



COMBINED FINANCE AND REVENUE ACCOUNTS

OF THE

**CENTRAL AND PROVINCIAL
GOVERNMENTS IN PAKISTAN**

FOR

THE YEAR

1964-65

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PREFACE

The Combined Finance and Revenue Accounts were originally prepared under the provisions of Section 32 of the Government of India Act, 1858. As required by that enactment these accounts were laid before the Parliament every year. The same provisions were incorporated in Section 26 of the Government of India Act, 1919. No such provision was made in the succeeding Government of India Act, 1935, and in view of the Federal set up of the country introduced by the 1935-Act, the preparation of a combined account was considered inappropriate. The decision to continue the preparation of an all-India account of the nature of the Combined Finance and Revenue Account was, however, taken by the Auditor General on domestic considerations. It was, therefore, at his instance, that a provision was made in paragraph 12 of the Audit and Accounts Order, 1936 (since replaced by the Pakistan Audit & Accounts Order, 1952) for the preparation of the Combined Finance and Revenue Accounts. This position still continues. The present volume has been issued under the provision of that Order.

SYSTEM OF ACCOUNTS

2. The accounts of the East India Company were maintained entirely on mercantile system till 1765 without any distinction between commercial and political accounts. In that year the Company acquired large territory and the need for separation of political and commercial accounts was felt. An attempt was made in 1813 to separate the political accounts from commercial accounts but no progress could be made. The separation actually took place from the time of the direct assumption of responsibility for the administration of the country by the Crown. The accounts kept by the East India Company were extremely confusing. The company used a system of double entry, but it was spoiled in later days by a variety of obsolete entries and irrecoverable balances, and above all by a vast number of complicated and unnecessary inter-presidential and inter-departmental payments and advances". According to Sir Charles Trevelyan, "the accounts were many years in arrears; they were never closed and certainly never audited and never looked up. It was mere red tape and circumlocution and rubbish". The record of revenue and charges in the annual accounts differed widely from the actual income and the actual expenditure out of the ways and means of the year. The revenue received in a year was sometimes credited as a receipt of the previous or the next year; and similarly the expenditure of a year was not the same as the actual disbursement of that year. The cost of stores was not necessarily charged in the year of purchase against the ways and means of that year, but was debited to a separate stores account. The Stock Accounts were mixed with cash transactions, each department had a profit and loss account and there was an annual stocktaking, not only of the money in the treasury and other claims but even of the value of Government House at Calcutta and of the Fort William and the entire dead stock of the country. At the suggestion of Sir Charles Trevelyan a Committee consisting of Mr. M. H. Foster and Mr. H.W.S. Whiffin was appointed to scrutinize the system of accounts. Their report was presented in September, 1862.

The defects pointed out above were removed on the recommendations of the Foster Committee and the records of revenue and charges in the regular books of accounts were brought into accord with the actual receipts and payments of the year, monthly

accounts of audited receipts and charges were substituted for an annual account which contained partly unaudited charges, and the completion of the revenue and finance accounts earlier than under the old system was ensured. These improvements were first carried out in the Combined Finance and Revenue Accounts of 1864-65 and 1865-66.

The system of accounts devised by Mr. Foster and Mr. Whiffin a century ago remained, in the main outline, practically the same. Some alterations therein to meet the changed conditions were made by the Government of India, Finance Department Resolution No. 3183-F, dated 16th December, 1920, and subsequently some further changes were made as a result of Constitutional changes in the country. A brief summary of these alterations is given in para 4 *et seq.* below.

3. Prior to 1833 the Annual Accounts were prepared by the three Presidencies and were sent direct to the Court of Directors. In 1833 the financial control was centralized under the Finance Department of the Govt. of India and the Presidencies were asked to send their accounts to the Court of Directors through the Central Government. The system of audit and accounts was then wanting in cohesion. There was no uniformity of classification in accounts and no general account was prepared. In 1856 the procedure prevailing in the Presidencies was assimilated by Lord Canning and a department of Audit under the Finance Department was formed for the whole of India and the post of Accountant-General of the Government of India was created.

4. The changes upto the end of 1878-79 were summarised in the Parliamentary paper of 1880 which are re-produced below :—

"From the time that the East India Company ceased to be a trading Company, till 1855, the Accounts of the Revenue & Expenditure of British India were presented to Parliament in rupees so far as related to transactions in India, and in pounds for transactions in England, a general abstract being given in which the rupees were converted into sterling money, at the rate of 2*sh.* the *Sicca* rupee (equal to 1*sh.* 10½*d.* the Company's rupee) and the final surplus or deficit was stated in pounds sterling. The Accounts showed, on the one side, the net revenue, after deducting from the gross receipts the charges of collection, refunds drawbacks, allowances, and assignments under treaties and allowances to village officers, etc., and on the other side the general charges of administration."

"The Accounts were presented to Parliament in the old form upto and including those for the year 1853-54. It having been considered, however, that this form called for revision, separate returns were also made in compliance with orders of the House of Commons, for 1851-52, 1852-53 and 1853-54, in which there were statements showing the total income and the total expenditure including in the latter direct claims on the revenue. Statements of net income were also given. In the Account of 1854-55 the form of these returns was adopted in place of the old forms rupees being converted into sterling at exchange of 1*sh.* 10½*d.* the Company's rupee."

"In 1859 the rate of 2s/ for the Government rupee (formerly called the Company's rupee) was fixed as that to be adopted in the Parliamentary Accounts."

"Accounts for 1857-58 and for all subsequent years were so prepared."

"In the accounts presented to Parliament for 1858-59 the interest on Guarantee Railway capital was for the first time shown as a charge on the revenue of the year."

"In 1867-68 the policy of constructing Extraordinary now called Productive Works from borrowed money, and excluding the Capital charges from the ordinary expenditure of the year, was sanctioned. The amount of this capital outlay is now shown in the Statement of Receipt and Disbursements under a heading of Debt Incurred or Debt Transferred, for productive Public Works, and the interest on that debt is shown as a charge of the year."

"In 1870-71 the system was commenced of allotting to the Provincial Governments grants of money, with the responsibility of meeting therefrom certain charges. In that year the only financial effect was an advance of £ 200,000 to provide those Govts. with a working balance, but in the following years the change affected the accounts in a twofold manner; certain receipts, estimated at about £ 650,000 being deducted from the expenditure, both sides of the account were reduced to that extent during the years from 1871-72 to 1875-76, and expenditure to the amount of about £ 5,000,000 was shown in a single line as "allotments for Provincial Services" instead of under the several headings under which it was incurred."

"In the Accounts for 1871-72 statement of net income was abandoned, and the revenue was thenceforward shown only in the gross, the direct claims thereon being included in the expenditure."

"In the Accounts 1876-77 the mode of exhibiting the transactions of the Provincial Governments was altered. Instead of one net sum being charged under Allotments for Provincial Services, the receipts, and expenditure were shown (as before 1870-71) under their proper headings, and the difference between the grants and the actual outlay was stated under the head of "Adjusting Receipts from Provincial Governments. (Provincial Deficits)" on the revenue side or "Adjusting Payments to Provincial Governments (Provincial Surpluses)" on the expenditure side. These two headings show, practically the balance by which the Government of India, as banker for the Provincial Governments is debtor to, or creditor by, these administrations."

"In the Accounts of the same year 1876-77 the practice was introduced of showing at the foot of the Abstracts of Ordinary Revenue and Expenditure, the annual revenue from Productive Public Works, and the annual charge for interest and work expenses in connection with them. In the case of State Works which are charged directly and managed by the Government, the whole receipts and charges are shown, in that of the Guaranteed Companies, only the net traffic receipts are given, and the interest, surplus profits, only the net charge upon the revenue in connection with the Guaranteed Companies was shown; by adopting the mode of showing the whole of the net traffic receipts on the one side, and the charge for interest on the other."

"In 1877-78, a new heading of Provincial Rates was introduced, under which were entered the receipts from the special taxation imposed on the land in 1877. In 1877-78 a further change was made, by bringing

into the general account of revenue, chiefly under the head of Provincial Rates, local funds previously accounted for separately, a corresponding charge being entered under previous headings on the other side".

5. The changes in the accounts made subsequent to 1878-79 are indicated below :—

Upto 1879-80 the Provincial and local deficits were shown as Revenue, and the surpluses as Expenditure, of the Government of India. In 1880-81 the deficits were removed from the Accounts of Revenue, and the total expenditure chargeable on the revenue of the year was arrived at by adding to or deducting from the Ordinary Expenditure the difference between the Provincial and Local surpluses and deficits. In 1881-82 the head 'Gain by Exchange' was removed from the Account of Revenue, and the excess of loss over gain was shown in the Accounts of Expenditure as "Exchange on Transactions with London." In 1882-83 the gross (instead of the net) receipts of the East Indian Railway were credited to revenue, as in the case of State lines, and the working expenses were included in the expenditure under Productive Public Works. In the Accounts of 1882-83 the General Account also was recast, the Revenue and Expenditure being shown in greater detail than before, other receipts and disbursements being for the most part shown net instead of gross and the transactions in India and England being no longer separated. At the same time, the Accounts of Revenue and Expenditure were arranged in appropriate groups corresponding to the head shown in the General Account. Further changes were made in the General Account in 1884-85, the most important of which related to the method of exhibition of exchange. This had previously been shown in lump sum under the head "Exchange on Transactions with London", which represented roughly the difference between the sterling equivalent of the India rupee figures converted at the conventional rate of 2s/ and the actual amount received in England through the sale of Council Bills. In the year 1884-85 was introduced the system of distributing exchange over the several Major Head of revenue and expenditure, with the result that the transactions under each of these heads were shown in tens of rupees (Rx). The Exchange in respect of debt and remittance transactions was, however, shown in lump sum under a separate head and any difference between the actual exchange and the sum total of the exchange adjusted as above figure in the revenue account under the head "Exchange" in the 'Miscellaneous' group.

6. In 1899-1900 the 'Rx' system mentioned in the preceding paragraph was abandoned as a result of the rupee having attained stability at 1s/ 4d. rupee figures being thenceforth converted at Rs. 15/- a £ such trifling differences on account of exchange as occurred being distributed among the Revenue, Capital and Debt, Sections of the Account and shown in lump sum except under Capital heads. In 1906-07, the Railway transactions were shown net, the working expenses being taken in reduction of gross receipts, and certain other changes of a minor character the Royal Indian Marine and Military Works transactions till then included with corresponding transactions in the Civil Department, being transferred to the Military Section of the Accounts. From 1920-21 the accounts were prepared on the basis of the rate

of 2sh. per rupee for the conversion of English sterling transactions into rupees, and from 1921-22 the difference between the conventional rate and the average of exchange i.e. the average of the daily Calcutta telegraphic transfer rates on London, was distributed over the several Major Heads of revenue and expenditure. Minor changes of detail were introduced from time to time, among which may be mentioned the unification of the heads "Posts and Telegraphs" as a result of amalgamation of the two Departments, the bifurcation of several heads owing to expansion of Departmental activities and the introduction of a separate head for the adjustment of transfers between Imperial and Provincial Governments, till then adjusted by an increase or decrease of the Provincial share of Land Revenue and by a corresponding decrease or increase of the imperial share.

7. A complete recasting of the Accounts was rendered necessary by the Reforms scheme of 1919 and opportunity was then taken to introduce a number of improvements, all of which were given effect in the accounts for the year 1921-22. The Major changes are very briefly summarised below :—

(i) The exhibition of Provincial transactions as a separate entity rendered necessary by the grant of Provincial autonomy and the consequent re-arrangement of the subsidiary accounts on the basis of Government instead of areas.

(ii) The re-grouping of the Sections and Major Heads, in which special attention was paid to the complete exhibition of the transactions of Commercial Departments.

(iii) The framing of the accounts on a rupee basis, the sterling figures being converted into rupees instead of vice versa.

8. Prior to 1st April, 1921 the revenues collected in the undivided India were treated as constituting one undivided fund and they were applied for the purpose of the Government of India as a whole. The Provincial Government had no inherent legal right to the revenues which they raised. These were assigned more or less on the basis of the estimated needs of the several Provinces and this involved an apportionment different for different Provinces of the more important sources of revenue which included Land Revenue, Income Tax, Stamps, Excise, and Registration. At times the Central Authorities had to levy benevolences and at other to distribute doles according to the exigencies of finance.

9. A new basis of financial relations between the Centre and Provinces was introduced in 1921 to suit the wide measure of legislative, administrative and financial devolution made under Montague-Chelmsford Reforms. Subject in Governors' Provinces were classified as Central or Provincial with reference to the functions of the respective Governments and there was a clean cut division in the matter of allocation of heads of Revenue and expenditure. The Provinces also obtained a share in the growth of revenue from income-tax so far as that growth was attributable to the increase in the amount of income assessed and were also given power to impose certain new taxes. The distribution of the sources of revenue on these lines resulted in the initial stages of the working of the new arrangements in a large deficit in the Central Budget and this was met by contributions paid by the various Provinces. These contributions were gradually reduced and were completely and finally remitted with effect from the year 1928-29.

10. The constitutional machinery set up by the Government of India Act, 1935 made necessary a readjustment of financial resources and obligations

between the Centre and the Provinces. The financial arrangements embodied in the Act provided for assignment to the Provinces of the definite share of the proceeds of Income-tax and its distribution amongst them in the prescribed manner, and allocation to the Jute growing Provinces of a prescribed share of the net proceeds of the export duty on Jute products. Taxes of a certain category (e.g., Duties on jute, Succession to Property other than Agricultural Land, Stamp duties on Bills of Exchange etc.) were to be levied and collected by the Centre, though the net proceeds were to be distributed to the Provinces subject to the right of the Centre to levy surcharge for its own purpose. In the same way the whole or a share of the yield of the duties on Salt and also of Federal Excise duties was assignable to the Provinces by an Act of the Federal Legislature. Provision also existed for grants-in-aid to certain Provinces which were in need of such assistance from the Centre vide Sections 137 to 142 of the Government of India Act, 1935, and Government of India (Distribution of Revenue) Order, 1936. Most of the Provinces also received special financial assistance from the Centre at the commencement of the 1935-Constitution as a result of the decentralisation of the balances and the cancellation and consolidation of pre-autonomy debt due by them to the Central Government.

11. Prior to 1921-22, the Provincial Governments in undivided India had no balances under debt heads except for the amount of the Development Loan raised by the Government of Bombay in 1920-21, the balances in the Government books being regarded as the assets and liabilities of the Central Government. With the degree of separation of the finance of the Central Government from those of the Provincial Governments which resulted from the Montague-Chelmsford Reforms, the Provincial Governments had certain assets and liabilities definitely assigned to them and from 1921-22 it was found necessary to maintain for each Provincial Government a separate account indetical in form, with that previously maintained for the Government of India. The debt transactions of the Provincial Governments were, however, confined chiefly to loans raised by them in the open market or from the Central Government, special funds built from Provincial Revenues and loans and advances made by them out of their own funds, besides transactions relating to Provincial suspense accounts. The responsibility for the ways and means operations being vested in the Central Government, the balances of practically all other debt and remittance heads including deposits and advances and provident fund deposits of Provincial Government personnel were treated as Central.

12. According to the financial arrangements between the Provinces and the Centre as envisaged in the Constitution Act of 1935 it was decided that :—

(i) The balances of an intrinsically local nature or balances definitely associated with any function which after 31st March, 1937, became a function of Provincial Governments held in the Debt, Deposits and Remittance group of the Central Government Account, should be decentralised ;

(ii) a part of these balances should be credited to the Provincial Governments and the remaining amount set off against the outstanding Loans and Advances previously made or deemed to have been made to those Governments by the Central Government ; and

(iii) the balance of liabilities in respect of sums due to the Government of India on 31st March, 1937 through the Provincial Loan Fund for Loans and Advances taken previous to 1st April, 1936 should, in the case of certain Provinces, be wholly or partly

cancelled as a measure of special financial assistance and in the case of others should with certain exceptions, be treated as a consolidated debt repayable to the Government of India in the form of semi-annual equated payments of interest and principal within a period of 45 years.

13. These adjustments were effected immediately before the commencement of Provincial Autonomy as from the closing of the accounts for 1936-37.

14. The book balances of the Provinces as on 31st March, 1937 which were held in deposit within the Central Government on that date were made over to the Province on 1st April, 1937 partly in the form of physical cash balances in their treasuries and sub-treasuries and partly in the form of cash credits to their account with the Reserve Bank of India.

15. From 1st April, 1937 the general structure of the accounts was recast to correspond with the changes in the financial system entailed in the Constitution of 1935 and the changes in the banking and accounting arrangements consequent on the Provinces taking over and managing their own balances with effect from the date of introduction of Provincial Autonomy. The principal changes introduced were :—

- (i) Complete separation of the accounts of Provincial Governments from the accounts of the Central Government and the constitution of the accounts of each autonomous province as an independent unit with separate cash balance in treasuries and the Reserve Bank.
- (ii) A general recasting of the list of major and minor heads to conform to the new division of functions between the Central and Provincial Governments.
- (iii) Abandonment of the system of final accounting in the books of the Secretary of State and High Commissioner in the United Kingdom of transactions of Provincial Governments and the substitution in its place of a system of adjustment of those transactions in the Indian books except those under certain debt and remittance heads which were essentially of sterling character. This arrangement continued in Pakistan after independence.

16. Prior to the introduction of the Constitution in 1962 there were four main divisions of Government Accounts :—

1. Revenue.
2. Capital.
3. Debt.
4. Remittance.

From the accounts for 1962, Government accounts are kept in the following two parts :—

Part I

Consolidated Fund : All revenues received by the Central Government, all loans raised by that Government by the issue of treasury bills, loans or ways and means advances and all moneys received by that Government in repayment of loans form one consolidated fund entitled "The Central Consolidated Fund", and all revenue received by the Government of a Province, all loans raised by that Government by the issue of treasury bills, loans or ways and means advances and all moneys received by that Government in repayment of loans form one consolidated

fund entitled "The Consolidated Fund of the Province".

No moneys out of the "Central Consolidated Fund" or the "Consolidated Fund of a Province" can be appropriated except in accordance with law and for the purposes and in the manner provided in the Constitution.

All issues of public money on account of cost of collection of revenue, expenses, of civil administration, expenses of the Public Works Department, Defence Services, administration of debt services, capital outlay on public works, repayments of permanent and floating debt (which includes treasury bills, ways and means advances etc.) and loans and advances made by Government are treated as expenditure out of the Consolidated Fund which come within the jurisdiction of the Legislature.

Part II

"Other Moneys".—For payment out of the "Other Moneys", no demand is required to be presented to Legislature and the requirements are met by executive authority from time to time as they arise. These payments are largely of the nature of banking transactions. State Provident Funds, Depreciation and other Reserve Funds of Government Departments. Postal Savings Bank Post Office Cash and other Savings Certificates, Postal Life Insurance Funds, *ad hoc* funds created by Government by appropriation from revenue or otherwise, miscellaneous deposits and remittances are included in the Other Moneys. It is broadly correct to say that none of the money lying in the Other Moneys belong to Government. They have to be paid back at sometime or other to the public, as in the case of State Provident Funds, Postal Savings Bank, Postal Cash Certificates, etc. are to be utilised by Government in an agreed manner, as in the case of *ad hoc* funds set up for special purposes. It may be mentioned that the approval of Legislature is necessary to any Appropriation from revenue to create a fund.

CONSOLIDATED FUND

In Part I of the Account—Consolidated Fund—there are three main divisions, namely :—

- (1) Revenue and Expenditure;
- (2) Capital ; and
- (3) Debt.

Revenue and Expenditure :—This division deals with the proceeds of taxation and other receipt classed as revenue and the expenditure incurred therefrom, the net result of which represents the revenue surplus or deficit for the year.

Capital :—This division deals with the 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 payments of the capitalised value. It also includes receipts of a Capital nature intended to be applied as a set-off to Capital Expenditure.

Public Debt :—This division comprises loans raised by Government—Loans of a purely temporary nature classed as "Floating Debt" (such as Treasury Bills, Ways and Means Advances) as well as other loans classed as "Permanent Debt" and "Loans and Advances made by Government" together

with repayment of the former and recoveries of the latter.

Permanent Debt includes all debts, which at the time it is floated, has a currency of more than 12 months.

Floating Debt :—These are borrowings of a purely temporary nature with a currency of less than 12 months and comprises of :—

- (i) Treasury Bills.—These are issued to finance a short term (3 to 12 months) excess of expenditure over revenue, and have to be repaid on maturity. Treasury bills were issued for the first time in 1917.
- (ii) Ways and Means Advances :—These are the advances taken from the State Bank to tide over the temporary difficulties. Both principle and interest of such advances are repaid as soon as revenue comes in and in any case by the end of the year.

In Part I of the Account unexpected expenditure met out of the Contingency Item referred to in Art. 45 (1) of the Constitution of Islamic Republic of Pakistan is also accounted for under the relevant Service and Capital heads of account.

OTHER MONEYS

In Part II of the Account—"Other Moneys"—there are two main divisions namely:—

1. Debt (other than those included in Part I) and Deposits; and
2. Remittances.

The first division comprises receipts and payments, other than those falling under Debt Heads pertaining to Part I, in respect of which Government incurs a liability to repay the moneys received or has a claim to recover the amounts paid, together with repayments of the former and recoveries of the latter. The second division embraces all merely adjusting heads under which appear Remittances of cash between treasuries, transfers between different accounting circles and remittances between Pakistan and England. Credits and debits taken to the adjusting heads in this division are cleared eventually by adjustment under final heads.

17. The transactions included in these accounts represent mainly the actual cash receipts and disbursements during the financial year as distinguished from amount 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. Commercial undertaking 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 subject to a suitable check by Audit Department.

18. Sections and Major Heads of Accounts :—Within each of the division mentioned above, the transactions are grouped into sections which are further sub-divided 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 the particular category of transactions. The major heads in the Revenue and Capital divisions are numbered serially, Roman numbers being employed on the receipt side and Arabic on the disbursement side. No numbering is adopted for the Debt, Deposit and Remittance heads.

19. The Major heads are sub-divided into Minor heads, 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 latter being further sub-divided into "New" and "Other than New" expenditure. The 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 and Revenue Accounts on the other.

20. Balances and Reserves :—The accounts work from balance to balance, these balances working up to the general cash balance, a small portion of which is kept in the treasuries all over Pakistan and in the Bank of England, in England, while the bulk is deposited with the State Bank of Pakistan. Apart from these Cash Balances are the Cash Balance Investment Account and other Special Reserves invested outside the general cash balance of Government. In addition some cash balances and Imprest are held by the Departmental Officers.

REVENUE

21. Under the Government of India Act, 1935, the sources of revenue were categorized under four heads into :—

1. Taxes levied and retained by the Centre.
2. Taxes levied by the Centre but divided between the Centre and the Provinces.
3. Taxes levied by the Centre but distributed to the Provinces.
4. Taxes levied by the Provinces.

Category I.

Taxes levied and retained by the Centre. These included import duties, income and corporation taxes, and receipts from public undertakings administered by the Centre e.g., railways, posts and telegraphs.

Category II.

Taxes levied by the Centre but divided between the Centre and the Provinces. Under this category fall export duties, excise duties (except liquors, drugs, narcotics, and some other items), taxes on individual incomes other than agricultural incomes. No part of the collections from these taxes, except income taxes and export duties on Jute were payable to the units in the absence of Federal legislation, and since none was passed, these were sources of Federal revenue at the time of Independence.

Category III.

Taxes levied by the Centre but distributed to the Provinces. These were composed of stamp duties in respect of various instruments of credit, terminal taxes on movements of goods and passengers by rail or air, and succession duties (except on agricultural property, levied by the Centre merely in the interest of uniformity).

Category IV.

Taxes levied by the Provinces. Major sources were land revenue, irrigation charges and sales tax. It also included succession duties on agricultural property, taxes on agricultural incomes, duties on goods and passengers carried by inland

waterways, tolls, excise duties on items exempted from central excise and taxes on employment and professions, mineral rights and entertainment.

THE NIEMEYER AWARD, 1937.

The terms of the Government of India Act, 1935, relating to income taxes and the Jute export duty were elaborated by the Niemeyer Award of 1937, which also incorporated provisions for additional assistance to certain provinces. The provincial subvention of Rs. 1 crore and Rs. 1.5 crore respectively together with share of the divisible pool of income tax collections was prescribed and jute growing provinces were allotted a share in the export duty on Jute at 62.5 per cent. of collections from the basic duty. In view of their meagre revenue resources, the North-West Frontier Province and Sind were given central subventions of Rs. 1 crore and Rs. 1.5 crore respectively together with certain readjustments in public debt and debt owing to the Centre. The subvention to Sind was discontinued during the war years, when prosperity came to the Province.

POST-INDEPENDENCE PROCEDURE

The first Pakistan budget for the seven and a half months following Independence, ending March 1948, made certain changes in the above plan. A major change was to re-include railway finances in the general budget. The Railway Convention of 1921, providing for a separate railway budget, had been rendered almost inoperative by exigencies of War finance, and the re-amalgamation of Railway accounts in the ordinary budget only recognized the existing situation. At the same time it was ensured that the Railways would continue to accumulate depreciation funds at normal rates and to operate as much as possible on commercial lines.

It was felt that some radical fiscal adjustments were necessary to meet the conditions resulting from Independence. A new Central administration had to be established. The influx of refugees placed a huge financial burden on the Provincial Governments which they could not bear alone, and the Centre had to provide financial assistance. Defence expenditure also increased sharply. It became Pakistan's responsibility to defend the vulnerable and explosive Durand Line, dividing the Tribal Areas in the north-west from Afghanistan. The Railways were burdened with surplus staff and their fuel costs rose as coal supplies from India were irregular.

While central responsibilities were mounting earnings from Central revenue heads were inadequate to match them. Collections from income taxes, for example, were less than half of what might be expected from Pakistan's share of the population of undivided India. This was partly due to such temporary circumstances as the arrears left behind by evacuees, collection of income taxes and corporation taxes at the head offices of firms (many of which remained in India), and business stagnation and chaos during the first post-Independence year. But a more fundamental cause was the under developed character of the Pakistan economy the vast poverty stricken agricultural population which included a few who were liable to direct taxes. Central excise duties presented even more difficult problems since these were collected at points of manufacture, many of them in India, even though the goods were consumed in Pakistan.

Consequently, the Central budget for 1948-49 incorporated certain adjustments. New taxes were imposed, designed to raise an additional Rs. 10.16 crores. After consultation with the Provinces, the sharing of income taxes under Section 138 of the Government of India Act, 1935, was temporarily suspended. Through a new section 140A of the Act the sales tax, a Provincial source of revenue, was temporarily handed over to the Centre (subject to allocation of 50 per cent

of its proceeds to the Provinces) and made permanent by the Raisman Award in 1951, discussed later. Development grants to the Provinces were suspended. However, the subvention to the N.W.F.P. and East Pakistan's share in the jute export duty were continued. It was further agreed that the Provincial Governments would leave the raising of money through public loans to the Central Government, which would, in turn, provide loans to the Provinces.

THE RAISMAN AWARD, 1951.

The Central finances began to improve after the middle of 1950 as prices of cotton and jute rose under the pressure of international events, and Government was able to levy higher export duties on jute, cotton and wool. A liberal import licensing policy was inaugurated in 1950 and extended in 1951, bringing increased collections from import duties. At the stage, the Provinces justifiably made claims for a larger share of revenues. It was decided in July, 1951 to invite Sir Jeremy Raisman, a former Finance Member in the undivided Government of India, to examine the allocation of revenues between the Centre and the Provinces, in relation to their respective responsibilities and to suggest changes required for a more equitable allocation. His recommendations were accepted by the Central and the Provincial Governments, and formed the basis of the financial arrangements. According to the Raisman Award :—

1. 50 per cent of the net proceeds of income tax (other than corporation tax and those pertaining to the Federal Capital and Federal emoluments) were to be distributed as follows :

East Pakistan	..	..	45	per cent
Punjab	..	..	27	.. ..
Sind	..	..	12	.. ..
N.W.F.P.	..	..	8	.. ..
Bahawalpur	..	..	4	.. ..

The remaining 4 per cent was meant for Baluchistan and other States which might accede and in the meantime this was allocated to the then existing units in the same proportion.

2. Sales tax was to remain centrally administered, but the Provinces were to receive half of the net collections in their area. In view of the importance of Karachi as the nerve centre of trade and commerce, half of the collections in Karachi area were allocated to the various units in West Pakistan as follows :

Punjab	..	..	54	per cent
Sind	..	..	16	.. ..
N.W.F.P.	..	..	10	.. ..
Bahawalpur	..	..	4	.. ..
Karachi	..	..	6	.. ..
Baluchistan	..	..	2	.. ..
Tribal Areas and other States	..	..	8	.. ..

3. 50 per cent of the net proceeds of the excise duties on tobacco, betelnuts and tea were to be divided among the various units in accordance with the percentage for distribution of income tax receipts.
4. East Pakistan was allocated 62½ per cent of the basic jute duty and 10 per cent of any additional duty.

5. The subvention for N.W.F.P. was raised from Rs. 1 crore to Rs. 1.25 crore.

INTEGRATION OF WEST PAKISTAN

After the amalgamation of the Provinces in West Pakistan into One Unit in 1955, the share of income tax for West Pakistan was fixed at 55 per cent, East Pakistan receiving the balance. The Central excise duties on tobacco, betelnuts and tea were divided in the same ratio. Actually, due to non-issue of orders prescribing revised percentages of Provincial share, West Pakistan received a somewhat smaller share (53.74 per cent) of the allocation which was compensated through grants-in-aid. Half the sales tax receipts of Karachi were allocated to West Pakistan after retaining 6 per cent for the Karachi area.

DISTRIBUTION OF REVENUE

The Government in December, 1961 set up a high-powered Commission to look into the whole problem of allocation of sources of revenues between the Centre and the Provinces, keeping in view the growing responsibility of the Provinces in financing the development programme.

The Commission submitted its report in January, 1962. Most of the recommendations of the Commission were accepted by the Government, while some were accepted with modifications. To implement the Government's decision a Presidential Order called the 'Pakistan Distribution of Revenue and Consolidation and Payment of Loans Order, 1962' was issued. The main provisions of this Order which came into force from July 1, 1962 are :

1. The Provinces shall be assigned in each year, beginning on and after the first day of July 1962, a share of the net proceeds of the following taxes and duties levied and collected by the Central Government in that year calculated according to the percentages specified below.

(i) Taxes on income	..	50 per cent
(ii) Sales-tax	..	60
(iii) Central excise duties on tea, betelnuts and tobacco (manufactured and unmanufactured)	..	60
(iv) Export duties on jute and cotton	..	100 per cent

2. The sums assigned to the provinces above shall not form part of the Central Consolidated Fund and shall be distributed between the Provinces in the following manner :

(i) Sales Tax :—

- (a) of the 30 per cent of the sum assigned in each year, to each Province shall receive an amount bearing to the said 30 per cent in the same proportion as the collection in that Province in that year bears to the total collections, and
- (b) of the balance of 70 per cent. of the sum so assigned in each year East Pakistan shall receive 54 per cent, and West Pakistan 46 per cent.

(ii) Other taxes and duties :—

Of the sum so assigned in each year, East Pakistan shall receive 54 per cent and West Pakistan 46 per cent.

3. Taxes on income includes corporation tax but does not include taxes payable in respect of Central emoluments and any surcharge levied and collected by the Central Government for Central purposes.
4. The estate and succession duties in respect of agricultural land and the taxes on capital value of immovable property shall be collected by the Central Government and their net proceeds shall be assigned to the Provinces in which they arise.
5. The Province of West Pakistan shall continue to receive a sum of Rs. 227 lakhs raised to Rs. 299 lakhs w.e.f. 1963-64 as a grant-in-aid.
6. All loans made by the Central Government to the Provinces after August 14, 1947 (other than foreign loans including rupees) and outstanding on June 30, 1961 shall be written down by fifty per cent and converted into two loans each of which shall bear interest at the rate of 3½ per cent and shall be repayable by the Province concerned to the Central Government over a period of twenty-five years commencing on the 1st day of July 1961.

For the purposes of the preceding paragraph 'loans exclude such loans which the Central Government obtained from foreign agencies for the Provinces and which shall continue to be repaid by the Provinces in accordance with the terms and conditions of those loans.

NATIONAL FINANCE COMMISSION

22. In view of the growth of economy and the need to provide more resources to the Provinces for development purposes, the Central Government appointed a National Finance Commission to make recommendations about allocation of revenues between the Central and the Provincial Governments and other ancillary methods. The Commission was set up under Article 144 of the Constitution on March 31, 1964. The following recommendations made by the Commission have been accepted by Government.

"1. Out of the net proceeds of the following taxes and duties, 65 per cent be assigned to the Provinces and 35 per cent retained by the Centre :

- (i) Taxes on income, including corporation tax, but not including taxes on income consisting of remuneration paid out of the Central Consolidated Fund.
- (ii) Sales tax.
- (iii) Excise duties on tea, tobacco and betelnuts.
- (iv) Export duties on jute and cotton.

The basis for distribution between the two Provinces of the sums so assigned to them should continue as at present, i.e., in the case of taxes on income, excise duties and export duties, East Pakistan shall receive 54 per cent and West Pakistan 46 per cent, while in the case of sales tax, 30 per cent shall be distributed on the basis of collections in each Province and the balance in the same ratio as other taxes.

2. In order that the additional resources accruing to the Provinces as a result of enhancement of their share in the Central divisible taxes are utilised for development purposes only, a suitable procedure should be devised by the three Governments.

3. The two Provincial Governments should endeavour to raise additional revenues by fresh taxation during the next Plan period to augment their resources for development. A study be undertaken to explore as

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- | | | |
|---|----|--------------|
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5. The Province of West Pakistan shall continue to receive a sum of Rs. 227 lakhs raised to Rs. 299 lakhs w.e.f. 1963-64 as a grant-in-aid.
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2. In order that the additional resources accruing to the Provinces as a result of enhancement of their share in the Central divisible taxes are utilised for development purposes only, a suitable procedure should be devised by the three Governments.

3. The two Provincial Governments should endeavour to raise additional revenues by fresh taxation during the next Plan period to augment their resources for development. A study be undertaken to explore as

to how a percentage of the increase in yields accruing to the agriculture sector as a result of development can be obtained to improve the revenues of the Provincial Governments.

4. Greater and more effective financial discipline should be imposed on development expenditure. It would be desirable to undertake a study of the pattern of investment in the public sector to ensure that investments in unremunerative projects are reduced to the minimum. The authorities recommending schemes for approval must satisfy themselves about the financial returns of the schemes and put forward sufficient reasons in cases where financial unremunerative schemes are recommended for approval.

5. At the time of preparation of the Annual Development Programme, a foreign exchange investment budget should also be prepared in order to co-ordinate the foreign exchange component of the programme to the available foreign exchange resources.

6. With the introduction of the revised arrangements recommended for distribution of revenues, the present practice of giving separate development grants for plant protection and other transferred development schemes should be discontinued.

7. The non-development grants in respect of transferred institutions should be continued. These should be fixed at the level of the provision made in the Central budget for 1964-65 and should be disbursed in accordance with the procedure being followed in the case of revenue subvention to the West Pakistan Government.

8. As far as possible, development grants from the Centre to the Provinces should not be tied to specific projects but should be pooled and earmarked generally for financing the revenue component of the development programme, except for schemes of high priority or of national importance or schemes financed on a sharing basis, like family planning and distribution of fertilizers.

9. The procedure for release of grants to the Provinces from the Central Road Fund be simplified on the pattern of releases of Central cash development loans.

10. The annual subvention of Rs. 299 lakhs to the West Pakistan Government should be continued. However, the present procedure of rendering of accounts for grants for roads in the Tribal Areas should be reviewed and simplified.

