, Rawalpindi	3,40,445	34,99,676	38,40,121
Military Accounts, Lahore	1,26,459	—12,997	1,13,462
Military Accounts, Dacca	34,050	16,339	50,389
Military Accounts, Karachi	1,34,868	10,902	1,45,770
Naval Accounts, Karachi	10,086	—4,14,302	—4,04,216
Field Accounts (ORS), Lahore	340	—1,30,203	—1,29,863
Air Force Accounts, Lahore	2,440	56,58,732	56,61,172
Controller, Ordnance Factory Accounts, Rawalpindi	1,03,400	1,503	1,04,903
Total ..	7,52,088	86,29,650	93,81,738

Permanent Advances (Defence) .. .. Dr. Rs. 7,52,088

186. The amount represents imprests granted to departmental, regimental and other officers. Acknowledgements of balances in one case under Controller of Military Accounts, Rawalpindi and five cases under Controller of Military Accounts, Dacca are awaited. The amount adopted as provisional opening balance on the 15th August, 1947 was Rs. 1,03,710.

Advances Proper (Defence) .. .. .. Dr. Rs. 86,29,650

187. *Military Accounts, Rawalpindi.*—The debit balance includes (*i*) Rs. 5,165 (Dr.) representing payment to various units for the purchase of Officer's Mess equipment, (*ii*) Rs. 27,00,000 (Dr.) representing the loan granted to General Headquarters, Pakistan on account of Central Army Welfare Fund and (*iii*) Rs. 7,83,225 (Dr.) Miscellaneous advances and (*iv*) an erroneous adjustment of Rs. 11,286 which is under settlement. It includes Rs. 1,800 taken as opening balance on the 15th August, 1947.

Military Accounts, Lahore.—The balance represents Miscellaneous Advances.

Military Accounts, Dacca.—The balance represents (*i*) Miscellaneous advances (Dr.) Rs. 16,366 and (*ii*) an erroneous adjustment of Rs. 27 (Cr.) which is under clearance.

Military Accounts, Karachi.—The balance represents (*i*) Miscellaneous Advances Rs. 12,778 (Dr.) and (*ii*) an erroneous adjustment of Rs. 1,876 (Cr.) which is under adjustment.

Controller of Naval Accounts, Karachi.—The balance consists of (*i*) Imprest holders account Rs. 21,009 (Cr.), (*ii*) Advances for the purchase of mess equipment Rs. 3,880 (Dr.) and (*iii*) Miscellaneous Advances Rs. 3,97,173 (Cr.).

Field Accounts (ORS), Lahore.—The balance includes (*i*) Imprest holders' account Rs. 1,30,203 (Cr.) which differs from broadsheet balance by Rs. 5,58,873 and is under adjustment. The balance includes a debit of Rs. 22,31,876 taken as opening balance on the 15th August, 1947.

Air Force Accounts, Lahore.—The balance represents Advances made to Air Force Units holding imprest accounts on cash requisitions. The balance includes a debit of Rs. 59,33,672 taken as opening balance on the 15th August, 1947.

Controller, Ordnance Factory Accounts, Rawalpindi.—The balance represents miscellaneous advances.

The year-wise analysis of the broadsheet balance of Rs. 86,30,402 (Dr.) is indicated below:—

1947-48	1948-49	1949-50	1950-51	1951-52
Dr.	Dr.	Dr.	Dr.	Dr.
1,350	2,500	2,544	958	4,750
1952-53	1953-54	1954-55	1955-56	1956-57
Cr.	Dr.	Dr.	Dr.	Dr.
12,112	2,96,250	5,02,850	65,62,450	1,78,460
1957-58	1958-59	1959-60	1960-61	1961-62
Dr.	Cr.	Cr.	Dr.	Dr.
11,03,218	69,34,656	2,97,734	50,46,897	12,80,305
1962-63	Total			
Dr.	Dr.			
8,92,372	86,30,402			

Advances Repayable (England) .. .. Dr. £ 45,051

188. The balance represents the outstanding amount of various advances made by the High Commissioner for Pakistan in the United Kingdom. There is a difference of £ 3,155 between ledger and broadsheet balance which is under settlement.

The year-wise analysis of the broadsheet balance of £ 48,206 is indicated below:—

1947-48	1948-49	1949-50	1950-51	1951-52
Dr.	Dr.	Dr.	Dr.	Dr.
65	889	89	131	676
1952-53	1953-54	1954-55	1955-56	1956-57
Dr.	Dr.	Dr.	Cr.	Dr.
714	138	546	2,112	451
1957-58	1958-59	1959-60	1960-61	1961-62
Dr.	Dr.	Dr.	Dr.	Dr.
128	3,506	274	40,994	883
1962-63	Total			
Dr.	Dr.			
834	48,206			

Permanent Advances .. .. .. Dr. Rs. 1,44,87,253

189. The following are the details:—

	Dr. Rs.
Civil—	
Pakistan Revenues	1,22,01,421
Karachi	26,032
W.P., Lahore	90,600
S.A., Karachi	9,068
N. A., Peshawar	83,329
East Pakistan	18,17,158
Industries, Supply and Food	2,50,000
Total—Civil ..	1,44,77,608
Posts, Telegraphs and Telephone	9,645
Total ..	1,44,87,253

These advances are granted to officers of Government who have to meet contingent expenditure before they can place themselves in funds by drawing bills. Certificates of acceptance of balances have not yet been received in all cases under Industries, Supply and Food and 10 cases in West Pakistan, Lahore. Necessary action is being taken to obtain the acknowledgements. The balances under Pakistan Revenues and Southern Area, Karachi could not be verified as the relevant broad sheets are incomplete.

Under West Pakistan, Lahore there is difference of Rs. 770 between the ledger and broadsheet balances which is under settlement under East Pakistan there is a difference of Rs. 5,453 between ledger and broadsheet balances out of which an amount of Rs. 1,475 and Rs. 792 have been cleared in the Account for 1963-64 and 1964-65 respectively. A debit of Rs. 90,218 has been adopted as opening balance on the 15th August, 1947.

Permanent Advances (England) .. .. Dr. £ 127

190. The balance represents fixed imprests granted to the heads of the various Divisions of the Mission who have to meet contingent expenditure before they can place themselves in funds by drawing bills.

Account with Foreign Governments and Pakistan States .. .. Dr. Rs. 1,25,51,442

191. The details of the balance are :—

Foreign Governments—	Pakistan Revenues	W.P. Lahore	Total
	1	2	3
	Rs.	Rs.	Rs.
1. Government of Ceylon	33,644	..	33,644
2. Government of Straits Settlements ..	2,13,433	..	2,13,433
3. Her Majesty's Colonial Governments, Mauritius	5,505	..	5,505
4. Her Majesty's Colonial Governments, Hongkong	5,38,927	..	5,38,927
5. Her Majesty's Colonial Governments, Aden	16,455	..	16,455
6. Government of Federated Malaya States	6,43,371	..	6,43,371
7. Her Majesty's Protectorate Government, Kedah States	4,634	..	4,634
8. Her Majesty's Protectorate Government, Jhore	1,073	..	1,073
9. Her Majesty's Protectorate Government Sarawak	999	..	999
10. North Borneo	—12,216	..	—12,216
11. Figgi	953	..	953
12. Government of Holland	1,431	..	1,431
13. Government of Kenya	—41,020	..	—41,020
14. Government of Rhodesia	—40,473	..	—40,473
15. Government of Iraq	240	..	240
16. Government of Rajkot	109	..	109
Pakistan States—			
17. Khairpur	—6,81,567	..	—6,81,567
18. Kashmir	..	—1,13,811	—1,13,811
19. Bahawalpur	..	1,19,93,068	1,19,93,068
20. Poonch	..	1,756	1,756
21. Details not available by minor heads ..	—15,069	..	—15,069
Total ..	6,70,429	1,18,81,013	1,25,51,442

The outstandings shown under this account represent generally amounts due by or to those Governments and States the accounts of which were not settled at the close of the year. Due to the merger of the States into the unified province of West Pakistan all the assets and liabilities of the States have been transferred to the Provincial Government. The matter of adjustment of these items are under the transactions in respect of Kashmir State representing mainly remittances of cash between State Post Office and Government treasuries and payments of pensions on behalf of Kashmir State. The balances shown above are under settlement with the Governments concerned. There is a difference of Rs. 27,129 between the ledger and broadsheet balances under Pakistan Revenues which is under settlement.

The year-wise distribution of the broadsheet balance of Rs. 1,25,78,571 (Dr.) outstanding against each Foreign Government and Pakistan States is given below:—

	1947-48	1948-49	1949-50	1950-51	1951-52	1952-53	1953-54
	Dr.	Dr.	Dr.	Dr.	Dr.	Dr.	Dr.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Foreign Governments—							
1. Ceylon	19	172	56	17,773	3,508	458	7,591
2. Strait Settlement ..	3,162	2,443	4,562	2,059	416	9,695	19,459
3. Mauritius	212	1,062	205	563	845	571	175
4. Hongkong	5,952	875	13,800	13,165	13,843	63,304	98,962
5. Aden	..	506	1,423	1,149	4,502	5,539	9,090
6. Federated Malaya States	2,666	35,110	11,608	47,017	62,772	89,212	94,836
7. Kedah States	231	1,904	2,012	1,350	868	859	1,052
8. Sarawak	..	..	..	9	..	69	369
9. Jhore	51	387	235	409	543	307	333
10. North Borneo	..	..	19	..	1,812	289	2,120
11. Kenya	..	..	..	..	..	..	66,435
12. Rhodesia	..	..	..	..	..	18,430	59,241
13. Figgi	..	..	..	..	..		..
Pakistan States—							
14. Khairpur	..	3,162	906	..	1,543	1,04,598	67,014
15. Kashmir	—1,16,995	6,264	..	—3,080	..	..	..
16. Bahawalpur	1,37,893	6,97,172	12,55,550	42,875	4,36,257	1,28,50,164	14,81,152
17. Poonch	1,590	166	..	..	..	..	..
Total ..	34,781	7,49,223	12,90,376	1,23,289	5,26,909	1,31,43,495	19,07,829

Contd.

1954-55	1955-56	1956-57	1957-58	1958-59	1959-60	1960-61	1961-62	1962-63	Total
Dr.	Dr.	Dr.	Dr.	Dr.	Dr.	Dr.	Dr.	Dr.	Dr.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,127	3,046	—1,809	936	—1,233	..	..	..	..	33,644
30,839	47,431	20,222	—32,376	1,26,135	—1,08,121	50,331	—26,573	63,748	2,13,432
301	1,410	532	104	2,656	—4,291	1,185	597	—622	5,505
11,330	—39,255	—43,515	1,23,666	43,241	—26,123	86,718	1,53,566	19,399	5,38,928
9,077	13,404	—13,464	—33,521	—5,003	2,079	6,890	5,110	9,674	16,455
2,81,802	1,28,941	1,84,094	3,59,934	—7,01,225	11,529	3,21,088	—1,13,898	—1,72,116	6,43,370
2,511	4,583	2,687	692	2,368	—17,364	708	173	..	4,634
6	243	811	—649	14	—185	954	—349	—293	999
397	465	1,212	1,035	..	—4,340	39	..	..	1,073
115	1,328	6,598	—3,927	—3,129	—2,434	..	..	—15,007	—12,216
1,36,131	—2,62,732	3,428	—26,024	41,119	—7,726	1,630	—5,436	12,155	—41,020
56,163	—2,16,034	—35,787	33,542	8,080	11,196	25,162	11,562	1,784	—26,631
717	958	1,121	140	—2,016	99	—154	—136	223	952
—23,903	—8,34,887	..	..	..	..	..	..	..	—6,81,567
..	.	..	..	..	..	..	..	..	—1,13,811
—26,20,622	—22,87,373	..	..	..	..	..	..	..	1,19,93,068
..	..	..	..	..	..	..	..	..	1,756
—21,12,009	—34,38,472	1,25,160	4,23,552	—4,88,993	—1,45,681	4,94,551	24,616	—81,055	1,25,78,571

Accounts with the Government of Burma .. Cr. Rs. 10,72,261

192. The balance under this head represents the financial transactions of the Government of Pakistan with the Government of Burma remaining unadjusted at the close of the year. The balance is composed of the following:—

	Cr. Rs.
Pakistan Revenues ..	10,72,628
Southern Area, Karachi	—367
Total ..	10,72,261

Under Pakistan Revenues out of the balance of Rs. 10,72,628 (Cr.) an amount of Rs. 67,27,793 (Dr.) could not be verified due to destruction of relevant records in the fire and the remaining balance of Rs. 78,00,421 (Cr.) has been verified and agrees with the broadsheet balance. The balance under Southern Area, Karachi could not be verified as the relevant broadsheet is incomplete.

The year-wise analysis of broadsheet balance of Rs. 78,00,421 relating to Pakistan Revenues is given below:—

1961-62	1962-63	Total
Cr.	Cr.	Cr.
50,07,450	27,92,971	78,00,421

Accounts with the Government of Burma (England).. Dr. £ 3,140

193. The balance under this head represents the financial transactions of the Government of Pakistan with the Government of Burma remaining unadjusted at the close of the year. Out of the above balance an amount of £ 3,094 has been cleared in the accounts for 1963-64 and the remaining balance of £ 46 is under settlement. The broadsheet balance of £ 3,140 (Dr.) relates to 1948-49 (£ 121), 1949-50 (£ 597), 1950-51 (£ 2,376) and 1962-63 (£ 46).

Accounts with the Government of India .. .. Dr. Rs. 40,74,38,041

194. The balances under this head represent the financial transactions of the Government of Pakistan with the Government of India remaining unadjusted at the close of the year. The balance in Pakistan is composed of the following:—

	Dr. Rs.
Pakistan Revenues	32,73,20,784
West Pakistan, Lahore	44,84,116
Southern Area, Karachi	3,18,028
Northern Area, Peshawar	4,33,467
East Pakistan	9,71,201
Posts, Telegraphs and Telephone	4,88,34,848
Defence	2,50,75,597
Total ..	40,74,38,041

The monetary settlement of these balances with India is held up due to exchange deadlock between the two countries. Under Pakistan Revenues, Southern Area, Karachi and Northern Area, Peshawar there are differences of Rs. 58,85,266, Rs. 221 and Rs. 289, respectively, which are under reconciliation.

Out of the balance under Pakistan Revenues an amount of Rs. 14,99,42,156 could not be verified as the relevant broadsheets are incomplete. A debit balance of Rs 2,67,54,021 has been transferred without financial adjustment to the Provincial Section of Account owing to provincialisation of Railways.

The year-wise analysis of broadsheet balance relating to the Southern Area Karachi is not available.

The year-wise analysis relating to broadsheet balance of Rs. 26,30,63,412 of the remaining circle is as under:—

1947-48	1948-49	1949-50	1950-51
Dr.	Dr.	Cr.	Dr.
10,58,56,525	6,16,52,010	1,60,95,975	1,95,43,951
1951-52	1952-53	1953-54	1954-55
Dr.	Cr.	Cr.	Dr.
45,21,027	51,40,738	14,62,468	62,57,082
1955-56	1956-57	1957-58	1958-59
Dr.	Dr.	Dr.	Dr.
73,37,361	1,03,81,920	1,62,85,296	1,05,78,784
1959-60	1960-61	1961-62	1962-63
Dr.	Dr.	Dr.	Dr.
2,54,66,740	62,67,322	67,99,123	48,15,452
Total			
Dr.			
26,30,63,412			

Accounts with the Government of India (England) .. .. Dr. £ 618,508

195. The balance under this head represents the financial transactions of the Government of Pakistan with the Government of India mainly on account of payment of sterling pensions divisible between the two Governments. The re-settlement of the balances is under correspondence with the India High Commission in the United Kingdom.

The year-wise analysis of the broadsheet balance of £ 618,508 is indicated below:—

1947-48	1948-49	1949-50	1950-51	1951-52	1952-53
Dr.	Dr.	Cr.	Dr.	Dr.	Dr.
4,652	54,949	119,666	158,029	52,794	41,011
1953-54	1954-55	1955-56	1956-57	1957-58	1958-59
Dr.	Dr.	Dr.	Dr.	Dr.	Dr.
37,994	46,694	39,371	59,414	49,180	46,734
1959-60	1960-61	1961-62	1962-63	Total	
Dr.	Dr.	Dr.	Dr.	Dr.	
38,116	23,030	45,295	40,911	618,508	

Accounts with the State Bank.. .. .. .. Cr. Rs. 2,44,670

196. The receipts and payments on account of the State Bank occurring in Government (Central) treasuries are recorded under this head until they are cleared by the Accountants General by disbursement to or recovery from the Bank.

Under Pakistan Revenues there is a difference of Rs. 2,53,480 between the ledger and broadsheet balances which has been cleared in the accounts for 1964-65.