11. The existing arrangements for other grants-in-aid by the Centre to the two Provinces be continued.

12. It is not advisable to impose any statutory limit on the borrowing powers of the Central Government. It is also not necessary to place any limits on the borrowing powers of the Provincial Governments in addition to those already provided for in Article 140 of the Constitution, which are sufficient to enable the Central Government to regulate borrowings by the Provincial Governments in keeping with conditions in the money market."

PROVINCIALIZATION OF RAILWAYS

23. Until the financial year 1960-61 the Railway budget formed a part of the Central Government budget. To enable the railways to function on a proper commercial basis and implement a settled policy of making a definite return to general revenues on money expended by the State on Railways, the Government separated the Railway finance from the general finance with effect from the financial year 1961-62 in accordance with the following convention :

- (1) The Railways will pay to the general revenues a fixed return of 4 per cent. on

Government investment in Railways (which will include investment on strategic lines) at the close of the preceding financial year. The balance of their surpluses will be retained for credit to such funds and reserves as may be considered necessary.

- (2) The interest-free loan advanced to the Railways towards meeting the deficit in the Depreciation Reserve Fund (estimated to be Rs. 31.97 crores on June 30, 1961), will be written off and a sum of Rs. 21.78 crores will be added to the Capital-at-Charge of the Railways.

- (3) The Railways will pay actual interest charges on all foreign loans including existing foreign loans obtained for them. They will also be responsible for repayment of the foreign loans required for rehabilitation and replacement of their asset. The general revenues will be responsible for the repayment of foreign loans raised for additions and development of the Railways. As and when an instalment towards repayment of loans is paid by the general revenues, the Railway will cease to pay interest on the loan to that extent and the amount of the instalment will be added to the Government's investment in Railways and will qualify for 4 per cent return in accordance with clause (1) above.

A century of Central control of the railways however came to an end from July 1, 1962, when the railways' administration was transferred to the Provinces, in accordance with a decision taken by the Government on February 22, 1962. This decision was also incorporated in the new Constitution of 1962.

NEW TERMINOLOGY

24. The Constitution of 1962 has given a new slant to the popular words in budgetary terminology like Recurring Expenditure, Project Expenditure and New Expenditure, which are briefly explained below :

Recurring Expenditure. Recurring expenditure is that which ordinarily recurs from year to year but excludes project expenditure which is defined as follows :

Project Expenditure. Project expenditure means the total phased cost of a project, as specified against individual years. The phasing is to be approved by the Legislature. Once it is approved, the phased cost of a particular year is the project expenditure for that year.

New Expenditure. The term 'new expenditure' has been defined in the Constitution to mean :—

- (a) Where expenditure for a project for that year has previously been approved by the National Assembly in pursuance of Article 42—so much of any expenditure for that project for that year as exceeds the expenditure approved for that year by more than ten per cent. of the approved expenditure;
- (b) Any other expenditure which is not a recurring expenditure ;
- (c) Any expenditure which is a recurring expenditure and which is for a purpose in respect of which no provision was made by way of a recurring expenditure in the Schedule of Authorised Expenditure for the previous financial year, and
- (d) So much of any expenditure which is a recurring expenditure and which is for a purpose in respect of which provision was made by way of a recurring expenditure in the Schedule of Authorised Expenditure for the previous

financial year as exceeds that expenditure by more than ten per cent. of that expenditure.

The Constitution lays down different procedures for dealing with 'new expenditure' and 'other than new expenditure' in the Assembly. A demand for New Expenditure can be reduced by the House while 'other than new expenditure' can be reduced by them with the concurrence of the President (or Governor in the case of the Provincial Government).

CONSOLIDATION OF ACCOUNTS

25. The following are in brief the general outlines of the system of Government accounts in Pakistan :—

All receipts on behalf of Government are paid into a treasury or the Bank. Except as provided for below, the initial accounts of such receipts are maintained at the treasury. Receipts realised in the Railway, Defence, Posts and Telegraphs, Public Works and Forest Departments as well as in the Mint, are paid into a treasury or the Bank in lump and are accounted for at the treasury merely as receipts on behalf of such departments. The detailed accounts of such receipts are kept by departmental officers concerned.

All payment on behalf of Government are made either at a treasury or the Bank; or, sums are withdrawn in lump, from a treasury or the Bank, by some departmental officer for making payments. In the former case the initial accounts of payments are kept at the treasury. In the latter case such accounts are maintained by the departmental officer concerned.

The treasury officers as well as the departmental officers referred to above render the accounts of their transactions to their respective Audit officers.

Accounts received from treasuries and departmental officers are classified in the Audit Office and abstracted under the appropriate heads of accounts classification. Some departmental officers are, however, required to render compiled accounts with suitable abstracts of their transactions classified under heads of accounts. In such cases, the accuracy of these abstracts is checked in the Audit Office.

Transactions in one Audit Circle which affect the accounts of another Audit Circle are passed on, month by month, to such circle for adjustment.

The classified abstracts together with transactions passed on for adjustment by other Audit Circles are consolidated, month by month, into one account for the whole Audit Circle.

Each Audit Officer simultaneously works out the progressive figures during the year; of the accounts of his Audit Circle. On closing the accounts of June (Final) the account of the Audit Circle for transactions of the whole year, is submitted by each Audit Officer to the Comptroller & Auditor-General.

The Comptroller and Auditor-General consolidates the annual accounts of all Audit Officers into one annual account,—the "Combined Finance and Revenue Accounts of the Central and Provincial Governments in Pakistan".

Note:—In using this compilation the following general information may be noted:—

- (i) In Pakistan, the financial year is now from July 1 to June 30.
Thus, 1964-65 means the year from July 1, 1964 to June 30, 1965.
- (ii) 100 thousands = 1 lakh.
100 lakhs = 1 crore.
10 lakhs = 1 million.
1 crore = 10 million.
- (iii) Rs. 1 crore is equal to U.S.A. \$ 2.1 million or £ 7,50,000 sterling.

GENERAL ACCOUNTS

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No. 1.—SUMMARY of Receipts and Disbursements of the Central and

Receipts 1	Central Government 2	Government of East Pakistan 3	Government of West Pakistan 4
Opening Balance on 1st July 1964—	Rs.	Rs.	Rs.
Pakistan	14,84,40,450	(—)12,75,42,237	*4,30,95,103
England (£-1,49,418)	(—)19,92,238	...	..
I—CONSOLIDATED FUND			
Ordinary Revenue Receipts			
Principal Heads of Revenue—			
Customs	1,03,01,83,082	2,66,86,097	2,14,00,000
Central Excise Duties	69,69,99,657	6,02,71,500	5,88,68,000
Corporation Tax	7,43,67,786	4,35,91,000	3,86,95,000
Taxes on Income other than Corporation Tax	26,69,53,110	13,41,20,179	10,91,25,920
Sales Tax	26,86,54,073	20,26,10,000	23,45,99,500
Taxes on Income realised under M.L. Regn. No. 43 as amended by Reg. No. 48	9,46,031	10,57,500	9,20,000
Opium .. .. .	..	..	15,31,962
Land Revenue .. .. .	..	12,15,08,225	7,29,78,069
Provincial Excise .. .. .	..	1,64,34,947	3,99,63,083
Stamps	5,594	4,54,63,060	5,13,75,330
Other Heads	6,62,66,922	4,84,87,685	16,67,26,225
Total Provincial Heads of Revenue	2,40,43,76,255	72,02,30,193	79,61,83,089
Railway : Net Receipts .. .. .	..	4,53,00,816	11,10,62,359
Irrigations : Net Receipts .. .. .	..	203	11,28,01,849
Post Offices : Net Receipts	(—)42,545	..	..
Telegraphs and Telephones, Net Receipts	6,02,03,719	..	..
Interest Receipts	45,21,97,402	16,08,13,289	15,40,90,110
Civil Administration	14,23,37,789	4,85,71,297	6,84,59,921
Currency and Mint	5,99,03,615	..	..
Civil Works and Miscellaneous Public Improvements	87,73,966	88,34,475	69,00,985
Electricity Schemes .. .. .	..	..	(—)14,362
Miscellaneous	8,69,82,533	3,68,81,007	3,44,55,194
Defence Receipts	9,93,49,675	..	..
Contributions and Miscellaneous Adjustment between Central and Provincial Governments .. .. .	..	12,60,77,743	22,27,80,828
Extraordinary Items	5,63,894	225	31,23,99,110
Total	3,31,46,46,303	1,14,67,09,248	1,81,91,19,083
Excess of Ordinary Revenue over Expenditure on Revenue Account	56,47,64,524	5,55,00,192	21,78,18,178
Other Receipts			
Debt, Loans and Advances—			
Permanent Debt	1,81,97,58,772	4,15,56,971	13,54,48,092
Floating Debt	8,09,28,26,490	45,57,72,902	70,76,00,000
Loans from the Central Government .. .. .	..	12,00,21,111	65,08,58,298
Loans and Advances by the Central Government	1,49,65,39,629	..	..
Loans and Advances by Provincial Governments .. .. .	..	3,68,87,775	5,97,51,563
Total I—Consolidated Fund	14,72,37,71,194	1,80,09,48,007	3,37,27,77,036
II—OTHER MONEYS—			
Unfunded Debt	68,21,28,052	2,09,26,397	4,11,78,712
Deposits and Advances	2,94,60,25,855	2,68,42,94,257	2,54,47,18,286
Remittances	2,60,27,39,065	1,16,23,47,567	2,24,37,46,530
Transfer of Cash between England and Pakistan	6,79,51,920	..	..
State Bank Deposits .. .. .	..	3,04,81,10,116	..
Total II—Other Moneys	6,30,48,44,892	6,91,56,78,337	4,82,96,43,528
Total Receipt	21,02,86,16,086	8,71,66,26,344	8,20,24,20,564
Grand Total	21,17,50,64,298	8,58,90,84,107	8,24,55,15,667

*Variation in the closing balance of last year explained under Account No. 114.

the Provincial Governments for the year ended 30th June, 1965.

Disbursement 1	Central Government 2	Government of East Pakistan 3	Government of West Pakistan 4
	Rs.	Rs.	Rs.
I—CONSOLIDATED FUND			
Expenditure on Revenue Account			
Direct Demands on the Revenue	4,88,22,245	11,08,42,568	6,45,38,769
Railways : Interest and Miscellaneous Charges .. .. .	..	4,53,00,816	11,10,62,359
Irrigation .. .. .	..	..	12,33,08,892
Post Office	18,88,777	..	..
Telegraphs and Telephones	1,17,43,346	..	..
Debt Services	43,19,78,904	23,35,46,797	9,69,43,760
Civil Administration	44,74,01,257	33,44,20,114	65,90,61,977
Currency and Mint	1,03,95,148	..	..
Civil Works and Miscellaneous Public Improvements	3,61,88,729	4,89,29,200	8,59,23,499
Electricity Schemes .. .. .	..	..	1,01,020
Miscellaneous	12,49,38,919	6,12,65,148	8,49,78,493
Defence Services	1,16,15,27,908	..	..
Contributions and Miscellaneous Adjustments between Central and Provincial Governments	3,47,81,405	..	..
Extraordinary Items	33,78,71,648	25,55,44,333	36,53,82,136
Capital Expenditure within Revenue Account	10,23,43,493	13,60,080	..
Total	2,74,98,81,779	1,09,12,09,056	1,60,13,00,905
Excess of expenditure on Revenue Account over Ordinary Revenue .. .. .	..	..	..
Other Disbursements			
Capital expenditure outside the Revenue Account—			
Forest	17,86,393	35,65,930	..
Railways .. .. .	..	10,32,24,837	11,76,10,284
Irrigation	15,48,19,823	..	13,89,18,596
Post Office Department	68,96,785	..	..
Telegraphs and Telephones Department	12,37,44,148	..	..
Defence Services .. .. .	..	..	..
Other Heads	40,28,89,537	15,33,27,861	26,42,18,137
Total Capital Account Disbursements	69,01,36,686	26,01,18,628	52,07,47,017
Debt, Loans and Advances—			
Permanent Debt	93,43,93,318	60,27,700	6,04,49,426
Floating Debt	7,91,70,99,616	40,12,00,000	70,17,00,000
Loans from the Central Government .. .. .	..	3,63,16,574	2,97,34,846
Loans and Advances by the Central Government	1,38,51,28,077	..	..
Loans and Advances by the Provincial Governments .. .. .	..	66,78,06,032	45,12,51,379
Total—I. Consolidated Fund	13,67,66,39,476	2,46,26,77,990	3,36,51,83,573
II—OTHER MONEYS —			
Unfunded Debt	50,39,45,845	92,58,381	1,64,82,355
Deposits and Advances	4,18,41,94,968	1,95,56,47,325	2,66,85,76,993
Remittances	2,58,88,46,071	1,18,13,30,060	2,20,83,12,024
Transfer of Cash between England and Pakistan	6,84,94,072	..	..
State Bank Deposits	963	3,04,97,93,747	..
Total—II—Other Moneys	7,34,54,81,919	6,19,60,29,513	4,89,33,71,372
Total Disbursements	21,02,21,21,395	8,65,87,07,503	8,25,85,54,945
Closing Balance on 30th June, 1965—			
Pakistan	15,20,81,941	(—)6,96,23,396	(—)1,30,39,278
England (£—64,572)	8,60,962	..	..
Grand Total	21,17,50,64,298	8,58,90,84,107	8,24,55,15,667

No. 2—ACCOUNT showing by Major Heads the Ordinary Revenue of the

Heads of Revenue	No. of Account	Page	Pakistan General	West Pakistan (a)	East Pakistan	Total
1	2	3	4	5	6	7
A.—Principal Heads of Revenue—			Rs.	Rs.	Rs.	Rs.
I.—Customs	9	24	66,37,41,389	(—)1,54,86,926	38,19,28,619	1,03,01,83,082
II.—Central Excise Duties ..	10	27	36,04,60,929	21,68,36,701	11,97,02,027	69,69,99,657
III.—Corporation Tax	11	28	8 81,33,512	(—)35,02,690	(—)1,02,63,036	7,43,67,786
IV.—Taxes on Income other than Corporation Tax ..	12	29	24,30,10,110	3,55,38,843	(—)1,15,95,843	26,69,53,110
IV-A.—Sales Taxes	12-B	31	33,02,79,927	(—)9,65,71,907	3,49,45,153	26,86,54,073
IV-B.—Taxes on Income realised under Martial Law Regn. No. 43, etc. ..	12-D	32	17,88,704	(—)3,24,238	(—)5,18,435	9,46,031
IX.—Stamps	17	37	12	5,582	..	5,594
X.—Forest	18	38	..	1,84,463	..	1,84,463
XII-A.—Taxes and Duties levied in connection with the Rehabilitation of Displaced Persons ..	20-B	41	15,78,631	25,40,548	4,44,980	45,64,159
XII-B.—Rehabilitation Tax ..	20-C	42	2,45,37,069	1,15,13,246	1,23,26,538	4,83,76,853
XIII.—Other Taxes and Duties ..	21	43	89,47,372	28,77,080	13,16,995	1,31,41,447
Total ..			1,71,24,77,655	15,36,11,602	52,82,86,998	2,40,43,76,255
D.—Post Offices.						
XIX.—Post Office Department—						
Gross Receipts	38-A	80	8,20,99,455	..	..	8,20,99,455
Deduct—Working Expenses ..	39	81	(—)8,21,42,000	..	..	(—)8,21,42,000
Net Receipts			(—)42,545	..	..	(—)42,545
XIX-A.—Telegraph and Telephone Department—						
Gross Receipts	38-A	80	15,63,58,555	..	..	15,63,58,555
Deduct—Working Expenses ..	39	81	(—)9,61,54,836	..	..	(—)9,61,54,836
Net Receipts			6,02,03,719	..	..	6,02,03,719
Total ..			6,01,61,174	..	..	6,01,61,174
E.—Debt Service—						
XX.—Interest	41	82	44,92,84,202	5,32,662	23,80,538	45,21,97,402
F.—Civil Administration—						
XXI.—Administration of Justice	45	92	14,479	66,129	(—)5,688	74,911
XXIII.—Police	47	94	37,570	6,824	..	44,394
XXIV.—Ports and Pilotage ..	48	95	1,13,613	..	52,88,892	54,02,505
XXV.—Lighthouses and Light-ships	49	97	2,26,800	..	2,12,388	4,39,188
XXV.-A.—Frontier Regions ..	52	97	..	25,93,963	..	25,93,963
XXVI.—Education	55	100	62,625	..	54,244	1,16,869
XXVII.—Medical	56	102	4,41,435	..	20,707	4,62,142
XXVIII.—Public Health	57	104	3,52,919	4,441	21,953	3,79,313
XXIX.—Agriculture	58	107	5,01,254	..	21,393	5,22,647
XXXII.—Industries	62	119	8,39,286	968	51,027	8,91,281
XXXIII.—Aviation	63	126	77,99,879	12,90,244	18,05,887	1,08,96,010
XXXIV.—Broadcasting	64	127	73,55,269	10,063	35,345	74,00,677
XXXV.—Department of supply and Development ..	65	128	12,02,372	10,21,895	6,64,741	28,89,008
XXXVI.—Miscellaneous Department ..	66	129	9,74,24,643	24,31,424	1,03,68,814	11,02,24,881
Total ..			11,63,72,144	74,25,942	1,85,39,703	14,23,37,789

CENTRAL AND PROVINCIAL GOVERNMENTS IN PAKISTAN FOR THE YEAR 1964-65.

Central Government for the year ended 30th June, 1965.

Heads of Revenue	No. of Account	Page	Pakistan General	West Pakistan (a)	East Pakistan	Total
1	2	3	4	5	6	7
			Rs.	Rs.	Rs.	Rs.
G.—Currency and Mint—						
XXXVII.—Currency	67	131	5,92,74,482	..	105	5,92,74,587
XXXVIII.—Mint	68	132	..	6,29,028	..	6,29,028
Total ..			5,92,74,482	6,29,028	105	5,99,03,615
H.—Civil Works and Miscellaneous Public Improvements—						
XXXIX.—Civil Works ..	70	135	47,28,445	22,15,001	18,30,520	87,73,966
J.—Miscellaneous—						
XLIV.—Receipts in aid of Super-annuation	79	151	2,18,841	2,84,938	2,14,443	7,18,222
XLV.—Stationery and Printing ..	80	153	14,22,736	4,062	6,87,341	21,14,139
XLVI.—Miscellaneous ..	81	155	4,16,78,543	1,95,82,593	2,28,89,036	8,41,50,172
Total ..			4,33,20,120	1,98,71,593	3,37,90,820	8,69,82,533
K.—Defence Receipts—						
XLVII.—Defence Receipts—Effective	85	161	9,84,92,845	..	..	9,84,92,845
XLVIII.—Defence Receipts—Non-Effective	86	162	8,56,830	..	..	8,56,830
Total ..			9,93,49,675	..	..	9,93,49,675
M.—Extraordinary Items—						
LI.—Extraordinary Receipts ..	90	167	5,63,860	..	..	5,63,860
LII.—Civil Defence ..	91	169	..	..	34	34
Total ..			5,63,860	..	34	5,63,894
Total Ordinary Revenue ..			2,54,55,31,756	18,42,85,829	58,48,28,718	3,31,46,46,303

(a) Includes Receipts realised in Area Accounts Offices.

No. 3—ACCOUNT showing by Major Heads the expenditure on Revenue Account of the

Heads of Expenditure 1	No. of Account 2	Page 3	Pakistan General 4 Rs.	West Pakistan (a) 5 Rs.	East Pakistan 6 Rs.	Total 7 Rs.
A.—Direct Demands on the Revenue						
1.—Customs	9-A	26	79,34,956	37,82,281	98,35,483	2,15,52,720
2.—Central Excise Duties ..	10-A	28	17,15,724	72,05,907	60,30,379	1,49,52,010
3.—Corporation Tax ..	11-A	28	10,68,656	5,08,859	4,04,116	19,81,631
4.—Taxes on Income other than Corporation Tax ..	12-A	31	24,40,980	26,60,025	21,48,876	72,49,881
4.A.—Sales Tax	12-C	32	7,05,728	7,50,209	5,97,060	20,52,997
10.—Forest	18-A	39	25,563	6,16,996	3,17,423	9,59,982
13.—Other Taxes and Duties ..	21-A	44	73,024	..	..	73,024
Total ..			1,39,64,631	1,55,24,277	1,93,33,337	4,88,22,245
AA.—Principal Revenue Heads—						
Capital Outlay on Salt Works within the Revenue Account—						
5-A.—Capital Outlay on Salt Works .. ..	..	..	..	..	..	..
D.—Post Office, Telegraph and Telephone Revenue Account—						
20.—Post Office Department—						
Interest on Debt ..	39-A	81	18,88,777	..	..	18,88,777
20-A.—Telegraph and Telephone Department—						
Interest on Debt ..	39-A	81	1,17,43,346	..	..	1,17,43,346
Total ..			1,36,32,123	..	..	1,36,32,123
E.—Debt Services—						
22.—Interest on Debt and Other Obligation—						
A.—Interest on Ordinary Debt—						
(i) Rupee Debt ..	41-A	83	15,77,90,361	..	..	15,77,90,361
(ii) Debt Raised Abroad ..	..	84	14,54,67,672	..	..	14,54,67,672
B.—Interest on Unfunded Debt ..	..	84	4,99,51,263	11,59,518	7,29,617	5,18,40,398
C.—Interest on Other Obligation ..	..	84	2,78,24,972	3,47,439	4,21,594	2,85,94,005
Transfers .. ..	..	..	(—)17,13,532	..	..	(—)17,13,532
Total ..			37,93,20,736	15,06,957	11,51,211	38,19,78,904
23.—Appropriation for Reduction or Avoidance of Debt—						
Other Appropriations ..	42	87	5,00,00,000	..	..	5,00,00,000
Total—Debt Services ..			42,93,20,736	15,06,957	11,51,211	43,19,78,904
F.—Civil Administration—						
25.—General Administration ..	43	90	9,77,44,802	73,39,686	59,73,945	11,10,58,433
26.—Audit	44	91	1,19,63,656	1,19,49,727	52,60,006	2,91,73,389
27.—Administration of Justice ..	45	92	13,28,060	10,35,313	92,170	24,55,543
28.—Jails and Convict Settlements	46-A	93	..	..	..	..
29.—Police	47-A	95	4,60,499	1,22,44,474	1,53,90,512	2,80,95,485
Carried over ..			11,14,97,017	3,25,69,200	2,67,16,633	17,07,82,850

Central Government for the year ended 30th June, 1965.

Heads of Expenditure 1	No. of Account 2	Page 3	Pakistan General 4	West Pakistan (a) 5	East Pakistan 6	Total 7
			Rs.	Rs.	Rs.	Rs.
Brought forward ..			11,14,97,017	3,25,69,200	2,67,16,633	17,07,82,850
F.—Civil Administration—						
30.—Ports and Pilotage ..	48-B	96	7,26,905	..	32,57,067	39,83,972
31.—Lighthouses and Lightships ..	49-A	97	5,77,866	..	1,65,596	7,43,462
34.—Frontier Regions ..	52-A	98	..	9,05,08,605	..	9,05,08,605
35.—Foreign Affairs ..	53	99	3,39,39,314	4,325	..	3,39,43,639
36.—Scientific Departments ..	54	99	1,32,46,889	61,05,477	29,95,033	2,23,47,399
37.—Education ..	55-A	101	1,62,37,614	..	3,06,215	1,65,43,829
38.—Medical ..	56-A	102	1,41,63,769	10,44,328	3,16,788	1,55,24,885
39.—Public Health ..	57-A	104	30,59,001	35,801	5,89,120	36,83,922
40.—Agriculture ..	58-A	107	33,81,965	..	13,09,064	46,91,029
43.—Industries ..	62-A	119	13,80,439	..	1,50,498	15,30,937
44.—Aviation ..	63-A	127	3,86,40,020	32,65,677	55,21,476	4,74,27,173
45.—Broadcasting ..	64-A	127	1,24,41,247	42,67,892	38,53,209	2,05,62,348
46.—Department of Supply and Development ..	65-A	128	70,87,500	7,16,608	12,03,797	90,04,905
47.—Miscellaneous Departments ..	66-A	130	53,28,423	2,05,534	5,89,161	61,23,118
Total ..			26,17,07,969	13,87,23,447	4,69,70,657	44,74,02,073
FF.—Civil Administration, Capital Accounts within the Revenue Account—						
74.—Capital Outlay on Lighthouses and Lightships ..	49-B	97	(—)816	..	..	(—)816
G.—Currency and Mint—						
48.—Currency ..	67-A	131	64,24,565	..	..	64,24,565
49.—Mint ..	68-A	133	..	39,70,583	..	39,70,583
Total ..			64,24,565	39,70,583	..	1,03,95,148
H.—Civil Works and Miscellaneous Public Improvements—						
50.—Civil Works ..	70-A	135	3,30,62,388	1,29,21,310	(—)97,94,969	3,61,88,729
J.—Miscellaneous—						
54.—Relief ..	78	149	..	..	..	..
54-A.—Privy Purses ..	78-A	149	..	..	..	..
55.—Superannuation Allowances and pensions ..	79-A	151	38,89,822	50,21,056	9,05,454	98,16,332
56.—Stationery and Printing ..	80-A	154	1,23,21,585	(—)3,18,292	40,00,041	1,60,03,334
57.—Miscellaneous ..	81-A	156	9,18,55,016	68,25,444	4,38,793	9,91,19,253
Total ..			10,80,66,423	1,15,28,208	53,44,288	12,49,38,919
JJ.—Miscellaneous Capital Account within the Revenue Account—						
55-A.—Commutation of Pensions ..	79-B	152	15,57,738	..	..	15,57,738
K.—Defence Services—						
58.—Defence Services—Effective ..	85-A	161	1,09,52,10,837	..	..	1,09,52,10,837
59.—Defence Services—Non-Effective ..	86-A	162	6,63,17,071	..	..	6,63,17,071
Total ..			1,16,15,27,908	..	..	1,16,15,27,908

**No. 3—ACCOUNT showing by Major Heads the Expenditure on Revenue Account of the
Central Government for the year ended 30th June, 1965.**

Heads of Expenditure 1	No. of Account 2	Page 3	Pakistan General 4 Rs.	West Pakistan (a) 5 Rs.	East Pakistan 6 Rs.	Total 7 Rs.
KK.—Defence Capital Account with- in the Revenue Account—						
58-A.—Defence Capital Account.	87	163	10,07,85,755	..	..	10,07,85,755
L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments—						
61.—Grants-in-aid to Provincial Governments ..	88	164	..	2 97,35,002	49,65,998	3,47,01,000
62.—Miscellaneous Adjustments between Central and Pro- vincial Governments ..	89	164	..	56,254	24,151	80,405
Total ..			..	2,97,91,256	49,90,149	3,47,81,405
M.—Extraordinary Items—						
63.—Extraordinary Charges ..	90-A	168	12,24,59,000	...	..	12,24,59,000
63-A.—Development ..	90-B	169	3,91,82,926	12,42,33,915	5,16,44,194	21,50,61,035
64-B.—Civil Defence ..	91-A	169	85,829	1,45,923	1,19,861	3,51,613
Total ..			16,17,27,755	12,43,79,838	5,17,64,055	33,78,71,648
Total Expenditure on Revenue Account ..			2,29,17,77,175	33,83,45,876	8,97,58,728	2,74,98,81,779

(a) Includes expenditure incurred in Area Accounts Offices.

No. 4.—ACCOUNT of Receipts and Disbursements of the Central Government of Pakistan for the year ended 30th June, 1965.

Receipts	No. of Account	Page	Total	Disbursements.	No. of Account	Page	Total
1	2	3	4	5	6	7	8
Ordinary Revenue ...	2	5	3,31,46,46,303	Expenditure on Revenue Account (As per Account No. 3)	3	8	2,74,98,81,779
Excess of Ordinary Revenue over Expenditure on Revenue Account ...	1	2	56,47,64,524	<i>Other Expenditure</i>			
N.—Public Debt incurred—				Railway Irrigation, Posts and Telegraphs and other Capital Accounts outside the Revenue Account—			
A.—Debt raised in Pakistan—				AA—Capital Outlay on Forest	18-B	39	17,86,393
I.—Permanent Debt—				CC—Capital Outlay on Irrigation ...	31	60	15,48,19,823
At 2½% Loan, 1956-57 ..			..	DD—Capital Outlay on Post Office Department Telegraphs and Telephones Department...	37	78	68,96,785
.. 3% .. 1958 ..			9,000	FF—Capital Outlay on Industrial Development ..	62-B	120	(—)2,23 59,794
.. 3% .. 1963 ..			15,000	Capital Outlay on Schemes of Agricultural Improvement and Research ..	58-B	108	..
.. 3½% .. 1965 ..			1,45,202	Capital Outlay on Ports ..	48-D	96	16,98,281
.. 3½% .. 1966 ..			12,27,24,841	Capital Outlay on Civil Aviation ..	63-B	127	4,80,66,023
.. 3½% .. 1967-68 ..	93	176	22,30,14,945	Capital Outlay on Broadcasting ..	64-B	127	2,34,20,397
.. 4% .. 1972-73 ..			48,55,68,900	GG—Capital Outlay on Currency ..	67-B	131	6,56,937
.. 4½% .. 1980 ..			1,00,53,259	Capital Outlay on Mints ..	68-B	133	..
.. 4½% .. 1983 ..			1,79,000	HH—Initial Expenditure on New Capital ..	72	137	11,92,78,334
.. 5% .. 1984 ..			14,58,79,400	Capital Outlay on Civil works ..	74	141	3,91,75,667
National Prize Bonds ..			(—)3,39,96,658	II.—Capital Outlay on Electricity Schemes ..	76-A	146	(—)2,95,72,473
Total ..			95,35,92,889	JJ.—Miscellaneous—			
B.—Debt raised Abroad—				Capital Outlay on Other Works outside the Revenue Account.	82	157	5,68,63,239
Permanent Debt—				Payment of Commuted value of pensions ..	79-B	152	28,15,700
Loans from the International Bank for Reconstruction and Development Railway Project			3,21,13,819	Capital Outlay on Purchase of Annuity for Payments of Sterling pension ..	79-C	152	(—)23,11,999
Loans from the Export and Imports Bank of Washington			..	Capital Outlay on Printing Presses ..	80-B	154	35,84,526
—Loan for purchase of wheat in U.S.A. ..			..	KK.—Capital Outlay on Defence Services ..	87	163	..
Loans from the International Bank for Reconstruction and Agricultural Development (Agricultural Machinery Project) ..	93	176	..	MM.—Extraordinary Items—			
Loan from Rupee A/c of I.C.A. Commodity Aid under Public Law 480 ..			14,00,00,000	Capital Outlay on Schemes of State Trading ..	91-B	170	9,18,43,658
10 Million U.K. Credit Account ..			11,55,60,000	Grants to Provincial Governments Development ..	91-C	171	..
Loan from Development Loan Fund ..			52,17,25,052	Capital Outlay on Schemes for Rehabilitation of Kashmir Refugees ..	91-G	173	..
Yen credit from Japan ..			50,32,447	Extraordinary charges ..	91-H	173	..
Deutsche Mark credit from Germany ..			4,04,83,072	Miscellaneous Investments ..	91-D	171	5,60,36,790
Rouble 27 (M) Russian Credit under Oil Agreement ..			1,12,51,493	Investment of Central Government in Railways ..	91-E	171	1,36,94,251
Total ..			86,61,65,883	Total ..			69,01,36,686
Total Permanent Debt ..			1,81,97,58,772	Net ..			69,01,36,686
Net ..			88 53,65,454	N.—Public Debt discharged—			
II.—Floating Debt—				A.—Debt raised in Pakistan			
Treasury Bills ..			6,99,93,05,035	L.—Permanent Debt :—			
Temporary loans from the State Bank of Pakistan ..			23,17,04,700	3% Loan 1958 ..			1,86,200
Payments to International Monetary Fund—				.. .. 1960 ..			7,94,900
Treasury Bills ..	93	176	24,89,12,400	.. .. 1961 ..			9,81,24,541
Annuity Bills ..			21,08,56,000	.. .. 1962 ..			20,34,98,701
Treasury Notes ..			86,48,355	National Prize Bonds ..	93	176	8,17,79,592
Ways and Means Advances from State Bank of Pakistan ..			15,24,00,000	.. .. 1963 ..			14,99,700
Cash Credit Accommodation ..			24,10,00,000	2½% .. 1957-58 ..			2,00
Total ..			8,09,28,26,490	3% Loan 1959 ..			10,100
Net ..			17,57,26,874	½% Income-tax Free Bearer Bonds, 58 ..			77,600
Q.—Loans and Advances by the Central Government—				3½% Loan, 1964... ..			46,69,65,680
Advances to Provincial Govt. Loans to Pak. Notabilities ..	94	179	1,44,11,67,168	Total ..			85,29,37,214
Other Loans and Advances ..			90,024	B.—Debt raised Abroad—			
			1,48,52,281	Permanent Debt—			
				Loans from the International Bank for Reconstruction and Development of Railway Project ..			2,57,16,753
				Rouble 27 (M) Russian credit under Oil Agreement ..	93	176	49,34,812
				Deutsche Mark credit from Germany ..			35,65,869
				Loan from Development loan Fund ..			1,31,01,506

No. 4.—ACCOUNT of Receipts and Disbursements of the Central Government of Pakistan

Receipts	No. of Account	Page	Total	Disbursements	No. of Account	Page	Total
1	2	3	4	5	6	7	8
			Rs.				
Advances to Railways Foreign Loans and Credits ..	94	179	4,04,30,156	Loans under I.C.A. Programme from Export Import Bank of Washington ..	93	176	1,50,70,497
Total ..	..	..	1,49,65,39,629	10 Million U. K. Credit Account ..			1,90,66,667
Net ..	..	..	11,14,11,552	Total ..			8,14,56,104
				Total Permanent Debt ..	..	..	93,43,93,318
				II.—Floating Debt—			
				Treasury Bills ..	94	179	6,96,92,97,516
				Treasury Notes ..			..
				Temporary Loans from the State Bank of Pakistan ..			23,17,04,700
				Payments to International Monetary Fund—			
				Treasury Bills ..	93	176	24,89,12,400
				Annuity ..			21,37,85,000
				Ways and Means Advances ..			15,24,00,000
				Cash Credit Accommodation ..			10,10,00,000
				Total ..	..	..	7,91,70,99,616
				Q.—Loans and Advances by the Central Government—			
				Advances to Provincial Governments ..	94	179	1,29,06,73,627
				Loans to Pakistan Notabilities ..			4,53,290
				Advances to Railways Foreign Loans and Credits ..			4,82,20,912
				Other Loans and Advances ..			4,57,80,248
				Total ..	..	..	1,38,51,28,077
Total I—Consolidated Fund ..	..	..	14,72,37,71,194	Total I.—Consolidated Fund ..	..	..	13,67,66,39,476
II.—OTHER MONEYS—				II.—OTHER MONEYS—			
O.—Unfunded Debt—				O.—Unfunded Debt—			
Deposits of Service Funds ..	97	186	968	Deposits of Service Funds ..	97	196	6,250
Savings Bank Deposits ..	98	187	42,39,25,985	Savings Bank Deposits ..	98	187	38,23,63,480
Post Office Certificates ..			10,92,33,915	Post Office Certificates ..			5,60,35,851
State Provident Funds ..			13,12,35,968	State Provident Funds ..			5,78,58,463
Other Accounts ..	..	..	1,77,31,216	Other Accounts ..	..	..	76,81,801
Total ..	..	..	68,21,28,052	Total ..	..	..	50,39,45,845
Net ..	..	..	17,81,82,207				
P.—Deposits and Advances—				P.—Deposits and Advances—			
Depreciation Reserve Fund				Renewals Reserve Fund			
Railways ..	104	195	25,69,694	Salt Revenues ..	104	195	579
Railway Reserve Fund ..	104		61,14,072	Improvement Fund Railways ..	104		50,00,000
Depreciation Reserve Fund				Renewals Reserve Fund-Post Office ..	104		2,77,148
Lighthouses and Lightships ..	104		9,767	Renewals Reserve Fund-Telegraphs and Telephones ..	104		30,97,587
Renewals Reserve Fund Post Offices ..	104		13,30,500	Post Office Improvement Fund	104		5,92,000
Renewals Reserve Fund Telegraphs and Telephones ..	104		2,20,00,000	General Reserve Fund Light-houses and Lightships ..	104		1,49,979
General Reserve Fund-Light-houses and Lightships ..	104		4,32,800	Other Deposits bearing interest ..	107	199	27,23,98,900
Improvement Fund Railways ..	104		1,20,69,323	Post Office Certificate Bonus Fund ..	104	194	36,93,200
Other Deposits bearing interest ..	107	199	29,54,40,715	Bonus to temporary employees in Ordnance Clothing Factories etc. ..			..
Post Office Certificates Bonus Fund ..	104		1,74,745	National Reconstruction Fund	102	194	38,08,872
Bonus to temporary employees in Ordnance clothing factories	..		..	Central Road Fund ..			1,24,99,898
Central Road Fund ..	102	194	2,62,00,000	Fund for Social Uplift Schemes ..			..
Appropriation for Reduction or Avoidance of Debt-Other Appropriations ..	42	87	5,00,00,000	Fund for Aircraft Factory, Tank and Heavy Gun Manufacture ..			..
Fund for Social Uplift Schemes ..			..	Fund for Agriculture Development ..			..
Fund for Rehabilitation of Displaced persons ..			45,76,036	Fund for Economic Development Schemes ..			..
Fund for Educational and Economic Uplift of Scheduled Castes ..			..	Fund for Development of Urdu ..	104	195	7,09,870
Fund for the Educational Uplift of Buddhist Students ..	104	195	..	Fund for Rehabilitation of Displaced Persons ..			2,12,60,952
Fund for Social Services ..			..	Fund for Educational and Economic Uplift of Scheduled Castes ..			..
Fund for Liaquat Memorial Library ..			..	Fund for Scholarship for the children of class II and class III Servants ..			2,22,683
Fund for Development of Urdu ..			5,00,000	Fund for Educational Uplift of Christian Students ..			..
Fund for Civil Defence ..			..	Staff Welfare Fund (General) ..			3,39,582
Fund for Promoting Cottage Industries ..			..	

for the year ended 30th June, 1965

Receipts	No. of Account.	Page	Total	Disbursements	No. of Account.	Page	Total
1	2	3	4	5	6	7	8
P.—Deposits and Advances—			Rs.	P.—Deposits and Advances—			Rs.
National Reconstruction Fund			...	Fund for Roads of National Importance			87,00,000
Funds for Scholarships to Children of Class IV Servants			..	Fund for Social Services			...
Coal Mines Labour Welfare Fund			...	Fund for Promotion of Cottage Industries			..
Fund for the Educational Uplift of Christian Students.			...	Fund for Scientific and Industrial Research			..
Foreign Aid Counterpart Fund			..	Riot & Civil Commotion Insurance Fund			...
Fund for Scholarships to the Children of Class II and Class III Servants			2,50,000	Coal Mines Labour Welfare Fund			..
Fund for Development of Bengali Language and Literature			5,00,000	Fund for Scholarships to the Children of Class IV Servants			1,02,227
Fund for grants to Universities			30,00,000	Fund for the Development of Bengali Language and Literature			7,25,000
Fund for Artists Journalists, Men of letters and their families	104	195	1,75,000	Fund for Overseas Scholarship Schemes	104	195	1,70,000
Fund for Promoting Pride of Performance			..	Fund for Artists, Journalists, Men of letters and their families			1,03,300
Depreciation Reserve Fund—Govt. Presses			1,90,598	Fund for Promoting Pride of Performance			20,091
Staff Welfare Fund (General)			3,44,387	Depreciation Reserve Fund—Govt. Presses			2,98,674
Staff Welfare Fund (Income Tax Department, Directorate of Training and Estate Duty)			35,000	Pakistan Civil Benevolent Fund			44,608
Staff Welfare Fund (Customs and Excise Departments)			30,000	Staff Welfare Fund (Customs and Excise Department)			1,15,000
Pakistan Civil Benevolent Fund			50,350	Staff Welfare Fund (Income Tax Department, Directorate of Training and Estate Duty)			60,000
Post and Telegraph Improvement Fund			...	Fund for Grants to Universities			70,25,000
Posts, Telegraphs & Telephones Welfare Fund			2,66,985	Posts, Telegraphs and Telephones Welfare Fund			3,08,835
Central Rehabilitation Fund			4,83,15,551	Foreign Aid Fund			...
				Central Rehabilitation Fund			1,00,00,000
				Subvention From Central Road Fund	102-A	195	(-)400
Deposit of Local Funds	105	198	(—)2,93,414	Deposits of Local Funds	105	198	48,690
Civil Deposits			1,05,54,15,631	Civil Deposits			1,12,83,35,405
Other Deposits			12,64,22,679	Other Deposits			13,65,09,717
Other Accounts	107	199	12,40,29,401	Other Accounts	107	199	78,25,298
Foreign Aid Deposit Account			52,69,79,980	Foreign Aid Deposit Account			55,10,61,648
Advances			39,07,72,172	Advances			41,10,23,157
Suspense			24,69,56,881	Suspense			18,19,79,620
Miscellaneous			11,66,002	Miscellaneous			1,41,56,87,348
Total			2,94,60,25,855	Total			4,18,41,94,968
Net			...	Net			1,23,81,69,113

**No. 4.—ACCOUNT of Receipts and Disbursements of the Central Government of Pakistan
for the year ended 30th June, 1965.**

Receipts	No. of Ac- count.	Page	Total	Disbursements	No. of Ac- count.	Page	Total
1	2	3	4	5	6	7	8
S.—Remittances—			Rs.	S.—Remittances—			Rs.
I.—Remittances within Pakistan—				I.—Remittances within Pakistan—			
Inland Money Orders ..			83,08,32,296	Inland Money Orders ..			81,73,04,494
Other Local Remittances ..			16,81,81,514	Other Local Remittances ..			4,20,31,619
Other Remittances ..			..	
Other Departmental Accounts..			1,13,73,77,192	Other Departmental Accounts..			1,26,50,76,994
Net Receipts from Civil Treasuries by Posts and Telegraphs ..			..	Net issues from Civil Treasuries to Posts and Telegraphs ..			..
Net Receipts from Civil Treasuries by Defence Services ..			..	Net issues from Civil Treasuries to Defence Services ..			..
Net Receipts by Civil Treasuries from Railways ..			..	Net payments into Civil Treasuries by Railways ..			..
II.—Remittances between England and Pakistan—				II.—Remittances between England and Pakistan—			
Remittances Account ..	111	..	47,23,48,063	Remittances Account ..	111	..	46,44,32,964
Total ..			2,60,87,39,065	Total ..			2,58,88,46,071
Net ..			1,98,92,994	Net ..			..
T.—Transfer of Cash between England and Pakistan—				T.—Transfer of Cash between England and Pakistan—			
Remittances through the State Bank ..	112	204	6,79,51,920	Remittances through the State Bank ...	112	204	6,84,94,072
U.—State Bank Deposits—			..	Net ..			5,42,152
Total II—Other Moneys ..			6,30,48,44,892	U.—State Bank Deposits—			963
Total Receipts ..			21,02,86,16,086	Total II—Other Moneys ...			7,34,54,81,919
				Total Disbursements ..			21,02,21,21,395
V.—(Opening) Cash Balance—				V.—(Closing) Cash Balance—			
Pakistan ..			14,84,40,450	Pakistan ..			15,20,81,941
England ...	114	205	(—)19,92,238	England ..	114	205	8,60,962
Grand Total ..			21,17,50,64,298	Grand Total ...			21,17,50,64,298

No. 5.—ACCOUNT showing by Major Heads the Ordinary Revenue of the Provincial Governments for the year ended 30th June, 1965.

Heads of Revenue. 1	Details of Subsidiary Accounts.		Government of East Pakistan. 4	Government of West Pakistan. 5	Total 6
	No. of Account 2	Page 3			
I—CONSOLIDATED FUND—			Rs.	Rs.	Rs.
A.—Principal Heads of Revenue—					
I—Customs	9	24	2,66,86,097	2,14,00,000	4,80,86,097
II—Central Excise Duties	10	27	6,02,71,500	5,88,68,000	11,91,39,500
III—Corporation Tax	11	28	4,35,91,000	3,86,95,000	8,22,86,000
IV—Taxes on Income other than Corporation Tax	12	29	13,41,20,179	10,91,25,920	24,32,46,099
IV-A—Sales Tax	12-B	31	20,26,10,000	23,45,99,500	43,72,09,500
IV-B—Taxes on Income realised under Martial Law Regulations No. 43/48	12-D	32	10,57,500	9,20,000	19,77,500
VI—Opium	14	33	...	15,31,962	15,31,962
VII—Land Revenue	15	34	12,15,08,225	7,29,78,069	19,44,86,294
VIII—Provincial Excise	16	36	1,64,34,947	3,99,63,083	5,63,98,030
IX—Stamps	17	37	4,54,63,060	5,13,75,330	9,68,38,390
X—Forest	18	38	2,00,71,107	3,69,51,171	5,70,22,278
XI—Registration	19	40	1,18,92,485	46,33,622	1,65,26,107
XII—Receipts under Motor Vehicles Acts	20	41	84,08,269	4,93,63,113	5,77,71,382
XII-A—Taxes and duties levied in connection with the Rehabilitation of Displaced Persons	20-B	41	59,53,590	..	59,53,590
XIII—Other Taxes and Duties	21	43	2,21,62,234	7,57,78,319	9,79,40,553
Total ... ..	...	..	72,02,30,193	79,61,83,089	1,51,64,13,282
B.—Railway Revenue Account—					
XV—Pakistan Railway— Gross Receipts	24	48	23,38,09,095	58,15,70,084	81,53,79,179
Deduct working Expenses	24	48	18,85,08,834	47,05,05,944	65,90,14,778
Net Receipts	24	...	4,53,00,261	11,10,64,140	15,63,64,401
XVI-A—Railways— Miscellaneous Receipts	28	51	555	(—)1,781	(—)1,226
Total ... ..	...	..	4,53,00,816	11,10,62,359	15,63,63,175
C.—Irrigation, etc.—					
XVII—Works for which Capital Accounts are kept— Portion of Land Revenue due to Water	32	64	..	7,84,33,510	7,84,33,510
Gross Receipts Direct Receipts	32	64	203	16,55,03,709	16,55,03,912
Deduct—Working Expenses	33	68	..	13,25,17,315	13,25,17,315
Net Receipts ... ..	...	...	203	11,14,19,904	11,14,20,107
XVIII—Works for which no Capital Accounts are kept— Direct Receipts	34	72	...	13,81,945	13,81,945
Total ... ..	...	...	203	11,28,01,849	11,28,02,052
E.—Debt Services—					
XX—Interest	41	82	16,08,13,289	15,40,90,110	31,49,03,399
Total ... ..	...	...	16,08,13,289	15,40,90,110	31,49,03,399
F.—Civil Administration—					
XXI—Administration of Justice	45	92	19,22,291	75,59,131	94,81,422
XXII—Jails and Convict Settlements	46	93	4,82,881	20,76,218	25,59,099
XXIII—Police	47	94	1,78,52,384	59,80,201	2,38,32,585
XXIV—Ports and Pilotage	48-A	95	3,58,041	..	3,58,041
XXV-A—Frontier Regions	52	97	..	11,83,806	11,83,806
XXVI—Education	55	100	50,19,498	1,70,29,564	2,20,49,062
XXVII—Medical	56	102	29,93,904	..	29,93,904
XXVII-A—Health	56-B	103	..	70,67,347	70,67,347
XXVIII—Public Health	57	104	13,16,544	6,90,641	20,07,185
Carried over 'F' ... ..	...	..	2,99,45,543	4,15,86,908	7,15,32,451
Carried over ... ..	...	...	92,63,44,501	1,17,41,37,407	2,10,04,81,908

No. 5—ACCOUNT showing by Major Heads the Ordinary Revenue of the Provincial Governments
for the year ended 30th June, 1965.

Heads of Revenue 1	Details of Subsidiary Accounts		Government of East Pakistan 4	Government of West Pakistan 5	Total 6
	No. of Account 2	Page 3			
			Rs.	Rs.	Rs.
Brought forward ..	..		92,63,44,501	1,17,41,37,407	2,10,04,81,908
Brought forward 'F' ..	..		2,99,45,543	4,15,86,908	7,15,32,451
F.—Civil Administration—contd.					
XXIX.—Agriculture	58	107	1,24,63,789	1,61,57,614	2,86,21,403
XXX.—Veterinary	60	117	13,44,745	31,34,738	44,79,483
XXXI.—Co-operation	61	118	3,49,138	1,25,870	4,75,008
XXXII.—Industries	62	119	4,12,919	46,89,390	51,02,309
XXXIII.—Aviation	63	126	..	..	..
XXXV.—Department of Supply & Develop- ment	65	128	20,93,270	..	20,93,270
XXXVI.—Miscellaneous Departments ..	66	129	19,61,893	27,65,401	47,27,294
Total ..	..	..	4,85,71,297	6,84,59,921	11,70,31,218
H.—Civil Works and Miscellaneous Public Improve- ments—					
XXXIX.—Civil Works	70	135	88,34,475	69,00,985	1,57,35,460
Total ..	..	..	88,34,475	69,00,985	1,57,35,460
I.—Electricity Schemes:—					
XLI.—Receipts from Electricity Schemes—					
Gross Receipts	75	143	..	(—)14,362	(—)14,362
Deduct—Working Expenses .. ..	..	..	..	..	..
Net Receipts .. ..	..	..	..	(—)14,362	(—)14,362
J.—Miscellaneous—					
XLIII.—Transfer from Relief Fund ..	77	149	..	4,23,243	4,23,243
XLIV.—Receipts in aid of Superannuation ...	79	151	4,87,745	20,15,646	25,03,391
XLV.—Stationery and Printing	80	153	13,90,971	36,60,912	50,51,883
XLVI.—Miscellaneous	81	155	3,50,02,291	2,83,55,393	6,33,57,684
Total ..	..	..	3,68,81,007	3,44,55,194	7,13,36,201
L.—Contributions etc.—					
XLIX.—Grants-in-aid from Central Government	88	164	5,15,81,498	8,13,97,334	13,29,78,832
XLIX-A.—Foreign Aid Grants from the Central Government	89-A	155	7,44,72,094	14,13,25,816	21,57,97,910
L.—Miscellaneous Adjustments between Cen- tral and Provincial Governments ..	89	164	24,151	57,678	81,829
Total ..	..	..	12,60,77,743	22,27,80,828	34,88,58,571
M.—Extraordinary items—					
LI.—Extraordinary Receipts	90	167	..	31,22,35,679	31,22,35,679
LII-B.—Civil Defence	91	169	225	1,63,431	1,63,656
Total ..	..	..	225	31,23,99,110	31,23,99,335
Total—Ordinary Revenue of Provincial Governments			1,14,67,09,248	1,81,91,19,083	2,96,58,28,331

No. 6—ACCOUNT showing by Major Heads the Expenditure of Revenue Account of the Provincial Governments for the year ended 30th June, 1965.

Heads of Expenditure 1	Details of Subsidiary Accounts		Government of East Pakistan 4	Government of West Pakistan 5	Total 6
	No. of Account 2	Page 3			
I.—CONSOLIDATED FUND—			Rs.	Rs.	Rs.
A.—Direct Demands on Revenue—					
4.—Taxes on Income other than Corporation Tax	12-A	31	7,63,043	..	7,63,043
6.—Opium	14-A	33	..	14,73,529	14,73,529
7.—Land Revenue	15-A	35	9,65,74,060	2,14,32,415	11,80,06,475
8.—Provincial Excise	16-A	36	15,25,228	49,32,099	64,57,327
9.—Stamps	17-A	37	29,36,814	16,88,605	46,25,419
10.—Forest	18-A	39	47,69,582	2,93,90,218	3,41,59,800
11.—Registration	19-A	40	41,13,580	5,30,016	46,43,596
12.—Charges on account of Motor Vehicles Acts.	20-A	41	72,081	12,94,440	13,66,521
13.—Other Taxes and Duties	21-A	44	88,180	37,97,447	38,85,627
Total .. .. .	..	..	11,08,42,568	6,45,38,769	17,53,81,337
B.—Railway Revenue Account—					
15-A.—State Railway Interest on Debt (Interest on Foreign Loans)	26.	51	74,30,000	2,61,90,534	3,36,20,534
15-B.—Appropriation to Improvement Fund	25-A	50	33,92,133	1,18,76,665	1,52,68,798
15-D.—Contribution to General Revenues (Interest on Central Governments Investment in the Railways)	26.	51	3,69,17,000	5,08,95,160	8,78,12,160
15-E.—Transfer to Railway Reserve Fund .. .. .	..	..	(—)97,65,317	..	(—)97,65,317
15-F.—Repayment of debt pertaining to Foreign Loans on replacement Account .. .. .	..	..	73,27,000	2,21,00,000	2,94,27,000
Total .. .. .	..	..	4,53,00,816	11,10,62,359	15,63,63,175
C.—Irrigation, etc, Revenue Accounts—					
17.—Works for which Capital Accounts are kept—Interest on Capital	30.	58	..	11,07,78,625	11,07,78,625
18.—Other Revenue Expenditure financed from Ordinary Revenues	35.	74	..	1,25,30,267	1,25,30,267
Total .. .. .	..	..	..	12,33,08,892	12,33,08,892
E.—Debt Service—					
22.—Interest on Debt and Other Obligations	41-B	85	20,52,74,836	21,18,80,848	41,71,55,684
Deduct :—					
Interest Transferred to—					
Irrigation	41-B	..	..	11,07,78,625	11,07,78,625
Other Government Commercial Departments and Undertakings .. .. .	..	..	..	99,56,967	99,56,967
Forests	41-B	..	..	20,860	20,860
Interest transferred to 85-A.—Capital Outlay on Provincial Scheme of State Trading	41-B	..	1,19,93,039	4,66,123	1,24,59,162
Interest Portion of Equated Payments on account of commuted value of Pensions	41-B	..	..	7,62,325	7,62,325
Total—“Deduct transfers” .. .. .	..	..	1,19,93,039	12,19,84,900	13,39,77,939
Net Expenditure .. .. .	..	..	19,32,81,797	8,98,95,948	28,31,77,745
23.—Appropriation for Reduction or Avoidance of Debt	42.	87	4,02,65,000	70,47,812	4,73,12,812
Total .. .. .	..	..	23,35,46,797	9,69,43,760	33,04,90,557
Carried over .. .. .	..	..	38,96,90,181	39,58,53,780	78,55,43,961

No. 6—ACCOUNT showing by Major Heads Expenditure on Revenue Account of the Provincial Governments for the year ended 30th June, 1965.

Heads of Expenditure 1	Details of Subsidiary Accounts		Government of East Pakistan 4	Government of West Pakistan 5	Total 6
	No. of Account 2	Page 3			
			Rs.	Rs.	Rs.
Brought forward .. ..	..	...	38,96,90,181	39,58,53,780	78,55,43,961
F.—Civil Administration—					
25.—General Administration	43	90	3,97,82,605	6,79,23,514	10,77,06,119
27.—Administration of Justice	45-A	92	1,07,64,808	1,41,86,574	2,49,51,382
28.—Jails and Convict Settlements	46-A	93	93,69,560	2,03,31,640	2,97,01,200
29.—Police	47-A	95	9,23,28,292	12,94,45,360	22,17,73,652
30.—Ports and Pilotage	48-C	96	26,41,335	...	26,41,335
34.—Frontier Regions	52-A	98	...	2,02,39,967	2,02,39,967
36.—Scientific Departments	54	99	22,108	6,66,346	6,88,454
37.—Education	55-A	101	9,53,59,936	26,45,39,780	35,98,99,716
38.—Medical	56-A	102	3,53,41,589	..	3,53,41,589
38-A.—Health Services	56-C	103	..	7,45,96,590	7,45,96,590
39.—Public Health	57-A	104	1,63,02,078	24,47,121	1,87,49,199
40.—Agriculture	58-A	107	1,29,05,046	3,60,57,465	4,89,62,511
41.—Veterinary	60-A	117	40,19,473	1,02,93,895	1,43,13,368
42.—Co-operation	61-A	118	38,88,622	79,90,080	1,18,78,702
43.—Industries	62-A	119	39,33,980	97,19,497	1,36,53,477
46.—Department of Supply & Development	65-A	128	8,09,832	..	8,09,832
47.—Miscellaneous Departments	66-A	130	69,50,850	1,06,24,148	1,75,74,998
Total .. ..	..	..	33,44,20,114	66,90,61,977	1,00,34,82,091
H.—Civil Works and Miscellaneous Public Improvements—					
50.—Civil Works	70-B	136	4,89,29,200	8,59,23,499	13,48,52,699
50-A.—Capital Outlay on Civil Works met out of Extraordinary Receipts.. ..	74	..	..	..	..
Total .. ..	..	..	4,89,29,200	8,59,23,499	13,48,52,699
I.—Electricity Schemes—					
52-A.—Other Revenue Expenditure connected with Electricity Schemes	76	145	..	1,01,020	1,01,020
Total .. ..	..	..	..	1,01,020	1,01,020
Carried over .. ..	..	..	77,30,39,495	1,15,09,40,276	1,92,39,79,771

No. 6—ACCOUNTS showing by Major Heads, Expenditure on Revenue Account of the Provincial Governments for the year ended 30th June, 1965.

Head of Expenditure 1	Detail of Subsidiary Accounts		Government of East Pakistan 4	Government of West Pakistan 5	Total 6
	No. of Account 2	Page 3			
			Rs.	Rs.	Rs.
Brought forward ..	..		77,30,39,495	1,15,09,40,276	1,92,39,79,771
J.—Miscellaneous—					
54.—Relief—					
A.—Relief Measures	78	149	1,74,07,498	48,15,957	2,22,23,455
54-A.—Privy Purses	78-A	149	...	53,60,000	53,60,000
55.—Superannuation Allowances & Pensions ..	79 A	151	90,30,221	2,44,64,493	3,34,94,714
56.—Stationery and Printing	80-A	154	91,81,288	1,64,00,061	2,55,81,349
57.—Miscellaneous	81-A	156	2,56,46,141	3,39,37,982	5,95,84,123
Total ... ..	...	...	6,12,65,148	8,49,78,493	14,62,43,641
JJ.—Miscellaneous Capital Account within the Revenue Account—					
55-A.—Commutation of Pensions financed from Ordinary Revenues	79-B	152	13,60,080	..	13,60,080
Total ... ..	..	...	13,60,080	..	13,60,080
M.—Extraordinary Items—					
63.—Extraordinary charges	90-A	168	...	(—)86,093	(—)86,093
63-B.—Development	90-B	169	25,52,36,457	36,41,15,946	61,93,52,403
64-B.—Civil Defence	91-A	169	3,07,876	13,52,283	16,60,159
Total ... ..	..		25,55,44,333	36,53,82,136	62,09,26,469
Total Expenditure of Provincial Governments Account ... ..	...		1,09,12,09,056	1,60,13,00,905	2,69,25,09,961
Total Ordinary Revenue (See A/c. No. 5) ... ..	...		1,14,67,09,248	1,81,91,19,083	2,96,58,28,331
Surplus (+) Deficit (—) of each Government ... ..	...		+5,55,00,192	+21,78,18,178	+27,33,18,370

No. 7.—ACCOUNT of Receipts and Disbursements of the Provincial Governments

Head of Receipts 1	Detail of Subsidiary Accounts		Government of East Pakistan 4	Government of West Pakistan 5	Total 6
	No. of Account 2	Page 3			
			Rs.	Rs.	Rs.
Ordinary Revenue as per Account No. 5	5	13	1,14,67,09,248	1,81,91,19,083	2,96,58,28,331
<i>Other Receipts</i>					
N.—Public Debt—					
Permanent Debt	93-A	178	4,15,56,971	13,54,48,092	17,70,05,063
Floating Debt			45,57,72,902	70,76,00,000	1,16,33,72,902
Loans from the Central Government			12,00,21,111	65,08,58,298	77,08,79,409
Total .. ..	...	..	61,73,50,984	1,49,39,06,390	2,11,12,57,374
R.—Loans and Advances by Provincial Governments ..	95	180	3,68,87,775	5,97,51,563	9,66,39,338
Total I—Consolidated Fund .. ..	...	..	1,80,09,48,007	3,37,27,77,036	5,17,37,25,043
II—OTHER MONEYS—					
O.—Unfunded Debt—					
State Provident Funds	99	188	2,05,01,126	4,06,28,880	6,12,30,006
Other Accounts			3,25,271	5,49,832	8,75,103
Total .. ..	...	..	2,09,26,397	4,11,78,712	6,21,05,109
P.—Deposits and Advances—					
Deposits bearing interest—	104	197			
Depreciation Reserve Fund Railways			1,10,64,611	13,40,20,754	14,50,85,365
Railway Reserve Fund			33,92,133	4,31,20,005	4,65,12,138
Improvement Fund Railways					
Deposits not bearing interest—					
Appropriation for Reduction or Avoidance of Debt—					
Sinking Funds	101	190	1,43,98,000	68,50,024	2,11,58,024
Other Appropriations	42	...	2,59,57,000	...	2,59,57,000
Sinking Fund Investment Account	101	190	...	80,363	80,363
Relief Fund	100	189	...	...	...
West Pakistan Government Servants Benevolent Fund .. ..			...	31,35,148	31,35,148
Deposits of Depreciation reserve of Government Commercial Concerns .. ..			...	18,260	18,260
Depreciation Reserve Fund Electricity .. ..			...	...	...
Depreciation Reserve Fund—Government Presses			2,50,000	2,85,871	5,35,871
Special Development Fund	104	195	...	61,95,400	61,95,400
Demobilisation Fund (Bahawalpur) .. ..			...	...	...
Motor Transport Reserve Fund .. ..			...	...	...
Special Reserve Fund (Bahawalpur) .. ..			...	...	...
Provincial Road Fund .. ..			...	1,21,79,313	1,21,79,313
Fund for Scholarships to Students for higher Studies (Bahawalpur) .. ..			...	10,07,500	10,07,500
Deposits of Local Funds	105	198	11,80,48,609	6,98,76,283	18,79,24,892
Civil Deposits	107	199	32,93,64,330	33,29,81,119	66,23,45,449
Other Deposits			6,69,72,390	2,47,20,720	9,16,93,110
Other Accounts			1,70,11,474	4,26,94,986	5,97,06,460
Advances			7,09,36,626	18,90,302	7,28,26,928
Suspense			1,38,20,27,363	1,86,56,62,238	3,24,76,89,601
Miscellaneous			64,49,61,721	...	64,49,61,721
Total .. ..	...	...	2,68,42,94,257	2,54,47,18,286	5,22,90,12,543
S.—Remittances—					
Adjusting Account between Central and Provincial Governments .. ..	...	...	5,19,84,977	5,38,50,138	10,58,35,115
Inter-Provincial Suspense Account .. ..	...	...	4,008	7,48,610	7,52,618
Other Local Remittances .. ..	...	...	1,11,03,58,582	2,18,91,47,782	3,29,95,06,364
Total .. ..	...	...	1,16,23,47,567	2,24,37,46,530	3,40,60,94,097
U.—State Bank Deposits—					
Total II-Other Moneys .. ..	...	...	3,04,81,10,116	...	3,04,81,10,116
Total Provincial Receipts .. ..	...	...	6,91,56,78,337	4,82,96,43,528	11,74,53,21,865
Opening balance on 1st July, 1964	114	205	(—)12,75,42,237	4,30,95,103	(—)8,44,47,134
Grand Total .. ..	...	...	8,58,90,84,107	8,24,55,15,667	16,83,45,99,774

for the year ended 30th June, 1965.

Disbursements 1	Detail of Subsidiary Accounts		Government of East Pakistan 4	Government of West Pakistan 5	Total 6
	No. of Account 2	Page 3			
			Rs.	Rs.	Rs.
Expenditure on Revenue Account as per Account No. 6	6	17	1,09,12,09,056	1,60,13,00,905	2,69,25,09,961
<i>Other Disbursements</i>					
Forest, Irrigation and Other Capital Accounts outside the Revenue Accounts :					
AA. 65-A.—Capital Outlay on Salt Works ...	13-B	33	...	3,05,000	3,05,000
65-A.—Capital Outlay on Forest ...	18-B	39	35,65,930	..	35,65,930
BB.—67-B.—Construction of Pakistan Government, Railway ...	23-C	48	10,32,24,837	11,76,10,284	22,08,35,121
CC.—68.—Construction of Irrigation, etc. Works ...	31	60	...	13,89,18,596	13,89,18,596
FF.—					
70.—Capital Outlay on Improvement of Public Health ...	57-B	105	1,02,81,415	2,89,29,701	3,92,11,116
71.—Capital Outlay on Schemes of Agricultural Improvement and Research- ..	58-B	108	63,61,352	2,04,98,886	2,68,60,238
72.—Capital Outlay on Industrial Development	62-B	122	1 78,28,276	3,74,35,492	5,52,63,768
HH.—					
80.—Town Development Schemes ...	73	138	2,74,18,869	68,98,427	3,43,17,296
81.—Civil Works ...	74	141	18,22,79,293	19,19,95,038	37,42,74,331
II.—81-A.—Capital Outlay on Electricity Schemes ...	76-A	146	...	1,24,12,439	1,24,12,439
JJ.—82.—Other Works outside the Revenue Account ...	82	157	16,39,322	...	16,39,322
83.—Payments of Commuted Value of Pensions	79-B	152	...	7,91,026	7,91,026
84.—Capital Outlay on Printing Presses ...	80-B	154	8,79,544	...	8,79,544
85.—Capital Outlay on Provincial Schemes of State Trading ...	83	158	(—)9,76,96,210	(—)3,46,90,272	(—)13,23,86,482
90.—Provincial Miscellaneous Investments ...	91-F	172	43,36,000	(—)3,57,600	39,78,400
Total			26,01,18,628	52,07,47,017	78,08,65,645

**COMBINED FINANCE AND REVENUE ACCOUNTS OF THE CENTRAL AND PROVINCIAL
GOVERNMENTS IN PAKISTAN FOR THE YEAR 1964-65.**

**No. 7.—ACCOUNT of Receipts and Disbursements of the Provincial Governments
for the year ended 30th June, 1965.**

Disbursements	Detail of Subsidiary Accounts		Government of East Pakistan	Government of West Pakistan	Total
	No. of Account	Page			
1	2	3	4	5	6
N.—Public Debt—			Rs.	Rs.	Rs.
Permanent Debt	93-A	178	60,27,700	6,04,49,426	6,64,77,126
Floating Debt			40,12,00,000	70,17,00,000	1,10,29,00,000
Loans from the Central Government			3,63,16,574	2,97,34,846	6,60,51,420
Total ... ..	...	...	44,35,44,274	79,18,84,272	1,23,54,28,546
R.—Loans and Advances by Provincial Government	95	180	66,78,06,032	45,12,51,379	1,11,90,57,411
Total I—Consolidated Fund ... ..	...	...	2,46,26,77,990	3,36,51,83,573	5,82,78,61,563
II.—OTHER MONEYS					
O.—Unfunded Debt—					
State Provident Funds	99	183	89,40,719	1,59,21,302	2,48,62,021
Other Accounts			3,17,662	5,61,053	8,78,715
Total ... ..	...	...	92,58,381	1,64,82,355	2,57,40,736
P.—Deposits and Advances—					
Deposits bearing interest—	104	195	3,50,74,329	11,98,18,781	15,48,93,110
Depreciation Reserve Fund Railways			48,08,156	1,22,85,967	1,70,94,123
Improvement Fund Railways			1,97,65,317	...	1,97,65,317
Deposits not bearing interest—	101	190	...	...	...
Appropriation for Reduction or Avoidance of Debt—			...	...	...
Sinking Funds ... ..			...	...	...
Sinking Fund Investment Account	100	189	...	...	...
Relief Fund	104	195	...	3,36,397	3,36,397
Depreciation Reserve Fund—Government Presses			...	...	...
Class IV Government Servants Relief Fund ... ..			...	1,13,71,505	1,13,71,505
Industrial Research Fund	105	198	...	...	...
Special Development Fund ... ..			...	21,34,53,542	21,34,53,542
Motor Transport Reserve Fund ... ..			...	...	...
Land Revenue Equalisation Fund	107	199	...	31,75,072	31,75,072
Deposits of Depreciation Reserve of Commercial Concerns ... ..			...	10,98,231	10,98,231
West Pakistan Government Servants, Benevolent Fund ... ..			...	44,044	44,044
Fund for the Grant of Scholarships to Students for Higher Studies (Bahawalpur)	107&102-A	199	...	3,79,199	3,79,199
Flood Relief Fund (Bahawalpur) ... ..			...	55,052	55,052
General Relief Fund (Khairpur) ... ..			...	81,55,600	81,55,600
Demobilization Fund (Bahawalpur)	107	199	...	26,957	26,957
General Development Fund (Bahawalpur) ... ..			...	6,34,333	6,34,333
Nara Development Fund (Khairpur) ... ..			...	6,06,416	6,06,416
Special Reserve Fund (Bahawalpur)	107	199	...	6,93,65,417	18,03,23,551
Provincial Road Fund ... ..			...	31,81,83,447	63,76,98,760
Deposits of Local Funds ... ..			...	4,19,47,227	10,20,75,377
Civil Deposits	107&102-A	199	...	3,72,65,271	5,41,69,807
Other Deposits ... ..			...	91,64,077	6,38,39,274
Other Accounts ... ..			...	...	...
Advances	107&102-A	199	...	...	...
Suspense ... ..			...	...	...
Miscellaneous ... ..			...	...	...
Total ... ..	...	...	1,95,56,47,325	2,66,85,76,993	4,62,42,24,318
S.—Remittances—					
Adjusting Account between Central and Provincial Governments ... ..	...	...	3,87,96,415	6,82,94,641	10,70,91,056
Inter-Provincial Suspense Account			30,385	(-)47,071	(-)11,686
Other Local Remittances			25,03,260	2,14,00,59,454	3,28,25,62,714
Total ... ..	...	...	1,18,13,30,060	2,20,83,12,024	3,38,96,42,084
U.—State Bank Deposits— ... ..	...	...	3,04,97,93,747	...	3,04,97,93,747
Total II—Other Moneys ... ..	...	...	6,19,60,29,513	33,71,372	11,08,94,00,885
Total Provincial Disbursements ... ..	...	...	8,65,87,07,503	8,25,85,54,945	16,91,72,62,448
Closing Balance 30th June, 1965	114	205	(-)6,96,23,396	(-)1,30,39,278	(-)8,26,62,674
Grand Total ... ..	...	...	8,58,90,84,107	8,24,55,15,667	16,83,45,99,774

I—CONSOLIDATED FUNDS

Section A. and AA.—Principal Revenue Heads and Direct Demands on Revenue

Section-A deals with the principal sources of Central and Provincial revenues and the charges in respect of collection and administration thereof. The revenue earned by the Commercial Departments of Railways, Irrigation and Post Office, Telegraph and Telephone is dealt within separate sections assigned to those Departments. The arrangement of the heads in this Section follows

generally the Order of their relative importance as determined by their yield, the Central heads being shown first and the Provincial heads, thereafter.