Coinage Account .. .. Cr. Rs. 9,51,14,531

197. The following are the details:— (Credit+, Debit—)

Heads of Account	Pakistan Revenues	West Pakistan			East Pakistan	Total
		W.P. Lahore	S.A. Karachi	N.A. Peshawar		
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bronze (and Copper) Coinage Account	+27,37,832	—42,12,755	..	..	..	—14,74,923
Nickel Coinage Account	+15,59,27,947	—1,33,94,526	..	..	..	+14,25,33,421
Quaternary Coinage Account	—1,62,13,455	—23,80,983	..	..	..	—1,85,94,438
Small Coin Depot Balances	—27,12,707	—97,73,034	+3,65,460	—20,28,218	—1,26,91,540	—2,68,40,039
Details not available by minor heads	—5,09,490	..	..	..	..	—5,09,490
Total ..	+13,92,30,127	—2,97,61,298	+3,65,460	—20,28,218	—1,26,91,540	+9,51,14,531

(*i*) **Bronze (and Copper) Coinage Account**	..	**Dr. Rs.**	**14,74,923**
(*ii*) **Nickel Coinage Account** ..	..	**Cr. Rs.**	**14,25,33,421**
(*iii*) **Quaternary Coinage Account** ..	..	**Dr. Rs.**	**1,58,94,438**

The above balances include the value of metal in the Lahore Mint on the 30th June, 1963. There are differences of Rs. 18,76,161, Rs. 18,33,407 and Rs. 23,74,537 under items (i) to (iii) respectively between the balances as worked out by the Mint and those appearing in the books of the Accountant General, West Pakistan, Lahore which are under reconciliation and adjustement. The balances under Pakistan Revenues could not be verified due to destruction of relevant records. Debits of Rs. 15,93,612, Rs. 74,21,209 and Rs. 2,80,46,191 under the above three heads respectively have been adopted as opening balances on the 15th August, 1947.

(*iv*) **Small Coin Depot Balances** .. .. **Dr. Rs. 2,68,40,039**

This represents the non-legal tender coins kept in stock for delivery to treasuries as required. Not being actual available, cash, the balance is held at the debit of this account instead of as part of the general cash balance. There is a difference of Rs. 15,379 under West Pakistan, Lahore which is under reconciliation. The opening balance as on the 15th August, 1947 amounts to Rs. 1,07,75,462.

The details of the balances are :—

Depots (1)	Quaternary (2)	Nickel (3)	Bronze (4)	Total (5)
	Rs.	Rs.	Rs.	Rs.
Pakistan Revenues Depots ..	—625	—24,67,201	—2,44,881	—27,12,707
W. P. Lahore Depots ..	..	—97,65,225	—7,809	—97,73,034
S. A. Karachi Depots ..	..	3,20,356	45,104	3,65,460
N. A. Peshawar Depots ..	..	—20,27,760	—458	—20,28,218
East Pakistan Depots ..	..	—1,20,00,023	—6,91,517	—1,26,91,540
Total ..	—625	—2,59,39,853	—8,99,561	—6,68,40,039

PART IV.—SUSPENSE

198. The classes of transactions included under this head are the following:—

	Pakistan		England
	Cr.	Dr.	Dr.
	Rs.	Rs.	£
Suspense Accounts ..	..	(a) 28,94,57,797	612,506
Purchase of Sale and Silver ..	..	4,25,49,261	..
Cheques and Bills	79,68,676	..	..
Departmental and Similar Accounts	..	18,17,74,677	..
Foreign Aid Suspense Account ..	..	2,57,94,647	..
Total ..	79,68,676	53,95,76,382	612,506
Net Dr. ..	..	53,16,07,706	612,506

(a) It includes Cash Balance Investment Account Rs. 86,31,729.

Suspense Account .. .. **Pakistan Dr. Rs. 28,94,57,797**

(Credit+, Debit—)

199. The details of the balances are :—

Heads	Pakistan Revenues	Karachi	Industries, Supply and Food	West Pakistan: W.P. Lahore	West Pakistan: S.A. Karachi	West Pakistan: Works Audit	West Pakistan: N.A. Peshawar	East Pakistan	Total
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Civil—									
Suspense Accounts—									
Objection Book Suspense	—2,19,55,305	—1,66,103	..	—3,81,269	—10,150	..	+3,99,047	—45,63,766	—2,66,77,546
Recoveries of Service Payments ..	+3,844	..	..	..	..	..	..	+36	+3,880
Share of divisible pensions recoverable from the Government of India ..	..	..	..	—38,187	..	..	..	..	—38,187
Other Suspense accounts	+24,10,801	..	—19,59,96,131	+20,60,537	—23,622	..	—1,53,243	—1,67,73,449	—20,84,75,107
Central Excise and Salt Suspense ..	..	..	..	+1,18,725	..	..	+4,658	..	+1,23,383
State Bank Suspense	+1,36,78,146	..	..	..	..	..	..	..	+1,36,78,146
Pakistan Embassies and Missions Abroad Suspense	—4,06,17,186	..	..	..	..	..	..	..	—4,06,17,186
Cash Balance Investment Account ..	—86,31,729	..	..	..	..	..	..	..	—86,31,729
Departmental Adjusting Account ..	+10,02,61,847	—4,01,108	..	—24,035	+6,07,318	..	—3,55,207	—50,468	+10,00,38,347
Pakistan Railway Suspense ..	—2,71,49,183	—2,505	—10,62,68,725	—14,11,309	—13,41,290	—1,12,735	+6,28,576	..	—13,56,57,171
Advance credit on account of Central Transactions in non-bank Provincial treasuries and sub-treasuries ..	..	..	..	—15,00,000	..	..	—6,00,000	..	—21,00,000
Value of one Rupee Notes issued ..	+10,00,00,000	..	..	..	..	..	..	..	+10,00,00,000
Payments made to Refugee Government Servants from India under Agreement of May, 1950 ..	—30,56,809	..	..	—13,00,399	..	..	—83,051	—57,094	—44,97,353
Indian Civil Service Family Pension Fund (Transferred)	+56,282	..	..	..	..	..	..	..	+56,282
Indian Civil Service (N.E.M.) Family Pension Fund	+3,500	..	..	..	..	..	..	..	+3,500
Superior Services Family Pension Fund	+10,799	..	..	..	..	..	..	..	+10,799
Details by minor heads not available	—2,42,46,568	..	..	..	..	..	..	..	—2,42,46,568
Total ..	+9,07,68,439	—5,69,716	—30,22,64,856	—24,75,937	—7,67,744	—1,12,735	—1,59,220	—2,14,44,741	—23,70,26,510
Posts, Telegraphs and Telephone ..									—1,06,79,584
Railways									—12,38,402
Defence									—4,05,13,301
GRAND TOTAL ..									—28,94,57,797

Objection Book Suspense .. .. .. Dr. Rs. 2,66,77,546

200. This is the main suspense head of the Civil books. The transactions under this head represent items, which due to insufficient information or other reasons cannot be allocated to the proper heads in the accounts. These entries are zealously watched, as there is a general rule that this head should not be operated on without special orders in each case. As in the case of balance under Objection Book Advances the ledger balance under this head has to be agreed with the aggregate of the separate accounts in the Objection Books.

Under East Pakistan there is difference of Rs. 3,75,840. Out of which Rs. 60,758 and Rs. 2,12,211 have been cleared in the accounts for 1963-64 and 1964-65 respectively. The balance under Pakistan Revenues, Southern Area and Karachi could not be verified for want of relevant broadsheets. The total broadsheet balance of Rs. 51,70,148 relating to West Pakistan, Lahore, Northern Area, Peshawar and East Pakistan consists of the following outstanding items relating to each year :—

1951-52	1953-54	1954-55	1955-56	1956-57
Dr.	Dr.	Cr.	Dr.	Dr.
247	12,137	1,141	150	5,79,042
1957-58	1958-59	1959-60	1960-61	1961-62
Dr.	Dr.	Dr.	Dr.	Cr.
6,659	4,678	3,55,902	46,82,982	6,55,929
1962-63	Total			
Dr.	Dr.			
1,85,421	51,70,148			

Recoveries of Service Payments .. .. .. Cr. Rs. 3,880

201. Recoveries made in course of Audit are taken in the first instance to this head and thereafter finally brought to account. The balance under East Pakistan relates to 1957-58 and has been cleared in the accounts for 1963-64. The balance under Pakistan Revenues could not be verified for want of relevant broadsheets.

Share of divisible Pensions recoverable from the Government of India .. .. .. Dr. Rs. 38,187

202. The balance under this head represents the Central Government share of divisible pensions in respect of the pre-independence period. The Central share of divisible pensions of the persons who retired on the 14th August, 1947 or were on leave preparatory to retirement on the date is to be recovered from the Government of India and in rsepect of those who retired after the 14th August, 1947 from any Pakistan province is to be debited to the final head of account. There is a difference of Rs. 3,437 between ledger and broadsheet balance which is under reconciliation.

The year-wise analysis of the broadsheet balance is as follows :—

1952-53	1953-54	1954-55	1955-56	1956-57
Dr.	Dr.	Dr.	Dr.	Dr.
3,317	10,927	3,038	16,942	526
Total				
Dr.				
34,750				

Other Suspense Accounts .. .. .. Dr. Rs. 20,84,75,107

203. This represents the net result of debit and credit balances of several suspense heads. The net credit balance of Rs, 24,10,801 under Pakistan Revenues includes a debit of Rs. 27,00,541 relating to the head "Central Government Suspense" and Rs. 51,11,342 (Cr.) relating to Other Miscellaneous Suspense heads. The head "Central Government Suspense" was opened to accomodate transactions on account of receipts and payments relating to pre-independence period arising in Pakistan. The head will be cleared after a decision has been reached by the Application Committee on the question of allocation of assets and liabilities of the undivided Government of India. The balances under Northern Area, Peshawar and Southern Area, Karachi relate to the head "Central Government Suspense".

The balance under West Pakistan, Lahore comprises Rs. 4,58,669 (Dr.) relating to "Central Government Suspense" and Rs. 25,19,206 relating to Mint Stores Suspense". The balance under East Pakistan consists of Rs. 1,66,29,847 (Dr.) relating to "Central Government Suspense", Rs. 2 (Cr.) relating to "recoveries of rent payable to requisitioned godown" and Rs. 1,43,604 (Dr.) relating to "Supply suspense". There is a difference of Rs. 9 between the ledger and broadsheet balances out of which Rs. 2 (Cr.) has been cleared in the accounts for 1963-64. The outstanding balance of Rs. 1,43,605 (Dr.) has been cleared in the accounts for 1963-64.

Under Industries, Supply and Food the balance comprises Stores Purchase Suspense, Coal Suspense, American Stores Suspense and Letter of Credit Suspense, out of which an amount of Rs. 21,47,16,826 has been cleared in the accounts for 1963-64 and 1964-65.

The outstanding relating to each year forming the broadsheet balance of Rs. 21,07,18,695 under all the circles except Pakistan Revenues and Southern Area, Karachi are as follows :—

1947-48	1948-49	1949-50	1950-51	1951-52	1952-53
Dr.	Dr.	Cr.	Dr.	Dr.	Dr.
3,66,774	2,70,276	2,46,410	10,394	5,95,850	5,24,983
1953-54	1954-55	1955-56	1956-57	1957-58	1958-59
Dr.	Dr.	Dr.	Dr.	Dr.	Dr.
78,39,432	2,57,52,802	7,36,25,995	1,23,44,536	2,58,10,660	4,32,19,763
1959-60	1960-61	1961-62	1962-63	Total	
Dr.	Dr.	Cr.	Cr.	Dr.	
6,82,76,414	1,46,56,707	1,69,05,099	4,54,24,382	21,07,18,695	

Central Excise and Salt Suspense.. .. .. Cr. Rs. 1,23,383

204. This head accommodates the receipts and payments of the Central Excise and Salt Department excepting Salt Revenue receipts passed on by the Central and Provincial Treasury Officers through the Accounts Officer concerned for adjustment on the books of the Departments. The balance under West Pakistan, Lahore relates to the year 1959-60 Rs. 70,960 (Dr.) , 1960-61 Rs. 3,11,448 (Cr.), 1961-62 Rs. 1,16,885 (Dr.) and 1962-63 Rs. 4,878 (Dr.). The year-wise break up of the balance relating to Northern Area, Peshawar was not available. A debit of Rs. 1,701 was adopted under this head as opening balance on 15th August, 1947.

State Bank Suspense .. .. Cr. Rs. 1,36,78,146

205. This head is intended for temporary accommodation of transactions affecting the Central balance pending final adjustment on receipt of debits or credits from other Accounts Officers or information from the State Bank of Pakistan regarding the monetary settlement with other Governments. Out of the above balance an amount of Rs.3,63,43,765 (Cr.) could not be verified due to destruction of relevant records and the remaining balance of Rs. 2,49,04,439 (Dr.) has been verified with the broadsheet balance.

The outstanding relating to each year forming the broadsheet balance of Rs. 2,49,04,439 are as follows:—

1960-61	1961-62	1962-63	Total
Cr.	Dr.	Dr.	Dr.
20,98,176	1,20,89,735	1,49,12,880	2,49,04,439

Pakistan Embassies and Missions Abroad Suspense .. Dr. Rs. 4,06,17,186

206. This head is intended to accommodate transactions on account of remittances to the Pakistan Embassies and Mission in other countries and for Provisional adjustments of receipts and payments relating to them. Out of the above balance an amount of Rs. 5,03,90,972 could not be verified due to destruction of relevant records and the remaining balance of Rs. 97,73,786 (Cr.) has been verified with the boardsheet balance.

The outstanding relating to each year forming the broadsheet balance of Rs. 97,73,786 (Cr.) are as follows :—

1960-61	1961-62	1962-63	Total
Dr.	Cr.	Cr.	Cr.
40,37,195	71,15,578	66,95,403	97,73,786

Cash Balance Investment Account .. .. .. Dr. Rs. 86,31,729

207. The balance under this head represents the purchase value of the Government of India Securities held by the Government of Pakistan. The balance could not be verified for want of relevant broadsheets.

Departmental Adjusting Account .. .. .. Cr. Rs. 10,00,38,347

208. This head is intended for the Provisional adjustment of departmental receipts and payments which are entered by the treasuries in separate schedules.

Out of the balance under Northern Area, Peshawar and East Pakistan an amount of Rs. 2,42,068 and Rs. 51,686 have been cleared in the accounts for 1963-64. The balance under Pakistan Revenues, and Karachi could not be verified for want of relevant broadsheets. The year-wise analysis of broadsheet balance relating to West Pakistan, Lahore, southern Area, Karachi is not available. The outstandings relating to each year forming the broadsheet balance of Rs. 4,05,675 under Northern Area, Peshawar and East Pakistan are as follows :—

1954-55	1955-56	1956-57	1957-58	1958-59	1959-60	1960-61
Cr.	Dr.	Cr.	Dr.	Dr.	Cr.	Cr.
200	775	1,096	372	1,598	193	37,521

1961-62	1962-63	Total
Dr.	Dr.	Dr.
1,70,446	2,71,494	4,05,675

Pakistan Railway Suspense .. .. .. Dr. Rs. 13,56,57,171

209. On the abolition of the Exchange Account between Railways and other Departments this suspense head has been opened with effect from 1st July, 1960 in order to accommodate the expenditure incurred and the receipts realized on behalf of the Railways. The monetary settlement is effected through the State Bank of Pakistan on the authority of the advices issued by the Railways or the Central Government Officers.

The out standings relating to each year forming the broadsheet balance of Rs. 10,85,05,483 are indicated below :—

1959-60	1960-61	1961-62	1962-63	Total
Dr.	Dr.	Dr.	Dr.	Dr.
14,54,025	6,65,54,442	3,66,52,470	38,44,546	10,85,05,483

The above analysis does not include the balance of Rs. 2,71,51,688 relating to Pakistan Revenues and Karachi as the year-wise break up was not made available.

Advance Credit on account of Central Transactions in non-Bank Provincial Treasuries and Sub-Treasuries .. Dr. Rs. 21,00,000

210. This represents fixed deposits given by the late Central Government of India to the former Governments of North West Frontier Province Rs. 6,00,000 and the Punjab Rs. 15,00,000 to cover the amount by which the balance of the latter depleted on account of Central transactions in non-bank Provincial treasuries and sub treasuries. The above balance represents the pre-Independence balance provisionally adopted as opending balance on the 15th August, 1947.

Value of One-rupee Notes issued .. .. .. Cr. Rs. 10,00,00,000

211. The balance represents the value of one rupee notes taken over by the State Bank of Pakistan for issue. The balance relates to the year 1951-52 Rs. 5,00,00,000 and 1955-56 Rs. 5,00,00,000.

Payments made to Refugee Government Servants from India Under Agreement of May, 1950 .. .. Dr. Rs. 44,97,353

212. In accordance with the agreement reached between the Government of India and Pakistan, pending the transfer of Pension papers and authorities for payments of Provident Fund 50% dues of the employees of the Central, Provincial and State Governments or the Local Bodies in India who have migrated to Pakistan up to the 30th June, 1955 are paid to them on the fulfilment of certain conditions and accounted for under this head.