2. Section-AA—deals with the Capital expenditure incurred in Revenue Departments for improvement or development of revenue sources, such as Forests, etc.

I. and I. Customs**REVENUE**

The bulk of the customs revenue is made up of—

(a) Import Duties.

(b) Export Duties.

the duties being credited under two distinct sub-heads in the accounts, 'Sea Customs' and 'Land Customs'. The latter class consists of duty levied on exports or imports by land between any territory declared under Section 5 of the Tariff Act, 1934, to be "foreign territory" and Pakistan. The customs duty on salt is credited not to the head 'Customs' but to 'Salt' along with the excise duty thereon, to which that duty is intended to be a countering duty. It may be mentioned that duty on the importation of foreign liquors is credited as Customs revenue while licence duty for sale of foreign liquors is treated as Provincial 'Excise'.

2. A portion of the import duty on motor

spirit is ear-marked for credit to the 'Central Road Fund'.

3. Export duty on "Other Agricultural produce" is in the nature of cess imposed for certain specific purposes. It does not, therefore, form part of general revenues, but made over, less cost of collection to the statutory body concerned.

4. The various articles on which duties were levied are set forth in Account No. 9, together with the gross yield of each and the net yield after deducting the refunds and draw-backs.

5. The share of net proceeds of Export duty assigned to the Provinces has been shown as a reduction of revenue of the Central Government in Account No. 9.

EXPENDITURE

6. The expenditure incurred is in respect of Establishment employed on the collection of revenue.

No. 9—ACCOUNT of Customs Revenue for the

1	Gross Receipts					
	Pakistan General 2	East Pakistan 3	West Pakistan 4	Total Gross Receipts 5	Refunds and Drawbacks 6	Net Receipts 7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SEA CUSTOMS						
Imports—						
Meat, Fish and preparations thereof	5,37,508	7,143	...	5,44,651	783	5,43,868
Ale beer, porter, cider and other fermented liquors	...	...	...	...	...	...
Milk, Butter, Cheese, Honey	6,76,158	10,08,669	...	16,84,827	24,476	16,60,351
Spirits and liquors	...	...	...	...	...	...
Fruits, Nuts, Vegetables	11,95,723	4,04,823	...	16,00,546	...	16,00,546
Beverages, Spirits and Vinegar	66,59,475	14,64,594	...	81,24,069	46,557	80,77,512
Coffee, Tea and Spices	13,76,993	7,66,391	...	21,43,384	1,690	21,41,694
Oil seeds and Misc. Fruits	3,30,494	1,09,314	...	4,39,808	771	4,39,037
Animal and Vegetable Fats Oils	2,60,64,390	2,36,40,577	...	4,97,04,967	607	4,97,04,360
Tobacco	1,16,21,771	24,68,081	...	1,40,89,852	2,16,614	1,38,73,238
Edible preparation, Cereals, vegetables	19,50,138	9,01,252	...	28,51,390	97,125	27,54,265
Kerosene oil	...	...	...	...	...	...
Motor spirit	...	...	...	...	...	...
Minerals, Fuels, Oils and products thereof	2,82,24,441	7,97,62,248	...	10,79,86,689	11,22,401	10,68,64,288
Perfumery, Soap, Toilet preparations	70,87,001	15,92,972	...	86,79,973	87,628	85,92,345
Cotton—Yarn and Fabrics	16,11,681	40,67,986	...	56,79,667	22,669	56,56,998
Leather articles and footwears	33,98,906	1,32,570	...	35,31,470	1,06,240	34,25,230
Motor and other vehicles	8,95,25,027	2,25,91,079	...	11,21,16,106	23,91,214	10,97,24,892
Electric machinery equipment	5,11,79,411	1,78,32,699	...	6,90,12,110	1,08,39,622	5,81,72,488
Glass and Earthenware	1,65,97,199	82,86,016	...	2,48,83,215	5,23,772	2,43,59,443
Wireless reception instruments and apparatus	...	...	...	...	...	...
Dyes, colours, Paints etc.	2,20,01,397	74,69,736	...	2,94,71,133	22,21,034	2,72,50,099
Machinery and mechanised appliances	9,03,44,326	3,12,69,137	...	12,16,13,463	42,45,098	11,73,68,365
Ships, Boats and Aircrafts	14,05,485	16,02,056	...	30,07,541	7,756	29,99,785
Iron, steel and manufactures thereof	11,70,85,696	7,48,35,865	...	19,19,21,561	22,17,377	18,97,04,184
Pharmaceutical Products	71,05,758	39,59,768	...	1,10,65,526	2,45,250	1,08,20,276
Precious metals, stones, pearls etc.	4,75,724	34,482	...	5,10,206	1,209	5,08,997
Cutlery, Tools and other articles of base metals	89,87,236	47,66,697	...	1,37,53,933	9,72,270	1,27,81,663
Metals, other than gold, silver, iron and steel	1,97,43,391	69,37,269	...	2,66,80,660	11,57,174	2,55,23,486
Carpets, Matting, Tapestries lace other furnishing fabrics	7,56,545	22,811	...	7,79,356	1,51,194	6,28,162
Railway and Tramway plant and rolling stock	1,52,54,810	1,10,98,939	...	2,63,53,749	2,58,205	2,60,95,544
Clocks, watches and parts thereof	35,25,739	1,98,402	...	37,24,141	3	37,24,138
Artificial silk yarn and thread	...	...	...	...	...	...
Arms and Ammunition	24,50,126	1,64,190	...	26,14,316	17,521	25,96,795
Yarn and fabrics of man-made fibre	7,13,31,202	39,70,605	...	7,53,01,807	10,23,743	7,42,78,064
Photographic and cinematographic goods	1,18,62,846	33,64,745	...	1,52,27,591	3,11,994	1,49,15,597
Portland cement, etc.	...	...	...	...	...	...
Rubber and articles thereof	2,60,20,885	29,57,676	...	2,89,78,561	7,15,120	2,92,63,441
Toys, games and sports goods	7,69,632	2,82,170	...	10,51,802	8,982	10,42,820
Botelnuts	...	...	...	...	...	...
Chemicals and Chemical Products	3,06,88,211	1,34,46,786	...	4,41,34,997	22,28,711	4,19,06,286
U.S. Aid collection under P.L. 663	...	15,34,908	...	15,34,908	11,26,376	4,08,532
Total carried over	67,78,95,319	33,29,52,656	...	1,01,08,47,975	3,23,91,186	97,84,56,789

year ended 30th June, 1965.

1	Gross Receipts					
	Pakistan General 2	East Pakistan 3	West Pakistan (b) 4	Total Gross Receipts 5	Refunds and Draw backs 6	Net Receipts 7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ..	67,78,95,319	33,29,52,656	...	1,01,08,47,975	3,23,91,186	97,84,56,789
Cycles and Parts thereof ..	...	...	...	6,30,19,163	25,111	6,29,94,052
Sugar and Confectionary ..	6,29,78,046	41,117	...	...	...	...
Iron and steel ..	...	...	...	...	...	...
Silver wire, thread and other Manufactures ..	3,05,027	7,33,592	...	10,38,619	2,329	10,36,290
Silk yarn and Fabrics ..	...	...	...	...	...	...
Silk fabrics ..	...	...	...	...	...	...
Metals other than Iron and Steel ..	...	...	...	...	...	...
Artificial silk fabrics ..	...	...	...	...	...	...
Fabrics of wool flax, ramie metal and vegetables ..	41,60,726	1,22,569	...	42,83,295	18,875	42,64,420
Textile articles including knitted and crocketed goods ..	25,03,847	9,01,170	...	34,05,017	3,45,357	30,59,660
Matches, and other explosives ..	1,83,296	62,862	...	2,46,158	6,565	2,39,593
Wood pulp, paper and stationery ..	1,26,77,642	70,39,544	...	1,97,17,186	6,88,110	1,90,29,076
Sewing machines and parts thereof ..	...	...	...	6,35,69,674	1,51,23,495	4,84,46,179
All other articles ..	4,04,77,147	2,30,92,527	...	...	...	...
Refund to WAPDA (Indus Basin) ..	...	...	...	...	11,56,95,193	(-)11,56,05,193
Total Imports ..	80,11,81,050	36,49,46,037	...	1,16,61,27,087	16,42,06,221	1,00,19,20,866
EXPORTS						
Jute— ..	...	...	...	...	...	...
(i) Raw ..	...	3,51,82,304	...	3,51,82,304	54,940	3,51,27,364
(ii) Manufactured ..	...	...	...	...	...	...
Rice ..	...	...	...	...	...	...
Other Agricultural produce ..	...	...	...	...	...	...
Skins—Raw ..	...	...	...	...	...	...
Hides—Raw ..	...	...	...	...	...	...
Cotton Raw ..	66,47,440	...	...	66,47,440	...	66,47,440
Cotton cloth and yarn ..	...	...	...	...	...	...
Tea ..	...	...	...	...	...	...
Cotton Seeds ..	...	792	...	792	...	792
Fish all kinds ..	...	...	...	...	...	...
Coffee ..	...	...	...	...	...	...
Cement ..	...	...	...	...	...	...
Bamboo ..	...	...	...	...	...	...
All other Articles ..	...	...	...	...	...	...
Total Export ..	66,47,440	3,51,83,096	...	4,18,30,536	54,940	4,17,75,596
Miscellaneous ..	90,14,921	38,42,036	...	1,28,56,957	89,524	1,27,67,433
Total Sea Customs ..	81,68,43,411	40,39,71,169	...	1,22,08,14,580	16,43,50,685	1,05,64,63,895
LAND CUSTOMS						
Imports ..	1,14,856	79,24,059	63,86,541	1,44,25,456	2,56,335	1,41,69,121
Exports ..	...	59,58,547	5,200	59,63,747	46,373	59,17,374
Miscellaneous ..	6,05,368	14,62,773	6,73,828	27,43,969	10,25,180	17,18,789
Total Land Customs ..	7,20,224	1,53,45,379	70,67,569	2,31,33,172	13,27,888	2,18,05,284
Gross Receipts ..	81,75,63,635	41,93,16,548	70,67,569	1,24,39,47,752	16,56,78,573	1,07,82,69,179
Refund and Drawbacks—						
Sea Customs ..	15,38,22,246	1,05,28,439	11,54,495	}	16,56,78,573	1,07,82,69,179
Land Customs ..	...	1,73,393	...		...
Net Receipts ..	66,37,41,389	40,86,14,716	59,13,074	...	...	...
Deduct—Share of net proceeds of Export Duties assigned to Provinces						
...	...	2,66,86,097	2,14,00,000	4,80,86,097	...	4,80,86,097
Total receipts of the Central Government under Customs ..	66,37,41,389	38,19,28,619	(-)1,54,86,926	1,03,01,83,082	...	1,03,01,83,082
PROVINCIAL GOVERNMENTS				East Pakistan	West Pakistan	Total
Share of net proceeds of Export Duties received from the Central Government				2,66,86,097	2,14,00,000	4,80,86,097

(b) Includes receipts realised in area account offices.

No. 9-A—ACCOUNT of expenditure connected with the Collection of Customs Revenue for the year ended 30th June, 1965

1	Pakistan General 2	East Pakistan 3	West Pakistan 4	Total 5
	Rs.	Rs.	Rs.	Rs.
Expenditure at the Major Ports of Chittagoong and Karachi—				
Pay of Officers ..	4,76,376	1,79,489	..	6,55,865
Pay of Establishment ..	27,63,567	12,79,741	..	40,43,308
Allowances, Honoraria, etc., including overtime and holiday allowances	17,99,373	8,96,868	..	26,96,241
Contingencies ..	8,78,811	8,44,072	..	17,22,883
Grants-in-aid contribution, etc. ..	2,000	..	..	2,000
Establishment charges paid to other Govt. Deptts. etc. ...	4,48,000	..	..	4,48,000
Contribution to Staff Welfare Fund ..	30,000	40,000	..	70,000
Deduct—Contribution Recovery ..	..	..	..	..
Total Charges at Major Ports ..	63,98,127	32,40,170	..	96,38,297
Land Customs charges ..	4,40,305	54,54,219	34,36,917	93,31,441
Customs Intelligence and Investigation Organisation ..	4,97,560	2,63,539	1,47,149	9,08,248
Assignments and compensations ..	..	..	..	..
Valuation and compensation ..	3,31,264	1,46,706	50,915	5,28,885
Miscellaneous ..	..	..	..	..
Share of the cost of Collection transferred from "2-Central Excise Duties" ..	2,67,700	7,30,849	1,47,300	11,45,849
Total Customs Expenditure (Other than charged) ..	15,36,829	65,95,313	37,82,281	1,19,14,423

H and 2.—Central Excise Duties

The various articles on which Central Excise Duties were realised in 1964-65 are set forth in Account No. 10, together with the gross yield of each and the net yield after deducting the refunds and drawbacks.

2. A portion of Excise duty on Motor spirit is earmarked for credit to the 'Central Road Fund'.

3. Sixty per cent of the net proceeds of the duties on tobacco (both manufactured and unmanufactured), tea and betelnuts are assigned to the two Provinces. East Pakistan received 54 per cent and West Pakistan 46 per cent of this share. This arrangement is governed by the Pakistan (Distribution of Revenue and Consolidation and Payments of Loans) Order, 1962.

No. 10—ACCOUNT of Receipts under Central Excise Duties for the year ended 30th June, 1965.

1	Pakistan General	East Pakistan	West Pakistan (a)	Total
	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT				
Gross Receipts				
Excise duty on Motor Spirit ..	4,76,13,352	10,78,140	4,97,35,271	9,84,26,763
Excise duty on Kerosene ..	1,27,01,984	..	14,50,000	1,41,51,984
Excise duty on Sugar—	..	..	..	..
Sugar other than Khandsari and	..	2,85,92,369	4,92,74,061	7,78,66,430
Palmyra ..	..	..	..	..
Khandsari Sugar ..	..	..	..	..
Special Excise duty imposed by the	..	..	..	..
sugar (Temporary Excise Duty)	..	..	..	..
Ordinance, 1945 ..	..	..	..	..
Excise duty on Electric Fans and	52,500	..	5,50,227	6,02,727
Parts thereof ..	..	..	..	..
Excise duty on Matches—	..	..	..	..
Excise duty on Matches (including	..	2,14,64,095	24,52,500	2,39,16,595
sale proceeds of banderols) ..	..	..	..	..
Excise duty on Polishes and Creams	10,45,884	..	..	10,45,884
for foot-wear ..	..	..	..	..
Licences, fees, fines, etc. ..	..	..	..	..
Excise duty on Soap ..	16,74,591	24,27,839	23,45,613	64,48,043
Excise duty on Salt ..	42,72,829	7,68,080	1,54,54,250	2,04,95,159
Excise duty on Electric lighting	..	..	..	..
Bulbs and Fluorescent lighting	9,19,295	2,98,579	..	12,18,274
Tubes ..	..	..	..	..
Excise duty on Rayon and Artificial	..	..	..	..
Silk cloth ..	62,69,293	2,35,795	34,92,865	99,97,953
Excise duty on Tobacco ..	10,24,35,617	6,89,82,695	4,40,34,752	21,54,53,064
Excise duty on Tyres & Tubes ..	31,15,355	49,366	12,00,817	43,65,538
Excise duty on Beverages ..	14,04,469	5,90,204	28,25,041	48,19,714
Excise duty on Vegetable Products ..	42,19,196	7,18,744	96,61,468	1,45,99,408
Excise duty on Cosmetic Toilets Pre-	35,95,662	16,78,849	2,63,532	55,38,043
parations and Perfumery ..	..	..	..	..
Excise duty on Mild steel Products ..	31,77,419	25,49,960	22,19,237	79,46,616
Excise duty on Cement ..	34,32,090	7,80,000	1,85,69,943	2,27,82,033
Excise duty on Tea ..	..	3,63,08,869	..	3,63,08,869
Excise duty on Steel Ingots ..	..	..	..	..
Excise duty on Petroleum Products ..	14,32,29,789	..	3,58,18,132	17,90,47,921
Excise duty on Jute Manufactures ..	30,655	48,76,138	33,348	49,40,141
Excise duty on Cotton Cloth ..	3,79,63,662	87,08,004	3,62,45,408	8,29,17,074
Excise duty on Woollen Cloth ..	..	..	7,16,584	7,16,584
Excise duty on Paints & varnishes ..	20,11,485	2,79,540	4,70,912	27,61,937
Excise duty on Vegetable non-essen-	..	..	22,827	1,16,337
tial Oils ..	93,510	..	1,77,000	1,77,000
Excise duty on Lubricating Oil ..	..	..	17,54,843	17,54,843
Miscellaneous ..	3,44,961	13,04,620	..	34,04,424
Total Gross Receipts ..	37,96,01,598	18,16,92,286	27,87,68,631	84,00,62,515
Refunds and Drawbacks—				
Excise duty on Jute manufactures ..	..	..	..	..
Excise duty on Coal and Coke ..	..	..	9,640	9,640
Excise duty on Motor Spirits ..	..	..	..	..
Excise duty on Tyres ..	5,736	..	..	5,736
Excise duty on Matches ..	..	1,04,439	16,483	1,20,922
Excise duty on Sugar other than	..	..	..	..
Khandsari and Palmyra ..	41,916	..	24,382	41,916
Excise duty on Tobacco ..	487	38,622	..	63,491
Excise duty on Vegetable Products ..	..	..	..	..
Excise duty on Cloth ..	1,46,493	..	7,235	1,53,728
Excise duty on Salt ..	1,61,992	2,970	7,457	1,72,419
Excise duty on Betelnuts ..	..	..	1,737	1,737
Excise duty on Coffee ..	..	..	..	..
Excise duty on Tea ..	..	14,79,666	..	14,79,666
Excise duty on Petroleum products ..	1,00,612	..	28,09,467	29,10,079
Excise duty on Soap ..	836	705	6,041	7,582
Excise duty on Cement ..	7,555	..	..	7,555
Indus Basin Project ..	1,83,81,170	..	..	1,83,81,170
Excise duty on Mild Steel Products ..	..	..	3,027	3,027
Diesel Oil not otherwise specified ..	..	..	1,14,608	1,14,608
Miscellaneous ..	2,93,872	92,357	63,853	4,50,082
Total Refunds and Drawbacks ..	1,91,40,669	17,18,759	30,63,930	2,39,23,358
Share of net proceeds assigned to	..	6,02,71,500	5,88,68,000	11,91,39,500
Provinces ..	..	..	..	..
NET RECEIPTS FROM EXCISE	36,04,60,929	11,97,02,027	21,68,36,701	69,69,99,657
DUTIES ..	..	..	..	..

1	East Pakistan	West Pakistan	Total
	Rs.	Rs.	Rs.
PROVINCIAL GOVERNMENTS			
Share of net proceeds of Excise duties received from the	..	..	..
Centre ..	6,02,71,500	5,88,68,000	11,91,39,500

(a) Includes receipts realised in Area Account Offices.

A. and AA.—Principal Revenue Heads, etc.

No. 10-A.—ACCOUNT of Expenditure for Collection of Central Excise Duties for the year ended 30th June, 1965.

1	Pakistan General 2	East Pakistan 3	West Pakistan 4	Total 5
	Rs.	Rs.	Rs.	Rs.
Direction	4,07,264	12,18,080	7,36,554	23,61,898
Medical Establishment	6,488			6,488
Preventive Establishment	13,09,583	46,03,516	63,69,441	1,22,82,540
Directorate of Inspection Training	2,60,078	73,412	51,67	3,85,169
Royalties and Compensations			49,110	49,110
Works			65,952	65,952
Cost of printing banderols & C. E. stamps & labels	11	8,66,220	80,471	9,46,702
Commission paid to the Post Office Department for sale of Central Excise Revenue Stamps & Labels				
Deduct—Share debitable to I.—Customs	2,67,700	7,30,849	1,47,300	11,45,849
Deduct—Amount recovered from other Government Departments etc.				
Total Expenditure for Collection of Central Excise Duties (Other than charged)	17,15,724	60,30,379	72,05,907	1,49,52,010

III and 3.—Corporation Tax

REVENUE

The revenue under this head is derived from Super Tax Business Profits Tax and Excess Profits Tax in so far as these taxes are payable by companies.

2. Business Profits Tax, at the rate of sixteen and two-thirds per cent of the taxable profits was levied on the amount of the taxable profits in respect of any business to which the Business Profits Tax Act, 1947, applied.

3. The levy of Excess Profits Tax ceased with the chargeable accounting period ending on the 31st day of March, 1946. There were however, a number of pending cases, some of which were disposed of and tax collected during the year.

EXPENDITURE

4. No separate establishment is employed for the assessment and collection of III—Corporation Tax.

No. 11.—ACCOUNT of Receipts of Corporation Tax for the year ended 30th, June, 1965

1	Pakistan General 2	East Pakistan 3	West Pakistan 4	Total 5
	Rs.	Rs.	Rs.	Rs.
SUPER-TAX—				
Ordinary Collection	8,66,15,093	3,43,08,032	3,67,69,774	15,76,92,899
Miscellaneous				
Deduct—Refunds—	28,84,683	8,90,167	18,54,190	56,29,040
Payment on Account of double Income-tax relief granted to Companies				
Other Refunds				
Total	8,37,30,410	3,34,17,865	3,49,15,584	15,20,63,859
BUSINESS PROFITS TAX—				
Ordinary Collections	26,099	89,162	2,76,726	3,91,987
Deduct—Refunds—	1,85,086	1,79,063		3,64,149
Other Refunds				
Total	(—)1,58,987	(—)89,901	2,76,726	27,838
EXCESS PROFITS TAX—				
Ordinary Collections				
Deduct—Refunds				
Other Refunds				
Total				
Miscellaneous	45,62,089			45,62,089
Total	45,62,089			45,62,089
Share of the proceeds assigned to Provinces		4,35,91,000	3,86,95,000	8,22,86,000
Net Receipts from Corporation Tax	8,81,35,512	(—)1,02,63,036	(—)35,02,690	7,43,67,786

1	East Pakistan 2	West Pakistan 3	Total 4
	Rs.	Rs.	Rs.
PROVINCIAL GOVERNMENTS			
Share of net proceeds of Corporation Tax received from the Centre	4,35,91,000	3,86,95,000	8,22,86,000

No. 11-A.—ACCOUNT of Expenditure for Collection of Corporation Tax.

	Pakistan General 2	East Pakistan 3	West Pakistan 4	Total 5
	Rs.	Rs.	Rs.	Rs.
Collection of Corporation Tax (Other than charged)	10,68,656	4,04,116	5,08,859	19,81,631

(a) Includes receipts realised in Area Account Offices.

IV and 4.—Taxes on Income other than Corporation Tax

REVENUE

The Taxes on Income other than Corporation Tax comprise Income-tax charged both from companies and assesses other than companies; and Super Tax and Excess Profits Tax, levied and collected from assesses other than companies. Income-tax during 1964-65 was charged as usual at different rates, from (1) companies and local authorities, (2) individuals, Hindu undivided Families, unregistered firms and other associations of persons, etc.

2. Super-tax was payable in addition to Income-tax in the case of every individual, etc. on graduated scale.

3. For complete particulars regarding the rates of Income-tax and Super-tax levied during 1964-65 see the Schedule to the Finance Act, 1964.

4. The levy of Excess Profits Tax was discontinued with effect from the chargeable accounting

period commencing on the 1st day of April, 1946. Some of the pending Excess Profits Tax assessments were, however, made and the tax collected.

EXPENDITURE

5. The expenditure shown under this head relates chiefly to the establishments employed on the assessment and collection of the taxes. No separate establishment is employed for the assessment and collection of Corporation Tax but the establishment which assesses and collects taxes on Income also assesses and collects Corporation Tax. The charges for the entire establishment are in the first instance accounted for under this head and at the end of the year a proportionate share in the ratio in which the Net Revenue receipts are booked under the head "III—Corporation Tax" and "IV—Taxes on Income other than Corporation Tax" is transferred to the head "3—Corporation Tax—Collection of Corporation Tax" by credit to this head.

NO. 12—ACCOUNT of Taxes on Income other than Corporation Tax for the year ended 30th June, 1965.

1	Pakistan General (b) 2	East Pakistan 3	West Pakistan (a) 4	Total 5
	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT				
Income-Tax				
(1) Ordinary Collections—				
Taxes paid by companies	9,31,12,954	4,51,05,368	5,11,04,610	18,93,22,932
Other Collections	7,33,75,018	5,57,75,844	8,49,92,683	21,41,43,545
Capital Gains tax .. ..	..	..	..	..
(2) Deductions by Government from salaries and pensions—				
Taxes in respect of Central emoluments	2,05,76,618	3,20,812	3,74,227	2,12,71,657
Taxes on other emoluments	27,10,025	11,86,333	19,14,436	58,10,794
(3) Deductions from interest on Government Securities				
Tax	1,21,04,396	3,80,734	15,83,342	1,40,68,472
Total	20,18,79,011	10,27,69,091	13,99,69,298	44,46,17,400
Deduct—Refunds—				
(1) Ordinary Collections—				
Taxes paid by Companies	1,25,53,184	12,04,765	6,48,850	1,44,06,799
Capital Gain .. ..	..	..	..	..
(2) Deductions by Government from salaries and pensions—				
Taxes in respect of Central emoluments .. ..	..	..	..	..
(3) Payments on account of double Income-tax relief granted to companies .. ..	..	..	..	..
(4) Other refunds .. ..	..	15,69,952	1,04,78,443	1,20,48,395
Total	1,25,53,184	27,74,717	1,11,27,293	2,64,55,194
Total Income Tax Carried Over	18,93,25,827	9,99,94,374	12,88,42,005	41,81,62,206

No. 12.—ACCOUNT of Taxes on Income other than Corporation Tax for the year ended 30th June, 1965.

1	Pakistan General (b) 2	East Pakistan 3	West Pakistan (a) 4	Total 5
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	18,93,25,827	9,99,94,374	12,88,42,005	41,81,62,206
Super-Tax				
Deductions by Government from salaries and pensions				
Super-tax in respect of Central emoluments ..	12,30,166	..	..	12,30,166
Super-tax on other emoluments ..	2,11,490	..	..	2,11,490
Other Collections ..	2,08,46,934	80,43,726	1,24,84,605	4,13,75,265
Total ..	2,22,88,590	80,43,726	1,24,84,605	4,28,16,921
Deduct—Refunds—				
Deductions by Government from salaries and pensions				
Super-tax in respect of Central emoluments ..	..	..	..	..
Other Refunds ..	..	4,51,425	9,92,009	14,43,434
Total ..	..	4,51,425	9,92,009	14,43,434
Total Super-Tax ..	2,22,88,590	75,92,301	1,14,92,596	4,13,73,487
Surcharge				
Ordinary Collection ..	..	..	11,087	11,087
Payments on account of double income-tax relief granted to companies ..	..	..	..	..
Other Refunds ..	..	..	..	..
Total ..	..	..	..	..
Total Surcharge ..	..	..	11,087	11,087
Excess Profits Tax				
Ordinary Collection ..	..	5,475	5,28,912	5,34,387
Deduct—Refunds—				
Other Refunds ..	..	..	..	..
Total Excess Profit Tax ..	..	5,475	5,28,912	5,34,387
Ordinary Collections ..	..	..	26,078	26,078
Deduct—Refunds—				
Other Refunds ..	..	..	1,11,908	1,11,908
Total Business Profit Tax ..	..	..	(—) 85,830	(—) 85,830
Miscellaneous ..	3,13,95,693	3,49,173	7,91,073	3,25,35,939
Deduct—Refunds—				
Total Miscellaneous ..	3,13,95,693	3,46,007	7,91,073	3,25,32,773
Share of net proceeds assigned to Provinces ..	..	11,95,34,000	10,60,41,000	22,55,75,000
Total Central Government (b) ..	24,30,10,110	(-) 1,15,95,843	3,55,38,843	26,69,53,110

1	East Pakistan 2	West Pakistan 3	Total 4
	Rs.	Rs.	Rs.
PROVINCIAL GOVERNMENTS			
Taxes on Agricultural Income ..	1,50,29,858	27,63,024	1,77,92,882
Miscellaneous ..	..	3,24,148	3,24,148
Deduct—Refunds ..	4,43,679	2,252	4,45,931
Share of net proceeds assigned to Provinces ..	11,95,34,000	10,60,41,000	22,55,75,000
Surcharge on Agricultural Income-Tax ..	..	..	..
Total ..	13,41,20,179	10,91,25,920	24,32,46,099

(a) Includes receipts realised in Area Account Offices

Rs.

(b) Includes collections in

Post-Office and Telegraph and Telephone Departments

1,24,122

Defence Department

50,69,273

Railways

5,25,474

A. and AA.—Principal Revenue Heads etc.

No. 12-A.—ACCOUNT of Expenditure for Collection of Taxes on Income other than Corporation Tax for the year ended 30th June, 1965.

1	Pakistan General 2 Rs.	East Pakistan 3 Rs.	West Pakistan 4 Rs.	Total 5 Rs.
CENTRAL GOVERNMENT				
Collection of Income-tax	35,28,640	29,85,300	37,51,046	1,02,64,986
Contribution to the Staff Welfare Fund (Income Tax Departments, Directorate of Training and Estate Duty)	19,000	15,000	—	34,000
Other charges	6,67,724	1,49,752	1,68,047	9,85,523
Deduct—Proportionate charges transferred to 3—Corporation tax	10,68,656	4,04,116	5,08,859	19,81,631
Deduct—Proportionate charges transferred to 4—Sales tax	7,05,728	5,97,060	7,50,209	20,52,997
Total Expenditure for Collection of Taxes on Income other than Corporation Tax (other than charged)	24,40,980	21,48,876	26,60,025	72,49,881
GOVERNMENT OF EAST PAKISTAN				
Collection of Taxes on Agricultural Income (other than charged)	—	—	—	7,63,043

IV-A and 4.A.—Sales Tax

The net proceeds of sales tax collections are shared between the Central and Provincial Governments @ 40% and 60 per cent respectively. In the year 1964-65 East Pakistan and West

Pakistan received 54 and 46 per cent out of 70 per cent of the Provincial shares and the remaining 30 per cent was distributed between them in the ratio of collections made in their respective areas.

No. 12-B.—ACCOUNT of Receipts under Sales Tax for the year ended 30th June, 1965.

1	Pakistan General 2 Rs.	East Pakistan 3 Rs.	West Pakistan 4 Rs.	Total 5 Rs.
CENTRAL GOVERNMENT				
Taxes on Imports/Exports	23,45,39,397	17,82,43,465	1,15,48,396	42,43,31,258
Deduct—Refunds	31,49,948	12,67,820	79,947	44,97,715
Receipts in connection with the Indus Basin Replacement Works	3,72,38,877	—	—	3,72,38,877
Deduct—Refunds	7,89,70,215	—	—	7,89,70,215
Taxes on locally manufactured goods liable to Central Excise duty	—	2,83,95,954	7,89,18,592	10,73,14,546
Deduct—Refunds	—	—	—	—
Taxes on locally manufactured goods not liable to C. E. Duty	14,46,92,782	3,22,38,878	5,03,63,831	22,72,95,491
Deduct—Refunds	56,89,087	94,818	27,39,952	85,23,857
Tax paid by dealers	16,18,121	39,494	29,509	16,87,124
Deduct—Refunds	—	—	11,436	11,436
Share of net proceeds assigned to Provinces	—	20,26,10,000	23,46,00,000	43,72,10,000
Total Receipts from Sales Tax	33,02,79,927	3,49,45,153	(—)9,65,71,007	26,86,54,073
PROVINCIAL GOVERNMENTS				
Share of net proceeds assigned to Provinces	—	20,26,10,000	23,46,00,000	43,72,10,000
Deduct—Refunds	—	—	500	500
Total	—	20,26,10,000	23,45,99,500	43,72,09,500

No-12-C.—ACCOUNT of Expenditure under Sales Tax for the year ended 30th June, 1965.

1	Pakistan General 2	East Pakistan 3	West Pakistan 4	Total 5
CENTRAL GOVERNMENT	Rs.	Rs.	Rs.	Rs.
Collection of Sales Tax	7,05,728	5,97,060	7,50,209	20,52,997
Total Expenditure under Sales Tax (other than charged)	7,05,728	5,97,060	7,50,209	20,52,997

IV-B—Taxes on Income realised under Martial Law Regulation No. 43 as amended by Regulation No. 48.

This major head was opened with effect from the Accounts for the year 1958-59 with the imposition of Martial Law Regulations No. 43 (as amended by M.L.R. No. 48). This Regulation was promulgated in December, 1958 under which a large number of tax-payers declared their incomes which they had been concealing during the previous years. Income tax was levied on such incomes at rates applicable during the years

to which the concealed incomes related but to the extent of not exceeding 31% of the aggregate of such incomes if related to more than one assessment year. This head was, therefore, meant to accommodate the arrears of the taxes recovered from those who had concealed their incomes but were liable to pay tax under the Income Tax Act, 1922 and the Business Profits Tax Act, 1947.

No. 12-D.—ACCOUNT of Receipt under Taxes on Income realised under Martial Law Regulation No. 43 as amended by Regulation No. 48 for the year ended 30th June, 1965.

1	Pakistan General 2	East Pakistan 3	West Pakistan (a) 4	Total 5
CENTRAL GOVERNMENT	Rs.	Rs.	Rs.	Rs.
Ordinary Collections	18,66,781	5,55,744	6,03,985	30,26,510
Miscellaneous .. .. .	..	5	..	5
Deduct—Refunds	78,077	16,684	8,223	1,02,984
Share of net proceeds assigned to Provinces .. .. .	..	10,57,500	9,20,000	19,77,500
Total	17,88,704	(—)5,18,435	(—)3,24,238	9,46,031
PROVINCIAL GOVERNMENT		Rs.	Rs.	Rs.
Share of net proceeds assigned to Provinces		10,57,500	9,20,000	19,77,500
Total		10,57,500	9,20,000	19,77,500

V and 5.—Salt.

The Administration of manufacture, supply and distribution of salt has been transferred to the P. I. D. C. with effect from 1st July, 1962. From this date the said Authority is required to maintain his own accounts in such form as may be prescribed by him. The various accounts in the Section will, however, continue to include the transactions relating to the period prior to 1-7-1962. The manner in which these accounts are to be relieved of the progressive Capital outlay on salt works is yet to be decided by the Provincial Governments concerned.

5-A Capital Outlay on Salt Works without the Revenue Account.

65.—Capital Outlay on Salt Work outside the Revenue Account.

These major heads record the capital outlay on Salt. The details of Expenditure are shown in Account No. 13-B below.

(a) Includes receipts realised in Area Account Offices.

No. 13-B—ACCOUNTS of Capital Outlay in the Salt Section of the Pakistan Central Excise and Salt Department during and to end of the year 1964-65.

	Expenditure during the year	Expenditure to end of the year (a)
	Rs.	Rs.
CENTRAL GOVERNMENT		
Works	2,459
Plant and Machinery	9,716
Other items	21,379
Deduct—Amount met from Renewal and Replacement Fund	4,593
Deduct—Amount financed from Ordinary Revenue	28,961
Total
PROVINCIAL GOVERNMENTS		
Government of West Pakistan—		
Works	4,79,816
Plant and Machinery	5,30,762
Other items	48,812
Development of Rock Salt Mines and Quarries of West Pakistan	3,05,000	15,77,500
Capital expenditure charged to Renewal Reserve Fund
Deduct—Receipts and Recoveries on Capital Account	1,01,118
Deduct—Amount financed from ordinary Revenues	7,74,826
Total Capital Outlay	3,05,000	17,60,946
Total Capital Outlay financed from Ordinary Revenues (Other than charged)	7,74,826
Capital Outlay outside the Revenue Account (Other than charged)	3,05,000	9,86,120

(a) Does not include Expenditure to end of 14th August, 1947.