The difference between the ledger and broadsheet balance under Pakis tan Revenues is Rs. 33,394 which could not be reconciled due to destruction of relevant records. Under West Pakistan, Lahore there is a difference of Rs. 44,740 which is under reconciliation. The outstandings relating to each year forming broadsheet balance of Rs. 44,86,007 are as follows :—

1950-51	1951-52	1952-53	1953-54	1954-55	1955-56	1956-57
Dr.	Dr.	Dr.	Dr.	Dr.	Dr.	Dr.
289	6,96,474	4,89,379	5,28,290	3,46,184	3,22,174	7,99,468
1957-58	1958-59	1959-60	1960-61	1961-62	1962-63	Total
Dr.	Dr.	Dr.	Dr.	Dr.	Dr.	Dr.
3,51,232	2,25,806	1,42,285	2,32,814	1,88,965	1,62,647	44,86,007

Indian Civil Service Family Pension Fund (Transferred) .. .. Cr. Rs. 56,282

213. The balance under the head represents the subscriptions towards the fund made by the I.C.S. Officers. The subscriptions received are, in the first instance, adjusted under the suspense head pending their transfer to the Controller of Pension Funds, London where they are finally adjustable. There is a difference of Rs. 35,234 between the ledger and broadsheet balances which could not be reconciled due to the destruction of relevant records.

The outstandings relating to each year forming the broadsheet balance of Rs. 21,019 are as follows :—

1947-48	1948-49	1949-50	1950-61	1951-52	1952-53	1953-54
Cr.	Cr.	Cr.	Cr.	Cr.	Dr.	Cr.
9,920	24,624	28,661	8,793	4,533	60,545	4,527
1954-55	1956-57	1958-59	1959-60	1960-61		
Cr.	Cr.	Cr.	Dr.	Cr.		
3,909	1,830	9,328	30,574	4,743		
1962-63	Total					
Cr.	Cr.					
11,270	21,019					

Indian Civil Service (Non European Members) Family Pension Fund) .. .. Cr. Rs. 3,500

214. The balance under the head represents the subscriptions towards the fund made by the I.C.S. Officers. The subscriptions received are, in the first instance, adjusted under the suspense head pending their transfer to the Controller of Pension Funds, London where they are finally adjustable. The balance could not be verified for want of relevant broadsheets.

Superior Services Family Pension Fund .. .. Cr. Rs. 10,799

215. The balance under the head represents the subscriptions towards the fund made by I.C.S. Officers. The subscriptions received are, in the first instance, adjusted under the suspense head pending their transfer to the Controller of Pension Funds, London where they are finally adjustable. There is a difference of Rs. 3,413 between the broadsheet and ledger balance.

The outstanding relating to each year forming the broadsheet balance of Rs. 7,386 are as under :—

1947-48	1948-49	1949-50	1950-51	1951-52	1952-53	1956-57
Cr.	Cr.	Cr.	Cr.	Cr.	Dr.	Cr.
5,359	11,636	9,613	4,228	1,658	26,011	2,313
1957-58	1958-59	1959-60	1960-61	1962-63	Total	
Cr.	Cr.	Dr.	Cr.	Cr.	Cr.	
455	856	4,257	1,000	536	7,386	

Posts, Telegraphs and Telephone Suspense .. .. **Dr. Rs. 1,06,79,584**

216. The balance is made up of :—

	Dr. Rs.
Stamps imprest held in cash by Telegraph Masters	—6,156
Central Government Suspense	53,82,205
Miscellaneous	53,03,535
Total	1,06,79,584

Stamp Imprest held in Cash by Telegraph Masters.—The balance includes an amount of Rs. 2,800 adopted as opening balance on the 15th August, 1947.

Central Government Suspense.—The balance represents result of receipts and payments pertaining to pre-independence period. The year-wise analysis of the balance is as follows :—

1947-48	1948-49	1949-50	1950-51	1951-52	1952-53
Dr.	Dr.	Cr.	Cr.	Dr.	Dr.
16,49,055	15,17,756	4,05,150	6,23,463	11,22,114	1,96,771
1953-54	1954-55	1955-56	1956-57	1957-58	1958-59
Dr	Dr.	Dr.	Cr.	Dr.	Dr.
12,741	17,151	65,754	7,004	53,379	56,172
1959-60	1960-61	1961-62	1962-63	Total	
Dr.	Dr.	Dr.	Dr.	Dr.	
1,32,679	8,92,991	3,804	6,97,455	53,82,205	

Miscellaneous.—It represents the net result of credits and debits taken to suspense for want of necessary particulars. It also includes a sum of Rs. 21,48,183 being the debit balance under the head " Miscellaneous Posts, Telegraphs and Telephones Advances", which records the transactions in connection with the works executed for Railways, Irrigation, Military, etc., pending recovery from the Departments concerned and advance payments to contractors for departmental works pending adjustment.

Railway Suspense .. .. **Dr. Rs. 12,38,402**

217. The above balance relates to the head Central Government Suspense which represents the net results of receipts and payments pertaining to pre-independence period. The year-wise analysis of the balance is as follows :—

1947-48	1948-49	1949-50	1950-51	1951-52	1952-53
Dr.	Cr.	Cr.	Cr.	Dr.	Dr.
1,72,24,454	1,84,93,606	8,54,379	2,70,436	7,41,640	3,50,667
1953-54	1954-55	1955-56	1956-57	1957-58	1958-59
Dr.	Cr.	Dr.	Dr.	Dr.	Dr.
37,453	1,37,693	94,933	2,51,948	42,646	24,644
1959-60	1960-61	1961-62	Total		
Dr.	Dr.	Dr.	Dr.		
22,218	5,351	21,95,562	12,38,402		

Defence Suspense .. .. Dr. Rs. 4,05,13,301

218. The balance is made up of the following items :—

(Credit +, Debit—)

Military Accounts Officer on whose Books balances are borne	Central Government Suspense	Other Suspense Accounts	Total
1	2	3	4
	Rs.	Rs.	Rs.
Military Accounts, Rawalpindi ..	—17,98,824	+ 2,25,365	—15,73,459
Military Accounts, Lahore	—85,69,404	+ 60,03,887	—25,65,517
Military Accounts, Air Force, Lahore ..	—9,63,593	+ 11,340	—9,52,253
Naval Accounts, Karachi	—1,36,598	—1,16,620	— 2,53,218
Military Accounts, Dacca	—29,38,986	+2,74,791	—26,64,195
Military Accounts, Karachi	—6,21,736	+ 10,486	—6,11,250
Field Accounts (ORS), Lahore ..	—3,11,79,502	—5,50,591	—3,17,30,093
Controller, Ordnance Factory Accounts, Rawalpindi	+ 47,010	—2,10,326	—1,63,316
Total ..	—4,61,61,633	+56,48,332	—4,05,13,301

The balances in column 2 represents the transactions relating to pre-independence period arising in the Books of Defence Accounts Officers. This head will be cleared after a decision regarding the allocation of assets and liabilities of the undivided Government of India has been reached. The balances under column 3 represent the amounts provisionally held under this head pending re-adjustment in the accounts. It also includes misclassification of Rs. 110 and Rs. 1,413. The former has been rectified in the accounts for 1963-64 while the latter which actually relates to the head " Other Deposits " is being transferred to the correct head in the accounts for 1963-64. A debit balance of Rs. 2,97,610 has been transferred without financial adjustment during the year under review.

The year-wise break up of the outstanding balances shown in columns 2 and 3 of the above table excluding the amounts of misclassification is included below :—

Central Government Suspense—

1947-48	1948-49	1949-50	1950-51	1951-52	1952-53
Cr.	Dr.	Dr.	Dr.	Cr.	Dr.
5,936	2,19,75,433	77,42,959	12,38,803	68,47,760	43,11,408
1953-54	1954-55	1955-56	1956-57	1957-58	1958-59
Dr.	Dr.	Dr.	Dr.	Dr.	Dr.
33,21,091	16,08,056	17,03,582	39,03,552	67,89,723	26,93,051
1959-60	1960-61	1961-62	1962-63	Total	
Cr.	Dr.	Dr.	Dr.	Dr.	
31,56,139	37,091	6,91,776	1,54,943	4,61,61,633	

Other Suspense Accounts—

1948-49	1949-50	1950-51	1951-52	1952-53	1953-54
Dr.	Cr.	Dr.	Cr.	Dr.	Dr.
18,292	793	3,744	1,515	5,010	6,250
1954-55	1955-56	1956-57	1957-58	1958-59	1959-60
Cr.	Dr.	Dr.	Cr.	Dr.	Dr.
44	6,937	46,275	15,467	22,880	4,12,168
1960-61	1961-62	1962-63	Total		
Cr.	Cr.	Dr.	Cr.		
1,58,642	88,37,980	28,43,030	56,49,855		

Purchase and Sale of Silver .. .. .. Dr. Rs. 4,25,49,261

219. The above balance agrees with the broadsheet balance.

Cheques and Bills . .. . Cr. Rs. 79,68,676

220. The following are the details :—

Pre-audit and Departmental Cheques :—

	Cr. Rs.
Pakistan Revenues	—1,55,20,419
Karachi	—65,236
Industries, Supply and Food	1,21,52,261
West Pakistan, Lahore	38,27,392
Southern Area, Karachi	3,03,151
Northern, Area, Peshawar	2,78,261
East Pakistan	69,93,266
Total	79,68,676

The balance under this head represents the value of cheques issued but remaining unpaid on the 30th June, 1963. Out of the balance under Pakistan Revenues an amount of Rs. 13,56,908 (Dr.) has been verified with the broadsheet balances which differs by Rs.3,51,93,752 and is under reconciliation. The remaining balance of Rs. 1,58,36,489 (Cr.) could not be verified for want of relevant broadsheets. Under West Pakistan, Lahore and East Pakistan there are differences of Rs. 14,602 and Rs. 79,260 respectively. The former is under reconciliation and the latter has been cleared in the accounts for 1963-64. The balance under Southern Area and Karachi could not be verified for want of broadsheets.

Out of the balances under Industries, Supply and Food and East Pakistan Rs. 11,536, Rs. 68,84,903 and Rs. 593 have been cleared in the Accounts for 1963-64 and 1964-65 respectively.

Departmental and Similar Accounts .. .. Dr. Rs. 18,17,74,677

221. These are cash balances in the hands of several disbursing officers of different departments. These do not form part of the general cash balance of Government.

	Dr.	Total
	Rs.	Rs.
Civil Departmental Balances—		
Pakistan Revenues	14,44,80,229	
Karachi	1,38,90,891	
West Pakistan, Lahore	1,48,200	
Northern Area, Peshawar	18,71,257	
East Pakistan	13,84,434	
Southern Area, Karachi	3,06,105	
Works Audit, Lahore	17,86,436	16,38,67,552
Posts, Telegraphs and Telephone Cash Balances ..		1,68,52,180
Defence Services Departmental Balances—		
Military Accounts, Karachi ..	—1,379	
Military Accounts, Lahore	5,22,448	
Military Accounts Air Force, Lahore	—188	
Military Accounts, Rawalpindi ..	5,34,718	
Military Accounts, Dacca	1	
Naval Accounts, Karachi	—655	10,54,945
Total ..		18,17,74,677

Civil Departmental Balances .. .. Dr. Rs. 16,38,67,552

222. The details are :—

	Rs.
Public Works	19,59,057
Salt and Customs	15,55,65,848
Mint	1,19,786
Other Departments	62,22,861
Total ..	16,38,67,552

Out of the balance under Pakistan Revenues an amount of Rs. 48,37,902 (Cr.) has been verified with the broadsheet balance which differs by Rs. 68,57,359 and could not be reconciled due to destruction of relevant records. The remaining balance of Rs. 14,93,18,131 (Dr.) has also not been verified for want of complete broadsheets.

The balance relating to Karachi, Southern Area, Karachi and Works Audit, Lahore could not be verified for want of relevant broadsheets. The balance includes an amount of Rs. 44,18,747 adopted as opening balance on the 15th August, 1947.

Posts, Telegraphs and Telephone Cash Balances .. Dr. Rs. 1,68,52,180

223. This represents cash and stamps in the hands of postmasters and cash in hand of other disbursing officers of the department on the 30th June, 1963. The opening balance as on the 15th August, 1947 amounts to Rs. 76,59,129.

Defence Services Departmental Balances .. .. Dr. Rs. 10,54,945

224. These are made up of (*i*) debit balances representing the actual cash balances on the 30th June, 1963, in the hands of disbursing officers of the department and (*ii*) credit balances representing the amounts due to Officers Commanding Units and Formations on account of balances of pay and allowances due to British soldiers who are allowed to draw every week as much as they need to the extent of their monthly pay and allowances. The balances includes a debit balance of Rs. 34,510 taken as opening balance on the 15th August, 1947.

Foreign Aid Suspense Account .. .. .. Dr. Rs. 2,57,94,647

225. The following are the details :—

	Rs.
Pakistan Revenues	2,57,92,290
Southern Area, Karachi	2,357
Total ..	2,57,94,647

This head is intended to accommodate the adjustments in the accounts of the Central Government for the receipts of the economic aids from the various foreign countires and their disposal.

Out of the balance under Pakistan Revenues an amount of Rs. 1,97,97,142 has been verified with broadsheet balance and the remaining balance of Rs. 55,95,148 could not be verified due to destruction of relevant records.

Suspense Accounts (England) .. .. .. Dr. £ 612,506

226. The details are :—

	£
Account of the High Commissioner :—	
(*i*) Central Government Suspense	34,812
(*ii*) Account with Commonwealth Relations Officer, London ..	140,819
(*iii*) Miscellaneous	436,875
Total ..	612,506

Item (*i*) represents payments made on account of claims relating to pre-independence period. The balance will be cleared after a decision in regard to the allocation of assets and liabilities of the undivided Government of India has been reached. The year-wise analysis of the broadsheet balance of £ 34,812 is indicated below :

1948-49	1949-50	1950-51	1951-52	1952-53	1953-54
Dr.	Dr.	Dr.	Dr.	Dr.	Cr.
2,039	15,005	4,069	2,365	981	3,608

1954-55	1955-56	1959-60	1960-61	1961-62	1962-63
Dr.	Dr.	Dr.	Dr.	Cr.	Dr.
27	8	23	15,334	3,248	1,817

Total
Dr.
34,812

Item (*ii*) This head records financial transactions between the High Commissioner for Pakistan in the United Kingdom with the Commonwealth Relations Office, London.

Out of the balance under the head a sum of £ 135,502 has been cleared in the accounts for 1963-64.

The year-wise analysis of the broadsheet balance of £ 140,819 is indicated below :—

1957-58	1958-59	1959-60	1960-61	1961-62
Cr.	Dr.	Dr.	Dr.	Dr.
12	2,225	1,328	566	39,442

1962-63	Total
Dr.	Dr.
97,270	140,819

Item (*iii*) Records the deductions made from the locally recruited staff of the High Commission on account of British Income Tax and the payment made to the United Kingdom Government. It also records the transactions which could not be taken to final head of account for want of necessary particulars. Out of the balance under the head a sum of £ 204,770 has been cleared in the accounts for 1963-64 and 1964-65.

The year-wise analysis of the broadsheet balance of £ 436,875 is indicated below : —

1948-49	1949-50	1950-51	1951-52	1952-53
Dr.	Dr.	Dr.	Dr.	Dr.
3,910	8,010	313	218,686	45,014
1953-54	1954-55	1955-56	1956-57	1957-58
Dr.	Cr.	Dr.	Dr.	Cr.
609	4,974	28,683	343	184
1958-59	1959-60	1960-61	1961-62	1962-63
Dr.	Dr.	Cr.	Cr.	Cr.
242,387	68	15,521	30,008	60,461
Total				
Dr.				
436,875				

PART V.—MISCELLANEOUS.

227. The details are :—

Miscellaneous Deposits—England .. .. .. Cr. £ 440,002

The credit balance in the books of High Commissioner for Pakistan in the United Kingdom is the result of credit items which are under adjustment.

Section Q.—Loans and Advances by the Central Government .. .. .. Dr. Rs. 5,76,29,40,386

228. This section is sub-divided into the following divisions :—

	Dr.
	Rs.
Advances to Provincial Governments	5,18,00,51,364
Advances to Foreign Governments	35,87,226
Advances to Railways	2,98,33,925
Loans to States and Notabilities	4,89,97,426
Loans to Local Funds, etc.	48,17,77,116
Loans to Government Servants	1,86,93,329
Total ..	5,76,29,40,386

Advances to Provincial Governments .. .. Dr. Rs. 5,18,00,51,364

229. The debit balance under this head represents the outstanding amounts of the loans granted by the Central Government to the Provincial Governments.

The amounts of the balances of loans outstanding against the Governments concerned are given below :—

	Rs.
East Pakistan	2,26,41,38,940
West Pakistan	2,91,59,12,424
Total ..	5,18,00,51,364

The amounts shown against East Pakistan and West Pakistan include the outstanding balances of Rs. 3,34,57,730 and Rs. 14,24,15,799 respectively in respect of the loans granted by the Government of undivided India. These amounts have been taken as opening balances on the 15th August, 1947.

Advances to Foreign Governments—

Separation Debt due from Government of Burma .. Dr. Rs. 35,87,226

230. The debit balance under this head represents the separation debt due from the Government of Burma on 15th August, 1947 which has been allocated to the Government of Pakistan. The debt was originally calculated at Rs. 8,43,00,000 at the time of partition which together with interest at 3½ per cent. per annum increased to Rs. 15,47,00,000 to end of September, 1959 but to promote good relations between the two countries, it was partly remitted and reduced to Rs. 4,31,90,533 and has been adopted in the accounts of the year under report as such. The Government of Burma agreed to supply one lac tons of rice in repayment of the Debt.

Advances to Railways-Foreign Loans and Credits .. Dr. Rs. 2,98,33,925

231. The above balance represents Foreign Loans and Credits contacted by the Central Government for financing railway project both, in respect of capital and replacement account and re-lent to the Provincial Government on whom the responsibility of such project devolves with the provincialisation of railways with effect from 1st July, 1962.

The amounts of balances of loans outstanding against the railways concerned are given below :—

	Rs.
Pakistan Western Railways	1,48,02,065
Pakistan Eastern Railways	1,50,31,860
Total ..	2,98,33,925

Loans to States and Notabilities .. .. Dr. Rs. 4,89,97,426

232. The details of the above balance according to each circle of accounts are given below :—

	Rs.
Pakistan Revenues	44,62,402
West Pakistan, Lahore	4,45,35,000
S. A. Karachi	24
Total ..	4,89,97,426

The balances under Pakistan Revenues include the advances to the Nawab of Junagadh which are free of interest and are recoverable only in the event of the Junagadh State returning to his possession. The funds of the Nawab amounting to Rs. 30,00,000 have been invested in the Government of Pakistan paper carrying interest of 3 per cent. per annum in the joint names of the Nawab of Junagadh and the Secretary to the Government of Pakistan, Ministry of Finance. The interest accruing on this sum is utilised towards the payment of monthly allowances to the Nawab and his family. Out of the ledger balance of Rs. 44,62,402 under Pakistan Revenues, an amount of Rs. 34,74,494 could not be verified due to destruction of relevant records. The remaining balance of Rs. 9,87,909 has been verified with the relevant broadsheet and there is a difference of Rs. 4,208 which is under reconciliation. The balance in the books of Southern Area, Karachi represents an erroneous adjustment which is under investigation. The balance under West Pakistan, Lahore represents the outstanding amount of loan granted by the Central Government to the former Bahawalpur State to meet its share of the cost of Balloki—Sulemanki Link and Chenab—Ravi Link. These loans are free of interest. Due to the merger of States into the Unified Province of West Pakistan, the outstanding balances are adjustable under the head "Advances to Provincial Governments". A debit balance of Rs. 1,93,30,201 has been provisionally adopted as opening balance on the 15th August, 1947.

Loans to Local Funds, etc. .. .. **Dr. Rs. 48,17,77,116**

233. The following are the details :—

Heads	Pakistan Revenues	Karachi	West Pakistan			East Pakistan	Defence	Total
			W.P. Lahore	S.A. Karachi	N.A. Peshawar			
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Loans to Major Port Trusts and Port Funds..	..	..	..	..	..	52,59,933	..	52,59,933
Loans to Municipalities ..	30,00,000	..	..	1,890	..	..	..	30,01,890
Regimental and other Loans	..	..	..	..	..	..	31,63,878	31,63,878
Loans to District and other Local Fund Committees	66,94,752	..	..	..	..	..	..	66,94,752
Loans to Landholders and other Notabilities ..	..	..	..	..	—1,100	..	..	—1,100
Advances to Cultivators.	..	—36,906	—1,650	..	626	..	..	—37,930
Advances under Special Laws	26,33,55,589	..	..	..	..	..	..	26,33,55,589
Miscellaneous Loans and Advances	20,03,23,479	..	10,175	..	6,450	..	..	20,03,40,104
Total ..	47,33,73,820	—36,906	8,525	1,890	5,976	52,59,933	31,63,878	48,17,77,116

Loans to Major Port Trusts .. .. .. Dr. Rs. 52,59,933

234. The outstanding amounts of the loan granted by the undivided Government of India to Karachi Port Trust and Chittagong Port Trust were Rs. 20,00,000 and Rs. 81,02,068 respectively and were taken as opening balances on the 15th August, 1947. The loans to Chittagong Port Trust for which the terms and conditions for the repayment and the rate of interest vary in case of each loan. The repayments during the year have been made according to the schedule but the acceptance of balance has not been received.

Loans to Municipalities .. .. Dr. Rs. 30,01,890

235. The balance under the head represents the loans granted to Karachi Municipal Corporation. The loan is repayable in two years after the drawal in 10 equated annual instalments and bears interest at 5 per cent. per annum. There is a difference of Rs. 5,00,000 between ledger and broadsheet balances which is under correspondence. The balance under Southern Area, Karachi is due to misclassification which is under investigation. The amount taken as opening balance on the 15th August, 1947 was Rs. 4,64,114.

Regimental and other Loans .. .. .. Dr. Rs. 31,63,878

236. The balance under this head represents the loan given to the General Headquarter (Pakistan) on account of Army Central Welfare Fund Rs. 9,00,000 and various Cantonment Boards Rs. 22,63,878. The loan of Rs. 9 Lacs was granted by the Government of Pakistan to sup plement the Central Welfare Fund and is recoverable on receipt of Pakistan's share of the fund from the Government of India. The balance of Rs. 22,63,878 is composed of the unrecovered amounts of Rs. 3,61,000 out of the loans granted to Cantonment Board, Multan and Sialkot, Rs. 17,47,328 out of the loans granted to Cantonment Boards, Mardan, Kohat, Murree, Campbellpur, Bannu and Dera Ismail Khan, Rs. 44,550 out of the loans granted to Cantonment Board, Malir Cantt., Karachi and Drigh Road and Rs. 1,11,000 out of the loans granted to Executive Officer, Hyderabad and Manora.

Loans to District and other Local Fund Committees .. Dr. Rs. 66,94,752

237. The balance under the head is due to an erroneous adjustment which could not be rectified due to destruction of records.

Loans to Landholders and other Notabilities .. .. Cr. Rs. 1,100

238. The amount represents the balance of Loans of Rs. 7,000 paid by the Central Government to the Raja of Shigar during the year 1961-62. The loan bears interest at 4% per annum and is repayable in seven yearly instalments of Rs. 1,000 each to be adjusted against the subsidy of Rs. 1,100 payable by the Government to Raja. Actually, however, the recovery is being made in six monthly instalments of Rs. 550 each the amount being the half yearly payment of the subsidy. The acceptance of balance is awaited.

Advances to Cultivators .. .. Cr. Rs. 37,930

239. The balance under this head represents outstandings on account of advances made under the Land Improvement Act and the Agriculturists Loans Act, Loans under the Co-operative Societies Act and the Wheat Loans. The detailed accounts of these loans are maintained by District and Revenue authorities who are also responsible for watching the recoveries of principal and interest. The verification of these balances, therefore, consists chiefly in agreeing the ledger balances with the aggregate of the balances worked out in the broadsheets kept in the Civil Accounts Offices. The latter being reconciled with the departmental balances certified by the District or other responsible officers concerned. The balance under Karachi could not be verified as the relevant broadsheet is yet to be constructed. Acceptance of balances under Northern Area, Peshawar is awaited in all cases and that, under West Pakistan, Lahore the information was not available. The balance includes a debit of Rs. 6,59,833 adopted as opening balance on the 15th August, 1947.

Advances under Special Laws .. .. Dr. Rs. 26,33,55,589

240. The balances under this head represent outstanding loans granted to the Karachi Development Authority for the development schemes of Water supply and Sewerage improvement during the year 1948-49 to 1962-63. The rate of interest on the loans ranges from 3-1/2 to 4 per cent. per annum. The loans are repayable in seventy nine yearly equated instalments with the exception of the loans of Rs. 10,00,000 and Rs. 5,43,000 of which the repayment is to be made in ten equated instalments and one lac yearly of principal and interest respectively. The acceptance to the correctness of the balances have been received in all cases from K.D.A. There is a difference of Rs. 12,37,535 between ledger and broadsheet balance which could not be reconciled due to destruction of relevant records.

Miscellaneous Loans and Advances .. .. Dr. Rs. 20,03,40,104

241. The balance under Pakistan Revenues, includes the loans outstanding on 30th June, 1963 against the Assam Bengal Cement Company (Rs. 20,50,000), Karachi Road Transport Corporation (Rs. 67,00,000), Pakistan Institute of International Affairs (Rs. 1,60,000), National Small Industries Corporation (Rs. 50,00,000), Pakistan Security Printing Corporation (Rs. 5,00,000), Associated Press of Pakistan (Rs. 18,58,802), Writers Guild (Rs. 1,00,000), Pakistan Industrial Credit and Investment Corporation (Rs. 6,00,00,000), Pan Islamic Steam Ship Company (Rs. 5,00,000), Agricultural Development Bank (Rs. 75,00,000), Sind Industrial Trading Estate (Rs. 3,00,000), Pakistan Industrial Development Bank (Rs. 5,29,48,371), Pakistan Industrial Development Corporation (Rs. 84,32,132), International Islamic Economic Conference (Rs. 1,49,581), Loans against Foreign Assistance (Rs. 6,13,177), House Building Finance Corporation (Rs. 1,50,00,000), Ministry of Kashmir Affairs Rs. (1,25,30,088), Hyderabad Agency (Rs. 1,18,800), Lahore Stadium Committee (Rs. 10,00,000), National Investment Trust (Rs. 25,00,000), Aero Club, Karachi (Rs. 3,00,000) and Flying Club, Dacca (Rs. 3,50,000). The details of the remaining balance of Rs. 2,17,12,528 are not available. The balance under West Pakistan, Lahore represents payment made to the students of Fatima Jinnah Medical College, Lahore (Rs. 13,998). The loan is to be repaid within five years in equal monthly instalments commencing three months after the date of completion of studies. The loanees are bound to repay the amount of the loan and serve under Government for a period of five years. There is a difference of Rs. 399 between the ledger and broadsheet balances under West Pakistan, Lahore which is under reconciliation. A debit balance of Rs. 20,529 has been adopted provisionally as opening balance on the 15th August, 1947.

Loans to Government Servants .. .. Dr. Rs. 1,86,93,329

242. This sum represents the balance of temporary advances granted to Central Government Servants for house building, purchase of motor conveyance and similar purposes at prescribed rates of interest. The distribution between Civil and Non-Civil is as follows :—

	Rs.
Civil Department Advances	92,80,025
Non-Civil Department Advances	94,13,304
Total ..	1,86,93,329

Loans to Government Servants—

Civil Department Advances .. .. **Dr. Rs. 92,80,025**

243. The following are the details :—

Heads	Pakistan Revenues	Karachi	West Pakistan			East Pakistan	Total
			W.P. Lahore	S.A. Karachi	N.A. Peshawar		
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
House-Building Advances	27,94,727	1,92,941	8,43,887	47,586	5,34,857	8,47,359	52,61,357
Advances for the purchase of Motor Conveyances—							
Motor Cars	20,35,067	1,02,991	1,15,543	—4,428	1,20,216	1,44,978	25,14,367
Motor Cycles, etc.	—38,259	—2,629	90,891	2,912	61,980	63,724	1,78,619
Advances for the purchase of Other Conveyances	9,18,033	65,643	82,385	22,186	27,787	1,79,313	12,95,347
Passage Advances	1,906	..	..	—2,270	—120	..	—484
Other Advances	2,295	..	..	..	..	..	2,295
Details by minor heads not available ..	28,524	..	..	..	..	..	28,524
Total ..	57,42,293	3,58,946	11,32,706	65,986	7,44,720	12,35,374	92,80,025

House Building Advances.—The balances under Pakistan Revenues and West Pakistan, Lahore differ from the broadsheet balances by an amount of Rs. 5,63,518, Rs. 46,286 respectively. These differences are under reconciliation. Under Northern Area, Peshawar there is a difference of Rs. 17,928, out of which an amount of Rs. 564 has been cleared in the subsequent years and the remaining balance of Rs. 13,364 is under settlement. Under East Pakistan there is a difference of Rs. 73,635 between ledger and broadsheet balances out of which an amount of Rs. 47,438 has been cleared in the accounts for 1964-65 and the remaining difference is under settlement. A debit balance of Rs. 42,10,845 under Pakistan Revenues and the balances under Southern Area and Karachi could not be verified for want of complete relevant broadsheets. It includes a sum of Rs. 330 adopted as opening balance on the 15th August, 1947. The acknowledgements of balances in all cases under Pakistan Revenues and in West Pakistan, Lahore, 14 cases in East Pakistan and 74 cases in Northern Area, Peshawar are awaited.

Advances for the purchase of Motor Cars.—Under Pakistan Revenues and West Pakistan, Lahore there are differences of Rs. 81,034 and 6,625 which are under reconciliation. Under East Pakistan there is a difference of Rs. 34,070 between ledger and broad sheet balance out of which Rs. 156 and Rs. 882 have been cleared in the accounts for 1963-64 and 1964-65 respectively and the remaining difference is under settlement. Under Northern Area, Peshawar there is a difference of Rs. 3,840 between ledger and broadsheet balances out of which an amount of Rs. 564 has been cleared in the accounts for 1963-64 and the remaining balance is under settlement. The balances under Southern Area and Karachi could not be verified for want of complete relevant broadsheets. An amount of Rs. 13,006 has been adopted provisionally as opening balance on the 15th August, 1947. The acknowledgement of balance is awaited in all cases under Pakistan Revenues, 25 under West Pakistan, Lahore, 71 under Northern Area, Peshawar and 4 under East Pakistan.

Advances for the purchase of Motor Cycles, etc.—The balance under Pakistan Revenues, Southern Area and Karachi could not be verified for want of relevant broadsheets. Under West Pakistan, Lahore and East Pakistan there are differences of Rs. 12,994 and Rs. 3,836 between ledger and broadsheet balances. The former is under reconciliation and out of the latter an amount of Rs. 176 has been cleared in the accounts for 1964-65. Under Northern Area, Peshawar there is a difference of Rs. 2,344 out of which an amount of Rs. 1,493 has been cleared in the accounts for 1963-64 and the remaining difference is under settlement. The acknowledgement of balances is awaited in 106 cases under West Pakistan, Lahore and 19 cases under Northern Area, Peshawar.

Advances for the purchase of Other Conveyances.—There is a difference of Rs. 234 between the ledger and broadsheet balances under West Pakistan, Lahore which is under reconciliation. Under Northern Area, Peshawar there is a difference of Rs. 907 out of which Rs. 910 has been cleared in the accounts of subsequent year. There is a difference of Rs. 15,412 between the ledger and broadsheet balances in East Pakistan which has been cleared in the accounts for 1964-65. The balances under Pakistan Revenues, Southern Area and Karachi could not be verified for want of complete relevant broadsheets. The acknowledgements of balances are awaited in all cases in West Pakistan, Lahore and 41 cases in Northern Area, Peshawar. An amount of Rs. 5,539 has been adopted provisionally as opening balance on the 15th August, 1947.

Passage Advances.—The credit balance under Southern Area, Karachi is due to the fact that debit is awaited from the Government of India. The credit balance under Pakistan Revenues could not be verified for want of relevant records. The credit balance under Northern Area, Peshawar is due to misclassification and is under investigation.

Other Advances.—The balance under Pakistan Revenues is due to an erroneous adjustment which is under rectification.

Loans to Government Servants—

Non-Civil Department Advances .. .. **Dr. Rs. 94,13,304**

244. The following are the details :—

Non-Civil Departments	House Building Advances	Advances for the purchase of Motor Conveyances		Advances for the purchase of Other Conveyances	Other Advances	Passage Advances	Total
		Motor Cars	Motor Cycles, etc.				
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Posts, Telegraphs and Telephone ..	7,80,583	1,43,701	2,61,865	1,89,018	—840	—296	13,74,031
Defence—							
Military Accounts, Rawalpindi ..	38,49,705	2,05,528	60,088	40,263	—20	..	41,55,564
Military Accounts, Lahore ..	6,78,318	29,279	10,554	7,414	..	..	7,25,565
Military Accounts, Karachi ..	3,05,664	20,403	9,609	14,606	..	..	3,50,282
Military Accounts, Dacca ..	1,07,155	4,960	3,655	4,046	..	..	1,19,816
Naval Accounts, Karachi	2,82,204	56,814	28,634	9,370	..	..	3,77,022
Field Military Accounts (ORS.), Lahore	85,471	..	1,050	2,384	..	..	88,905
Military Accounts Air Force, Lahore..	3,17,212	53,574	25,677	12,341	..	..	4,08,804
Controller Ordnance Factory Accounts, Rawalpindi	1,98,884	11,077	698	3,409	..	..	2,14,068
Total—Defence ..	58,24,613	3,81,635	1,39,965	93,833	—20	..	64,40,026
Railways—Revenue Account ..	13,87,988	1,28,866	18,422	63,971	..	..	15,99,247
GRAND TOTAL ..	79,93,184	6,54,202	4,20,252	3,46,822	—860	—296	94,13,304

Posts, Telegraphs and Telephone.—The acknowledgement of balance is awaited in 206 cases under "House Building Advances", 50 and 72 cases under "Motor Cars and Motor Cycles, etc. and 1,170 cases under " Other Conveyances ". The balances include the amounts of Rs. 14,338 and Rs. 3,823 as opening balance on the 15th August, 1947 adopted provisionally under Advances for the purchase of Motor Cars and Advances for the purchase of Other Conveyances, respectively. The credit balances under " Other Advance " and " Passage Advances " are due to misclassification and are under settlement.

Defence.—The acknowledgement of balance is awaited in 868 under " House Building Advances", 218 under " Motor Cars," 50] under, ' Motor Cycles, etc.' and 545 under "Other Conveyances. The balances include the amounts of Rs. 1,16,297 and Rs. 7,814 as opening balances on the 15th August, 1947 adopted provisionally under "Advances for the purchase of Motor Cars" and "Advances for the purchase of Other Conveyances" respectively.