VI and 6.—Opium

REVENUE AND EXPENDITURE

Under the constitution of 1962 the cultivation of poppy and the production of opium is the responsibility of the Provincial Governments. The revenue under this head is derived from the sales of excise opium powder from Government Opium and Alkaloids Factory, Lahore. The

accounts of the above Factory are maintained on Commercial Principles and are included in the Commercial Accounts of Government of West Pakistan.

2. The requirements of opium for Pakistan provinces and States were, partly met by imports of opium from India.

No. 14—ACCOUNT of Opium Revenue for the year ended 30th June, 1965.

1	Government of East Pakistan 2	Government of West Pakistan 3	Total 4
	Rs.	Rs.	Rs.
Sale proceeds of Excise opium	11,00,275	11,00,275
Sale proceeds of medical opium	1,36,666	1,36,666
Sale proceeds of Alkaloids
Miscellaneous	2,95,021	2,95,021
Deduct—Refunds
Total	15,31,962	15,31,962

No. 14-A.—ACCOUNT of Expenditure in connection with Opium for the year ended 30th June, 1965.

	Government of East Pakistan	Government of West Pakistan	Total
	Rs.	Rs.	Rs.
Superintendence and other Establishments at Headquarters	2,12,235	2,12,235
Opium Factory	89,091	89,091
Purchase of opium	11,58,203	11,58,203
Payment to opium cultivators for the supply of raw opium	14,000	14,000
Total Expenditure under Opium (Other than charged)	14,73,529	14,73,529

A. and AA.—Principal Revenue Heads, etc.

VII and 7.—Land Revenue

REVENUE

"Land Revenue" is a levy on agricultural income. It is impossible in a note of this kind to give any sketch of the various land revenue systems in Pakistan. Any adequate description would require a complete volume.

2. Excepting the Province of East Pakistan, the charges for the supply of water from Irrigation canals are consolidated with the land revenue demand. The consolidated rates are in the first instance credited to 'Land Revenue' and an approximate amount calculated as the share due to Irrigation is then transferred to Irrigation Revenue heads (*vide* deduct entries at foot of Account No. 15). In East Pakistan where a separate water rate is levied, it is credited direct to the Irrigation head.

EXPENDITURE

3. The expenditure shown under the head 'Charges of Administration' relates chiefly to establishments employed on the collection or administration of land Revenue. The bulk of the expenditure on District Officers, and their estab-

lishments, which prior to 1921-22 was divided between this head and 'Administration of Justice' is now recorded along with the expenditure of headquarters administration under the head 'General Administration'.

4. The charges connected with survey and settlement and the maintenance of survey and other lands records form the bulk of the expenditure under this major head. The Survey charges represent the cost of surveys undertaken solely for revenue purposes. The cost of topographical survey carried out by the Survey of Pakistan Department is debited under the head "36—Scientific Departments".

5. Of the expenditure directly connected with the collection of land revenue, the most important are the allowances to district and village officers. There are also the charges connected with land revenue assignments and compensations. The former consists chiefly of alienations of revenue to inamdars and other grantees while the latter comprise of pensions granted in lieu of resumed lands, malikana or allowances to excluded proprietors and other minor charges.

No. 15.—ACCOUNT of Land Revenue for the year ended 30th June, 1965.

1	Central Government	Provincial Governments		Total
		Government of East Pakistan	Government of West Pakistan	
	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Ordinary revenue	..	8,94,786	9,67,55,119	9,76,49,905
Consolidation of holdings	1,33,758	1,33,758
Sale of Government Estates	..	46,595	5,58,671	6,05,266
Sale proceeds of waste lands and redemption of land tax	..	192	1,67,604	1,67,796
Recoveries on account of survey and settlement charges	..	89,364	95,002	1,84,366
Rents, etc., of fisheries
Recovery of cost of maintenance Boundary pillars	536	536
Collection from Properties acquired under East Bengal Act, XXVIII of 1951	..	10,97,56,806	..	10,97,56,806
Rates and cesses on lands	..	9,99,939	2,28,50,917	2,38,50,856
Recoveries of overpayments	..	39,753	1,18,587	1,58,340
Collection of payments for services rendered	..	4,40,282	7,16,100	11,56,382
Miscellaneous	..	93,32,290	3,32,49,304	4,25,81,594
Deduct—Refund	..	91,782	32,34,019	33,25,801
Total	..	12,15,08,225	15,14,11,579	27,29,19,804
Deduct—Portion of Land Revenue due in Irrigation, <i>vide</i> Accounts Nos. 30 and 34	7,84,33,510	7,84,33,510
Total Receipts under Land Revenue	..	12,15,08,225	7,29,78,069	19,44,86,294

No. 15-A.—ACCOUNT of Expenditure connected with the Collection of Land Revenue for the year ended 30th June, 1965.

1	Central Government	Provincial Governments		Total
		Government of East Pakistan	Governments of West Pakistan	
2	3	4	5	
Rs.	Rs.	Rs.	Rs.	Rs.
Charges of Administration	38,17,964	8,80,473	46,97,537
Management of Government Estates	1,22,963	1,22,963
Charges on account of Land Revenue Collections	25,556	...	25,556
Survey, Settlement and Record operations	6,09,489	42,09,335	48,18,824
Land Records	1,45,354	1,48,94,402	1,50,39,756
Charges on Account of encumbered estates	(—)2,11,526	(—)2,11,526
Allowances to District and village Officers	87,476	87,476
Assignments and Compensations	529	1,99,721	2,00,250
Works	77,627	77,627
Colonisation	11,71,944	11,71,944
Transfer to the Land Revenue Equalisation Fund	—
Expenditure incurred for acquisition and management of properties acquired) under East Bengal Act XXVIII, 1951	3,57,20,742	...	3,57,20,742
Amount transferred from 93—Capital Outlay on properties acquired under the Government of East Bengal Act, XXVIII of 1951	—	5,62,55,326	...	5,62,55,326
Total Expenditure under Land Revenue	9,65,74,060	2,14,32,415	11,80,06,475
<i>Charged</i>
<i>Other than Charged</i>	9,65,74,060	2,14,32,415	11,80,06,475

VIII and 8.—Provincial Excise

REVENUE

The term 'Provincial Excise' in the Government Accounts is applied mainly to the taxation imposed on drugs and intoxicants produced in the country. The excise duties on motor spirit, kerosene, silver, sugar, matches, mechanical lighters, steel ingots, betelnuts, tobacco, tea and cloth are credited to 'Central Excise Duties', while the excise duty on Pakistan salt is taken to 'Salt'. Under the head 'Provincial Excise' is recorded the revenue from the excise duty on consumption in Pakistan of (a) alcoholic liquors, (b) opium, hemp and other narcotic drugs and narcotic, non-narcotic drugs and (c) medicinal and toilet preparations containing alcohol or any substance included

in (b). Some excise revenue is also derived from the sale of Vend licences for sale of imported liquor and licences for bottling it and other similar operations. The duty on the importation of liquor from abroad is regulated in accordance with the Customs tariff in force and credited as receipt under 'Customs'.

EXPENDITURE

2. The expenditure consists mainly of the cost of establishment engaged in the collection of excise revenue and of the cost price of opium supplied to the Provincial Excise Department. A share of the combined Salt and Excise establishment, where such establishment is maintained, is also debited to this head.

A. and AA.—Principal Revenue Heads, etc.

No. 16—ACCOUNT of Provincial Excise Revenue from Spirits and Drugs for the year ended 30th June, 1965.

1	Central Government	Provincial Governments		Total
		Government of East Pakistan	Government of West Pakistan	
	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Country spirits	70,15,050	26,64,135	96,79,185
Country fermented liquors	4,35,938	28,961	4,64,899
Malt liquors	2,03,228	27,39,906	29,43,134
Wines and spirits (foreign liquors other than medicated wines and commercial spirits)	34,69,361	1,74,59,162	2,09,28,523
Receipts from commercial spirits, including denatured spirits and medicated wines	9,66,446	15,48,064	25,14,510
Opium	11,36,196	87,17,461	98,53,657
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	16,44,443	16,44,443
Hemp and other drugs	34,24,197	22,79,388	57,03,585
Receipts from Distilleries	23,87,372	23,87,372
Fines, confiscation and miscellaneous	42,279	2,76,867	3,19,146
Recoveries of overpayments	12,958	12,958
Collection of payments for services rendered	1,54,115	2,88,821	4,42,936
Receipts in England
Share of Central Excise duty assigned to Provinces for Tobacco, Tea and Betelnuts, etc.
Total	1,68,46,810	4,00,47,538	5,68,94,348
Deduct—Refund	4,11,863	84,455	4,96,318
Total Revenue from Provincial Excise	1,64,34,947	3,99,63,083	5,63,98,030

No. 16-A.—ACCOUNT of Expenditure for Collection of Provincial Excise Revenue during the year ended 30th June, 1965.

1	Central Government	Provincial Governments		Total
		Government of East Pakistan	Government of West Pakistan	
	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Direction	62,643	5,43,371	6,06,014
Superintendence	8,91,682	8,91,682
District Executive Establishment	14,44,951	15,84,462	30,29,413
Distilleries	3,12,683	3,12,683
Cost of opium supplied to Provincial Excise Department	14,96,692	14,96,692
Cost of Bhang supplied to Provincial Excise Department	28,679	28,679
Compensations	17,634	13,705	31,339
Excise Bureau	60,825	60,825
Total Expenditure under Provincial Excise	15,25,228	49,32,099	64,57,327
Charged
Other than Charged	15,25,228	49,32,099	64,57,327

IX and 9.—Stamps

REVENUE

Judicial Stamps are used to denote the payments of the duties imposed on Judicial instruments by the Court Fees Act of 1870. All other stamps used to denote the payment of duty, e.g., on leases and mortgages, bills of lading and bills of exchange

are governed by the Stamp Act of 1899, and are termed 'Non-Judicial' Stamps.

EXPENDITURE

2. Stamps charges consist mainly of the cost price of stamps and the expenditure incurred upon agencies employed in distributing them.

No. 17.—ACCOUNT of Stamp Revenue for the year ended 30th June, 1965

1	Central Government	Provincial Governments		Total
		Government of East Pakistan	Government of West Pakistan	
2	3	4	5	
A.—Non-Judicial.	Rs.	Rs.	Rs.	Rs.
Sale of Stamps .....	...	3,44,00,825	3,99,04,964	7,43,05,789
Duty on impressing documents .....	...	5,403	37,97,366	38,02,769
Fines and penalties .....	...	16,638	21,889	38,527
Miscellaneous .....	...	5,940	5,52,826	5,58,766
Consular Fees realised in stamps	12	...	...	12
Recoveries from other Govts. for stamp supplied from Provincial stamps stores .....	...	...	...	...
Deduct—Refunds .....	...	4,35,367	4,42,185	8,77,552
Total A.—Non-Judicial	12	3,39,93,439	4,38,34,860	7,78,28,311
B.—Judicial.				
(i) Court Fees—				
Court Fees realised in stamps	5,582	1,09,83,155	(—)9,74,800	1,09,13,937
Deduct—Refunds... ..	...	1,454	...	1,454
Total (i)—Court Fees	5,582	1,09,81,701	(—)9,74,800	1,00,12,483
(ii) Other Receipts—				
Sale of stamps .....	...	4,84,194	84,79,871	89,64,065
Fines and penalties .....	...	2,298	11,398	13,696
Miscellaneous .....	...	1,428	52,234	53,662
Recoveries from other Govts. for stamps supplied from Provincial stamps stores .....	...	...	...	...
Deduct—Refunds .....	...	...	28,233	28,233
Total (ii)—Other Receipts .....	...	4,87,920	85,15,270	90,03,190
Total B.—Judicial	5,582	1,14,69,621	75,40,470	1,90,15,673
C.—General.				
Recoveries from different Governments for Value of Stamps supplied .....	...	...	...	...
Other Receipts .....	...	...	...	...
Deduct—Refunds .....	...	...	...	...
Total C.—General .....	...	...	...	...
Total Revenue from Stamps	5,594	4,54,63,060	5,13,75,330	9,68,43,984

No. 17-A.—ACCOUNT of Expenditure for Collection of Stamp Revenue during the year ended 30th June, 1965

1	Central Government	Provincial Governments		Total
		Government of East Pakistan	Government of West Pakistan	
2	3	4	5	
A.—Non-Judicial	Rs.	Rs.	Rs.	Rs.
Superintendence (a)	82,097	1,64,411	2,46,508
Central Stamps Office
Charges for the Sale of Stamps	9,09,888	13,97,885	23,07,773
Deduct—Amount recovered from other Govt. Deptt.
Cost of Stamps supplied from Central Stamps Store	14,35,771	...	14,35,771
Cost of Stamps supplied from Provincial Stamps Store
Total A.—Non-Judicial	24,27,756	15,62,296	39,90,052
B.—Judicial				
Superintendence	52,503	1,26,309	1,78,812
Charges for the Sale of Stamps	52,088	...	52,088
Cost of Stamps supplied from Central Stamps Store	4,04,467	...	4,04,467
Deduct—Amount recoverable from other Govt. Deptt.
Total B.—Judicial	5,09,058	1,26,309	6,35,367
C.—General				
Superintendence
Central Stamps Offices at Karachi and Dacca
Cost of printing stamps
Deduct—Recoveries of Cost of Stamps supplied to Provincial Govt. Administration
Security Printing
Interest on Capital
Charges in England
Other Charges
Deduct—Recoveries
Total C.—General
Total Expenditure for Collection of Stamp Revenue—(Other than Charged)	29,36,814	16,88,605	46,25,419

(a) In West Pakistan figures appearing under this head relates to A.—Non-Judicial and B.—Judicial both.

A. and AA.—Principal Revenue Heads, etc.

X and 10.—Forest

REVENUE

Revenue from Forest may be divided into three main classes :—

- (1) Produce of Government forests.
- (2) Revenue from forests not managed by Government.

This consists of duty on foreign timber and other forest produce, together with revenue from shared and private forests.

- (3) Miscellaneous.

The chief item under this head is the proceeds of the sale of confiscated drift and waif wood.

The principal source of revenue is the sale of timber and other produce of Government forests.

EXPENDITURE ON REVENUE ACCOUNT

2. The expenditure falls under two main heads:

- (1) Conservancy and works ; and
- (2) Establishments.

Revenue expenditure includes, besides working expenses incurred on the production of revenue and on the realisation thereof all charges that

are necessary for the maintenance of forests (after they have commenced to yield revenue) up to a proper standard of efficiency, that is to say, the cost of all operations in connection with the conservation and regeneration of forests including the replacing of forest crops by artificial means after harvesting which may be required from year to year to maintain the forests in a state of normal efficiency. Expenditure of a capital nature which is not met from borrowed funds is also brought to account under this head.

3. The head "Interest on Capital" records the interests on capital outlay recorded outside the Revenue Account.

CAPITAL EXPENDITURE

65-A.—Capital Outlay on Forests outside the Revenue Account.

4. This capital major head is intended for exhibition of expenditure of a capital nature in the Forest Department which is met from borrowed funds is not recognised as such in the regular accounts and is debited initially and finally to the head '10—Forest'.

No. 18—ACCOUNTS of Forest Revenue for the year ended 30th June, 1965.

1	Central Government 2	Provincial Governments		Total 5
		Government of East Pakistan 3	Government of West Pakistan 4	
	Rs.	Rs.	Rs.	Rs.
Timber and other produce removed from forests by Government agency .. .. .	..	22,86,970	1,14,60,348	1,37,47,318
Timber and other produce removed from forests by consumers or purchasers .. .. .	..	1,66,35,598	1,77,86,305	3,44,21,903
Drift and waif wood and confiscated forest produce .. .. .	..	2,32,346	1,97,441	4,29,787
Revenue from forests not managed by Government .. .. .	..	..	7,12,115	7,12,115
Miscellaneous	1,84,463	9,20,596	71,94,883	82,99,942
Total	1,84,463	2,00,75,510	3,73,51,092	5,76,11,065
Deduct—Refunds— .. .. .	..	4,403	3,99,921	4,04,324
Total Forest Revenue	1,84,463	2,00,71,107	3,69,51,171	5,72,06,741

No. 18-A.—ACCOUNT of Expenditure for Management and Collection of Forest Revenue for the year ended 30th June, 1965.

1	Central Government	Provincial Governments		Total
		Government of East Pakistan	Government of West Pakistan	
	Rs.	Rs.	Rs.	Rs.
General Direction	25,563	1,37,636	9,40,138	11,03,337
Pakistan Forest College	1,96,745	—	—	1,96,745
Forest Research Institute	7,37,674	—	—	7,37,674
Conservancy and Works	—	20,61,723	1,82,35,801	2,02,97,524
Establishment	—	25,70,223	1,01,93,419	1,27,63,642
Interest on Capital	—	—	20,860	20,860
Charges in England	—	—	—	—
Leave, Deputation, Salaries and Sterling Overseas Pay	—	—	—	—
Stores for Pakistan	—	—	—	—
Government Scholarships	—	—	—	—
Other Charges	—	—	—	—
Total Forest Expenditure	9,59,982	47,69,582	2,93,90,218	3,51,19,782
<i>Charged</i>	—	—	20,860	20,860
<i>Other than Charged</i>	9,59,982	47,69,582	2,93,69,358	3,50,98,922

No. 18-B.—ACCOUNT of Forest Capital Outlay during and to end of the year 1964-65.

1	Central Government	Provincial Governments		Total
		Government of East Pakistan	Government of West Pakistan	
	Rs.	Rs.	Rs.	Rs.
Organisation, Improvement and extension of Forest	18,15,494	16,39,500	—	34,54,994
Communications and Buildings	—	17,18,353	—	17,18,353
Live stock, Stores, Tools & Plant	—	2,08,077	—	2,08,077
Establishment	—	—	—	—
Suspense	—	—	—	—
<i>Deduct—Amount met from Foreign Aid Grants</i>	<i>29,101</i>	—	—	<i>29,101</i>
<i>Deduct—Receipt and Recoveries on Capital Account</i>	—	—	—	—
<i>Deduct—Transfer from the Deposit Account of the grant by the Central Govt. for Grow More Food Campaign</i>	—	—	—	—
Total Expenditure outside the Revenue A/c. during 1964-65	17,86,393	35,65,930	—	53,52,323
Total Expenditure outside the Revenue Account to end of 1964-65	1,21,99,760	2,08,09,096	11,41,155	3,41,50,011

A. and AA.—Principal Revenue Heads etc.

XI and 11.—Registration

The revenue under this head is derived from fees levied on the registration of documents. The Work of the Department is to be regarded more as a convenience to the public and to Government than as a means of providing the administration funds, as the bulk of the revenue is expended on the cost of administration.

No. 19.—ACCOUNT of Receipts under Registration for the year ended 30th June, 1965.

1	Central Government	Provincial Governments		Total
		Government of East Pakistan	Government of West Pakistan	
		3	4	5
	Rs.	Rs.	Rs.	Rs.
Fees for registering documents	1,11,92,614	43,66,734	1,55,59,348
Fees for copies of registered documents	2,81,509	1,90,312	4,71,821
Miscellaneous	4,24,479	78,355	5,02,834
Total	1,18,98,602	46,35,401	1,65,34,003
Deduct—Refund	6,117	1,779	7,896
Total Revenue from Registration	1,18,92,485	46,33,622	1,65,26,107

No. 19-A.—ACCOUNT of Expenditure under Registration for the year ended 30th June, 1965.

1	Central Government	Provincial Governments		Total
		Government of East Pakistan	Government of West Pakistan	
		3	4	5
	Rs.	Rs.	Rs.	Rs.
Superintendence	1,28,412	91,742	2,20,154
District Charges	39,85,168	4,38,274	44,23,442
Total Expenditure under Registration	4,13,580	5,30,016	46,43,596
Charged
Other than Charged	4,13,580	5,30,016	46,43,596

XII and 12.—Receipts under and Charges on account of Motor Vehicles Acts.

REVENUE.

The receipts under Motor Vehicles Acts are recorded under this major head. Such receipts when realised in stamps may, at the option of the Provincial Governments, be credited under the head 'IX—Stamps' instead of under this head.

EXPENDITURE

2. The charges shown under this head relate chiefly to the establishments employed on the collection of receipts under Motor Vehicles Acts, inspection of motor vehicles and compensations to local bodies, etc. Charges incurred in any Administrative Department of Government are debited to the major head connected with the Department concerned.

No. 20.—ACCOUNT of Receipts under Motor Vehicles Acts for the year ended 30th June, 1965

1	Central Government	Provincial Governments		Total
		Government of East Pakistan	Government of West Pakistan	
	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Receipts under the Motor Vehicles Acts	3,70,745	7,78,084	11,48,829
Receipts under the Provincial Motor Vehicles Taxation Act	68,18,252	3,94,06,639	4,62,24,891
Other receipts	12,19,876	92,22,713	1,04,42,589
Deduct—Refunds	604	44,323	44,927
Total Receipts under Motor Vehicles Acts	84,08,269	4,93,63,113	5,77,71,382

No. 20-A.—ACCOUNT of Expenditure on Account of Motor Vehicles Acts for the year ended 30th June, 1965.

1	Central Government	Provincial Governments		Total
		Government of East Pakistan	Government of West Pakistan	
	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Charges of collection	3,67,957	3,67,957
Inspection of Motor Vehicles	72,081	9,26,483	9,98,564
Charges in England—High Commissioner
Leave, deputation salaries and Sterling overseas pay
Other charges
Total Expenditure on account of Motor Vehicles Acts (other than Charged)	72,081	12,94,440	13,66,521

XII-A.—Taxes and Duties levied in connection with the Rehabilitation of Displaced Persons

This major head has been introduced with effect from the accounts for 1950-51. A special fund for Rehabilitation of displaced persons has been 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 decisions of the committee. The Fund is financed from the new or enhanced taxes levied under the provisions of the Act. An amount equivalent to the receipts booked under the above head is transferred to the head "Fund for Rehabilitation of Displaced Persons" under Section P-Deposits and Advances—

Part II-Deposits not bearing interest, etc. "Other Accounts" monthly by debit to the head "57-Miscellaneous—Block Grant for Transfer to Fund for Rehabilitation of Displaced Persons." Subventions are made from the fund to the Provincial Governments, and Centrally administered areas on the basis of schemes sponsored by them and approved by the Central Government.

Some of the taxes levied under the provisions of the Supplementary Finance Act, 1950 have been provincialised with effect from the accounts for 1956-57.

No. 20-B.—ACCOUNT of Receipts of Taxes and Duties levied in connection with the Rehabilitation of Displaced Persons, during the year ended 30th June, 1965.

1	Pakistan Central	East Pakistan	Lahore Area	Northern Area	Southern Area	Total
	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Additional Customs/Excise duty on—Ale, Beer, Wines, Spirit, and Liquors ..	..	..	..	..	..	..
Additional Customs/Excise duty on Cigarettes .. ..	..	..	..	..	..	..
Additional Stamp duty on receipts for sums exceeding Rs. 20 ..	..	..	..	..	..	..
Additional Income-tax	15,88,151	2,15,890	2,01,481	36,318	2,97,389	23,39,249
Additional Sales tax	(—)236	2,31,062	3,83,908	36,312	16,05,554	22,56,600
Tax on Air Passages .. ..	..	..	..	..	..	..
Surcharges and or Cess on Land Revenue/Agricultural Income tax ..	7,886	..	..	..	..	7,886
Carried over	15,95,801	4,46,952	5,85,389	72,650	19,02,943	46,03,735

A. and AA—Principal Revenue Heads etc.

No. 20-B.—ACCOUNT of Receipts of Taxes, and Duties levied in connection with the Rehabilitation of Displaced Persons, during the year ended 30th June 1965.

1	Pakistan General 2	East Pakistan 3	Lahore Area 4	Northern Area 5	Southern Area 6	Total 7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ..	15,95,801	4,46,952	5,35,389	72,650	19,02,943	46,03,735
Surcharge on Commercial Broadcasting Receiver Licences ..	1,332	..	..	..	..	1,332
Surcharges on Telegrams ..	(—)657	..	..	..	..	(—)657
Taxes on Entertainments and Betting, etc. ..	..	..	..	..	..	..
Taxes on Advertisements ..	..	..	..	..	..	..
Taxes on Trades ..	..	..	..	..	..	..
Surcharge or tax on Motor Vehicles ..	..	..	..	..	..	..
Taxes on Callings and Professions ..	..	..	..	15	..	15
Toll on Vessels plying in inland waters ..	..	..	..	..	..	..
Toll on fares and freights on traffic by Inland Vessels ..	..	..	..	..	..	..
Taxes on Railway fares and freights ..	..	..	..	..	..	..
Toll on freights and on goods carried by Road ..	..	..	..	..	..	..
Deduct—Refunds ..	17,845	1,972	16,564	2,879	1,006	(—)40,266
Total ..	15,78,631	4,44,980	5,68,825	69,786	19,01,937	45,64,159

1	East Pakistan 2	West Pakistan 3	Total 4
	Rs.	Rs.	Rs.
PROVINCIAL GOVERNMENTS			
Taxes on Railway Fares and Freights ..	20,91,871	..	20,91,871
Subargross on Tax on Motor Vehicles ..	5,31,944	..	5,31,944
Toll on Freights and on goods carried by Road ..	2,13,510	..	2,13,510
Toll on Fares and Freights on traffic by Inland Vessels ..	4,93,288	..	4,93,288
Toll on Vessels plying in inland waters ..	3,31,437	..	3,31,437
Taxes on Callings and Professions ..	9,24,543	..	9,24,543
Taxes on entertainment and Betting, etc. ..	13,66,997	..	13,66,997
Total ..	59,53,590	..	59,53,510

XII-B—Rehabilitation Tax.

This Major head has been introduced with effect from 1964-65 and records the transactions

relating to Additional Sales Tax levied in connection with the Rehabilitation of Refugees.

No. 20-C.—ACCOUNT of Receipts of Additional Sales Taxes levied in connection with the Rehabilitation of Refugees for the year 1964-65.

1	Pakistan General 2	East Pakistan 3	Lahore Area 4	Northern Area 5	Southern Area 6	Total 7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Additional Sales Tax ..	2,45,37,069	1,23,26,538	1,07,86,425	6,72,773	54,048	4,83,76,853
Total ..	2,45,37,069	1,23,26,538	1,07,86,425	6,72,773	54,048	4,83,76,853

XIII and 13.—Other Taxes and Duties.

The major head record the transactions relating to the taxes imposed on luxuries including taxes on Entertainments, Amusements, Betting and Gambling, and also the transaction in connection with Electricity and Tobacco taxes levied by Provincial Governments. The cost of collection

of these taxes, where a separate agency has not been appointed for the purpose, is adjusted under the respective major heads. Only the cost of any special establishment employed on the collection of these taxes is debited to this major head.

No. 21.—ACCOUNT of Receipts under Other Taxes and Duties for the year ended 30th June, 1965.

1	Central Government	Provincial Governments		Total
		Government of East Pakistan	Government of West Pakistan	
	Rs.	Rs.	Rs.	Rs.
A.—Taxes on Luxuries including taxes on Entertainments, Amusements, Betting, and Gambling—				
Entertainment Tax .. .. .	..	1,12,85,216	3,49,75,712	4,62,60,928
Betting Tax—				
Totalisator .. .. .	..	9,53,904	18,96,676	47,75,162
Bookmakers .. .. .	..	..	19,24,582	..
Luxury Tax .. .. .	..	..	..	..
Deduct—Refunds .. .. .	..	..	..	..
Total.—Taxes on Luxuries, etc. ..	..	1,22,39,120	3,87,96,970	5,10,36,090
B.—Receipts from Electricity Duties—				
Fees under the Electricity Rules, and fees for the electrical inspection of Cinemas .. .. .	..	10,965	50,59,167	50,70,132
Receipt under the Bengal Electricity Duty Act, 1935 .. .. .	..	14,49,861	..	14,49,861
Other Receipts .. .. .	..	29,167	20,76,059	21,05,226
Deduct—Refunds .. .. .	..	..	..	..
Total B.—Receipts from Electricity Duties ..	..	14,89,993	71,35,226	86,25,219
C.—Receipts from Tobacco Duties—				
Receipts under the Baluchistan Tobacco Vend Fees Regulations, 1942 .. .. .	..	..	..	..
Receipts under the Tobacco Vend Fees Acts (West Pakistan) .. .. .	..	..	6,21,257	6,21,257
Compensation received from the Central Government for suspension of Provincial measures of taxation on wholesale trade in Tobacco .. .. .	..	..	..	..
Deduct—Refunds .. .. .	..	..	..	..
Total C.—Receipts from Tobacco Duties ..	..	..	6,21,257	6,21,257
D.—Receipts from Estate Duty—				
Ordinary Receipts	18,77,138*	..	..	18,77,138
Other Receipts .. .. .	..	..	..	..
Share of net proceeds assigned to Provinces .. .. .	..	..	..	..
Deduct—Refunds	2,51,381*	..	..	2,51,381
Total D.—Receipts from Estate Duty ..	16,25,757	..	..	16,25,757
E.—Other Items—				
Wealth Tax—				
Receipts under the Movable property Tax Act	84,14,348*	..	..	84,14,348
Deduct—Refunds	458	..	..	458
Receipts under Immovable property Tax Act	19,81,260	12,23,635	1,30,76,354	1,62,81,249
Other Receipts	6,35,977	..	60,76,827	67,12,804
Share of net proceeds assigned to Provinces .. .. .	..	..	..	..
Deduct—Refunds	20,188	..	1,27,864	1,48,052
Net Wealth Tax .. .. .	..	..	..	..
Receipts from Tax on Callings & Professions etc., levied under Supplementary Ordinance taxes, 1957 .. .. .	..	..	..	..
Receipts under East Pakistan Jute Dealers Registration Ordinance Act, 1949 .. .. .	..	541	..	541
Receipts under the West Pakistan Trade Import and Export Licence Act, 1963 .. .. .	..	..	..	..
Receipts under Urban Immovable Property Tax Acts .. .. .	..	..	..	..
Receipts under the Bengal Finance Act, 1950 .. .. .	..	11,76,537	..	11,76,537
Receipts under the Bengal Finance (Sales Tax) Act, 1941 .. .. .	..	150	..	150
Taxes for the increase of General Revenues .. .. .	..	82,50,424	..	82,50,424
Total ..	1,10,10,939	1,06,51,287	1,90,25,317	4,06,87,543
Deduct—Amount transferred to the Head XII-A				
Taxes and Duties levied in connection with Rehabilitation of Displaced Persons .. .. .	..	21,91,718	..	21,91,718
Deduct—Refunds .. .. .	..	26,448	..	26,448
Total E.—Other Items ..	1,10,10,939	84,33,121	1,90,25,317	3,84,69,377
Carried over ..	1,26,36,696	2,21,62,234	6,55,78,770	10,03,77,700

*Include Rs. 16,76,846, Rs. — 2,51,381 and Rs. 73,16,693 relating to Central Circle for which the particular group minor heads to which the receipts actually related were not indicated by the Treasury Officer.

1	Central Government	Provincial Governments		Total
		Government of East Pakistan	Government of West Pakistan	
		2	3		4	5
	Rs.	Rs.	Rs.	Rs.
Brought forward	1,26,36,696	2,21,62,234	6,55,78,770	10,03,77,700
F.—Gift Tax—				
Ordinary Receipts	3,19,928	..	..	3,19,928
Other Receipts	1,87,323	..	..	1,87,323
Deduct—Refunds	2,500	..	..	2,500
Total F—Gift Tax	5,04,751	..	..	5,04,751
G.—Other Items				
Taxes on Trades, Professions, Callings and Employments levied under the West Pakistan Finance Act, 1963	..	..	3,36,232	3,36,232
Capital Gains Tax on Immovable Property, levied under the West Pakistan Finance Act, 1963	..	..	80,426	80,426
Taxes on Trades, Imports & Exports levied under the West Pakistan Finance Act, 1963	..	..	3,79,070	3,79,070
Deduct—Refunds	..	..	6,393	6,393
Taxes on Urban Immovable Property Tax Act	..	..	95,13,663	95,13,663
Deduct—Refunds	..	..	1,03,449	1,03,449
Total—G. Other Items	..	..	1,01,99,549	1,01,99,549
Grant Total	1,31,41,447	2,21,62,234	7,57,78,319	11,10,82,000

No. 21-A—ACCOUNT of Expenditure on Collection of other Taxes and Duties for the year ended 30th June, 1956.

1	Central Government	Provincial Governments		Total
		Government of East Pakistan	Government of West Pakistan	
		2	3		4	5
	Rs.	Rs.	Rs.	Rs.
Collection Charges—				
Entertainment Tax .. .. .	..	3,065	3,49,653	3,52,718
Tax under the Bengal Finance Act, 1939 ..	..	..	..	..
Tax under Bengal Finance (Sales Tax) Act, 1941 ..	..	..	..	..
Charges under the Electricity Acts ..	..	82,311	4,26,142	5,08,453
Urban Immovable Property Tax ..	..	..	30,13,594	30,13,594
Charges in connection with Tobacco Duties ..	..	..	8,058	8,058
Transfer to Sind Road Fund .. .. .	..	..	..	..
Tax under East Bengal Finance Act, 1950 ..	..	2,804	..	2,804
Charges in connection with Estate Duty ..	72,024	..	..	72,024
Sales Tax .. .. .	..	..	..	..
Contribution to the staff welfare Fund (Income Tax Departments, Directorate of Training and Estate Duty) ..	1,000	..	..	1,000
Total Expenditure for collection of Other Taxes and Duties (other than charged) ..	73,024	88,180	37,97,447	39,58,651

A. and AA.—Principal Revenue Heads, etc.

FINANCE AND REVENUE ACCOUNT 1964-65
Section B and BB—Railway Capital and Revenue Accounts

Capital Account		Receipts	Rs.	Receipts		Rs.
		Expenditure outside the Revenue Account	22,08,35,121			15,63,63,175
						Expenditure .. 3,36,20,534

Major Head	No. of Account	Detail of Account	Page	Amount of each Account			
				Other than charged	Charged	Major Head Total	
						Receipts	Expenditure
1	2	3	4	5	6	7	8
				Rs.	Rs.	Rs.	Rs.
Capital Account							
Railways	22	Statement showing the percentage of net Revenue Receipts of Railways on Capital Outlay and the net gain or loss to Government after meeting all expenditure against the net Revenue Receipts	47				
Capital Expenditure on Railways	23	Provincial Governments Railways—Capital Expenditure	48	22,08,35,121			22,08,35,121
General	23-C	General Abstract of Capital Expenditure and Results (Summary)	48				
		Total Capital Account		22,08,35,121			22,08,35,121
Revenue Account							
Gross Receipts	24	Gross Receipts	48			81,53,79,179	
		Deduct—Gross Expenditure				65,90,14,778	
		Net Receipts				15,63,64,401	
Interest	26	Interest on Debt	51		3,36,20,534		3,36,20,534
Railway Miscellaneous Receipts	28	Railway Miscellaneous Receipts	51			(—)1,226	
Appropriation to and from Railway Depreciation Reserve Fund	25	Repayment to the Railway Depreciation Reserve Fund	50				
Appropriation to and from Improvement Fund	25-A		50				
		Total Revenue Account			3,36,20,534	15,63,63,175	3,36,20,534

GENERAL NOTE

The Railways in Indo-Pak sub-Continent were either constructed by the Government or by the private Companies. The Government Railway were classified as 'Commercial' and 'Strategic'. Those falling in the latter category were constructed for military reasons and were not always remunerative. The Government Railways were financed either from Central and Provincial Funds or from Famine Relief and Insurance Grant, or from loans forming part of Public Debt of India, or from share capital, debenture and debenture stock raised by the Working Companies. The capital provided by the Working Companies was paid to them on the termination of their contracts.