Railways.—The acknowledgement of balance is awaited in 403 cases under "House Building Advances", 102 cases under " Motor Cars" and 357 cases under "Other conveyances". The balances include amounts of Rs. 11, 251 and Rs. 1,693 adopted as opening balances on the 15th August, 1947 under "Motor Cars" and " Other Conveyances" respectively. The debit balances of Rs. 22,254, Rs. 3,574 and Rs. 19,964 under the head " House Building Advances, " Motor Cars " and " Advances for the purchase of other conveyances have been included without financial adjustment relating to Chittagong Port Railway.

Section S—Remittances .. .. **Dr. Rs. 25,44,23,554**

I—Remittances within Pakistan—

245. This head consists of :—

	Cr.	Dr.
	Rs.	Rs.
Money Orders	79,77,371	..
Cash Remittances and Adjustment between Officers rendering accounts to the same Accountant General or Comptroller	4,35,88,701	..
State Bank of Pakistan Remittances	10,18,941	..
Remittances adjusted on the Central Books	..	26,42,380
Adjusting Account between Central and Provincial Governments	..	23,69,85,182
Transfer between Railways-Central and Provincial Account	..	1,13,68,677
Accounts between Departments	..	5,60,12,328
Total ..	5,25,85,013	30,70,08,567
	Net Dr.	25,44,23,554

Money Orders .. .. **Cr. Rs. 79,77,371**

246. The balances under this head represent the difference between the receipts and payments in respect of Inland Money Order issues of the years 1947-48 to 1962-63. The accounting process is not, however, complete unless the ledger balance has been reconciled with the actual amount of unpaid money orders picked out from the lists of money orders issued. In practice there are always some differences between the two sets of accounts due to errors in the various stages of work done in Post Offices and the Audit Offices. These differences represent the extent to which the debits and credits in respect of certain money orders could not be paired. The amount of unexplained difference at the end of 1962-63 is Rs. 5,75,170. The opening balance as on the 15th August, 1947 adopted provisionally is Rs. 16,80,154.

Cash Remittances and Adjustments between Officers rendering accounts to the same Accountant General or Comptroller .. .. Cr. Rs. 4,35,88,701

(Credit +, Debit –)

247. The following are the details:—

Heads of Account	Pakistan Revenue	Karachi	West Pakistan				East Pakistan	Total
			W.P. Lahore	S.A. Karachi	Works Audit Lahore	N.A. Peshawar		
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cash Remittances between Treasuries..	..	..	..	..	..	–22	..	–22
Salt Remittances	+174	..	–53,737	..	..	–15,892	..	–69,455
Customs Remittances	+17,37,52,527	..	..	..	..	..	+49,257	+17,37,98,784
Forest Remittances	–6,91,640	..	..	..	..	–1,77,716	+29,384	–8,39,972
Public Works Remittances ..	–7,62,786	..	..	..	–10,56,61,684	..	–1,37,98,738	–12,02,23,208
Transfers between Public Works Officers	..	..	..	..	–3,70,47,589	..	–119	–3,70,47,708
Mint Remittances..	+3	..	–1,91,89,264	..	..	..	..	–1,91,89,261
Small Coin Depot Remittances ..	–1,41,159	..	+2,72,43,808	–29,73,614	..	+23,934	–9,687	+2,41,43,282
Jute Board Remittances	..	..	..	..	..	..	+50,589	+50,589
Cotton Board Remittances ..	–81,428	..	..	..	..	..	..	–81,428
Civil Supplies Remittances ..	–43,506	+8,46,33,820	..	..	..	..	..	+8,45,90,314
Water Dam Remittances	+21,71,989	..	..	..	..	..	..	+21,71,989
Details by minor heads not available..	–4,22,85,996	..	..	..	..	..	..	–4,22,85,996
Total ..	+13,19,18,178	+8,46,33,820	+80,00,807	–29,73,614	–14,27,09,273	–1,69,696	–1,36,82,314	+6,50,17,908
Departmental:— Transfer between officers of Military Engineer Services	..	..	..	..	..	..	..	–14,43,560
Posts, Telegraphs and Telephone Remittances	..	..	..	..	..	..	..	–1,99,85,647
GRAND TOTAL ..	..	..	..	..	..	..	..	+4,35,88,701

248. This head comprises two different kinds of transactions one being remittances in actual cash between treasuries and departments rendering accounts to same Accounts Office, each separate remittance of this kind is watched through a remittance register. The transactions of other classes are purely book adjustment made within the accounts of the same Accounts Office, which are watched through separate registers maintained for the purpose.

Cash Remittances between Treasuries.—A credit of Rs. 10,78,000 has been adopted provisionally as opening balance on the 15th August, 1947. There is a difference of Rs. 10,78,000 between the ledger and broadsheet balances which is under clearance. The balance relates to the year 1962-63.

Salt Remittances.—The balance under Pakistan Revenues could not be verified for want of relevant broadsheet. The balance under Northern Area, Peshawar could not be verified as the relevant broadsheet is incomplete. The year-wise analysis of the broadsheet balance of Rs. 53,736 (Dr.) relating to West Pakistan, Lahore is as follows:—

1959-60	1960-61	1961-62	1962-63	Total
Cr.	Dr.	Cr.	Cr.	Dr.
64,187	2,56,045	1,27,051	11,071	53,736

The above analysis does not include the balances of Rs. 174 (Cr.) and Rs. 15,892 (Dr.) relating to Pakistan Revenues and Northern Area, Peshawar as the year-wise break up was not made available.

Customs Remittances.—The balance under Pakistan Revenues, could not be verified for want of relevant broadsheets. The balance under East Pakistan relates to the year 1962-63.

Forest Remittances.—The balance under Pakistan Revenues could not be verified for want of the relevant broadsheet. The year-wise analysis of the broadsheet balance of Rs. 1,31,459 (Dr.) relating to Northern Area, Peshawar and East Pakistan is as follows:—

1959-60	1960-61	1961-62	1962-63	Total
Dr.	Cr.	Dr.	Cr.	Dr.
1,34,349	19,972	28,593	11,511	1,31,459

Public Works Remittances.—There is a difference of Rs. 1,93,524 between the ledger and broadsheet balances under East Pakistan which is under settlement. The balances under Pakistan Revenues and Works Audit, Lahore could not be verified as the broadsheets are either to be reconstructed or incomeplete. A debit of Rs. 528 has been adopted provisionally as opening balance on the 15th August, 1947.

The year-wise analysis forming the broadsheet balance of Rs. 1,34,27,140 (Dr.) relating to East Pakistan is as follows:—

1952-53	1953-54	1954-55	1955-56	1956-57	1957-58
Dr.	Dr.	Dr.	Cr.	Dr.	Dr.
12,18,126	20,16,777	33,20,540	36,579	17,45,863	16,66,907
1958-59	1959-60	1960-61	1961-62	1962-63	Total
Dr.	Cr.	Cr.	Dr.	Dr.	Dr.
23,95,510	16,54,051	6,75,682	23,13,327	11,16,402	1,34,27,140

Transfers between Public Works Officers.—The balances under Pakistan Revenues and Works Audit, Lahore could not be verified as the broadsheets are either to be reconstructed or incomplete. Under East Pakistan there is a difference of Rs. 119 between the ledger and broadsheet balances which has been cleared in the accounts for 1963-64.

Efforts are being made to complete the broadsheets and to clear the balances relating to the past years.

Mint Remittances.—The balance under Pakistan Revenues represents erroneous adjustments which has been rectified in the accounts for 1964-65. Under West Pakistan, Lahore there is a difference of Rs. 7,11,39,874 between ledger and broadsheet balance which is under reconciliation. The year-wise break up of the broadsheet balance is not available.

Small Coin Depot Remittances—The balances under Pakistan Revenues and West Pakistan, Lahore could not be verified for want of relevant broadsheets. Under Northern Area, Peshawar there is a difference of Rs. 2,175 between the ledger and that worked out in remittance check register which is under settlement. A credit of Rs. 6,813 has been adjusted provisionally as opening balance on the 15th August, 1947.

The total credit balance of Rs. 12,072 in the remittance check register of Northern Area, Peshawar and East Pakistan are composed of the following yearly balances:—

1961-62	1962-63	Total
Cr.	Dr.	Cr.
27,572	15,500	12,072

The above analysis does not include the balances of Rs. 1,41,159 (Dr.) Rs. 2,72,43,808 (Cr.) and Rs. 29,73,614 (Dr.) relating to Pakistan Revenues, West Pakistan, Lahore and Southern Area, Karachi as the year-wise break up was not made available.

Jute Board Remittances.—The balance under the above head has been cleared in the accounts for 1963-64. The balance relates to the year 1962-63.

Cotton Board Remittances.—The balance under the head could not be verified for want of relevant broadsheets.

Civil Supplies Remittance.—The debit balance under Pakistan Revenues is adjustable in the books of Karachi. The balance when transferred will reduce the credit balance under Karachi to Rs. 8,45,90,314 (Cr.) which could not be verified for want of relevant broadsheets.

Water Dam Remittances.—The balance under Pakistan Revenues could not be verified for want of relevant broadsheet.

Transfers between Officers of Military Engineer Services.—The balance represents the aggregate of the outstanding transactions on account of transfers between Military Engineer Services Officers. The matter is being vigorously pursued to clear the outstanding balance in the accounts for subsequent years.

The balance under this head is composed of the following yearly balances:—

1947-48	1948-49	1949-50	1950-51	1951-52	1952-53	1953-54
Cr.	Dr.	Cr.	Dr.	Dr.	Cr.	Dr.
1,27,740	55,761	55,796	9,603	4,90,668	4,57,634	80,279
1954-55	1955-56	1956-57	1957-58	1958-59	1959-60	1960-61
Dr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
6,304	45,093	1,22,634	2,81,829	5,15,976	15,77,022	93,481
1961-62	1962-63	Total				
Dr.	Cr.	Dr.				
3,36,212	65,950	14,43,560				

Posts, Telegraphs and Telephone Remittances :—The balance under this head is composed of :—

	Dr. Rs.
(i) Transfer between Postal Telegraph and Telephone Offices within the jurisdiction of the same Audit Office	1,05,17,130
(ii) Transfer between Postal Telegraph and Telephone Officers within the jurisdiction of other Audit Offices ..	94,68,517
Total ..	1,99,85,647

The outstanding balances are due to non-reciept of vouchers, schedules and advices from various Units.

The year-wise analysis of the balance of Rs. 1,99,85,647 is given below:—

1947-48	1948-49	1949-50	1950-51	1951-52	1952-53	1953-54
Dr.	Cr.	Cr.	Cr.	Dr.	Dr.	Dr.
3,72,186	12,07,342	59,27,880	5,60,466	8,89,773	12,82,634	30,94,679
1954-55	1955-56	1956-57	1957-58	1958-59	1959-60	1960-61
Dr.	Dr.	Dr.	Dr.	Cr.	Cr.	Dr.
25,69,084	47,58,791	8,10,757	75,72,818	23,55,868	49,15,195	63,64,267
1961-62	1962-63	Total				
Cr.	Dr.	Dr.				
85,20,240	1,57,57,649	1,99,85,647				

State Bank of Pakistan Remittances .. .. .. Cr. Rs. 10,18,941

249. At places where the State Bank has no offices of its own or is not represented by Offices or Branches of the National Bank of Pakistan the issue and payment of telegraphic transfers and drafts on State Bank Accounts is under-taken by Government Treasuries and sub-treasuries as "Treasury Agencies" of the Bank Receipts and Payments taking place in treasuries on this account are accounted for under this head and are initially carried against Government balances until cleared with the Bank through daily advices of drawing and encashments. The debits and credits booked under this head are ultimately cleared by corresponding adjustments under the head "State Bank Deposits".

The outstanding balances were due to late receipt of treasury schedules after the close of the account for June, 1963.

The year-wise analysis forming the broadsheet balance of Rs. 10,18,941 (Cr.) is given below:—

1947-48	1950-51	1953-54	1957-58	1958-59	1959-60	1960-61
Cr.	Dr.	Dr.	Cr.	Cr.	Dr.	Cr.
1,14,161	186	116	1,49,160	16,50,303	11,72,982	5,85,534
1961-62	1962-63	Total				
Cr.	Dr.	Cr.				
7,18,260	10,25,193	10,18,941				

Remittance adjusted on the Central books .. .. Dr. Rs. 26,42,380

250. The balance under this head consists of foreign remittances and is under adjustment. The year-wise analysis under this head is not being furnished as the differences in the figures of the Currency officers of the circles and those appearing in the accounts of the Accountants General concerned have not been reconciled and are under correspondance.

Adjusting Account between Central and Provincial Governments .. .. Dr. Rs. 23,69,85,182

(Credit+, Debit—)

251. The details of the balance by circles of accounts are given below:—

Circles of Account	Pakistan Revenues	Industries Supply and Food	West Pakistan				East Pakistan	Total
			W.P. Lahore	Works Audit Lahore	S.A. Karachi	N.A. Peshawar		
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Adjusting Account between Pakistan Revenues and—								
West Pakistan, Lahore	—6,02,64,680	—21,09,79,776	—55,93,426	..	..	..	..	—27,68,37,882
Works Audit, Lahore	—1,95,293	..	..	+28,36,562	..	..	..	+26,41,269
S. A. Karachi	+3,25,481	..	..	..	+1,18,88,419	..	..	+1,22,13,900
Transfer in original	—12,47,163	..	..	..	..	..	..	—12,47,163
S. A. Quetta	—2,61,135	..	..	..	..	..	..	—2,61,135
N. A. Peshawar	+10,38,878	..	..	..	..	—13,90,771	..	—3,51,893
East Pakistan	+3,44,87,656	..	..	..	..	..	+56,83,756	+4,01,71,412
Details by minor heads not available	—1,33,13,690	..	..	..	..	..	..	—1,33,13,690
Total ..	—3,94,29,946	—21,09,79,776	—55,93,426	+28,36,562	+1,18,88,419	—13,90,771	+56,83,756	—23,69,85,182

252. The transactions between the Central and the Provincial Governments are settled by the correction of their respective balances through the State Bank of Pakistan. Until this correction is effected the transactions are kept in the books of the originating Account Circle under the head "Adjusting Account between Central and Provincial Governments. The above balance represents the outstanding amount for which monetary settlement could not be effected in the State Bank account for the year 1962-63.

Out of the balance under Pakistan Revenues, Rs. 2,53,99,256 (Cr.) has been verified with relevant broadsheet which has been cleared in the accounts for subsequent years and the remaining balance of Rs. 6,48,29,201 (Dr.) could not verified due to destruction of relevant records. Out of the balances under Industries, Supply and Food, Works Audit, Lahore and East Pakistan Rs. 21,27,79,744 (Dr). and Rs. 28,36,562 (Cr.) and Rs. 56,83,756 (Cr.) have been cleared in the accounts for 1963-64 and 1964-65. Out of the balance under Southern Area, Karachi Rs. 72,77,490 has been cleared in the accounts for subsequent years.

The year-wise analysis of the broadsheet balance of Rs. 18,40,44,397 (Dr.) excluding the balance of Southern Area, Karachi is as follows:—

1947-48	1948-49	1949-50	1950-51	1951-52	1952-53	1953-54
Dr.	Cr.	Cr.	Cr.	Dr.	Dr.	Cr.
63,39,222	1,61,342	1,44,75,758	17,41,004	1,15,49,596	58,06,091	1,84,66,360
1954-55	1955-56	1956-57	1957-58	1958-59	1959-60	1960-61
Dr.	Dr.	Dr.	Cr.	Cr.	Dr.	Dr.
92,01,762	1,02,21,721	26,85,283	89,24,487	4,91,83,766	1,40,27,634	5,19,94,274
1961-62	1962-63	Total				
Cr.	Dr.	Dr.				
1,09,50,437	17,61,21,968	18,40,44,397				

Transfer between Railways—Central and Provincial Account.. Dr. Rs. 1,13,68,677

253. The above head has been opened to serve as media for adjustment of transactions which finally appear in the Central Accounts maintained on Railway Books. The debits/credits under the head in the Central Account on Railway Books ordinarily equal,and are set off by corresponding credits/debits on the books of Central Circle (P.R.). As such these should normally be a nil balance under the head. The balance in the accounts under review is due to certain adjustments having not been carried out on the books of Railway Central Circle.

Accounts between Departments .. .. .. Dr. Rs. 5,60,12,328

254. The balances recorded under this head differ in kind from those reviewed in the previous paragraphs, as they represent balances between two sets of accounts in respect of the amount by which one set of accounts could not take up the debits and credits passed on to it by the other. As balances, therefore, they do not exist elsewhere than in the Central books, for each local Accounts Officer writes off each year, the amounts which he passes on to another. The following are the separate ledger balances under this account.

	Dr. Rs.	Cr. Rs.
1. Accounts between Civil and Civil	1,80,57,799	
2. Accounts between Civil and Post, Telegraphs and Telephone..	89,06,437	
3. Accounts between Civil and Defence	2,52,55,274	
4. Accounts between Civil and Railways	...	53,92,618
5. Accounts between Posts, Telegraphs and Telephone .. and Defence	31,19,854	..
6. Accounts between Post, Telegraphs and Telephone .. and Railways	..	3,89,761
7. Accounts between Railways and Defence	..	13
8. Accounts between Defence and Defence	64,55,356	
Total ..	6,17,94,720	57,82,392
Net Debit ..	5,60,12,328	

This figure has been arrived after transfer of an amount of Rs. 2,94,34,848 from Railway Exchange Account Heads to Suspense without financial Adjustment due to the abolition of Railway Exchange Heads with effect from the year under review. The details of the outstanding balances will be given in the accounts for 1963-64.

SECTION V—CASH BALANCE				
	Pakistan	Dr.	Rs.	15,18,38,373
	England	Cr.	£	116,577

255. The closing balance of the Central Government with the State Bank of Pakistan at the end of 1962-63 stood at Rs. 15,18,38,373 against Rs. 14,87,93,168 reported by the bank. The difference of Rs. 30,45,205 is under settlement.

The cash balance in England represents cash of High Commissioner of Pakistan at the Bank and in the hands of the Cashier. The physical cash balance at the bank in England stood at £ 224,770 against £116,577. The difference of £341,347 is due to cheques issued but not presented for payment before 30th June, 1963.

B.—DEBT, DEPOSIT AND REMITTANCE ACCOUNTS

PART II.—ACCOUNTS

H 1220/64 A.G.P.R.

No. 1.—SUMMARY OF RECEIPTS AND DISBURSEMENTS BY MAJOR HEADS

Heads of Receipts	Actuals for 1962-63	Heads of Disbursements	Actuals for 1962-63
1	2	3	4
	Rs.		Rs.
N.—Public Debt Incurred—		**N.—Public Debt discharged—**	
Permanent Debt—		Permanent Debt—	
A.—Debt raised in Pakistan ..	12,90,83,870	A.—Debt raised in Pakistan	10,01,99,483
B.—Debt raised abroad ..	63,09,23,781	B.—Debt raised abroad ..	5,75,83,007
Total Permanent Debt ..	76,00,07,651	Total Permanent Debt ..	15,77,82,490
Floating Debt	8,10,38,37,671	Floating Debt	7,89,82,58,100
Total ..	8,86,38,45,322	Total ..	8,05,60,40,590
O.—Unfunded Debt—		**O.—Unfunded Debt—**	
Deposits of Service Funds ..	5,133	Deposits of Service Funds ..	6,250
Post Office Savings Bank Deposits	37,14,80,995	Post Office Savings Bank Deposits	33,90,69,648
Post Office Certificates ..	8,82,64,541	Post Office Certificates ..	4,50,54,966
State Provident Funds ..	7,42,45,169	State Provident Funds ..	3,93,59,016
Other Accounts	1,37,61,069	Other Accounts ..	41,77,613
Total ..	54,77,56,907	Total ..	42,76,67,493
P.—Deposits and Advances—		**P.—Deposits and Advances—**	
Part I.—Deposits bearing Interest—		Part I.—Deposits bearing Interest—	
(A) Reserve Funds—		**(A) Reserve Funds—**	
Renewals Reserve Fund—		Renewals Reserve Fund—	
Posts, Telegraphs and Telephone ..	1,74,20,000	Posts, Telegraphs and Telephone ..	28,20,070
Other Deposits ..	24,34,73,007	Other Deposits ..	19,80,01,418

No. 1.—SUMMARY OF RECEIPTS AND DISBURSEMENTS BY MAJOR HEADS—*contd.*

Heads of Receipts	Actuals for 1962-63	Head of Disbursements	Actuals for 1962-63
1	2	3	4
	Rs.		Rs.
P.—Deposits and Advances—*contd.*		**P.—Deposits and Advances**—*contd.*	
Part II.—Deposits not bearing Interest—		Part II.—Deposits not bearing Interest—	
(A) Sinking Funds —		(A) Sinking Funds—	
Appropriation for Reduction or Avoidance of Debt—		Appropriation for Reduction or Avoidance of Debt—	
Sinking Funds ..	..	Sinking Funds ..	..
Other Appropriation	2,00,00,000	Other Appropriation	..
B.—Reserve Funds—		**B.—Reserve Funds**—	
Renewal Reserve Fund—		Renewal Reserve Fund—	
Medical Store Depot ..	..	Medical Store Depot ..	864
Central Road Fund ..	2,17,00,000	Central Road Fund ..	27,27,010
National Reconstruction Fund	..	National Reconstruction Fund	2,98,336
Fund for Social Services	..	Fund for Social Services	4,40,700
Fund for Economic Development Schemes ..		Fund for Economic Development Schemes ..	—10,108
Fund for development of Urdu	7,55,000	Fund for development of Urdu	4,75,000
Fund for Scholarships to the Children of Class II and Class III Servants.	1,50,000	Fund for Scholarships to the Children of Class II and Class III Servants..	1,74,326
Fund for Scholarships to the Children of Class IV Servants ..	..	Fund for Scholarships to the Children of Class IV Servants ..	66,754
Fund for the Rehabilitation of Displaced Persons..	94,67,418	Fund for Rehabilitation of Displaced Persons ..	1,50,091
Fund for Overseas Scholarships Schemes ..	..	Fund for Overseas Scholarships Schemes ..	50,000

No. 1.—SUMMARY OF RECEIPTS AND DISBURSEMENTS BY MAJOR HEADS—*contd.*

Heads of Receipts	Actuals for 1962-63	Heads of Disbursement	Actuals for 1962-63
1	2	3	4
	Rs.		Rs.
P.—Deposits and Advances—*contd.*		**P.—Deposits and Advances**—*contd.*	
Part II.—Deposits not bearing interest—*concld.*		Part II.—Deposits not bearing Interest—*concld.*	
B.—Reserve Funds—*concld.*		**B.—Reserve Funds**—*concld.*	
Fund for Development of Bengali Language and Literature ..	6,25,000	Fund for Development of Bengali Language and Literature ..	3,75,000
Coal Mines Labour Welfare Fund	600	Coal Mines Labour Welfare Fund	..
Depreciation Reserve Fund—	..	Depreciation Reserve Fund—	
Government Presses ..	3,43,100	Government Presses ..	224
Staff Welfare Fund (General)	2,54,696	Staff Welfare Fund (General)	1,89,158
Staff Welfare Fund (Income Tax Departments, Directorates of Training and Estate Duty) ..	..	Staff Welfare Fund (Income Tax Departments, Directorates of Training and Estate Duty) ..	..
Fund for Grants to Universities	30,00,000	Fund for Grants to Universities	32,67,000
Fund for Artists, Journalists, men of Letters and their families ..	65,000	Fund for Artists, Journalists men of Letters and their families ..	54,000
Pakistan Civil Benevolent Fund	681	Pakistan Civil Benevolent Fund	—11,395
Posts, Telegraphs and Telephone Welfare Fund	2,29,976	Posts, Telegraphs and Telephone Welfare Fund	88,699
Fund for Promoting Pride of Performance ..	50,000	Fund for Promoting Pride of Performance ..	10,000
C.—Other Deposit Accounts—		**C.—Other Deposit Accounts**—	
Deposits of Local Funds ..	4,30,038	Deposits of Local Funds .	65,072
Departmental and Judicial Deposits—		Departmental and Judicial Deposits—	
Civil Deposits ..	99,14,32,288	Civil Deposits ..	98,87,10,096
Other Deposits ..	6,47,97,192	Other Deposits ..	4,00,61,038
Other Accounts ..	5,09,07,652	Other Accounts ..	78,68,322
Foreign Aid Deposit Account	63,13,99,752	Foreign Aid Deposit Account	62,63,45,794

No. 1.—SUMMARY OF RECEIPTS AND DISBURSEMENTS BY MAJOR HEADS—*contd.*

Heads of Receipts	Actuals for 1962-63	Heads of Disbursements	Actuals for 1962-63
1	2	3	4
	Rs.		Rs.
P.—Deposits and Advances—*concld.*		**P.—Deposits and Advances**—*concld.*	
Part III.—Advances not bearing Interest—		Part III.—Advances not bearing Interest—	
Advances Repayable ..	24,42,90,095	Advances Repayable ..	19,91,05,794
Permanent Advances ..	33,54,127	Permanent Advances ..	1,26,50,058
Accounts with the Government of Burma ..	27,94,960	Account with the Government of Burma. ..	2,601
Accounts with Foreign Governments and Pakistan States ..	12,09,249	Accounts with Foreign Governments and Pakistan States ..	11,28,193
Accounts with the Government of India ..	621	Accounts with the Government of India ..	2,01,82,756
Coinage Accounts ..	12,46,363	Coinage Accounts ..	73,35,040
Part IV.—Suspense—		Part IV.—Suspense—	
Suspense Accounts ..	31,35,63,698	Suspense Accounts ..	3,10,42,607
Purchase and Sale of Silver	..	Purchase and Sale of Silver	1,46,61,340
Cheques and Bills ..	3,02,56,229	Cheques and Bills ..	6,06,86,771
Departmental and Similar Account ..	22,97,868	Departmental and Similar Accounts	8,94,32,786
Foreign Aid Suspense Account	12,387	Foreign Aid Suspense Account	2,01,93,079
Part V.—Miscellaneous—		Part V.—Miscellaneous—	
Miscellaneous ..	7,61,496	Miscellaneous	90,55,197
Total ..	2,65,62,88,493	Total ..	2,33,76,83,691
Q.—Loans and Advances by the Central Government—		**Q.—Loans and Advances by the Central Government**—	
Advances to Provincial Governments ..	14,17,68,512	Advances to Provincial Governments ..	1,18,54,43,857
Advances to Railways—		Advances to Railways—	
Foreign Loans and Credits	2,81,97,951	Foreign Loans and Credits	6,62,81,360
Loans to States and Notabilities ..	86,742	Loans to States and Notabilities	4,55,400
Loans to Local Funds, etc.	33,86,261	Loans to Local Funds, etc.	2,93,82,936
Loans to Government Servants	63,65,230	Loans to Government Servants	69,53,589
Total ..	17,98,04,696	Total ..	1,28,85,17,142

No. 1.—SUMMARY OF RECEIPTS AND DISBURSEMENTS BY MAJOR HEADS—*contd.*

Heads of Receipts	Actuals for 1962-63	Heads of Disbursements	Actuals for 1962-63
1	2	3	4
	Rs.		Rs.
S.—Remittances—		**S.—Remittances—**	
I.—Remittances within Pakistan—		I.—Remittances within Pakistan—	
Money Orders ..	67,61,90,926	Money Orders ..	67,90,00,871
Cash Remittances and Adjustments between Officers rendering accounts to the same Accountant General or Comptroller ..	7,05,13,734	Cash Remittances and adjustments between Officers rendering accounts to the same Accountant General or Comptroller ..	..
State Bank of Pakistan Remittances ..	..	State Bank of Pakistan Remittances ..	10,25,194
Remittances adjusted on the Central Books ..	..	Remittances adjusted on the Central Books ..	42,238
Accounts between Civil and Civil	11,11,88,212	Accounts between Civil and Civil	..
Exchange Accounts between Defence Accounts Officers (including Navy)	..	Exchange Accounts between Defence Accounts Officers (including Navy)	16,94,516
Exchange Accounts between Posts, Telegraphs and Telephone and Defence Services (Including Navy) ..	7,54,743	Exchange Accounts between Posts, Telegraphs and Telephone and Defence Services (including Navy) ..	..
Other Remittances ..	..	Other Remittances ..	17,99,99,163
Transfers between Railways—Central and Provincial Account ..	..	Transfer between Railways—Central and Provincial Account ..	1,13,68,677
Exchange Accounts between Civil and Posts, Telegraphs and Telephone	1,36,31,627	Exchange Accounts between Civil and Posts, Telegraphs and Telephone	48,04,199
Exchange Accounts between Civil and Defence Services (including Navy)	74,13,36,688	Exchange Accounts between Civil and Defence Services (including Navy)	75,08,50,608
II.—Remittances between England and Pakistan—		II.—Remittances between England and Pakistan—	
Remittance Account between England and Pakistan—		Remittance Account between England and Pakistan—	
Account with the High Commissioner ..	49,39,99,526	Account with the High Commissioner ..	48,33,21,467
Total ..	2,10,76,15,456	Total ..	2,11,21,06,9[illegible]

No. 1.—SUMMARY OF RECEIPTS AND DISBURSEMENTS BY MAJOR HEADS—*concld.*

Heads of Receipts	Actuals for 1962-63	Heads of Disbursements	Actuals for 1962-63
1	2	3	4
	Rs.		Rs.
T.—Transfer of Cash between England and Pakistan ..	21,41,56,693	**T.—Transfer of Cash between England and Pakistan** ..	21,42,95,485
U.—State Bank Deposits ..	103	**U.—State Bank Deposits** ..	..
Total Receipts under Debt Deposits, etc., heads	14,56,94,67,670	Total Disbursements under Debt, Deposits, etc., heads	14,43,63,11,334
Total Revenue as per Account No. 2 of Part A	2,05,37,89,638	Total Expenditure as per Account No. 2 of Part A	2,20,01,02,418
Total Receipts ..	16,62,32,57,308	Total Disbursements ..	16,63,64,13,752
V.—(Opening) Cash Balance—		**V.—(Closing) Cash Balance—**	
In Pakistan—		In Pakistan—	
Cash with State Bank of Pakistan	16,60,27,809	Cash with State Bank of Pakistan	15,18,38,373
In England—		In England—	
High Commissioner for Pakistan ..	—25,87,354	High Commissioner for Pakistan	—15,54,362
Total ..	16,34,40,455	Total ..	15,02,84,011
Grand Total ..	16,78,66,97,763	Grand Total ..	16,78,66,97,763

No. 2.—STATEMENT SHOWING CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR AND THE PRINCIPAL SOURCES FROM WHICH FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

NOTE:—This Statement is not a complete balance sheet, but it gives a fairly accurate presentation of the changes in the financial position of the Government. In the Statement, the loans from the Central Government to Provincial Government are treated as disbursement of the Central Government and as part of the Public Debt of the Provincial Governments. The amounts entered as Capital debited to Commercial Departments include all actual outlay in those Departments provided from Government sources, whether financed from loan raised by Government or otherwise. Besides the account of Public Debt, the statement includes an account of all other sources, apart from Revenue, from which the Capital and other disbursements outside the Revenue Account are financed.

Heads	On 1st July, 1962	On 30th June, 1963	Increase + Decrease — in the year ending 30th June, 1963
1	2	3	4
	Rs.	Rs.	Rs.
Capital and other Expenditure—			
1.—Capital Expenditure—			
Commercial Departments—			
Railways	(a) 1,94,79,21,988	1,95,77,12,257	+97,90,269
Posts, Telegraphs and Telephone ..	47,46,70,162	55,81,16,363	+8,34,46,201
Irrigation	13,30,83,589	16,06,49,450	+2,75,65,861
Other Commercial Departments and under takings	3,21,19,287	3,83,21,589	+62,02,302
Total Commercial Departments ..	2,58,77,95,026	2,71,47,99,659	+12,70,04,633
Other Departments—			
Other Accounts	(b)5,12,25,54,123	5,39,25,84,564	+27,00,30,441
Total Capital Expenditure ..	7,71,03,49,149	8,10,73,84,223	+39,70,35,074
2.—Loans and Advances—			
Advances to Provincial Governments	4,13,63,76,019	5,18,00,51,364	+1,04,36,75,345
Advances to Pakistan States, Local Bodies, etc.	(c) 51,78,51,921	58,28,89,022	+6,50,37,101
Total Loans and Advances ..	4,65,42,27,940	5,76,29,40,386	+1,10,87,12,446
Total Capital and Other Expenditure ..	12,36,45,77,089	13,87,03,24,609	+1,50,57,47,520
3.—*Deduct*—Contribution from Revenue for Capital Expenditure ..	—68,80,712	—68,80,712	..
4.—Net Capital and other Expenditure outside the Revenue Accounts ..	12,35,76,96,377	13,86,34,43,897	+1,50,57,47,520

Note.—(a) Increased by Rs. 82,49,784 transferred without financial adjustment from the major head '89.-Miscellaneous Investments.'

(b) Decreased by, Rs. 82,49,784 transferred without financial adjustment to the major head 89-A.-Capital Outlay on Investment of Central Government in Railways.'

(c) Increased by Rs. 45,792 and decreased by Re. 1 without financial adjustment due to adoption of the balance relating to Chittagong Port Railway and rounding respectively.