2. The private Companies were provided financial assistance in one form or the other for the construction of Railways. In the beginning, even the management of certain Railways constructed by the Government was entrusted to the private Companies. By the end of 1944-45, the administration of the Railways owned by the private Companies as well as of Government owned Railways managed by the private Companies was taken over by the Government.

3. In the Railway Capital Account, the expenditure from all these sources was treated as capital outlay outside the Revenue Account.

4. The Railway finances used to form a part of the General Finances of the Central Government but were separated with effect from 1924-25. As a result of this separation, the Railways undertook to pay a definite annual contribution to the general revenues out of the profits, if any accrued from the commercial lines. In order to place the Railway Finances on sound footing, it was also decided to establish a 'Railway Reserve Fund' and a 'Depreciation Reserve Fund'.

5. The 'Separation Convention' established in 1924-25 was modified with effect from 1st April, 1943, so as to provide for yearly *ad hoc* contributions from railway surpluses to the Central Revenues.

6. At the time of Independence, Bengal Assam and Northern Western Railways were divided between Pakistan and India on the basis of physical location of Railway lines in Pakistan and India. The Hyderabad-Jodhpur Railway (Sind Section) which was owned by the Government but was being worked by the Jodhpur Darbar, fell to the share of Pakistan. Certain branch lines *viz* Khulra-Bagerhat and Mymensingh-Bhairab Bazar Railways, which were located in the areas constituting East Pakistan and which, before Independence were worked by the Bengal-Assam Railways, were also taken over by Pakistan.

7. The Partition Council which was set up to conduct and co-ordinate detailed investigation at expert level of various problems arising from the partition of the Indo-Pakistan sub-Continent laid down principles for determining the debt liability of Government of Pakistan to India. It also decided certain principles on which the liability of Pakistan on account of Railways was to be determined. However, so far there has been no decision regarding the over all 'Debt Settlement' between the two countries. In absence of this decision, it has been decided that a figure of Rs. 132.42 crores should provisionally be adopted as the value of railway assets taken over by the Government of Pakistan on 14-8-1947. Of this figure, a sum of Rs. 4.53 crores representing 'Redemption of Railway liabilities' and Rs. 74 lakhs pertaining to Chittagong Port, since transferred to Chittagong Port Trust, have been deducted leaving Capital Outlay of Rs. 88 crores pertaining to P.W. Railway and Rs. 39.15 crores pertaining to P.E. Railway (Total Rs. 127.15 crores).

8. At the time of Independence, it was decided that, although, the Pakistan Railways were to continue to work on Commercial lines, the Separation Convention of 1924 as amended from time to time need not continue. The Railway finances were thus merged with the General Finances of the country. With this arrangement the necessity to distinguish between strategic and commercial lines disappeared. Nor was it necessary to continue the Railway Reserve Fund. The Railway Depreciation Reserve Fund was, however, retained and started with a nil balance on 15-8-1946. However, the necessity of separating the railway finances from the general revenues continued to be felt and ultimately in the year 1961-62, the railway finances were separated from general finances of the Central Government in accordance with the following convention :—

- (i) The Railways pay to the General Revenues a fixed return of 4% in Government Investment in Railways (including investment on strategic lines) at the close of the preceding financial year. The balance of the Railway surpluses is retained for credit to such funds and reserves as are considered necessary.
- (ii) The interest free loan advanced to the Railways towards meeting the deficit in the Depreciation Reserve Fund was written off and a sum of Rs. 21.78 crores added to the Capital-at-Charge of the Railways.
- (iii) The Railways pay actual interest charges on all foreign loans including existing foreign loans obtained for them. They are also responsible for repayment of the foreign loans required for rehabilitation and replacement of their assets. The Central Revenues are responsible for the repayment of foreign loans raised for additions and development of the Railways. As and when an instalment of a loan is paid by the General Revenues, the Railways cease to pay interest on the loan to that extent and the amount of the instalment added to the Government investment in Railways and qualify for 4% return in accordance with Clause (i) above.

9. The above arrangements had worked barely for a year when the Railways were transferred to the Provinces with effect from 9th June, 1962, under President's Order No. 33 of 1962. Clause 8 of the aforesaid Order provides for the following financial arrangements :—

- (i) The provisions of the 'Separation Convention' established in 1961-62 are, until modified by the Provincial Governments,

to apply *mutatis mutandis* to regulate the separation of the Railway finances from the General finances of the Provinces, and the Provincial Assemblies, separate Railway Budgets of the estimated receipts and expenditure of the Railways for that year.

- (ii) The Provincial Governments are to pay to the Central Government every year in respect of the Railway transferred to them, a return at the rate of four per cent per annum on the Central Government's investments made upto the 30th June, 1962.
- (iii) Investment in clause (ii) is to include :—
 - (a) the book value of the Railway assets taken over from the Government of India as it stood on the 14th August, 1947, and
 - (b) such expenditure of the Central Government as may have been actually incurred by it up to 30th June, 1962, but may not have been included as investment in the Central Government's accounts up to that date.
- (iv) The Provincial Governments are, as and when due, to pay to the Central Government the actual interest charges on all foreign loans, including foreign loans which existed at the time of the promulgation of the President's Order obtained by the Central Government for the Railways.
- (v) The Central Government are liable for repayment of the principal of such foreign loans or parts of foreign loans as were raised by them on or before 30th June, 1962, or in respect of which negotiations were finalized up to that date for Capital additions to and development of the Railways.
- (vi) As and when an instalment towards repayment of a loan is to be paid by the Central Government, the Provincial Government ceases to pay interest on the loan to that extent.
- (vii) The amount of the instalment paid under clause (vi) by Central Government, as from the date of such payment, is to form part of the Central Government's investment in the railways and the Provincial Governments have to pay to the Central Government a return at the rate of four per cent per annum on the amount so forming part of the Central Government's investment.
- (viii) The Provincial Governments are liable for repayment of the principle of such foreign loans or parts of foreign loans as are raised for financing other than Capital investment in the Railways.
- (ix) The subscriptions made by the employees to the Defence Saving Provident Fund, the State Railway Provident Fund, and the General Provident Fund, including optional or voluntary subscriptions, and, in the case of the State Railway Provident Fund, the contributions made by the Railways to that Fund continue to remain with the Central Government which is liable to make payment to the employees out of these Funds.
- (x) The Provincial Governments, as from the first July, 1962 have constituted Provincial Railway Provident Funds which are subscribed by the Railway employees

appointed on or after that date, such subscriptions are credited to the Provincial Governments and those Governments are liable to make payment to their respective employees out of their Funds.

10. The Main scheme of those accounts which follow is designed to show:—

- (a) The Capital Outlay on each Railway (Account No. 23).
- (b) The Capital Outlay met from Central and Provincial Funds (Account No. 23-C).
- (c) The net Working Receipts, comprising the Gross Receipts less the expenses of working (Account No. 24).
- (d) The percentage of (c) on (a) (Account No. 22).
- (e) The Outgoing in the shape of Interest Charges etc., on the capital expended (Account No. 22 & 26).

(f) The net gain or loss to Government (Account No. 22).

(g) The percentage of (f) on (a) (Account No. 22).

(h) Total loss or gain to Government on Railways after taking into account Miscellaneous Receipts and amount set apart for Railway Improvement Fund (Account No. 22).

(i) The balances in the Depreciation Reserve Fund with the Central and Provincial Governments (Account No. 25).

(j) The balances in the Railway Reserve Fund with the Central and Provincial Governments.

(k) The balances in the Improvement Fund with the Central and Provincial Governments. (Account No. 25-A).

No. 22—STATEMENT of Net Revenue Receipts of Provincial Government Railways for 1964-65 and of the net gain or loss to Government after meeting all expenses against the Net Revenue Receipts.

Name of Railway	Capital Outlay to end of 1964-65 (Account No. 20)	Net Revenue Receipts (Account No. 24)			Percentage of Revenue Receipts column (5) on Capital Outlay (Column 2).	Expenses Against Net Revenue Receipts	Net Gain or Loss to Government Difference between columns (5) and (7)		Percentage of Gain or Loss on Capital Outlay.
		Net Receipts	Difference between contribution to Depreciation Reserve Fund and the cost of renewals & replacements on Pakistan Govt. Railways worked by Bharat State.	Net			Gain	Loss	
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Government Railway									
Pakistan Eastern Railway	87,09,49,838	4,53,00,261	..	4,53,00,261	5.2	74,33,000	3,78,70,261	..	4.3
Pakistan Western Railway	1,66,81,46,130	11,10,64,140	..	11,10,64,140	6.7	2,61,90,534	8,48,73,606	..	5.1
Total	2,53,90,95,968	15,63,64,401	..	15,63,64,401	6.2	3,36,20,534	12,27,43,867	..	4.8

Figures of Capital Outlay to end of 14-8-1947 pertaining to P.W.R. are Rs. 88,00,00,000.

This Account shows the capital expended on the construction of Railways from funds provided by Government. The entire capital-at-charge of the

Pakistan Railways to end of 14th August, 1947 has not been determined; hence the up-to-date outlay has not been shown in this account.

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE

NO. 23.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on the construction and Purchase of Railways during and to end of year 1964-65.

Name of Railway	No. of Item	Expenditure during the year	Expenditure to end of the year.		
		Total Construction Outlay during 1964-65	Expenditure to end of 14th August, 1947	Direct Government Outlay from 15th August 1947 onwards as provided in the Railway programme	Total Capital Outlay
1	2	3	4	5	6
Pakistan Government Railway		Rs.	Rs.	Rs.	Rs.
<i>Open Lines</i>					
Pakistan Eastern Railway	1	9,71,58,901	39,15,00,000	44,71,32,333	83,86,32,333
Pakistan Western Railway	2	10,71,18,457	88,00,00,000	72,77,90,318	1,60,77,90,318
Total	...	20,42,77,358	1,27,15,00,000	1,17,49,22,651	2,44,64,22,651
<i>Construction</i>					
Pakistan Eastern Railway	3	60,65,936	...	3,23,17,505	3,23,17,505
Pakistan Western Railway	4	1,04,91,827	...	6,03,55,812	6,03,53,812
Total	...	1,65,57,768	...	9,26,73,317	9,26,73,317
Total Government Railways	...	22,08,35,121	1,27,15,00,000	1,26,75,95,968	2,53,90,95,968

No. 23-C.—SUMMARY OF CAPITAL EXPENDITURE ON PAKISTAN GOVERNMENT RAILWAYS CENTRAL 1964-65.

This is a Summary of the Capital expenditure of the Provincial Government on the construction and Purchase of Railways as shown in Account No. 23

Expenditure outside the Revenue Account provided in the Railway Programme					
Years	East Pakistan		West Pakistan		Total
	Expenditure to end of 14th August 1947	Direct Government Outlay after Independence	Expenditure to end of 14th August 1947	Direct Government Outlay after Independence	
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1947-48	...	(—) 26,99,518	...	(—) 62,28,411	(—) 89,27,929
1948-49	...	1,60,89,593	...	1,53,84,735	3,14,74,328
1949-50	...	1,53,59,813	...	2,85,70,003	4,39,29,816
1950-51	...	1,01,90,089*	...	17,00,594	1,18,90,683
1951-52	...	4,68,29,927	...	2,19,93,468	6,88,23,395
1952-53	...	3,74,46,010	...	1,12,75,053	4,87,21,063
1953-54	...	2,79,45,365*	...	74,36,143	3,53,81,508
1954-55	...	72,83,136	...	59,59,028	1,32,42,164
1955-56	...	47,72,535	...	4,43,92,524	4,91,65,059
1956-57	...	54,33,153	...	1,48,92,440	2,03,25,593
1957-58	...	90,66,202	...	5,57,38,279	6,48,04,581
1958-59	...	99,20,472*	...	(—) 64,31,299	34,89,173
1959-60	...	2,17,79,945	...	3,98,30,659	6,16,10,604
1960-61	...	86,646*	...	4,17,87,049	4,18,73,695
1961-62	...	39,15,00,000	4,35,93,674*	13,87,75,095	1,45,38,68,769
1962-63	...	39,15,00,000	3,16,65,222	@10,94,37,414	1,02,11,02,636
1963-64	...	39,15,00,000	9,14,62,637	14,60,23,072	1,50,89,85,709
1964-65	...	39,15,00,000	10,32,24,837	11,76,10,284	1,49,23,35,121

Account No. 24.—Statement of gross Revenue Receipts, expenditure and depreciation Reserve Fund on earning for each Railway separately during the year.

Account No. 24.—Statement of gross Revenue Receipts, expenditure and depreciation Reserve Fund on earning for each Railway separately during the year.

Class and name of Railway	No. 24—Account of Gross Revenue							
	Traffic Earnings				Sundry other Earnings.	Gross Receipts		Gross Receipts (Sum of 7&8)
	Passenger	Coaching Earnings Other	Goods Earnings	Total		Gross Earnings	Suspense	
1	2	3	4	5	6	7	8	9
Government Railways	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Eastern Railway ..	8,06,90,625	2,22,24,334	12,53,82,128	22,84,97,087	75,99,556	23,60,96,643	(—)22,87,548	23,38,09,095
Western Railway ..	21,59,39,368	3,67,19,315	32,06,69,437	57,33,28,120	91,68,366	58,24,96,486	(—)9,26,402	58,15,70,084
Total ...	29,66,29,993	5,89,43,649	44,62,51,565	80,18,25,207	1,67,67,922	81,85,93,129	(—)32,13,950	81,53,79,179

@Provincial ... 3,99,95,302
 Central ... 6,94,42,112
 *This includes figures without financial adjustment as indicated below :—
 1950-51 ... (—) 3,70,729
 1953-54 ... 46,294
 1958-59 ... 23,18,586
 1960-61 ... (—)10,31,911
 1961-62 ... (—)22,66,914

1. The details of earnings and suspense under Gross Receipts represent the gross takings of the Railways. The details of ordinary Working Expenses are given in subsidiary Statement (No. 24-A).

2. The transactions under "Suspense" consists, in the case of receipts of the difference between (1) the amounts earned but not realised during the year, and (2) realisation during the year in respect of the outstanding earnings of previous years. In the case of Expenditure "Suspense" records (1) undisbursed liabilities of the year, (2) disbursements in respect of liabilities of previous years, and (3) net amount of miscellaneous advances.

3. The interest on the balances in the Depreciation Reserve Fund is shown under Miscellaneous Receipts in Account No. 28. The contribution from Railway Revenue to the Depreciation Reserve Fund and the expenditure incurred from that Fund on renewals and replacements are exhibited separately under Working Expenses. The latter being an appropriation from the Depreciation Reserve Fund is deducted to bring out the final debit to Working Expenses.

net Revenue Receipts of Pakistan Government Railways for the Year 1964-65.

Expenditure and Net Revenue Receipts together with the percentage of working expenses including appropriation to

Ordinary Working Expenses (Column 8 of Account No. 24-A)	Appropriation to Depreciation Reserve Fund	Renewals and Replacements	Expenditure					Net Receipts (Column 9 minus Column 17)	Percentage of working expenses (Column 10+11 on earning Column 7) (d)
			Deduct Expenditure from Depreciation Reserve Fund	Payments to worked lines	Gross Working Expenses (Cols. 10&11)	Suspense	Gross Expenditure		
10	11	12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
17,93,73,973	1,05,06,000	3,50,74,329	3,50,74,329	..	18,98,79,973	(-)13,71,139	18,85,08,834	4,53,00,261	80.4
@ 41,16,80,025	5,99,43,829*	..	..	..	47,16,23,854	(-)11,17,910	47,05,05,944	11,10,64,140	81.0
59,10,53,998	7,04,49,829	3,50,74,329	3,50,74,329	..	66,15,03,827	(-)24,89,049	65,90,14,778	15,63,64,401	80.8

@ This includes the figures on account of payment to worked lines as to same w.e.f. 1963-64 have made a part of Ordinary Working Expenses.

*This includes a sum of Rs. 41,43,829 on account of additional contributions.

No. 24-A.—Detailed ACCOUNT of ORDINARY WORKING EXPENSES OF PAKISTAN GOVERNMENT RAILWAYS for the year 1964-65.

Name of Railway	Expenditure on Administration	Expenditure on Repairs and Maintenance	Expenditure on Operating Staff	Expenditure on Operation Fuel	Expenditure on Operation other than Staff and Fuel	Miscellaneous Expenses excluding Suspense	Total Ordinary Working Expenses (Col. No. 10 of Account No. 24)
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pakistan Government Railway—							
Pak : Eastern Railway	3,25,25,736	6,55,88,336	3,21,10,420	3,03,55,715	81,52,163	1,06,41,603	17,93,73,973
Pak : Western Railway	6,18,09,362	15,29,12,238	6,71,07,690	9,72,07,983	1,47,69,813	1,78,72,939	41,16,80,025
Total ...	9,43,35,098	21,85,00,574	9,92,18,110	12,75,63,698	2,29,21,976	2,85,14,542	59,10,53,998

Statement of Appropriation to and from the Railway Depreciation Reserve Fund for 1964-65.

This Account sets forth the amounts received into and withdrawn from the Depreciation Reserve Fund during the year, and also brings out the balance in this Fund at the close of the year.

2. The Depreciation Reserve Fund was started in Pre-Independence India from 1st April, 1924 to provide for the cost of renewing units of all wasting assets with the exception of formation, fencing and ballast. With effect from the year 1935-36, the amount set aside annually to cover depreciation represented 1/60th of the total capital outlay to end of the previous year. The Fund was ordinarily debited with the cost of units replaced, abandoned or disposed of.

3. The procedure in force in the Pre-Independence India after 1935-36 for crediting and debiting

the Fund is followed by the Pakistan Railways. But contributions to the fund was made at the rate of 1/45 during the year 1955-56 and 1956-57 and 1/30 during the year 1958-59. In the absence of the final figure of Capital Outlay to end of 14th August, 1947 an assumed figure of Rs. 115 crores has been worked out after deducting the provisional figure of the balance in the Depreciation Reserve Fund on 14th August, 1947, from the provisional figure of Capital Outlay on 14th August, 1947. The Fund has, therefore, been started with a nil balance on the 15th August, 1947.

4. During the year under review, the contribution of Rs. 6,86,58 thousand was made to the Depreciation Reserve Fund.

No. 25.—STATEMENT of Appropriation to and from the Railway Depreciation Reserve Fund during 1964-65 and the Balance at the commencement and at the close of the year.

Name of Railway	Balance on 1st July 1964		During 1964-65		To end of 1964-65		Balance on 30th June, 1965	
	At Debit	At Credit	Receipts	Withdrawals	Receipts	Withdrawals	At Debit	At Credit
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Provincial Governments Railways—								
Pak : Eastern Railway	7,50,05,154	—	1,10,64,611	3,50,74,329	4,40,08,581	14,30,23,453	9,90,14,872	...
Pak : Western Railway	...	3,50,15,685	13,65,90,447	11,98,18,781	17,16,06,132	11,98,18,781	...	5,17,87,351
Total ...	7,50,05,154	3,50,15,685	14,76,55,058	15,48,93,110	21,56,14,713	26,28,42,234	9,90,14,872	5,17,87,351

No. 25-A.—STATEMENT of Appropriation to and from the Improvement Fund during 1964-65.

This A/c. sets forth amount received into and withdrawn from the fund to meet the charges of projects costing less than Rs. 3 lakhs each which though unremunerative are intended to improve operational efficiency and also to bear cost of providing amenities to lower class passengers and staff

Welfare Works. A further contribution of Rs. 125 lakhs has been made during the year under review. A sum of Rs. 1,26,39,977 representing Development Surcharge on Passenger Fares was also credited to the Fund.

1	Balance on 1-7-64	Receipt during 1964-65	Withdrawn during 1964-65	Balance on 30-6-65
	Rs.	Rs.	Rs.	Rs.
Pakistan Eastern Railway ...	43,27,550 Dr.	33,92,133	48,08,156	57,43,573 Dr.
Pakistan Western Railway (a) ...	9,11,34,160 Cr.	5,51,89,328	1,22,85,967	10,40,37,521 Cr.
Total ...	8,68,06,610 Cr.	5,85,81,461	1,70,94,123	9,82,93,948 Cr.

*Differs by Rs. 44,24,268 from the balance of previous year owing to dropping of pre-provincialization balance of Rs. 44,24,268 as on 30th June, 1962 in terms of Rly. Wing Rawalpindi memo No. RW/A-AA/111 dated 10-11-65.

(a) (i) Released Rs. 3,00,00,000 vide M.F. Government of Pakistan RWP D.O. letter No. F/X (20) B. IV/63-576 dated 24-5-1965.

(ii) Balance to end of 1961-62 Rs. 1,58,10,132.

Balance intimated by the Railway Wing Rawalpindi Rs. 6,80,65,078.

No. 25-B.—ACCOUNT of Appropriation to Railway Reserve Fund.

The Fund has been created with a view to providing for payment of the annual contribution to the general revenues in lean years, providing for arrears of depreciation, writing down, or writing off of Capital and strengthening the financial position of the Railways in order that the Services rendered to the Public may be improved and the rates reduced.

GOVERNMENT OF EAST PAKISTAN

Balance on 1st July, 64.	Credit.	Debit.	Balance on 30th June, 1965.
1	2	3	4
Rs.	Rs.	Rs.	Rs.
1,42,77,159		1,97,65,317	54,88,158 (Dr.)

No. 26.—ACCOUNT of Interest Charges Chargeable against the Net Revenue Receipts of Pakistan Government Railways for the year 1964-65.

The statement shows the liability of Pakistan Railways on account of Interest on their Capital Outlay. During the year 1952-53 a loan of 272 million was obtained from the International Bank for Reconstruction and Development for the rehabilitation of Pakistan Railways. This was treated as specific debt of the Railway and interest charges at 4.5% and commitment charges at the rate of 3% per annum payable to the International Bank of Reconstruction and Development during 1953-54 were entirely met from the Railway Revenues. During the year 1953-54 however, it was decided that the Railways should pay interest at the rate of 3% on their entire Capital outlay irrespective of the fact whether it was met from the International Bank Loan or otherwise.

It has, however, been decided that the Railways should pay interest on the specific debt at the same rate at which it was paid by the Government to the International Bank for Reconstruction and Development. Accordingly interest charges during the year have been collected at 4½%.

2. The rate of interest applicable to the debt liability of Pakistan to India has not yet been determined, and it has consequently not been possible to work out the average borrowing rate of Interest of the Government of Pakistan for the year. For purposes of calculating the interest and assumed figure of 115 crores of capital outlay to end of 14th August, 1947 has been adopted as the amount of liability of Pakistan has not yet been determined.

Name of Railway	Interest on Capital provided by Government	Interest on Capital outlay provided by World Bank	Commitment charges	Total
1	2	3	4	5
CENTRAL GOVERNMENT	Rs.	Rs.	Rs.	Rs.
Pakistan Government Railway—				
East Pakistan	74,30,000	...	74,30,000
West Pakistan	2,61,90,534	...	2,61,90,534
Total	3,36,20,534	...	3,36,20,534

No. 28.—ACCOUNT of Railway Miscellaneous Receipts for the year 1964-65.

This Account sets forth the interest accruing on the balances of the Railway Depreciation Reserve Fund (Account No. 25) Improvement Fund (Account No. 25-A) and other miscellaneous receipts which cannot be allocated to specific Railways.

	East Pakistan	West Pakistan	Total
1	2	3	4
	Rs.	Rs.	Rs.
Interest on balance of Depreciation Reserve Fund ... ..	...	...	...
Interest on balance of Improvement Fund ... ..	...	...	...
Miscellaneous Receipts	555	—1,781	—1,226
Total	555	—1,781	—1,226

**Section C. and CC. Irrigation, Navigation, Embankment and Drainage Works
Capital and Revenue Accounts.**

Capital Account	Rs.	Revenue Account	Rs.
	Within the Revenue Account Outside the Revenue Account 29,37,38,419	Receipts 11,28,02,952 Expenditure 12,33,08,892	

Major Head 1	No. of Ac- count 2	Detail of Accounts 3	Page 4	Account of each Account		
				Detail 5	Major Head Total	
					Revenue 6	Expenditure 7
				Rs.	Rs.	Rs.
General	29	Statement of General Results of Irrigation, Navigation, Embankment and Drainage Works—Net gain.	55	(—)98,65,764	..	..
	30	Statement of Financial Results of Irrigation, etc., works for which Capital Accounts are kept.	56	..	..	..
Construction of Irrigation, Navigation, Embankment and Drainage Works.	31	Construction of Irrigation, Navigation Embankment and Drainage Works :	60	..	..	..
	6	Within the Revenue Account ..	..	..	..	..
	31	Outside the Revenue Account ..	60	..	..	29,37,38,419
		Total ..		..	..	29,37,38,419
Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.	30	Direct Receipts	56	..	16,55,03,512	..
	30	Deduct—Working Expenses ..	56	..	13,25,17,315	..
		Net Receipts ..		..	3,29,86,597	..
	30	Land Revenue due to Irrigation ..	56	..	7,84,33,510	..
	30	Interest on Capital	56	..	..	11,07,78,625
Irrigation etc., Works for which no Capital Accounts are kept.	29	Receipts	55	..	13,81,945	..
	35	Other Revenue Expenditure financed from Ordinary Revenues ..	74	..	..	1,25,30,267
		Total ..		..	11,28,02,052	12,33,08,892

**Section C. and CC.—Irrigation, Navigation, Embankment and Drainage Works
Capital and Revenue Accounts.**

The term 'Drainage Works' covers all projects for the relief of waterlogging not directly connected with any particular irrigation system, whether for agricultural or anti-malarial purposes or both. Waterways and embankments are included under this head as being more akin to Irrigation than to Civil Works.

2. For the purpose of accounts, irrigation works are divided into two main categories, those for which it is both desirable and possible to maintain accounts on a quasi-commercial basis and those for which it is either impossible or unnecessary to maintain such accounts either because they produce little or no revenue or because, owing to their restricted size, it is not worth while examining the returns yielded by each individual works. The first essential for a quasi-commercial account is the maintenance of a capital account, since it is only by reference to the account of capital expended that the value of the results obtained can

be determined. The first broad distinction is therefore between works for which capital accounts are kept and those for which such accounts are not kept.

3. Works for which capital accounts are kept are further sub-divided into (a) works which are productive and (b) those which are unproductive. Productive Works are works of a remunerative character which are expected to yield, on the expiry of ten years after the date of closure of the construction estimate, a direct return on the capital invested in their construction calculated at such rate of interest as is fixed by the respective Governments from time to time. Those works which are not expected to yield the required return are classed as unproductive. The classification between productive and unproductive works is, however, dependent on the results of three consecutive years. Thus, if a productive work fails in three successive years to return the prescribed

C. and CC.—Irrigation, etc.

Percentage, it is transferred to the unproductive class, and, conversely an unproductive work may be transferred to the productive class if it succeeded for three consecutive years in satisfying the criterion of productivity. In determining the productivity of an old work developed by Government, the capital expended by Government alone is regarded as the capital on which interest is chargeable.

4. The transactions relating to Irrigation Works are exhibited in the accounts as follows :—

- (1) All capital expenditure upon works for which capital accounts are kept is, as a general rule, recorded in the first instance under a single major head outside the revenue account, the head being divided so as to show (a) Irrigation and (b) Navigation. Embankment and Drainage works, each of these divisions being again sub-divided so as to show in separate subdivisions the capital expenditure on (i) Productive and (ii) Unproductive works. From the total expenditure recorded under this head lump deductions are made of the amounts financed from (i) Ordinary Revenues and (ii) the Relief Fund. The result is that the net total finally recorded under this head represents that portion of the expenditure on the construction of works for which Capital Accounts are kept which is financed outside the Revenue Account. Resources outside the Revenue Account take the form of loans, accumulated cash balances of previous years, the revenue surplus of the year in question after all expenditure debitable to revenue has been met and certain other sources of income not classed as revenue. The capital expenditure incurred upon the several projects and the different sources from which the total expenditure on all projects is financed are set forth in account No. 31.

(2) The revenue transactions of works for which capital accounts are kept consist of :—

- (a) Gross Receipts, including the portion of Land Revenue due to Irrigation Works (Account No. 30).
- (b) Working Expenses and Maintenance (Accounts No. 30 and 33), and
- (c) Interest on Capital (Account No. 30)

The working expenses of works for which capital accounts are kept, which formerly constituted an expenditure head, are shown as a deduct entry under Revenue.

- (3) Works for which no capital accounts are kept and which may appropriately be described as non-commercial works comprise a large number of works, which, while collectively of great importance, are individually too small to make it worthwhile to maintain separate accounts for each.

Besides the expenditure on these works, there is an other class of expenditure which is recorded under the head "Works for which no capital accounts are kept." This is miscellaneous expenditure on surveys of new irrigation projects, etc., for which a separate division has been provided under the title "Miscellaneous Expenditure". The pensionary charges of the Irrigation Department were previously included under this head, but these charges are now debited to the respective Irrigation heads of accounts.

The receipts and expenditure connected with works for which no capital accounts are kept are exhibited in account Nos. 34 and 35.

5. The main scheme of the accounts as exhibited in the Combined Finance and Revenue Accounts is designed to show :—

- (a) A summary of the general results of Irrigation, Navigation, Embankment and Drainage Works and the net gain or loss to Government (Account No. 29).
- (b) The capital outlay on each project for which Capital Accounts are kept (Account No. 30).
- (c) Net receipts of such project, comprising the gross receipts less the expenses of working (Account No. 30).
- (d) Percentage of (c) on (b) (Account No. 30).
- (e) Interest on capital (Account No. 30).
- (f) Receipts and expenditure of works for which no capital accounts are kept (Account Nos. 34 and 35).

6. When a Provincial Government owing to the fact that loan funds are not available, devotes its general revenues to an object upon which outlay may be met from loans, it is open to that government to include in the objects for which it may raise a subsequent loan the repayment to general revenues of the amount already expended from them. The reason for this provision is clear; it is undesirable that Provincial Governments should be forced into the market at an inopportune time merely to protect their general revenues from being debited with expenditure of a nature which they are not primarily intended to meet. If, therefore, there were in any year a debit to the revenue major head of an amount representing capital expenditure on Irrigation Works met from general revenues, and the provincial Government raised a sufficient amount of loan in a subsequent year, it would be permissible for it to utilise part of this loan in recouping the capital expenditure met from general revenues in the previous year. The amount would then be transferred to the capital from the revenue head of account by add and deduct entries in Account No. 31.

7. Under East Pakistan Ordinance No. 1 of 1959, the East Pakistan Water and Power Development Authority was set up for the development and utilisation of the water and power resources of East Pakistan and all the Irrigation Schemes were transferred to the said Authority with effect from 1st July, 1959. From this date the Authority is required to maintain its own accounts in such form as may be prescribed by it.

Accordingly, the Financial Results of Irrigation Schemes have not been worked out. The manner involves the progressive Capital Outlay on Irrigation Schemes is to be relieved has not yet been decided by the Government of East Pakistan.

C. and CC.—Irrigation etc.

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No. 29.—STATEMENT showing the General Results of Irrigation, Navigation, Embankment and Drainage Works for the year ended 30th June, 1965.

	Central Government	Government of East Pakistan	Government of West Pakistan	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Works for which Capital Accounts are kept—				
I.—Gross Receipts—				
Direct Receipts ... ..	...	203	16,55,03,709	16,55,03,912
Land Revenue due to Irrigation ... ..	...	...	7,84,33,510	7,84,33,510
Total ... ..	...	203	24,39,37,219	24,39,37,422
Deduct—Working Expenses ... ..	...	...	13,25,17,315	13,25,17,315
Net Receipts ... ..	...	203	11,14,19,904	11,14,20,107
II.—Interest on Capital ... ..	...	...	11,07,78,625	11,07,78,625
III.—Net Revenue ... ..	...	203	6,41,279	6,41,482
Works for which no Capital Accounts are kept—				
IV.—Direct Receipts ... ..	...	...	13,81,945	13,81,945
Land Revenue due to Irrigation ... ..	...	...	...	...
Total ... ..	...	...	13,81,945	13,81,945
V.—Expenditure ... ..	...	...	1,25,30,267	1,25,30,267
VI.—Net Expenditure ... ..	...	...	1,05,07,043	1,05,07,043
Capital Outlay—				
During the year	15,48,19,823	...	13,89,18,596	29,37,38,419
To end of the year	34,01,08,698	28,14,92,160	3,06,17,00,532	3,68,33,01,390

	Central	Provincial	Total
1	2	3	4
		Rs.	Rs.
Note—Net Revenue from works for which Capital Accounts are kept (See III above)	6,41,482	6,41,482
Deduct—Net expenditure on works for which no Capital Accounts are kept (See VI above)	1,05,07,043	1,05,07,043
Net gain on Irrigation, Navigation, etc., works recorded in Accounts Nos. 2, 3, 5, & 6	(—)98,65,561	(—)98,65,561

No. 30.—STATEMENT showing the Financial Results of Irrigation, Navigation, Embankment and

Class of Works	Provinces and Canals	CAPITAL OUTLAY		REVENUE
		During 1964-65	To end of 1964-65	Direct Receipts (for details See Account No. 32)
		For details See Account No. 31.		
1	2	3	4	5
CENTRAL GOVERNMENT				
		Rs.	Rs.	Rs.
A.—Irrigation Works—				
Unproductive	Pakistan General Other Projects	...	...	...
Productive	Nasirabad Section of the Iyod Barrage and Canals Southern Area Construction	...	...	...
	Lahore Area			
Productive	Mangla Dam Project	...	(a) 6,22,43,977	...
	Other Project (Indus Basin Development Fund and Replacement works)	15,48,97,768	26,85,78,250	...
Unproductive	Other Projects (Dam Investigation Circle)	(—)77,945	92,86,471	...
	Total Lahore Area	15,48,19,823	34,01,08,698	...
	Total Central Government	15,48,19,823	34,01,08,698	...
PROVINCIAL GOVERNMENTS				
(Government of East Pakistan)				
A.—Irrigation etc. Works—				
Productive	Karnafuli Multipurpose Project	...	14,22,77,543	...
	Ganges Kobadak Project	...	4,57,25,705	...
	Tecsta Project	...	76,42,572	...
	Total A.—Irrigation etc.	...	19,56,45,820	...
B.—Navigation etc. Works—				
Productive	Dredger 'Amimul Bahar'	...	79,14,637	...
	Dredger 'Safinatul Hasan'	...	26,30,194	...
	Dredger 'Foyers'	...	...	...
	Dredger 'Alexendra'	...	...	...
	12 Suction Dredgers	...	73,53,728	...
	Baby Dredgers	...	2,34,903	...
	Grow More Food Schemes	...	2,77,15,345	...
	Miscellaneous Schemes	...	1,22,29,590	...
	Total Productive	...	5,80,78,397	...
Unproductive	Calcutta and Eastern Canals	...	...	...
	Sundarbans Steamer Route	...	...	...
	Madaripur Bill Route	...	...	...
	Flood Control Schemes	...	2,75,19,323	...
	Development Schemes financed from National Savings Allocation	...	2,48,620	203
	Total Unproductive	...	2,77,67,943	203
	Total B.—Navigation etc.	...	8,58,46,340	203
	Total Government of East Pakistan	...	28,14,92,160	203

(a) A sum of Rs. (—) 1,73,242 (Deduct Amount financed from Ordinary Revenues) last year included against unproductive "Other Projects (Dam investigation circle) Rs. 92,91,174) has now been taken into Account under this Head.

C. and CC.—Irrigation, etc.

Drainage Works for which Capital Accounts are kept for the year ended 30th June, 1965

[illegible]

No. 30.—STATEMENT showing the Financial Results of Irrigation, Navigation, Embankment and

Class of Works	Provinces and Canals	CAPITAL OUTLAY		REVENUE Direct Receipts (for details See Account No. 32)
		During 1964-65	To end of 1964-65	
		For details See Account No. 31	For details See Account No. 31	
1	2	3	4	5
		Rs.	Rs.	Rs.
A.—Irrigation, etc. Works—	(Government of West Pakistan)			
Productive	Lower Chenab Canal	16,89,044	10,06,28,070	2,49,83,602
	Lower Jhelum Canal	(—)6,30,468	5,38,76,988	1,18,94,472
	Upper Chenab Canal	21,64,695	9,28,87,343	63,90,786
	Upper Jhelum Canal	1,93,161	6,04,00,976	38,85,719
	Lower Bari Doab Canal	16,25,097	4,38,56,363	1,41,75,338
	Central Bari Doab Canal (Lahore Division) ...	69,77,543	3,00,73,782	39,97,434
	Sutlej Valley Project	(—)18,443	9,88,66,369	1,73,89,150
	Eastern Sidiqia Canal	7,10,244	2,62,42,716	55,84,389
	Fordwah Canal	15,30,284	1,64,06,375	16,83,527
	Bahawal Canal	13,01,176	3,56,74,638	30,24,214
	Abbasia Canal	4,57,699	1,33,78,269	7,02,540
	Panjnad Canal	69,693	4,61,02,799	82,45,737
	Marala Ravi Link Project	(—)3,42,084	7,94,51,425	3,37,970
	Upper Swat Canal	2,42,326	2,44,47,219	21,24,185
	Lower Swat Canal	10,99,014	73,19,351	27,69,800
	Kabul River Canal	4,65,020	39,71,249	7,20,495
	Begari Canal ... ..	...	47,09,254	14,42,033
	Desert Canal ... ..	...	28,96,815	169
	Lloyds Barrage Unified System	58,79,315	33,33,68,645	2,39,10,952
	Shah Awais Canal ... ..	...	5,69,637	10,11,125
	Fuleli Canal ... ..	...	59,90,134	6,49,207
	Quetta Circle	69,06,695	4,92,77,580	4,48,997
	Kalat Circle	22,98,032	2,55,32,528	9,814
	Other Projects	3,80,38,513	1,06,69,61,249	1,76,36,846
	Grants to Agriculture Development Corporation	..	...	...
	Grants to Water and Power Development Authority ... ..	..	...	..
	Grants to Land and Water Development Board	...	...	...
	Total Productive	7,06,55,556	2,22,28,89,774	15,30,18,501
Unproductive	Derajat Inundation Canal	1,80,808	1,72,16,591	38,69,416
	Shahpur Inundation Canal ... ..	...	2,26,017	10,95,256
	Pinyari Canal ... ..	...	64,39,147	23,948
	Paharpur Canal	33,28,008	2,57,47,580	2,51,299
	Thal Project	35,90,898	16,74,59,768	61,42,888
	Mahiwah Canal ... ..	...	20,48,865	37,408
	Baghar Canal ... ..	...	27,20,752	3,54,553
	Quetta Circle ... ..	...	...	6,622
	Kalat Circle ... ..	...	...	1,395
	Other Projects	6,11,63,326	65,24,24,400	7,02,423
	Grants to Agriculture Development Corporation	..	...	...
	Total Unproductive	6,82,63,040	87,42,83,120	1,24,85,208
	Total Government of West Pakistan ...	13,89,18,596	3,09,71,72,894	16,55,03,709
	Total Provincial Governments	13,89,18,596	3,37,86,65,054	16,55,03,912
	Total Central Government	15,48,19,823	34,01,08,698	...
	Grand Total	29,37,38,419	3,71,87,73,752	16,55,03,912

C. and CC. Irrigation, etc.

Drainage Works for which Capital Accounts are kept for the year ended 30th June, 1965.

RECEIPTS DURING 1964-65		Working Expenses during 1964-65 (for details see Account No. 33)	EXCLUDING INTEREST		Interest on Capital (b)	INCLUDING INTEREST	
Irrigation Land Revenue collected in the Civil Department	Total Revenue Receipts		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (-)	Rate per cent. on Capital Outlay to end of the year		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (-)	Rate per cent. on Capital Outlay to end of the year
6	7	8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	
49,05,758	2,98,89,360	1,01,25,343	+1,97,64,017	19.64	37,57,874	+1,60,66,143	15.90
26,10,703	1,45,05,180	37,26,481	+1,07,78,699	20.01	21,31,298	+86,47,401	16.05
8,25,421	72,16,207	..	+72,16,207	7.77	37,39,268	+34,76,939	3.74
13,72,044	52,57,763	25,13,453	+27,44,310	4.54	23,42,293	+4,02,017	0.66
41,65,719	1,83,41,057	46,39,755	+1,37,01,302	31.24	12,13,762	1,24,87,540	28.4
6,76,202	46,73,636	44,85,657	+1,87,979	0.62	9,15,805	(-)7,27,826	(-)2.42
39,57,068	2,63,26,218	1,19,30,200	+1,43,96,018	14.56	37,21,827	1,06,74,191	10.79
..	55,84,389	20,50,205	+35,34,184	13.47	10,34,543	+24,99,641	9.52
..	16,83,527	9,88,442	+6,95,085	4.24	6,25,671	+69,414	0.42
209	30,24,423	3,45,799	+26,78,624	7.51	14,01,156	+12,77,468	3.58
..	7,02,540	3,81,123	+3,21,417	2.40	5,25,965	(-)2,04,548	(-)1.53
..	82,45,737	49,07,036	+33,38,701	7.24	18,41,602	14,97,099	3.25
..	3,37,970	7,15,309	(-)3,77,339	(-)1.47	28,65,687	(-)32,43,026	(-)1.08
1,59,774	22,83,959	14,48,457	+8,35,502	3.42	1,19,705	7,15,797	2.93
1,07,080	28,76,880	6,18,588	+22,58,292	30.85	77,506	21,80,786	29.79
56,064	7,76,559	5,47,458	+2,29,101	5.77	98,725	1,30,376	3.28
..	14,42,033	5,94,671	+8,47,362	17.99	2,00,106	6,47,256	13.74
..	169	5,84,874	(-)5,84,705	(-)20.18	1,19,527	(-)7,04,232	(-)24.31
4,31,96,350	6,71,07,302	2,17,00,370	+4,54,06,932	13.62	1,43,73,515	3,10,33,417	9.31
..	10,11,125	2,91,228	+7,19,897	126.38	23,786	6,96,111	122.20
61,81,001	68,30,208	..	+68,30,208	114.02	2,39,695	65,90,603	110.02
1,39,861	5,88,858	..	+5,88,858	1.19	18,95,609	(-)7,13,06,751	(-)2.65
..	9,814	..	+9,814	0.04	9,15,901	(-)9,06,087	(-)3.55
12,27,846	1,88,64,692	2,42,56,036	(-)53,91,344	0.51	3,88,26,435	(-)3,34,35,091	(-)3.13
..	..	8,78,520	(-)8,78,520	..	..	(-)8,78,520	..
..	..	2,30,000	(-)2,30,000	..	..	(-)2,30,000	..
..	..	2,10,12,900	(-)2,10,12,900	..	..	(-)2,10,12,900	..
7,45,61,105	22,75,79,606	11,89,71,905	10,86,07,701	..	8,30,07,171	2,56,00,530	..
24,38,893	63,08,309	4,06,552	59,01,757	34.28	7,42,053	51,59,704	29.97
..	10,95,256	..	10,95,256	484.59	7,571	10,87,685	481.24
..	23,948	..	23,948	0.37	2,58,033	(-)2,34,085	(-)3.64
1,33,864	3,85,163	7,92,911	(-)4,07,748	(-)1.58	8,91,542	(-)12,99,290	(-)0.50
12,99,648	74,42,536	37,90,315	36,52,221	2.18	59,34,644	(-)22,82,423	(-)1.36
..	37,408	21,09,456	(-)20,72,048	(-)101.13	86,935	(-)21,58,983	(-)105.37
..	3,54,553	..	3,54,553	13.03	1,09,038	2,45,515	9.02
..	6,622	13,26,380	(-)13,19,758	..	92,765	(-)14,12,523	..
..	1,395	4,62,262	(-)4,60,867	..	27,223	(-)4,88,090	..
..	7,02,423	24,44,034	(-)17,41,611	(-)0.26	1,96,21,650	(-)2,13,63,261	(-)3.27
..	..	22,13,500	(-)22,13,500	..	..	(-)22,13,500	..
38,72,405	1,63,57,613	1,35,45,410	28,12,203	..	2,77,14,544	(-)2,49,59,251	..
7,84,33,510	24,39,37,219	13,25,17,315	11,14,19,904	..	11,07,78,625	6,41,279	..
7,84,33,510	24,39,37,422	13,25,17,315	11,14,20,107	..	11,07,78,625	6,41,302	..
..
7,84,33,510	24,39,37,422	13,25,17,315	11,14,20,107	..	11,07,78,625	6,41,302	..

C. and CC. Irrigation etc.

No. 31.—DETAILED ACCOUNT of Capital Expenditure on the Construction of

Class of Works	Provinces and Canals	Expenditure		
		Works	Extraordinary Replacements	Establishment
1	2	3	4	5
A.—Irrigation Works—	CENTRAL GOVERNMENT	Rs.	Rs.	Rs.
Unproductive	Pak. General .. ..	..	..	..
	Other Projects .. ..	..	..	..
	Southern Area			
Productive	Nasirabad Section of the Lloyd Barrage and Canal Construction .. ..	..	..	..
	<i>Deduct—Outlay financed from Ordinary Revenues</i> .. ..	..	..	..
	Net Outlay outside the Revenue Account .. ..	..	..	..
	Lahore Area			
Productive	Mangla Dam Project .. ..	..	..	..
	Other Projects .. ..	..	..	..
	Indus Basin Development Fund			
Productive	Expenditure incurred on Indus Basin Replacement Works .. ..	..	..	..
	Contribution to Indus Basin Development Fund .. ..	..	..	..
Unproductive	Other Projects (Dam Investigation Circle) .. ..	..	..	..
	Total Outlay on Construction (LHR) .. ..	..	..	..
	Total Outlay—Central Government .. ..	..	..	..
	<i>Deduct—Outlay Financed from ordinary Revenues</i> .. ..	..	..	..
	Net Outlay outside the Revenue Account .. ..	..	..	..
	PROVINCIAL GOVERNMENTS			
	(Government of East Pakistan)			
A.—Irrigation etc. Works—				
Productive	Karnafuli Multipurpose Project .. ..	..	..	..
	Ganges Kobadak Project .. ..	..	..	..
	Teesta Project .. ..	..	..	..
B.—Navigation, etc. Works—	Total A.—Irrigation, etc. .. ..	..	..	..
Productive	Dredger 'Aminul Bahar' .. ..	..	..	..
	Dredger 'Safinarul Hasan' .. ..	..	..	..
	Dredger 'Foyers' .. ..	..	..	..
	Dredger Alexandara' .. ..	..	..	..
	12 'Suction Dredgers' .. ..	..	..	..
	Baby Dredgers .. ..	..	..	..
	Grow More Food Schemes .. ..	..	..	..
	Miscellaneous Schemes .. ..	..	..	..
	Total Productive .. ..	..	..	..
Unproductive	Calcutta and Eastern Canals .. ..	..	..	..
	Sundarbans Steamer Route .. ..	..	..	..
	Madaripur Bill Route .. ..	..	..	..
	Flood Control Schemes .. ..	..	..	..
	Miscellaneous Schemes .. ..	..	..	..
	Total Unproductive .. ..	..	..	..
	Total B.—Navigation etc. .. ..	..	..	..
	Total Government of East Pakistan .. ..	..	..	..

C. and CC. Irrigation etc.

No. 31.—DETAILED ACCOUNT of Capital Expenditure on the Construction of

Class of Works	Provinces and Canals	Expenditure		
		Works	Extraordinary Replacement	Establishment
1	2	3	4	5
A.—Irrigation, etc. Works—	Government of West Pakistan	Rs.	Rs.	Rs.
Productive	Lower Chenab Canal { East 36,17,051		3,27,033	9,75,495
	Lower Chenab Canal { West 60,503		(—) 121,814	7,764
	Lower Jhelum Canal 3,66,722		29,933	94,856
	Upper Chenab Canal 41,43,083		8,77,379	9,53,170
	Upper Jhelum Canal 89,585		3,84,723	73,078
	Lower Bari Doab Canal 8,91,409		1,07,533	1,48,283
	Central Bari Doab Canal (Lahore Division) 58,37,999		29,143	10,95,555
	Sutlej Valley Project 3,93,282		6,95,392	1,96,802
	Haveli Canal 36,41,128		26,344	82,994
	Eastern Sadiqia Canal 3,96,259			10,258
	Fordwah Canal 14,28,082			1,77,780
	Bahawal Canal 5,58,662			70,386
	Abbasia Canal 66,328			2,192
	Fanjad Canal 1,72,557		7,089	18,266
	Marala Ravi Link Project 10,26,705		24,371	5,76,310
	Upper Swat Canal 2,36,278			54,010
	Lower Swat Canal 9,79,584			2,05,260
	Kabul River Canal 4,15,826		42,457	75,526
	Begari Canal			
	Desert Canal			
	Lloyd Barrage Unified System 53,39,270		22,968	7,90,944
	Shah Awais Canal			
	Fufeli Canal			
	Ghulam Mohd. (Lower Sind) Barrage 15,16,487			2,67,708
	Quetta Circle 55,58,778			8,14,590
	Kalat Circle 15,03,864		2,29,320	80,315
	Grant to Land and Water Management 17,00,000			
	Grant to Agricultural Development Corporation (Taunsa Barrage) 63,65,550		2,19,500	
	Other Projects 1,05,59,633		18,23,046	46,35,874
	Total Productive	5,68,64,625	48,24,417	1,14,07,416
Unproductive	Derajat Inundation Canal 20,623			2,085
	Shahpur Inundation Canal			
	Pinyari Canal			
	Paharpur Canal 18,98,779		3,13,090	2,209
	Thal Project 1,81,162		(—) 154	18,73,806
	Mahiwah Canal			
	Baghar Canal			
	Quetta Circle 16,086			
	Kalat Circle 16,865			
	Grant to Agricultural Development Corporation 2,57,48,460		200	
	Grant to Water & Power Development Authority 1,64,48,750			
	Other Projects 2,72,43,879		39,871	26,30,082
	Total Unproductive	7,15,72,604	3,53,007	45,28,182
	Total Outlay on Construction (West Pakistan)	12,84,37,229	51,77,424	1,59,35,598
	<i>Deduct—Amount transferred from Land Revenue Equalisation Fund</i>			
	<i>Deduct—Amount financed from Insurance Grant of Relief Fund</i>			
	<i>Deduct—Amount financed from Ordinary Revenues</i>			
	Net Outlay outside the Revenue Account (West Pakistan)	12,84,37,229	51,77,424	1,59,35,598
	Amount directly financed from 19 Construction etc.			
	Total Outlay on Construction Provincial Govts.			
	<i>Deduct—Amount transferred from Land Revenue Equalisation Fund</i>			
	<i>Deduct—Outlay financed from Famine Insurance Grant or Famine Relief Fund</i>			
	<i>Deduct—Outlay financed from Ordinary Revenue</i>			
	Total Deduction			
	Net Outlay on Construction of the Provincial Govts.			
	Total Outlay on Construction—Central and Provincial Governments			
	<i>Deduct—Amount transferred from Land Revenue Equalisation Fund</i>			
	<i>Deduct—Outlay financed from Famine Insurance Grant or Famine Relief Fund</i>			
	<i>Deduct—Outlay financed from Ordinary Revenue</i>			
	Total Deduction			
	Net Outlay on Construction of Irrigation etc. works outside the Revenue Account			

C. and CC. Irrigation etc.

Irrigation, Navigation, Embankment and Drainage Works during and to end of the year 1964-65.

during the year							
Tools and Plant	Suspense	Leave and other establishment charges in England	Loss or gain by exchange	Deduct—Amount transferred from Deposit Account of Grants made by the Central Government, for Grow More Food Campaign	Deduct—Receipts and Recoveries on Capital Account	Net Total	Expenditure to end of the year
6	7	8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
62,608	(-)15,26,351	...	...	...	...	34,55,836	10,06,28,076
5,440	(-)18,18,685	...	...	...	...	(-)17,66,792	5,38,76,988
37,264	(-)11,59,143	...	...	...	...	(-)16,30,468	9,28,87,343
17,732	(-)38,26,669	...	...	...	...	21,64,695	6,04,00,976
3,772	(-)3,57,997	...	...	...	...	1,93,161	4,38,56,363
8,374	+4,69,584	...	...	...	(-)86	16,25,097	3,00,73,782
14,248	+598	...	...	...	...	69,77,543	9,88,66,369
85,134	(-)13,82,458	...	...	...	(-)6,595	(-)8,443	7,18,23,185
10,332	(-)90,335	...	...	...	(-)439	36,70,024	2,62,42,716
4,820	+2,98,907	...	...	...	...	7,10,244	1,64,06,375
5,093	(-)80,671	...	...	...	...	15,30,284	3,56,74,638
3,554	+6,68,574	...	...	...	...	13,01,176	1,33,78,269
...	+3,89,179	...	...	...	...	4,57,699	4,61,02,799
32,479	(-)1,60,698	...	...	...	...	69,613	7,94,51,425
1,21,296	(-)23,34,309	...	...	...	+2,43,543	(-)31,42,084	2,44,47,219
3,755	(-)51,717	...	...	...	...	2,42,326	73,19,351
59,633	(-)1,45,463	...	...	...	...	10,99,014	39,71,249
15,239	(-)84,028	...	...	...	...	4,65,020	47,09,254
...	...	...	...	...	...	...	28,96,815
9,587	(-)2,83,454	...	...	...	...	38,79,315	33,53,68,645
...	...	...	...	...	...	...	5,69,637
...	...	...	...	...	...	...	59,90,134
61,191	+4,95,858	...	...	...	(-)24,356	23,16,888	31,44,73,267
...	+5,33,327	...	...	...	...	69,06,695	4,92,77,580
5,000	+4,79,768	...	...	...	(-)2,35	22,98,032	2,55,32,528
...	...	...	...	...	...	17,00,000	26,54,509
15,270	(-)8,64,420	...	...	...	...	57,35,900	57,35,900
1,53,983	90,20,669	...	...	8,533	(-)15,87,037	2,46,14,701	67,86,64,827
7,35,804	(-)18,10,034	...	...	8,533	(-)13,75,205	7,06,55,556	2,22,28,89,804
810	+1,57,970	...	...	...	(-)680	1,80,808	1,72,16,591
...	...	...	...	...	...	...	2,26,017
...	...	...	...	...	...	...	64,39,147
1,344	+11,22,240	...	...	...	(-)9,654	33,28,008	2,57,47,580
1,847	+15,27,809	...	...	...	+6,428	35,90,898	16,74,59,768
...	...	...	...	...	...	...	20,48,865
...	...	...	...	...	...	...	27,20,752
...	...	...	...	...	...	14,086	23,35,631
...	...	...	...	...	...	16,865	6,88,428
...	(-)20,000	...	...	...	...	2,57,28,660	2,57,28,660
...	...	...	...	...	(-)60,30,000	1,04,18,750	1,04,18,750
4,52,464	(-)46,38,794	...	...	...	(-)7,62,538	2,49,84,965	61,32,52,931
4,56,465	(-)18,50,775	...	...	...	(-)67,96,443	6,82,63,040	87,42,83,120
11,92,269	(-)36,60,809	...	...	8,833	(-)81,71,648	13,89,18,596	3,09,71,72,924
...	...	...	...	...	...	...	(-)98,10,921
...	...	...	...	...	...	...	(-)10,18,976
...	...	...	...	...	...	...	(-)2,46,42,495
...	...	...	...	...	...	...	(-)2,46,42,495
11,92,269	(-)36,60,809	...	...	8,533	(-)81,71,648	13,89,18,596	3,06,17,00,532
...
...	...	...	...	...	...	13,89,18,596	3,37,86,65,084
...	...	...	...	...	...	...	(-)98,10,921
...	...	...	...	...	...	...	(-)10,18,976
...	...	...	...	...	...	...	(-)2,46,42,495
...	...	...	...	...	...	...	(-)3,54,72,392
...	...	...	...	...	...	13,89,18,596	3,34,31,92,692
...	...	...	...	...	...	29,37,38,419	3,71,88,47,024
...	...	...	...	...	...	...	(-)98,10,921
...	...	...	...	...	...	...	(-)10,18,976
...	...	...	...	...	...	...	(-)2,47,15,737
...	...	...	...	...	...	...	(-)3,55,45,634
...	...	...	...	...	...	29,37,38,419	3,68,33,01,390

No. 32.—DETAILED ACCOUNT of Direct Receipts from Irrigation, Navigation, Embankment and

Class of Works	Provinces and Canals	Water Rates	Owner's Rates	Water Supply of Towns	Sales of water	Receipts from work-shop	Plantation	Other Canal Produce
1	2	3	4	5	6	7	8	9
A.—Irrigation Works	CENTRAL GOVERNMENT	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Southern Area							
Productive ..	Nasirabad Section of the Barrage and Canals Construction ..	..	..	..	..	..	..	..
	Total Unproductive ..	..	..	..	..	..	..	..
	Total Central Government ..	..	..	..	..	..	..	..
	PROVINCIAL GOVERNMENTS (Government of East Pakistan)							
B.—Navigation etc. Works.								
Unproductive ..	Calcutta and Eastern Canals ..	..	..	..	..	..	..	..
	Madaripur Bill Route ..	..	..	..	..	..	..	..
	Sunderbans Steamer Route ..	..	..	..	..	..	..	..
	Total B.—Navigation, etc. ..	..	..	..	..	..	..	..
	Total Government of East Pakistan ..	..	..	..	..	..	..	..
A.—Irrigation Works.	(Government of West Pakistan)							
Productive ..								
	Lower Chenab Canal (East ..	1,22,48,272	..	80,257	6,034	..	247	668
	Lower Chenab Canal (West ..	1,22,87,776	..	16,865	54,187	..	1,149	55
	Lower Jhelum Canal ..	93,69,004	..	16,387	43,688	..	23,76,295	1,884
	Upper Chenab Canal ..	62,44,941	..	175	95	..	11,860	2,247
	Upper Jhelum Canal ..	37,74,325	..	..	68,798	..	209	..
	Lower Bari Doab Canal ..	1,35,83,772	..	2,940	25,521	..	1,97,687	612
	Central Bari Doab Canal (Lahore Division) ..	32,01,207	..	..	48,297	..	..	..
	Sutlej Valley Project ..	1,71,73,634	..	..	4,841	..	2,096	2,937
	Eastern Sadiqia Canal ..	54,82,384	..	..	9,835	..	17,184	..
	Fordwah Canal ..	16,05,632	..	3,130	137	..	2	(—)198
	Bahawal Canal ..	29,35,152	..	..	455	..	2,372	..
	Abbasia Canal ..	6,99,324	..	..	..	..	10	..
	Punjab Canal ..	81,49,147	..	1,734	2,780	..	17,126	812
	Marala Ravi Link Project ..	3,30,614	..	..	..	..	..	..
	Upper Swat Canal ..	19,80,335	..	..	330	..	2,077	..
	Lower Swat Canal ..	26,88,115	..	..	21,638	..	..	..
	Kabul River Canal ..	5,52,216	..	..	..	..	..	..
	Begari Canal ..	14,04,868	..	637	1,021	..	..	..
	Desert Canal ..	..	..	..	..	..	..	..
	Shah Awais Canal ..	10,10,133	..	..	..	..	..	..
	Lloyds Barrage Unified System Ghulam Mohd. Barrage ..	2,37,29,423	..	..	1,86,701	..	2,345	43,524
	Fuleli Canal ..	1,45,270	..	..	..	..	..	..
	Quetta Circle ..	..	..	2,119	..	..	..	..
	Kalat Circle ..	..	..	..	..	..	..	..
	Other Projects ..	1,53,46,914	..	..	1,16,635	..	650	46,769
	Total Productive ..	14,44,42,462	..	1,24,244	5,70,493	..	26,31,309	99,310

No. 32.—DETAILED ACCOUNT of Direct Receipts from Irrigation, Navigation, Embankment and

Class of Works	Provinces and Canals	Water Rates	Owner's Rates	Water Supply of Town	Sales of water	Receipts from workshop	Plantation	Other Canal Produce
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Unproductive	Derajat Inundation Canal	38,36,382	...	...	60	...	786	21
	Shahpur Inundation Canal	10,95,256	...	...	...	...	...	...
	Pinyari Canal	23,948	...	...	...	...	...	...
	Paharpur Canal	2,11,366	...	...	1,182	...	...	...
	Thal Canal	59,05,829	...	...	1,980	...	...	496
	Mahiwah Canal	10,340	...	...	...	...	9,228	4,582
	Baghar Canal	3,53,609	...	...	...	...	...	...
	Quetta Circle	...	...	...	...	...	...	...
	Kalat Circle	...	...	...	...	...	...	...
	Other Projects	6,80,615	...	...	...	...	...	...
	Total Unproductive	1,21,17,345	...	...	3,222	...	10,014	5,099
	Total Govt. of West Pakistan	15,65,59,807	...	1,24,244	5,73,715	...	26,41,323	1,04,409

C. and C C. Irrigation etc.

Drainage Works for which Capital Accounts are kept for the year ended 30th June, 1965.

Water Power	Navi- gation	Rents	Fines	Recoveries of Expendi- ture.	Miscella- neous	Portion of Land Revenue due to Work	Loss or gain by exchange	Deduct— Refunds	Total
10	11	12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	27,793	..	10,548	3,584	24,38,893	..	9,758	63,08,309
..	10,95,256
..	23,948
..	..	4,680	..	..	34,071	1,33,864	..	..	3,85,163
..	..	39,625	..	1,661	1,95,878	12,99,648	..	2,581	74,42,536
..	..	974	..	100	12,184	..	..	..	37,408
..	..	738	..	..	206	..	..	..	3,54,553
..	6,727	..	..	105	6,622
..	1,395	..	..	..	1,395
..	..	3,506	..	..	18,302	..	..	..	7,02,425
..	..	77,316	..	12,309	2,72,347	38,72,405	..	(—)12,444	1,63,57,613
1,96,532	50	9,73,943	72,651	4,66,049	47,24,570	7,84,33,510	..	(—)9,33,584	24,39,37,219

C. and C C. Irrigation etc.

No. 33.—Detailed Account of Working Expenses and maintenance of Irrigation, Navigation, Embankment and Drainage

Class of Works	Provinces and Canals	Extension and Improvements	Maintenance and Repairs	Establishment	Tools and Plant
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
	CENTRAL GOVERNMENT				
	Southern Area				
A.—Irrigation Works					
Productive	Nasirabad Section of the Llyod Barrage and Canals Construction ..	..	..	..	..
	Total Central Government ..	..	..	..	..
	PROVINCIAL GOVERNMENTS				
	(Government of East Pakistan)				
B.—Navigation, etc. Works—					
Productive	Dredger 'Aminul Bahar' ... ..	..	..	..	..
	Dredger 'Safina-tul-Hasan' .. ..	..	..	..	..
	Dredger 'Foyers' .. ..	..	..	..	..
	Dredger 'Alexandra' .. ..	..	..	..	..
	12-Suction Dredgers .. ..	..	..	..	..
	Baby Dredger .. ..	..	..	..	..
	Total Productive ..	..	..	..	..
Unproductive	Calcutta and Eastern Canals .. ..	..	..	..	..
	Madaripur Bill Route .. ..	..	..	..	..
	Sunderban Steamer Route .. ..	..	..	..	..
	Total Unproductive ..	..	..	..	..
	Total B.—Navigation, etc. ..	..	..	..	..
	Total Govt. of East Pakistan ..	..	..	..	..
A.—Irrigation Works—	(Government of West Pakistan)				
Productive	Lower Chenab Canal .. { East ..	85,193	26,86,293	17,64,560	14,103
	.. { West ...	1,57,582	33,92,306	20,09,438	15,868
	Lower Jhelum Canal	1,29,614	27,65,552	8,21,124	10,191
	Upper Chenab Canal .. ..	..	..	..	..
	Upper Jhelum Canal	1,20,758	14,41,839	9,37,069	13,737
	Lower Bari Doab Canal	1,12,991	28,35,679	16,79,136	11,958
	Sutlej Valley Project	2,41,376	83,76,685	32,92,436	19,703
	Central Bari Doab Canal Lahore ..	4,90,604	32,36,012	7,38,966	20,075
	Eastern Saddiqia Canal	56,905	11,10,462	9,85,414	5,602
	Fordwah Canal	1,12,513	5,42,709	3,27,244	5,976
	Banawal Canal	50,463	8,63,475	4,34,638	3,809

C. and CC. Irrigation etc.

No. 33.—Detailed Account of Working Expenses and maintenance of Irrigation, Navigation, Embankment and Drainage

Class of Works	Provinces and Canals	Extensions and Improvements.	Maintenance and Repairs	Establishment	Tools and Plant
1	2	3	4	5	6
A.—Irrigation Works— <i>contd.</i>	(Government of West Pakistan)— <i>contd.</i>	Rs.	Rs.	Rs.	Rs.
	Abbasia Canal ... ..	...	3,09,764	71,359	...
	Panjnad Canal	2,62,508	30,17,096	15,91,102	36,330
	Marala Ravi Link Project — ..	..	5,78,528	1,36,781	...
	Upper Swat Canal	71,501	7,28,538	6,48,048	370
	Lower Swat Canal	4,911	3,25,985	2,80,208	7,484
	Kabul River Canal	42,102	2,64,102	2,40,012	1,242
	Begari Canal ... ..	...	4,17,644	1,76,676	351
	Shah Awais Canal	—	2,04,654	86,574	...
	Desert Canal ... ..	...	4,11,006	1,73,868	...
	Quetta Circle ... ..	...	..	...	...
	Kalat Circle ... ..	...	..	...	...
	Lloyds Barrage Unified System	14,27,046	1,40,12,038	63,62,219	23,255
	Fuleli Canal ... ..	...	..	...	...
	Other Projects	(—)37,913	1,71,19,467	69,94,114	1,80,368
	Grants to Agricultural Development Corporation ... ..	...	8,78,520	...	...
	Grants to Water and Power Development Authority ... ..	...	2,30,000	...	...
	Grants to Land and Water Development Board ... ..	...	2,10,12,900	...	...
	Total Productive	33,08,154	8,67,61,295	2,97,50,986	3,70,422
Unproductive	Derajat Inundation Canal ... ..	...	3,36,567	62,391	594
	Shahpur Inundation Canal ... ..	...	..	...	..
	Pinyari Canal ... ..	...	...	...	...
	Paharpur Canal	12,912	4,70,252	3,09,744	3
	Thal Circle ... ..	..	14,70,801	23,15,567	3,947
	Mahiwah Canal	1,376	15,18,597	5,88,204	1,279
	Baghar Canal ... ..	...	...	...	..
	Quetta Circle ... ..	...	9,94,338	3,32,042	...
	Kalat Circle	23,087	3,23,542	1,15,633	...
	Other Projects	2,742	13,16,092	11,24,987	213
	Grants to Agricultural Development Corporation ... ..	...	22,13,500	...	...
	Total Unproductive	40,117	86,43,689	48,55,568	6,036
	Total Government of West Pakistan	33,48,271	9,54,04,984	3,46,06,554	13,76,458

C. and CC. Irrigation etc.

Works for which Capital Accounts are kept for the year ended 30th June, 1965.

Suspense	Provision for Depreciation	Renewals and Replacements	Deduct—Receipts from dredgers	Contribution from Revenue to wipe off unproductive capital outlay on water courses	Leave and other establishment charges in England	Loss or gain by exchange	Total
7	8	9	10	11	12	13	14
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	3,81,123
..	49,07,036
..	7,15,309
..	14,48,457
..	6,18,588
..	5,47,458
..	5,94,671
..	2,91,228
..	5,84,874
..
..
(—)1,24,188	2,17,00,370
..
..	2,42,56,036
..	8,78,520
..	2,30,000
..	2,10,12,900
(—)12,18,952	11,89,71,905
..	4,06,552
..
..
..	7,92,911
..	37,90,315
..	21,09,456
..
..	15,26,380
..	4,62,262
..	24,44,034
..	22,13,500
..	1,35,45,410
(—)12,18,952	13,25,17,315

No. 34.—Detailed Account of Receipt from Irrigation, Navigation, Embankment and Drainage Works

	Water Rates	Water supply of towns	Sales of water	Plantation	Other Canal Produce	Water power
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT						
A.—Irrigation Works .. ..	..	..	..	..	..	..
PROVINCIAL GOVERNMENTS						
(Government of East Pakistan)						
A.—Irrigation Works .. ..	..	..	..	..	..	..
B.—Navigation etc., Works ..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..
(Government of West Pakistan)						
A.—Irrigation Works	81,197	..	..	..	2,75,047	5,911
B.—Navigation etc., Works ...	333	..	18,518	..	..	..
Total ..	81,530	..	18,518	..	2,75,047	5,911

C. and CC. Irrigation etc.

for which no Capital Accounts are kept for the year ended 30th June, 1965.

Navigation	Rents	Fines	Recoveries of Expenditure	Miscella- neous	Contribu- tions of Officers lent to other Govts.	Contribu- tions of Officers lent to Foreign Service	Receipts in England	Deduct— Refunds	Total
8	9	10	11	12	13	14	15	16	17
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..
..
..
..
..	14,982	..	3,996	2,34,469	..	6,57,544	..	..	12,73,146
..	3,413	..	7,513	79,022	..	..	..	..	1,08,799
..	18,395	..	11,509	3,13,491	..	6,57,544	..	..	13,81,945

No. 35.—ACCOUNT of Expenditure on Irrigation, Navigation, Embankment and Drainage Work for which no Capital Accounts are kept for the year ended 30th June, 1965.

Details	Government of East Pakistan	Government of West Pakistan	Total
1	2	3	4
A—Irrigation Works—	Rs.	Rs.	Rs.
WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT—			
Works
Extensions and Improvements
Maintenance and Repairs	8,62,344	8,62,344
Establishment	38,84,338	38,84,338
Tools and Plant	73,764	73,764
Suspense	(—)1,18,385	(—)1,18,385
Grants-in-aid
Loss or gain by Exchange
Leave and other Establishment Charges in England
Deduct—Contributions recovered from Local Bodies	(—)81,175	(—)81,175
Total	46,20,886	46,20,886
Miscellaneous Expenditure—			
Establishment	9,946	9,946
Tools and Plant	5,229	5,229
Other Charges	2,77,377	2,77,377
Grants-in-Aid	7,097	7,097
Suspense	2,46,723	2,46,723
Loss or gain by Exchange
Total	5,46,372	5,46,372
TOTAL A.—IRRIGATION WORKS	51,67,258	51,67,258
B.—Navigation, Embankment and Drainage Works—			
WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT—			
Works	2,15,732	2,15,732
Extensions and Improvements
Maintenance and Repairs	59,70,799	59,70,799
Establishment	35,63,961	35,63,961
Tools and Plant	78,946	78,946
Suspense	(—)24,71,589	(—)24,71,589
Loss or gain by Exchange
Total	73,57,849	73,57,849
Miscellaneous Expenditure—			
Establishment
Tools and Plant
Other Charges	180	180
Grants-in-aid	4,980	4,980
Suspense
Total	5,160	5,160
TOTAL B.—NAVIGATION, ETC., WORKS	73,63,009	73,63,009
TOTAL EXPENDITURE ON IRRIGATION, NAVIGATION, ETC. WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT (Other than Charged)	1,25,30,267	1,25,30,267

C. and CC.—Irrigation.

Section D/DD—Post Offices, Telegraph and Telephones Departments Capital and Revenue Accounts.