No. 2.—STATEMENT SHOWING CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR AND THE PRINCIPAL SOURCES FROM WHICH FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

Heads	On 1st July, 1962	On 30th June, 1963	Increase + Decrease — in the year ending 30th June, 1963
1	2	3	4
	Rs.	Rs.	Rs.
Principal Sources of Funds—			
1.—Capital Contributed by Pakistan States	..	..	..
2.—Debt—			
Permanent Debt—			
Debt raised in Pakistan—			
Nominal Value	2,53,51,75,251*	2,56,40,59,638	+2,88,84,387
Debt raised abroad—			
Nominal Value	1,22,01,97,995*	1,79,35,38,769	+57,33,40,774
Floating debt	2,83,72,87,462	3,04,28,67,033	+20,55,79,571
Unfunded Debt—			
Savings Bank deposits	54,54,34,823	57,78,46,170	+3,24,11,347
Post Office Certificates ..	49,36,40,701	53,68,50,276	+4,32,09,575
State Provident Funds, etc. ..	(a)41,80,14,326	46,24,82,818	+ 4,44,68,492
Total ..	8,04,97,50,558	8,97,76,44,704	+92,78,94,146
3.—Sinking Funds and Reserve Funds ..	(b) 76,25,35,930	80,54,31,672	+4,28,95,742
4.—Net Balance under Deposits, Advances, etc. other than those shown separately	(c) 23,27,90,082	49,66,26,935	+26,38,36,853
5.—Remittances	(d)—23,92,54,018	—25,44,23,554	—1,51,69,536
Total Debt and other obligations ..	8,80,58,22,552	10,02,52,79,757	+1,21,94,57,205
6.—*Deduct*—Cash Balance	—16,34,40,456	—15,02,84,011	+1,31,56,445
7.—*Deduct*—Investments	—86,31,729	—86,31,729	..
8.—Net provision of funds	8,63,37,50,367	9,86,63,64,017	+1,23,26,13,650

*Differs from the closing balance of last year due to rounding.

(*a*) Decreased by Rs. 56,996 and Rs. 3 due to revision of opening balance on 15th August, 1947 and rounding respectively.

(*b*) Decreased by Rs. 15,46,67,306 due to transfer of 'Railway Reserve Fund' balances without financial adjustment owing to the Proinvincialization of Railways.

(*c*) Increased by Rs. 3,698 and decreased by Rs. and 1,06,87,449 due to revision of opening balances on 15th August, 1947 and transferred without financial adjustment owing to the provincialization of Railways and Rs. 2 due to rounding.

(*d*) Decreased by Rs. 45,76,508 and increased by Rs. 3 due to transfer of balances without financial adjustment owing to the provincialization of Railways and rounding respectively.

No. 3.—STATEMENT OF DEBT AND OTHER INTEREST-BEARING OBLIGATIONS SHOWING THE ADDITIONS TO AND DISCHARGES OF DEBT, ETC., DURING THE YEAR AND THE AMOUNT OF DEBT, ETC., AT THE COMMENCEMENT AND CLOSE OF THE YEAR.

Description of Debt	Amount on 1st July, 1962	Additions during the year	Discharges during the year	Amount on 30th June, 1963
	Rs.	Rs.	Rs.	Rs.
I.—Public Debt—				
A.— Debt raised in Pakistan—				
(1) Permanent Debt—				
(*i*) Loans bearing interest—				
3 per cent. loan, 1958 ..	3,22,600	..	1,400	3,21,200
3 per cent. loan, 1959 ..	81,74,400	..	..	81,74,400
3 per cent. loan, 1960 ..	7,58,54,500	..	35,500	7,58,19,000
3 per cent. loan, 1961 ..	31,14,53,701*	..	6,76,152	31,07,77,549
3 per cent. loan, 1962 ..	29,58,57,400	..	8,83,56,125	20,75,01,275
3per cent. loan, 1963 ..	39,17,33,100	..	..	39,17,33,100
3 per cent. loan, 1968 ..	14,47,18,200	..	..	14,47,18,200
3 per cent. loan, 1969-70	5,28,20,600	..	..	5,28,20,600
3½ per cent. loan, 1967 ..	10,84,60,000	..	..	10,84,60,000
3½ per cent. loan, 1964 ..	37,48,27,400	..	..	37,48,27,400
3½ per cent. loan, 1970-71	30,42,22,900	..	..	30,42,22,900
3¾ per cent. loan, 1965 ..	11,60,16,798	..	..	11,60,16,798
3¾ per cent. loan, 1966 ..	7,75,02,158	..	..	7,75,02,158
3¾ per cent. loan, 1967-68	..	48,755	..	48,755
4 per cent. loan, 1972 ..	6,17,57,793	..	..	6,17,57,793
4 per cent. laon, 1974 ..	12,22,36,100	..	..	12,22,36,100
4½ per cent. loan, 1980 ..	..	1,48,36,041	..	1,48,36,041
2¾ per cent. loan, 1953-54	1,23,000	..	..	1,23,000
2¾ per cent. loan, 1955-56	1,36,71,300	..	..	1,36,71,300
2¾ per cent. loan, 1957-58	—7,60,900	..	..	—7,60,900
2¾ per cent. loan, 1958-59	—17,91,000	..	..	—17,91,000
2½ per cent. loan, 1956-57	29,88,100	..	..	29,88,100
1½ per cent. Income-Tax Free Bearer Bonds 1958	1,00,000	..	..	1,00,000
National Prize Bonds ..	7,48,87,101	11,41,99,074	1,11,30,306	17,79,55,,869
Total—Debt raised in Pakistan..	2,53,51,75,251	12,90,83,870	10,01,99,483	2,56,40,59,638

* Differs from the closing balance of last year due to rounding.

No. 3.—STATEMENT OF DEBT AND OTHER INTEREST-BEARING OBLIGATIONS SHOWING THE ADDITIONS TO AND DISCHARGES OF DEBT, ETC., DURING THE YEAR AND THE AMOUNT OF DEBT, ETC., AT THE COMMENCEMENT AND CLOSE OF THE YEAR.—*contd.*

Description of Debt	Amount on 1st July, 1962	Additions during the year	Discharges during the year	Amount on 30th June, 1963
	Rs.	Rs.	Rs.	Rs.
B.—Debt raised Abroad—				
Permanent Debt—				
(*i*) Loans bearing interest—				
Loans from the International Bank for Reconstruction and Development (Railway Project)	27,05,96,244*	4,31,02,466	56,37,750	30,80,60,960
Loans from the International Bank of Reconstruction and Development—Loans for the Punjab Agricultural Machinery Project ..	26,48,398	..	..	26,48,398
Loans from Export Import Bank of Washington—				
Loans for the purchase of Wheat from United States of America	4,98,00,000	..	..	4,98,00,000
Loans from Rupee Account of I.C.A. Commodity Aid under Public Law 480	48,39,34,896	19,41,57,981	..	67,80,92,877
Loans under I.C.A. Programme from Export Import Bank of Washington	17,68,76,608*	..	39,39,194	17,29,37,414
Loans from Development Loan fund	10,58,35,717*	29,02,36,668	1,00,72,730	38,59,99,655
10 Million U.K. Credit Account	13,12,29,227	10,34,26,666	3,79,33,333	19,67,22,560
Details by minor heads not available	—7,23,095	..	..	—7,23,095
Total Debt raised Abroad ..	1,22,01,97,995	63,09,23,781	5,75,83,007	1,79,35,38,769
Total Permanent Debt ..	3,75,53,73,246	76,00,07,651	15,77,82,490	4,35,75,98,407
(*ii*) **Floating Debt—**				
Treasury Bills	1,82,52,87,942	7,36,00,00,000	7,16,00,00,000	2,02,52,87,942
Treasury Notes	72,09,68,034	49,21,32,971	48,65,53,400	72,65,47,605
Temporary Loans from the State Bank of Pakistan	23,60,31,486	23,17,04,700	23,17,04,700	23,60,31,486
Ways and Means Advances from State Bank of Pakistan	..	2,00,00,000	2,00,00,000	.. .
Temporary Loans from National Bank of Pakistan	5,50,00,000	..	..	5,50,00,000
Total Floating Debt ..	2,83,72,87,462	8,10,38,37,671	7,89,82,58,100	3,04,28,67,033
Total Public Debt ..	6,59,26,60,708	8,86,38,45,322	8,05,60,40,590	7,40,04,65,440

*Differs from the closing balance of last year due to rounding.

No. 3.—STATEMENT OF DEBT AND OTHER INTEREST-BEARING OBLIGATIONS SHOWING THE ADDITIONS TO AND DISCHARGES OF DEBT, ETC., DURING THE YEAR AND THE AMOUNT OF DEBT, ETC., AT THE COMMENCEMENT AND CLOSE OF THE YEAR.—*contd.*

Description of Debt	Amount on 1st July, 1962	Additions during the year	Discharges during the year	Amount on 30th June, 1963
	Rs.	Rs.	Rs.	Rs.
II.—Unfunded Debt—				
Deposits of Service Fund—				
Indian Civil Service Family Pension Fund (Untransferred)	17,419	5,000	6,250	16,169
Superior Services Family Pension Fund ..	60	133	..	193
Savings Bank Deposits—				
Post Office Savings Bank Dposits	49,86,95,742	34,81 36,440	32,39,36,794	52,28,95,388
Post Office Defence Savings Bank Deposits ..	5,88,774	—1,485	857	5,86,432
Post Office Fixed Deposits	4,61,50,307	2,33,46,040	1,51,31,997	5,43,64,350
Post Office Certificates—				
Post Office Five-Year Cash Certificates	3,13,10,063	..	85,015	3,12,25,048
Post Office Ten-year Defence Savings Certificates ..	3,87,181	..	9,707	3,77,474
Post Office Twelve-year National Savings Certificates	*2,41,09,487	..	5,05,406	2,36,04,081
Ten-year National Development Certificates ..	33,77,61,688	10,00,76,196	2,94,03,017	40.84,34,867
Post Office Six-Year Pakistan Defence Savings Certificates	4,63,529	—34,570	1,75,300	2,53,659
Pakistan Five-Year Savings Certificates	80,19,035	—29,05,290	58,02,365	—6,88,620
Pakistan Ten-Year Savings Certificates	5,57,62,823*	—350	30,59,831	5,27,02,642
Pakistan Twelve-Year Savings Certificates ..	3,58,26,895	—88,71,445	60,14,325	2,09,41,125

*Differs from the closing balance of last year due to rounding.

No. 3.—STATEMENT OF DEBT AND OTHER INTEREST-BEARING OBLIGATIONS SHOWING THE ADDITIONS TO AND DISCHARGES OF DEBT, ETC., DURING THE YEAR AND THE AMOUNT OF DEBT, ETC., AT THE COMMENCEMENT AND CLOSE OF THE YEAR.—*concld.*

Description of Debt	Amount on 1st July, 1962	Additions during the year	Discharges during the year	Amount on 30th June, 1963
	Rs.	Rs.	Rs.	Rs.
State Provident Funds—				
Pakistan Government Railway Provident Institutions	(a) 17,42 32,316	2,44,94,228	1,26,40,963	18,60,85,581
General Provident Fund ..	(b) 13,39,92,392	3,38,09,381	1,88,87,687	14,89,14,086
Armed Forces Personnel Provident Fund ..	31,60,982*	11,94,034	3,07,346	40,47,670
A.K.R.F. Officers Provident Fund	2,06,282	1,01,192	..	3,07,474
Indian Civil Service Provident Fund	32,06,286	2,74,273	2,34,610	32,45,949
Indian Civil Service (Non-European Members) Provident Fund	22,13,675*	1,82,695	2,16,968	21,79,402
Defence Savings Provident Fund	14,68,822*	15,447	1,33,472	13,50,797
Defence Savings Provident Fund (Railways) ..	(c) 62,365	2,113	876	63,602
Defence Services Officers Provident Fund ..	3,83,21,934	1,14,33,378	58,06,621	4,39,48,691
Pakistan Ordnance Department Provident Fund ..	5,92,094	62,731	99,615	5,55,210
Contributory Provident Fund	33,07,537	3,81,121	1,55,354	35,33,304
Contributory (Railway Transferred Personnel) Provident Fund ..	3,23,925	12,88,795	29,370	15,83,350
Salt Range Miners and Workers Provident Fund	1,76,559	..	..	1,76,559
Other Miscellaneous Provident Fund	46,20,701*	10,05,781	8,46,134	47,80,348
Other Accounts—				
Postal Life Insurance Fund (P. T. & T.)	5,18,80,963*	1,37,61,069	41,77,613	6,14,64,419
Staff Benefit Fund (R) ..	1,07,106	..	..	1,07,106
Details by minor heads not available	1,22,908	..	..	1,22,908
Total Unfunded Debt ..	1,45,70,89,850	54,77,56,907	42,76,67,493	1,57,71,79,264
Total Debt and Other Interest bearing Obligations.	8,04,97,50,558	9,41,16,02,229	8,48,37,08,083	8,97,76,44,704

(a) Decreased by Rs. 54,055 and increased by Re. 1 due to revision of Provisional opening balance adopted on 15th August, 1947 and rounding respectively.

(b) Decreased by Rs. 2,995 and increased by Rs. 2 due to revision of provisional opening balance adopted on the 15th August, 1947 and rounding respectively.

(c) Increased by Rs. 54 due to revision of provisional opening balance adopted on the 15th August, 1947

*Differs from the closing balance of last year due to rounding.

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER SOURCES ON ACCOUNT OF SEVERAL FUNDS.

I.—Renewals Reserve Fund Posts, Telegraphs and Telephone.

	Rs.		Rs.
Balance on 1st July, 1962 ..	4,54,33,184	Amount expended to meet the cost of renewals and replacements	28,20,070
Amount appropriated from Revenue	1,74,20,000	Balance on the 30th June, 1963	6,00,33,114
Total ..	6,28,53,184	Total ..	6,28,53,184

Note.—The contra entry for the credit to the fund appears under 'XIX A.—Posts, Telegraphs and Telephone N.—Contribution to the Renewal Reserve Fund.'

II.—Renewals Reserve Fund—Salt Revenue.

	Rs.		Rs.
Balance on 1st July, 1962 ..	—1,42,356*	Amount expended on the Fund ..	..
Amount appropriated from Revenue	..	Balance on the 30th June, 1963 ..	—1,42,356
Total ..	—1,42,356	Total ..	—1,42,356

III.—Post Office Certificates Bonus Funds.

	Rs.		Rs.
Balance on 1st July, 1962 ..	8,72,892	Amount expended on the fund ..	..
Amount appropriated from Revenue	..	Balance on the 30th June, 1963 ..	8,72,892
Total ..	8,72,892	Total ..	8,72,892

IV.—Posts, Telegraphs and Telephone Welfare Fund.

	Rs.		Rs.
Balance on 1st July, 1962 ..	80,482	Amount expended on the fund ..	88,699
Amount appropriated from Revenue	2,29,976	Balance on the 30th June, 1963 ..	2,21,759
Total ..	3,10,458	Total ..	3,10,458

Note.—The corresponding entry for Rs. 2,29,976 in respect of the credit to the fund is included in the amounts shown against the head 'XIX. Posts, Telegraphs and Telephone—General Administration'. The expenditure incurred against the fund is debited directly.

V.—Posts, Telegraphs and Telephone Improvement Fund.

	Rs.		Rs.
Balance on 1st July, 1962 ..	10,00,000	Amount expended on the fund ..	..
Amount appropriated from Revenue	..	Balance on the 30th June, 1963 ..	10,00,000
Total ..	10,00,000	Total ..	10,00,000

VI.—Renewal Reserve Fund—Medical Store Depot.

	Rs.		Rs.
Balance on 1st July, 1962 ..	..	Amount expended on the fund ..	864
Amount appropriated from Revenue	..	Balance on the 30th June, 1963 ..	—864
Total ..	..	Total ..	..

*Differs from the closing balance of the last year due to rounding.

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER SOURCES ON ACCOUNT OF SEVERAL FUNDS.—*contd.*

VII.—Salt Mines Welfare Fund.

	Rs.		Rs.
Balance on 1st July 1962 ..	50,000	Amount expended on the fund ..	..
Amount appropriated from Revenue	..	Balance on 30th June, 1963 ..	50,000
Total ..	50,000	Total ..	50,000

VIII.—Central Road Fund.

	Rs.		Rs.
Balance on 1st July, 1962 ..	13,67,88,073	Amount expended on the fund ..	27,27,010
Amount appropriated from Revenue	2,17,00,000	Balance on the 30th June, 1963 ..	15,57,61,063
Total ..	15,84,88,073	Total ..	15,84,88,073

Note.—The corresponding entry for Rs. 2,17,00,000 out of the receipt under the fund appears under the major head ' 50.—Civil Works '.

IX.—Depreciation Reserve Fund—Government Presses.

	Rs.		Rs.
Balance on 1st July, 1962 ..	22,58,085	Amount expended to meet the cost of renewals and replacements	224
Amount appropriated from Revenue	3,43,100	Balance on the 30th June, 1963 ..	26,00,961
Total ..	26,01,185	Total ..	26,01,185

Note.—The contra debit for the amount appropriated to the fund appears under the major head ' 56.—Stationery and Printing '.

X.—Coal Mines Labour Welfare Fund.

	Rs.		Rs.
Balance on 1st July, 1962 ..	11,80,677	Amount expended on the fund ..	..
Amount appropriated from Revenue	600	Balance on the 30th June, 1963 ..	11,81,277
Total ..	11,81,277	Total ..	11,81,277

Note.—The amount has been credited to the fund directly.

XI.—Fund for Rehabilitation of Displaced Persons.

	Rs.		Rs.
Balance on 1st July, 1962 ..	20,37,80,288	Amount expended on the fund ..	1,50,091
Amount appropriated from Revenue	94,67,418	Balance on the 30th June, 1963 ..	21,30,97,615
Total ..	21 32,47,706	Total ..	21,32,47,706

Note.—Out of the amount credited to the fund contra entry for the amount of Rs. 75,08,770 appears under the major head ' 57.—Miscellaneous ' and the remaining amount of Rs. 19,58,648 has been credited to the fund directly. The contra entry for the amount of Rs. 1,16,855 out of the expenditure from the fund appears under the major head ' 91.—Capital Outlay on scheme for Rehabilitation of Displaced Persons from Kashmir and the remaining amount of Rs. 33,236 has been debited directly.

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER SOURCES ON ACCOUNT OF SEVERAL FUNDS.—*contd.*

XII.—Fund for Social Uplift Schemes.

	Rs.		Rs.
Balance on 1st July, 1962 ..	1,12,15,731	Amount expended on the fund ..	..
Amount appropriated from Revenue	..	Balance on the 30th June, 1963 ..	1,12,15,731
Total ..	1,12,15,731	Total ..	1,12,15,731

XIII.—Fund for Aircraft Factory, Tank and Heavy Gun Manufacture.

	Rs.		Rs.
Balance on 1st July, 1962 ..	7,50,00,000	Amount expended on the fund ..	..
Amount appropriated from Revenue	..	Balance on the 30th June, 1963 ..	7,50,00,000
Total ..	7,50,00,000	Total ..	7,50,00,000

XIV.—Fund for Economic Development Schemes.

	Rs.		Rs.
Balance on 1st July, 1962 ..	12,19,50,734*	Amount expended on the fund ..	—10,108
Amount appropriated from Revenue	..	Balance on the 30th June, 1963 ..	12,19,60,842
Total ..	12,19,50,734	Total ..	12,19,50,734

XV.—Fund for the Educational and Economic Uplift of Scheduled Castes.

	Rs.		Rs.
Balance on 1st July, 1962 ..	1,95,392	Amount expended on the fund ..	..
Amount appropriated from Revenues	..	Balance on the 30th June, 1963 ..	1,95,392
Total ..	1,95,392	Total ..	1,95,392

XVI.—Fund for Educational Uplift of Budhist Students.

	Rs.		Rs.
Balance on 1st July, 1962 ..	9,436	Amount expended on the fund ..	..
Amount appropriated from Revenue	..	Balance on the 30th June, 1963 ..	9,436
Total ..	9,436	Total ..	9,436

XVII.—Fund for Educational Uplift of Christian Students.

	Rs.		Rs.
Balance on 1st July, 1962 ..	67,509	Amount expended on the fund ..	..
Amount appropriated from Revenue	..	Balance on the 30th June, 1963 ..	67,509
Total ..	67,509	Total ..	67,509

*Differs from the closing balance of the last year due to rounding.

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER SOURCES ON ACCOUNT OF SEVERAL FUNDS.—*contd.*

XVIII.—Staff Welfare Fund (General).

	Rs.		Rs.
Balance on 1st July, 1962 ..	4,96,276	Amount expended on the fund ..	1,89,158
Amount appropriated from Revenue	2,54,696	Balance on the 30th June, 1963 ..	5,61,814
Total ..	7,50,972	Total ..	7,50,972

Note.—The expenditure incurred out of the fund is debited directly.

XIX.—Staff Welfare Fund (Customs and Excise Departments).

	Rs.		Rs.
Balance on 1st July, 1962 ..	1,23,669	Amount expended on the fund ..	..
Amount appropriated from Revenue	..	Balance on the 30th June, 1963 ...	1,23,669
Total ..	1,23,669	Total ..	1,23,669

XX.—Staff Welfare Fund (Income Tax Departments, Directorates of Training and Estate Duty).

	Rs.		Rs.
Balance on 1st July, 1962 ..	34,000	Amount expended on the fund ..	..
Amount appropriated from Revenue	..	Balance on the 30th June, 1963 ..	34,000
Total ..	34,000	Total ..	34,000

XXI.—Foreign Aid Counterpart Fund.

	Rs.		Rs.
Balance on 1st July, 1962 ..	5,36,00,684	Amount expended on the fund ..	..
Amount appropriated from Revenue	..	Balance on the 30th June, 1963 ..	5,36,00,684
Total ..	5,36,00,684	Total ..	5,36,00,684

XXII.—Riot and Civil Commotion Insurance Fund.

	Rs.		Rs.
Balance on 1st July, 1962 ..	25,58,309	Amount expended on the fund ..	..
Amount appropriated from Revenue	..	Balance on the 30th June, 1963 ..	25,58,309
Total ..	25,58,309	Total ..	25,58,309

XXIII.—Fund for Roads of National Importance.

	Rs.		Rs.
Balance on 1st July, 1962 ..	4,04,05,270	Amount expended on the fund ..	..
Amount appropriated from Revenue	..	Balance on the 30th June, 1963 ..	4,04,05,270
Total ..	4,04,05,270	Total ..	4,04,05,270

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER SOURCES ON ACCOUNT OF SEVERAL FUNDS—*contd.*

XXIV.—Fund for Promotion of Cottage Industries.

	Rs.		Rs.
Balance on 1st July, 1962 ..	94,01,588	Amount expended on the fund ..	..
Amount appropriated from Revenue	..	Balance on the 30th June, 1963 ..	94,01,588
Total ..	94,01,588	Total ..	94,01,588

XXV.—Fund for Civil Defence.

	Rs.		Rs.
Balance on 1st July, 1962 ..	24,25,000	Amount expended on the fund ..	..
Amount appropriated from Revenue	..	Balance on the 30th June, 1963 ..	24,25,000
Total ..	24,25,000	Total ..	24,25,000

XXVI.—National Reconstruction Fund.

	Rs.		Rs.
Balance on 1st July, 1962 ..	37,93,563	Amount expended on the fund ..	2,98,336
Amount appropriated from Revenue	..	Balance on the 30th June, 1963 ..	34,95,227
Total ..	37,93,563	Total ..	37,93,563

Note.—The contra entry for the amount of Rs. 2,97,286 out of the expenditure from the fund appears under the major head '57.—Miscellaneous' and the remaining amount of Rs. 1,050 has been wrongly debited to the fund.

XXVII.—Fund for Agricultural Development.

	Rs.		Rs.
Balance on 1st July, 1962 ..	3,65,87,792	Amount expended on the fund ..	..
Amount appropriated from Revenue	..	Balance on the 30th June, 1963 ..	3,65,87,792
Total ..	3,65,87,792	Total ..	3,65,87,792

XXVIII.—Fund for Overseas Scholarships Schemes.

	Rs.		Rs.
Balance on 1st July, 1962 ..	18,52,386	Amount expended on the fund ..	50,000
Amount appropriated from revenue	..	Balance on the 30th June, 1963 ..	18,02,386
Total ..	18,52,386	Total ..	18,52,386

Note.—The contra entry for the amount expended from the fund has been included under the major head '63-A.—Development-L—Education.'

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER SOURCES ON ACCOUNT OF SEVERAL FUNDS—*contd.*

XXIX.—Fund for Scientific and Industrial Research.

	Rs.		Rs.
Balance on 1st July, 1962 ..	7,00,000	Amount expended on the fund ..	..
Amount appropriated from revenue	..	Balance on the 30th June, 1963 ..	7,00,000
Total ..	7,00,000	Total ..	7,00,000

XXX.—Pakistan Civil Benevolent Fund.

Balance on 1st July, 1962 ..	27,672	Amount expended on the fund ..	—11,395
Amount appropriated from revenue	681	Balance on the 30th June, 1963 ..	39,748
Total ..	28,353	Total ..	28,353

Note.—The minus debit represents the withdrawals of an erroneous adjustment under the fund in earlier year.

XXXI.—Fund for Social Services.

	Rs.		Rs.
Balance on 1st July, 1962 ..	10,74,372	Amount expended on the fund ..	4,40,700
Amount appropriated from revenue	..	Balance on the 30th June, 1963 ..	6,33,672
Total ..	10,74,372	Total ..	10,74,372

Note.—The expenditure incurred out of the fund is debited directly.

XXXII.—Fund for Liaquat Memorial Library.

	Rs.		Rs.
Balance on 1st July, 1962 ..	23,00,000	Amount expended on the fund ..	..
Amount appropriated from revenue	..	Balance on the 30th June, 1963 ..	23,00,000
Total ..	23,00,000	Total ..	23,00,000

XXXIII.—Fund for Artists, Journalists, Men of Letters and their families.

	Rs.		Rs.
Balance on 1st July, 1962 ..	2,18,700	Amount expended on the fund ..	54,000
Amount appropriated from revenue	65,000	Balance on the 30th June, 1963 ..	2,29,700
Total ..	2,83,700	Total ..	2,83,700

Note.—The contra entry for the amount expended from the fund has appeared under a distinct deduct head of the major head '37.—Education.'

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER SOURCES ON ACCOUNT OF SEVERAL FUNDS—*contd.*

XXXIV.—Fund for Development of Urdu.

	Rs.		Rs.
Balance on 1st July, 1962 ..	3,71,281	Amount expended on the fund ..	4,75,000
Amount appropriated from revenue	7,55,000	Balance on the 30th June, 1963 ..	6,51,281
Total ..	11,26,281	Total ..	11,26,281

Note.—The contra entry for the receipts and expenditure under the fund stands included under the major head '63-A.—Development—L.—Education.'

XXXV.—Fund for Development of Bengali Language and Literature.

	Rs.		Rs.	
Balance on 1st July, 1962 ..	3,08,300	Amount expended on the fund .	3,75,000	
Amount appropriated from revenue	6,25,000	Balance on the 30th June, 1963 ..	5,58,000	3
Total ..	9,33,300	Total ..	9,33,300	

Note.—The contra entries for the receipts and expenditure from the fund stands included under the major head '63-A.—Development—L—Education.'

XXXVI.—Fund for Scholarships to the Children of Class II and Class III Servants.

	Rs.		Rs.
Balance on 1st July, 1962 ..	1,52,875	Amount expended on the fund ..	1,74,326
Amount appropriated from revenue	1,50,000	Balance on the 30th June, 1963 ..	1,28,549
Total ..	3,02,875	Total ..	3,02,875

Note.—The contra entries for the receipts and expenditure from the fund stand included under the major head '63-A.—Development—L—Education.'

XXXVII.—Fund for Scholarships to the Children of Class IV Servants.

	Rs.		Rs.
Balance on 1st July, 1962 ..	6,42,865	Amount expended on the fund ..	66,754
Amount appropriated from revenue	..	Balance on the 30th June, 1963 ..	5,76,111
Total ..	6,42,865	Total ..	6,42,865

Note.—The contra entries for the receipts and expenditure from the fund stands included under the major head '63-A.—Development—L—Education.'

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER SOURCES ON ACCOUNT OF SEVERAL FUNDS—*contd.*

XXXVIII.—Fund for Promoting Pride of Perform ance.

	Rs.		Rs.
Balance on 1st July, 1962 ..	2,54,201	Amount expended on the fund ..	10,000
Amount appropriated from revenue	50,000	Balance on the 30th June, 1963 ..	2,94,20 1
Total ..	3,04,201	Total ..	3,04,201

Note.—The contra entry for the amount expended from the fund has appeared under a dis-tinct deduct head of the Major Head '37.—Education.'

XXXIX.—Fund for Grants to Universities.

	Rs.		Rs.
Balance on 1st July, 1962 ..	54,67,000	Amount expended on the fund ..	32,67,000
Amount appropriated from revenue	30,00,000	Balance on the 30th June, 1963 ..	52,00,000
Total ..	84,67,000	Total ..	84,67,000

XL.—Subventions from Central Road Fund.

	Rs.		Rs.
Balance on 1st July, 1962 ..	—1,09,74,058	Amount expended on the fund ..	..
Amount appropriated from revenue	..	Balance on the 30th June, 1963 ..	—1,09,74,058
Total ..	—1,09,74,058	Total ..	—1,09,74,058

XLI.—Subventions from Fund for Rehabilitation of Displaced Persons.

	Rs.		Rs.
Balance on 1st July, 1962 ..	—64,63,122	Amount of the expenditure during the year	..
Amount allotted from Fund for Rehabilitation of Displaced persons	1,28,12,600	Balance on the 30th June, 1963 ..	63,49,478
Total ..	63,49,478	Total ..	63,49,478

XLII.—Deposit Account of the Grants made by Central Government for Social Uplift Schemes.

	Rs.		Rs.
Balance on 1st July, 1962 ..	—8,985	Amount expended on various schemes	..
Amount contributed by the Central Government ..	..	Balance on the 30th June, 1963 ..	—8,985
Total ..	—8,985	Total ..	—8,985

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER SOURCES ON ACCOUNT OF SEVERAL FUNDS—*concld.*

XLIII.—Deposit Account of Grants made by the Food and Agriculture .

	Rs.		Rs.
Balance on 1st July, 1962 ..	33,094	Amount expended on the fund ..	33,094
Amount contributed by the Central Government ..	..	Balance on the 30th June, 1963 ..	..
Total ..	33,094	Total ..	33,094

XLIV.—Deposit Account of Grants to Karachi University for construction of buildings.

	Rs.		Rs.
Balance on 1st July, 1962 ..	—11,00,000	Amount expended on various schemes	93,960
Amount contributed by the Central Government ..	..	Balance on the 30th June, 1963 ..	—11,93,960
Total ..	—11,00,000	Total ..	—11,00,000

XLV.—Deposit Account of Petroleum Product Surcharge.

	Rs.		Rs.
Balance on 1st July, 1962 ..	6,87,00,558	Amount expended on various schemes	..
Amount appropriated from revenue	2,87,76,904	Balance on the 30th June, 1963 ..	9,74,77,462
Total ..	9,74,77,462	Total ..	9,74,77,462

TEMENT OF LOANS AND ADVANCES SHOWING THE AMOUNTS ADVANCED AND REPAID, INTEREST RECEIVED DURING THE YEAR AND THE BALANCES OF SUCH LOANS AND ADVANCES AT THE COMMENCEMENT AND CLOSE OF THE YEAR.

Major and Minor Heads of Accounts	Balance on 1st July, 1962	Amount advanced during the year	Total	Amount repaid during the year	Balance on 30th June, 1963	Interest received & credited to revenue
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Advances to Provincial Governments—						
East Pakistan	1,77,50,06,157	56,95,81,946	2,34,45,88,103	8,04,49,163	2,26,41,38,940	..
West Pakistan	2,36,13,69,862	61,58,61,911	2,97,72,31,773	6,13,19,349	2,91,59,12,424	..
Total ..	4,13,63,76,019	1,18,54,43,857	5,32,18,19,876	14,17,68,512	5,18,00,51,364	..
Advances to Foreign Governments	35,87,226	..	35,87,226	..	35,87,226	..
Advances to Railways—						
Pakistan Western Railways	—63,95,379	4,26,74,569	3,62,79,190	2,14,77,125	1,48,02,065	..
Pakistan Eastern Railways	—18,54,105	2,36,06,791	2,17,52,686	67,20,826	1,50,31,860	..
Total ..	—82,49,484	6,62,81,360	5,80,31,876	2,81,97,951	2,98,33,925	..

Loans to States and Notabilities	4,86,28,768	4,55,400	4,90,84,168	86,742	4,89,97,426	..
Loans to Local Funds, etc.—						
Loans to Major Port Trust and Port Funds	58,66,747	..	58,66,747	6,06,814	52,59,933	4,76,463
Loans to Municipalities	30,01,890	..	30,01,890	..	30,01,890	..
Regimental and other Loans	30,15,124	3,50,000	33,65,124	2,01,246	31,63,878	1,33,381
Loans to District and other Local Fund Committees	66,94,752	..	66,94,752	..	66,94,752	..
Loans to Landholders and other Notabilities — — —	..	..	..	1,100	—1,100	..
Advances to Cultivators	—37,930	..	—37,930	..	—37,930	1,846
Advances under Special Laws	26,59,31,067	..	26,59,31,067	25,75,478	26,33,55,589	..
Miscellaneous Loans and Advances ..	17,13,08,791	2,90,32,936	20,03,41,727	1,623	20,03,40,104	11,359
Total ..	45,57,80,441	2,93,82,936	48,51,63,377	33,86,261	48,17,77,116	6,23,049
Loans to Government Servants—						
House Building Advances	(a) 1,29,31,606	35,01,894	1,64,33,500	31,78,959	1,32,54,541	1,99,320
Advances for the purchase of Motor Conveyances—						
Motor Cars	(b) 27,90,345	18,21,716	46,12,061	14,43,492	31,68,569	40,863
Motor Cycles, etc.	6,54,134	4,14,322	10,68,456	4,69,585	5,98,871	6,852
Advances for the purchase of Other Conveyances	(c) 17,03,525	12,10,992	29,14,517	12,72,348	16,42,169	14,320
Passage Advances	—5,142	5,188	46	826	—780	3
Other Advances	1,978	—523	1,455	20	1,435	96
Details by minor heads not available ..	28,524	..	28,524	..	28,524	..
Total ..	1,81,04,970	69,53,589	2,50,58,559	63,65,230	1,86,93,329	2,61,454
Grand Total ..	4,65,42,27,940	1,28,85,17,142	5,94,27,45,082	17,98,04,696	5,76,29,40,386	8,84,503

Note :—(a) Increased by Rs. 22,254 and decreased by Re. 1 from the balance of last year due to adoption of the balance relating to Chittagong Port Railway without financial adjustment and rounding respectively.

(b) Increased by Rs. 3,574 from the closing balance of last year due to adoption of the balance relating to Chittagong without financial adjustment.

(c) Increased by Rs. 19,964 from the closing balance of last year due to adoption of the balance relating to Chittagong Port Railway without financial adjustment.

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