GENERAL

The Posts and Telegraphs and Telephones Departments are run by the Central Government. The finances form part of the Pakistan Revenue.

The Departments are responsible for running (1) Postal system including agency functions like the P. O. Savings Banks, National Savings Certificates, Issue of Broadcast Receiver Licences and the P. O. Life Insurance, (2) Telegraph, (3) Telephone and Radio Communications.

In olden days the only regular means of written communications were the courier services set up by the rulers for their own correspondence. The earliest record of such a service in India was that set up by Muhammad-bin-Tughluq in 14th century. The Moghuls had an excellent courier service, Akbar had post houses built every 10 miles along the main roads for couriers and horses.

This system broke down in the disturbed years of the 18th century, and it was only 1766 that regular system was restored, when Clive established a system of runners for carrying Government mails. In 1837, a public post was established under the control of local Governments, and all private posts were abolished. In 1854, the Indian Imperial Post was established.

The telegraph system was started in 1839 by a doctor of the Indian Medical Service whose hobby was telegraphy. In fact the first long line of telegraph in the world was erected in India, when the doctor erected an experimental line 21 miles long.

In 1850, it was decided to extend the telegraph system. Within 10 years 10,000 miles of telegraphic wires had been laid, and all the main towns of the Indo Pakistan sub-continent were connected. In 1863, a number of combined Posts and Telegraph Offices were opened, and in 1914 the two departments were amalgamated to form the Posts and Telegraphs Department.

The former Pakistan Posts and Telegraphs Department was bifurcated on the 1st July, 1962 into two Departments, namely the Pakistan Post Office Department and the Pakistan Telegraph and Telephone Department. From the same date the Telegraph and the Radio Branches were also merged into one Branch to be called the Telegraph (including Radio) Branch of the latter Department. This section includes the Accounts of the aforesaid two Departments. The Postal Department provides postal facilities and the other telecommunication facilities throughout Pakistan, and both of them by their association with communication systems of other countries go to make up the net work of communications all over the world.

The accounts of the two Departments are maintained on commercial lines.

CAPITAL ACCOUNTS

2. A commercial system of accounts was introduced in the Indian Posts and Telegraphs Department with effect from 1925-26. The Block Account was prepared after valuing the assets then in service, whether originally created out of Revenue or out of Loan Funds, on the basis of their expected lives. Thereafter, Capital is being debited with the cost of construction of new assets. In 1931, the effective lives of the assets as assumed in 1925 were reconsidered and in most cases the periods of effective lives were enhanced. Accordingly, with effect from 1st April, 1933, the

Block Account was reconstituted after revaluing all the assets as on 1st April, 1925 on the basis of valuation as determined in 1931. It was also decided that, in the case of replacement works, the portion representing the excess cost over the original cost should be treated as fresh capital outlay. This was, however, modified with effect from 1st April, 1936, from which date the Renewals Reserve Fund (described in para 3 below) met the cost of all replacements irrespective of their being higher or lower than the original cost. On the partition of the country on the 15th August, 1947, the Indian share of Capital Outlay to the end of the pre-partition period under each category of assets was worked out in accordance with the percentage fixed by Government.

3. The Departments maintain Capital Accounts which show the value of their assets. The balances in these accounts also represent capital invested by the Central Government in the Departments. The Departments pay interest to the Central Government on the invested capital at the borrowing rate fixed by Government from year to year.

The expenditure on new assets as well as on renewals and replacements of wasting assets is, in the first instance, recorded under the relevant heads pertaining to Capital Outlay of the two Departments. Expenditure on renewals and replacement of wasting assets is, however, subsequently transferred from the Capital Heads to the Renewals Reserve Funds instituted in the Departments as mentioned below. The net interest bearing Capital Outlay is thus arrived at.

On Independence, it was decided that assets of the Indian P & T Department should be divided between Pakistan and India on the basis of their physical location and that for the purposes of financial settlement between the two Governments, Pakistan should be debited with the value of assets taken over by her. The exact liability of Pakistan in respect of the assets taken over by her has not so far been determined.

On the advice of the Application Committee, however, the depreciated value of assets taken over by Pakistan on Independence was adopted as Rs. 3,64,72,866 for the purposes of calculating the amount of interest payable by the Departments to the Central Government.

RENEWALS RESERVE FUND

4. To meet expenditure on renewals and replacements of wasting assets a Renewals Reserve Fund, has been instituted. The fund is built up by contributions from the revenues of the Departments. The Departments receive interest on their accumulations in this Fund. Pakistan was entitled to a share of the balance at the credit of the Renewals Reserve Fund on the 15th August, 1947. This was, however, not transferred by India. The Renewals Reserve Fund, therefore, started with a nil balance in Pakistan. During 1962-63 the contribution made to the Renewals Reserve Fund by Telegraph and Telephone Department was Rs. 1,74,20,000.

REVENUE ACCOUNTS

5. The general plan of Revenue Accounts in the Departments is such that the final results of the working of the Departments each year are brought out in a Profit and Loss Account. For the Telegraph and Telephone Department a Profit and Loss Account for the two branches viz. Telegraphs and Telephones is also prepared.

The Department receive a rebate or pay a surcharge as the case may be in respect of the net profit or loss on their working as determined by the Accounts. The amount of rebate or surcharge is calculated on the ascertained accumulated profit or loss of the Departments to the end of the previous year.

As Pakistan's share of the accumulated profits relating to pre-Independence period was not transferred by India, the accounts of accumulated profits of the P & T Department in Pakistan did not show any opening balance on the 15th August, 1947.

SOURCES OF REVENUE

6. The major portion of the receipts of the Pakistan Post Office Department is derived from the sale of Postage Stamps. The other important items of revenue of this Department are commission

Money Orders and the share of the Post Office in the fees for Broadcasting Receiver Licences.

In the Pakistan Telegraph and Telephone Department revenue is mainly earned from the subscribers of telephones on account of rent and local as well as trunk call fees. The other important sources of income of this Department are charges realised for inland and overseas telegrams and rent of lines and wires leased to Railways and Canals.

WORKING EXPENSES

7. In both the Departments the Working Expenses are mainly incurred on establishments, Conveyance of mails in the Post Office Department and maintenance of Telegraph and Telephone lines and of Telephone Exchanges and Wireless Station in the Telegraph and Telephone Department are the other principal items of expenditure.

No. 36.—STATEMENT of the Profit and Loss on working each Branch of the Pakistan Posts and Telegraphs Department for the year ended 30th June, 1965.

	Post Office	Telegraphs (including Radios)	Telephones	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
1. Working Expenses	8,21,42,000	4,39,19,671	5,22,35,165	17,82,96,836
2. Interest on Capital outlay	17,26,668	1,05,11,096	1,19,72,444	2,42,10,208
Total 1 and 2	8,38,68,668	5,44,30,767	6,42,07,609	20,25,07,044
3. Interest surcharges (+) or rebate (—) on accumulated net loss or profit to the end of 1964-65 vide details below)	+1,62,109	+14,71,253	—1,22,11,447	—1,05,78,085
4. Total Expenditure	8,40,30,777	5,59,02,020	5,19,96,162	19,19,28,959
5. Gross Receipts	8,20,99,455	4,27,32,262	11,36,26,293	23,84,58,010
6. Net Profit (+) Loss (—) for the year	(—)19,31,322	(—)1,31,69,758	+6,16,30,131	+4,65,29,051

Detailed Account of Interest/Surcharge or Rebate adjusted in the Accounts for 1964-65.

	Post Office	Telegraphs	Telephones	Total
	Rs.	Rs.	Rs.	Rs.
1. Accumulated Profit (+) or Loss (—) to the end of 1962-63 irrespective of the limit of interest bearing surplus	(—)69,78,343	(—)3,58,93,648	(+)31,77,49,871	(+)27,48,77,880
2. Gross Profit (+) or Loss (—) for 1963-64	(+)19,90,363	(—)93,75,683	(+)5,79,86,955	(+)5,06,01,635
3. Deduct—Amount of contribution to the General Revenue .. .. .	..	..	..	..
4. Net Profit (+) or Loss (—) for 1963-64	(—)49,87,980	(—)4,52,69,331	(+)37,57,36,826	(+)32,54,79,515
5. Adjustment of previous year's transactions .. .. .	..	..	..	..
6. Accumulated profit (+) or Loss (—) to the end of 1963-64	(—)49,87,980	(—)4,52,69,331	(+)37,57,36,826	(+)32,54,79,515
7. Net Profit (+) or Loss (—) to the end of 1963-64 in respect of which interest rebate or surcharge is calculated	(—)49,87,980	(—)4,52,69,331	(+)37,57,36,826	(+)32,54,79,515
8. Interest Surcharge (+) or Rebate (—) adjusted in the accounts for 1964-65 calculated at the rate of 3.25 per cent on item (7)	(+)1,62,109	(+)14,71,253	(—)1,22,11,447	(—)1,05,78,085

D. and DD—Posts and Telegraphs.

No. 37.—STATEMENT of Capital Outlay in the Pakistan Posts and Telegraphs Department during and to end of the year ended 30th Jun, 1965

	Outlay during the year				Outlay to end of the year			
	Post Office		Telegraphs including Radios		Telephones		Total	
	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Fixed Assets								
Lands and Buildings	68,96,786	85,25,097	1,19,56,929	2,73,78,811	3,92,55,612	5,25,72,763	4,11,08,066	13,29,36,441
Railway Mail Vans owned by Post Office	..	..	..	..	..	..	..	..
Telegraph and Telephone Lines and Radio Masts and Aerials	..	1,88,35,308	1,86,34,956	3,74,70,264	..	17,97,45,129	13,93,20,827	31,90,65,956
Apparatus and Plants	..	1,32,48,133	4,50,58,733	5,83,06,866	..	7,71,72,121	21,57,71,728	29,29,43,849
Furniture and Fittings	..	..	..	..	..	..	12,174	12,174
Contribution towards the share Capital of Telephone Industries in Pakistan	..	..	..	..	..	..	1,86,00,001	1,86,00,001
Loose Tools and Plant	..	..	..	..	..	..	..	..
Motor Vehicles	..	..	..	..	..	..	..	..
Total Fixed Assets	68,96,785	4,06,08,538	7,56,50,618	12,31,55,941	3,92,55,612	30,94,90,013	41,48,12,796	76,35,58,421
Deduct—Amount met from P. & T. Revenues as contribution towards cost of Residential Buildings	..	..	..	..	17,00,000	18,00,000	10,00,000	45,00,000
Deduct—Amount met from Foreign Aid Deposit Account	..	26,81,696	..	26,81,696	..	26,81,696	..	26,81,696
Total	68,96,785	3,79,26,842	7,56,50,618	12,04,74,245	3,75,55,612	30,50,08,317	41,38,12,796	75,63,76,725
Stores and Manufacturer Suspense	..	1,01,66,688	..	1,01,66,688	..	3,56,65,030	..	3,56,65,030
Partition Stores Freight Charges	..	..	..	..	..	5,34,707	..	5,34,707
Total Interest Bearing Capital Outlay	68,96,785	4,80,93,530	7,56,50,618	13,06,40,933	3,75,55,612	34,12,08,054	41,38,12,796	79,25,76,462
Capital Outlay outside the Revenue Account	68,96,785	4,80,93,530	7,56,50,618	13,06,40,933	3,75,55,612	34,12,08,054	41,38,12,796	79,25,76,462

No. 38.—DETAILED STATEMENT of Postage and Message Revenue of the Pakistan Posts and Telegraphs Department during the year ended 30th June, 1965.

1	Total 2	Apportionment between Branches		
		Post Office 3	Telegraphs (including Radios) 4	Telephones 5
	Rs.	Rs.	Rs.	Rs.
Joint Postal and Telegraphs Receipts—				
Sale of ordinary stamps	5,34,50,791	5,34,50,791	..	..
<i>Deduct—Refund of ordinary stamps</i>	(—)87,26,880	(—)87,26,880	..	..
Sale of service stamps	1,32,11,469	1,32,11,469	..	..
Total Joint Postal and Telegraph Receipts	5,79,35,380	5,79,35,380	..	..
Postal Receipts—				
Postage realised in cash	1,01,79,414	1,01,79,414	..	..
Net receipts from other Postal Administrations	23,58,491	23,58,491	..	..
Total	35,94,487	35,94,487	..	..
Deduct—				
<i>Refund of Postage</i>	17,853	17,853	..	..
<i>Net payments to other Postal Administrations</i>	35,76,634	35,76,634	..	..
Total Deductions	35,94,487	35,94,487	..	..
Net Postal Receipts	89,43,418	89,43,418	..	..
Telegraph (including Radio) Receipts—				
Telegraph charges realised in cash	2,04,82,745	..	2,04,82,745	..
Net receipts from other Telegraph Administrations	31,193	..	31,193	..
Net receipts from Radio Companies	2,92,762	..	2,92,762	..
Telegraph Charges received by transfer from Combined offices of Post Office Department	87,68,473	..	87,68,473	..
Total	2,95,75,173	..	2,95,75,173	..
Deduct—				
<i>Net payments to other Telegraph Administrations</i>	10,81,478	..	10,81,478	..
<i>Net payments to Radio Companies</i>	6,669	..	6,669	..
<i>Refunds of overcharges and payments of delivery charges</i>	5,38,149	..	5,38,149	..
<i>Foreign Traffic Exchange Adjustments (Transferred to Miscellaneous Revenue)</i>	1,31,009	..	1,31,009	..
Total Deductions	17,57,305	..	17,57,305	..
Net Telegraph (including Radio) Receipts	2,78,17,868	..	2,78,17,868	..
Telephone Receipts (including Radio Telephones)—				
Rent of Telephones	8,02,06,880	..	..	8,02,06,880
Telephone Call Fees	3,52,38,706	..	..	3,52,38,706
Deduct—Share payable to other Administrations	..	..	..	..
Net Call Fees	..	..	..	..
Total Telephone (including Radio) Receipts	11,54,45,586	..	..	11,54,45,586
Telephone Receipts (including Radio Telephones)				
Rent of Telephones	8,02,06,880	..	..	8,02,06,880
Telephone call fees	3,52,38,706	..	..	3,52,38,706
Deduct share payable to Other Administrations	..	..	..	..
Net call fees	..	..	..	..
Total Telephone (including Radio) Receipts	11,54,45,586	..	..	11,54,45,586
Total Postage and Message Revenue	21,01,42,252	6,68,78,798	2,78,17,868	11,54,45,586

D. and DD.—Posts and Telegraphs.

No. 38-A.—DETAILED STATEMENT of Miscellaneous Revenue of the Pakistan Posts, Telegraphs and Telephones Department during the year ended 30th June, 1965.

1	2	3	4	5
	Total	Post Office	Telegraphs (including Radios)	Telephones
	Rs.	Rs.	Rs.	Rs.
Joint Receipts—				
Interest on Renewals Reserve Fund Balances ...	27,82,774	1,71,427	11,60,670	14,50,677
Fees and other Receipts ...	2,76,994	35,906	1,12,589	1,28,499
Deduct—Refunds ...	(—)5	(—)5	..	..
Total Joint Receipts ..	30,59,763	2,07,328	12,73,259	15,79,176
Postal Receipts—				
Receipts on account of Money Orders, British Postal Orders and Pakistan Postal Orders ...	1,25,62,133	1,25,62,133	..	..
Deduct—Refunds ...	..	..	..	..
Net ...	1,25,62,133	1,25,62,133	..	..
Fees and other Receipts ...	14,03,853	14,03,853	..	..
Net Fees for Broadcasting Receiver Licences ...	72,02,462	72,02,462	..	..
Deduct—Miscellaneous Refunds ...	61,59,791	61,59,791	..	..
Total Postal Receipts ..	1,50,08,657	1,50,08,657	..	..
Telegraph (including Radio) Receipts—				
Rent of Wires and Instruments leased to Railways and Canals, etc. ...	25,61,010	..	25,61,010	..
Recoveries from Guarantors ...	21,48,759	..	21,48,759	..
Fees and other Receipts ...	48,12,795	..	48,12,795	..
Foreign Traffic Exchange Adjustment ...	1,31,009	..	1,31,009	..
Deduct—Miscellaneous Refunds ...	(—)52,583	..	(—)52,583	..
Total Telegraph (including Radio) Receipts ..	96,00,990	..	96,00,990	..
Telephone Receipts—				
Rent of Telephones ...	..	..	..	..
Telephone Call Fees ...	..	..	..	..
Deduct—Shares paid to British Post Offices and Pakistan Radio and Cable Communications Co., Ltd. ...	..	..	..	..
Deduct—Shares paid to Ceylon Administration ...	..	..	..	..
Recoveries from guarantors ...	1,47,955	..	..	1,47,955
Royalties from Telephone Companies and on licences for private Telephone Lines and system ...	3,600	..	..	3,600
Fees and other Receipts ...	6,74,376	..	..	6,74,376
Deduct—Miscellaneous Refunds ...	(—)1,84,255	..	..	(—)1,84,255
Total Telephone Receipts ..	6,41,676	..	..	6,41,676
Receipts in England ...	..	..	..	..
Miscellaneous ...	4,672	4,672	..	..
Total Miscellaneous Revenue ..	2,83,15,758	1,52,20,657	1,08,74,249	22,20,852
Inter Branch Adjustments ...	..	..	40,40,145	(—)40,40,145
Revenue Receipts of Telephone Districts ...	..	..	..	..
Net Miscellaneous Revenue ..	2,83,15,758	1,52,20,657	1,49,14,394	(—)18,19,273
Total Postage and Message Revenue (Account No. 38) ..	21,01,42,252	6,68,78,798	2,78,17,868	11,54,45,586
Total Gross Receipts ..	23,84,58,010	8,20,99,455	4,27,32,262	11,36,26,293

No. 39.—STATEMENT of Working Expenses of the Pakistan Posts and Telegraphs Department for the year ended 30th June, 1965.

Heads	Expenditure in Pakistan	Expenditure in England	Loss or gain by exchange	Total	Post Office	Telegraphs (Including Radios)	Telephones
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
C.—General Administration ...	97,85,546	...	12	97,85,558	29,80,156	29,90,559	38,14,843
D.—Accounts and Audit ...	35,78,738	...	...	35,78,738	20,78,651	10,15,683	4,84,404
E.—Control (Circle Offices/Regional Offices) ...	43,14,397	...	...	43,14,397	27,13,173	7,36,304	8,64,920
F.—Engineering Expenses ...	1,78,68,743	...	...	1,78,68,743	...	1,21,89,655	56,79,088
G.—Pensionary Charges ...	53,51,255	...	374	53,51,629	42,61,610	4,17,301	6,72,718
H.—Stamps, Post Cards, etc. ...	95,73,049	...	...	95,73,049	82,05,287	6,16,055	7,51,707
I.—Maintenance of Assets ...	2,58,32,889	...	...	2,58,32,889	31,87,778	1,00,76,005	1,25,69,106
J.—Postal Expenses ...	6,83,66,390	...	...	6,83,66,390	6,83,66,390	...	...
K.—Telegraph Traffic ...	1,06,89,332	...	...	1,06,89,332	...	1,06,89,332	...
L.—Radio Expenses ...	...	...	...	...	...	...	...
M.—Telephone Expenses ...	2,33,22,704	...	...	2,33,22,704	...	...	2,33,22,704
MM.—Expenses of Telephone Districts ...	...	...	...	...	...	...	...
N.—Provision for Renewals Reserve Fund ...	2,33,30,500	...	...	2,33,30,500	13,30,500	98,62,100	1,21,37,900
N.A.—Contribution towards the Cost of residential Building ...	...	...	...	...	...	...	...
Total ...	20,20,13,543	...	386	20,20,13,929	9,31,23,545	4,85,92,994	6,02,97,390
O.—Deduct—Credits to Working Expenses ...	2,37,17,093	...	...	2,37,17,093	1,09,81,545	52,68,635	74,66,913
Net Working Expenses ...	17,82,96,450	...	386	17,82,96,836	8,21,42,000	4,33,24,359	5,28,30,477
Inter-Branch adjustment ...	...	...	...	...	...	5,95,312	—5,95,312
Grand Total ...	17,82,96,450	...	386	17,82,96,836	8,21,42,000	4,39,19,671	5,22,35,165

No. 39-A.—ACCOUNT of Interest on Debt for the year ended 30th June, 1965.

	Post Office	Telegraphs & Telephones	Total
	Rs.	Rs.	Rs.
Posts and Telegraphs Interest on Debt—			
Interest on Capital Outlay ...	18,88,777	1,17,43,346	1,36,32,123
Total ...	18,88,777	1,17,43,346	1,36,32,123

No. 40.—STATEMENT showing the APPROPRIATIONS to and from the RENEWALS RESERVE FUND of the PAKISTAN POSTS AND TELEGRAPHS DEPARTMENT during the year ended June, 1965 and the BALANCES at Credit of the Fund at the Commencement and close of the year 1964-65.

	Balance on 1st July, 1964	Amount Appropriated from Revenue (See Accounts No. 39)	Appropriation from the Fund	Balance on 30th June, 1965
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Post Offices ...	47,64,065	13,30,500	2,77,148	58,17,417
Telegraphs and Telephones ...	7,09,37,152	2,20,00,000	30,97,587	8,98,39,565
Total ...	7,57,01,217	2,33,30,500	33,74,735	9,56,56,982

No. 40-A.—STATEMENT showing the APPROPRIATIONS to and from the IMPROVEMENT FUND of the POSTS AND TELEGRAPHS DEPARTMENT during the year, 1964-65 and the BALANCES at the Commencement and close of the year.

Balance on 1st July, 1964	Receipts during 1964-65.	Disbursements during 1964-65	Balance on 30th June, 1965
1	2	3	4
Rs.	Rs.	Rs.	Rs.
Post Office ... 4,10,000	...	5,92,000	(—)1,82,000
Telegraphs and Telephones ... 5,90,000	5,90,000
Total ... 10,00,000	...	5,92,000	4,08,000

No. 40-B.—STATEMENT showing the APPROPRIATIONS to and from the WELFARE FUND of the Posts and Telegraphs Department during the year 1964-65 and the BALANCES at the Commencement and close of the year.

Balance on 1st July, 1964.	Receipts during 1964-65.	Disbursements during 1964-65	Balance on 30th June, 1965.
1	2	3	4
Rs.	Rs.	Rs.	Rs.
Post Office ... 2,14,080	1,62,209	2,10,165	1,66,124
Telegraphs and Telephones ... 82,696	1,04,776	98,670	88,802
Total ... 2,96,776	2,66,985	3,08,835	2,54,926

D. and DD—Posts and Telegraphs.

Section E.—Debt Services

Revenue Rs. 76,71,00,801

Expenditure Rs. 76,24,69,461

Major Head 1	No. of Account 2	Detail of Accounts 3	Page 4	Amount of each Account	
				Major Head Total	
				Revenue 5	Expenditure 6
				Rs.	Rs.
Interest ...	41	Receipt ...	82	76,71,00,801	58,19,78,904
Interest on Debt and Other Obligations—Central.	41-A	Expenditure ...	83	...	...
Do. Provincial ...	41-B	Expenditure ...	85	...	28,31,77,745
Appropriation for Reduction or Avoidance of Debt.	42	Expenditure ...	87	...	9,73,12,812
		Total ...	...	76,71,00,801	76,24,69,461

This Section deals with the receipts and charges connected with the services of the Public Debt of the Central and Provincial Governments and with unfunded obligations of the several governments in Pakistan.

XX.—Interest.

The chief sources of the revenue adjusted under this head are the payments made by public bodies and individuals on account of interest on loans and advances by the Central and Provincial Governments and from investments of their cash balances and recoveries of interest from the Provincial Governments on the loans and advances made to them by the Central Government. It has also been decided by the Central Government that, as a temporary expedient, the interest on

the Capital Outlay on Railways, Posts and Telegraphs, Irrigation and other Commercial Services charged to those Departments services, should be credited to this head. See Note on Account No. 26 in Sections B and BB.

2. The interest on Irrigation Capital Outlay incurred before 1st April, 1937 in East Pakistan is also credited to this head: See paragraph 5 of the note on "22-Interest on Debt and other obligations" on Page 83.

No. 41.—ACCOUNT of Interest Receipts for the year ended 30th June, 1965.

1	Central Government 2	Provincial Governments		Total 5
		Government of East Pakistan 3	Government of West Pakistan 4	
SOURCES OF INTEREST	Rs.	Rs.	Rs.	Rs.
Loans and Advances				
Loans and Advances by the Central Government (see Account No. 94.)	39,98,23,852	...	...	39,98,23,852
Interest charged to commercial Departments and undertakings on the capital outlay incurred on them	1,30,63,308	...	...	1,30,63,308
Loans and Advances by the Provincial Governments (see Account No. 95.)	...	15,36,59,841	8,13,39,290	23,49,99,131
Premium on Loans	3,172	...	...	3,172
Total	41,28,90,332	15,36,59,841	8,13,39,290	64,78,89,463
Interest realised on investments of Cash Balances	557	...	32,26,280	32,26,837
Arrears due to Government—				
Of Land Revenue	...	45,69,107	...	45,69,107
Of Other Revenue	...	...	...	...
Total	557	45,69,107	32,26,280	17,95,944
Sundry Accounts				
Dividends accruing in Commercial concern, Corporation etc.	45,04,464	...	37,99,118	83,03,582
Percentage from Subscribers to Service Fund on Foreign Service	...	...	...	...
Railway Contribution to General Revenue	...	25,56,000	...	25,56,000
Interest on Irrigation Capital Outlay incurred before 1st April, 1937	...	...	...	...
Miscellaneous	3,48,59,505	28,341	6,57,27,686	10,06,15,532
Total	3,93,63,969	25,84,341	6,95,26,804	11,14,75,114
Receipts in England—				
Other Items	...	...	...	...
Total	...	...	...	...
Deduct—Refunds	57,456	...	2,264	59,720
Total Interest Receipts	45,21,97,402	16,08,13,289	15,40,90,110	76,71,00,801

E. Debt Services.

22.—Interest on Debt and Other Obligations.

The expenditure under this major head is classified under the following main divisions :—

- A—Interest on Ordinary Debt.
- B—Interest on Unfunded Debt.
- C—Interest on Other Obligations.
- D—Transfers.

1. Under the head "Interest on Ordinary Debt" are recorded all cash payments on account of interest on permanent, temporary and floating loans of the Central and Provincial Governments, including in the case of Provincial Governments, payment of interest on the loans from the Central Government. Adjustment of discount on loans, such portion of discount on Treasury Bills as has accrued during the year, and charges connected with the management of debt are also brought to account under this head.

2. In the case of debt liability of Pakistan to India it has been decided by the Partition Council that the rate of interest should be determined on the average yield over a period of two years preceding the date of partition of the rupee and sterling securities with an unexpired currency of 15 years or over rounded to the nearest one-eighth of one per cent. This rate has not yet been fixed. The first payment of interest to India fell due on the 15th August, 1952, as decided by the Partition Council; see also para. 15 of the Introductory note.

3. Under the head "Interest on Unfunded Debt" are recorded payments of interest on funds deposited with Government for special purposes. They fall under the following main classes :—

(i) Deposits in Post Office Savings Bank and Certificates.

(ii) Deposits of various Provident Funds established by the several Governments for the benefit of their employees.

(iii) Special Loans :—Under this head are classified endowments for specific purposes of religious or charitable character accepted by Government from private persons.

4. The head "Interest on Other Obligations" records payments of interest on certain special funds, e.g., the Railway Depreciation Reserve Fund and Depreciation Reserve and other Reserve Funds of other Commercial Departments and Undertakings.

5. The amount of interest transferred to Irrigation and other Commercial services on the Capital Outlay incurred on them by the Provincial Government, is adjusted under the division "Transfers" in their accounts. In case of the Central Government, however, the interest charged to Railways, Posts and Telegraphs, Irrigation and other Commercial services is credited to the head "XX—Interest", vide note on page 82. In the case of East Pakistan also, the interest on Irrigation Capital Outlay incurred before 1st April, 1937 and charged to Irrigation accounts is also credited to that head "XX—Interest", the reason being that under the scheme for the decentralisation of balances and the cancellation and consolidation of Provincial Governments debt, no debt corresponding to the Capital invested was outstanding in the Province of Bengal on 31st March, 1937 and no interest is, therefore, paid by East Pakistan Government to the Central Government on this account.

No. 41-A.—ACCOUNT of Interest paid on the Public Debt and Other Obligations of the Central Government for the year ended 30th June, 1965

1	Amount of Loan on 30th June, 1965	Annual Amount of Interest	Amount of Interest paid during the year
	Rs.	Rs.	Rs.
A.—INTEREST ON ORDINARY DEBT			
(i) Rupee Debt			
<i>Permanent Loans</i>			
Loans Bearing Interest at—			
3% Loan 1958	6,900	..	6,750
3% Loan 1962	33,72,474	..	4,108
3% Loan 1963	26,05,35,400	..	98,845
3½% Loan 1964	(—)9,21,38,280	..	86,09,424
3½% Loan 1965	11,61,62,000	..	28,29,140
3½% Loan 1966	20,02,27,000	..	74,69,725
3½% Loan 1967	10,84,60,000	..	67,62,219
3% Loan 1968	14,47,33,200	..	26,27,646
3½% Loan 1967-68	22,30,63,700	..	83,28,691
3½% Loan 1968-69	12,75,15,319	..	80,98,771
3% Loan 1969-70	5,28,20,600	..	70,76,737
3½% Loan 1970	30,00,00,000	..	90,01,487
3½% Loan 1970-71	34,37,07,466	..	1,20,93,141
4% Loan 1972	16,12,57,793	..	96,55,012
4% Loan 1974	12,22,36,100	..	84,76,846
4½% Loan 1980	2,48,89,300	..	78,60,038
4½% Loan 1983	10,58,25,723	..	60,64,328
3% Loan 1961	21,25,43,308	..	24,261
National Prize Bonds	10,41,37,665	..	50,70,360
4% Loan 1972-73	48,55,68,900	..	96,77,465
5% Loan 1984	14,58,79,400	..	34,28,640
Discount on Loans .. .. .	..	..	51,74,168
Total Interest on Permanent Loans	3,15,08,03,968	..	12,84,37,802
<i>Floating Loans</i>			
Discount on Treasury Bills	1,85,52,95,460	..	1,29,61,807
Interest on the floating loans	1,16,88,73,018	..	1,38,44,448
Total	3,02,41,68,478	..	2,68,06,255
Total Carried over	6,17,49,72,446	..	15,52,44,057

No. 41-A.—Account of Interest paid on the Public Debt and Other Obligations of the Central Government for the year ended 30th June, 1965.

1	Amount of Loan on 30th June, 1965	Annual Amount of Interest	Amount of Interest Paid during the year
	Rs.	Rs.	Rs.
A.—INTEREST ON ORDINARY DEBT—Contd.			
Brought forward	6,17,49,72,446		15,52,44,057
<i>Other Items</i>			
Expenditure connected with the Issue of new Loans	...	...	17,92,462
Management of Debt	...	...	7,53,842
Interest Paid under section 18-A of the Income Tax Act	...	...	...
Miscellaneous	...	...	...
Total			25,46,304
Total—Interest on Rupee Debt			15,77,90,361
<i>"Debt Raised Abroad"</i>			
Loans from the International Bank for Reconstruction and Development for Railway Project	30,60,80,442		1,53,71,559
Interest on Ruble 27 (M) Russian Loan under Oil Agreement	16,87,343	...	12,61,070
Loans from Export-Import Bank of Washington—loan for the Purchase of wheat from U.S.A.	...	...	...
£10 Million U.K. Credit Account	40,07,35,893	...	1,95,97,283
Loans from Rupee Account of I.C.A. Commodity AID under Public Law-480	97,36,10,877	...	4,15,33,530
Loans under I. C. A. Programme from Export-Import Bank of Washington	14,70,85,554	...	2,07,92,212
Interest on 20 million Loan from Export-Import Bank of Washington	...	...	2,08,96,444
Interest on Loans from Development Loan Fund	1,44,72,44,378	...	1,84,83,476
Interest on Deutsche Mark credit from German Loans	4,62,39,755	...	73,53,980
Interest on Yen credit from Japan	1,20,91,829	...	1,77,708
Interest on International Development Association Loan	1,52,479	...	...
Total			14,54,67,672
Total Interest on Ordinary Debt			30,32,58,033
B.—INTEREST ON UNFUNDED DEBT			
Savings Bank Deposits	...	...	1,30,58,924
Post Office Fixed Deposits	...	...	13,11,609
Post Office Certificates	...	...	71,57,300
Interest on Postal Insurance and Life Annuity Fund	...	...	...
Payments to Post Office for Savings Bank, Cash Certificates and Defence Savings Certificate work	...	...	10,18,012
<i>State Provident Funds—</i>			
Interest on Armed Forces Personnel Provident Fund	...	...	2,10,554
Contributory (transferred Railway Personnel) Provident Fund	...	...	8,290
State Railway Provident Institutions	...	...	1,42,05,164
Contributory Provident Fund	...	...	1,42,914
General Provident Fund	...	...	80,11,566
Defence Savings Provident Fund	...	...	16,539
Indian Civil Service Provident Fund	...	...	1,64,707
Defence Services Officers Provident Fund	...	...	31,37,557
Indian Civil Service (Non-European) Provident Fund	...	...	1,30,490
Pakistan Ordinance Department Provident Fund	...	...	7,755
Other Miscellaneous Provident Funds	...	...	2,43,091
Special Deposit Accounts	...	...	30,12,723
Interest on Defence Savings Railway Provident Fund	...	...	3,203
Total B.—Interest on Unfunded Debt			5,18,40,398
C.—INTEREST ON OTHER OBLIGATIONS			
<i>Depreciation and Other Reserve Funds.</i>			
Renewal Reserve Fund, Post Office	...	...	1,71,427
" " " Telegraph & Telephone	...	...	26,11,347
Balance of Depreciation Reserve Fund (Railways)	...	...	31,28,305
Balance of Improvement Fund (Railways)	...	...	1,20,69,323
Railway Reserve Fund	...	...	61,14,072
<i>Other Items—</i>			
Miscellaneous	...	...	21,39,650
Interest Paid under Section 18-A Income-Tax Act	...	...	23,59,881
Total—C—Interest on Other Obligations			2,85,94,005

No. 41-B.—Account of Interest paid on the Public Debt and Other Obligations of the Provincial Governments during the year ended 30th June, 1965.

1	Govt. of East Pakistan 2	Govt. of West Pakistan 3	Total 4
	Rs.	Rs.	Rs.
A.—Interest on Ordinary Debt.			
<i>Rupee Debt.</i>			
Permanent Loans—			
Interest on—			
4% West Pakistan Loan, 1966 .. .. .	...	20,42,308	20,42,308
4% West Pakistan Loan, 1967 .. .. .	...	17,48,192	17,48,192
4% West Pakistan Loan, 1968 .. .. .	...	20,01,598	20,01,598
4½% West Pakistan Loan, 1969 .. .. .	...	21,02,471	21,02,471
4% Compensation Bonds .. .. .	...	31,72,682	31,72,682
3½% N.W.F.P. Loan, 1964 .. .. .	...	71,110	71,110
3% Punjab Bonds, 1958 .. .. .	...	4,248	4,428
3% Sind Government Loan, 1958 .. .. .	...	...	...
4½% West Pakistan Loan, 1970 .. .. .	...	34,57,919	34,57,919
3% Punjab Bonds, 1959 .. .. .	...	...	...
3% Punjab Bonds, 1960 .. .. .	...	...	...
4½% East Pakistan Loan, 1964	1,69,939	...	1,69,939
4½% East Pakistan Loan, 1967	16,19,062	...	16,19,062
4½% East Pakistan Loan, 1969	12,65,440	...	12,65,440
4½% East Pakistan Loan, 1970	11,79,393	...	11,79,393
3½% Punjab Loan, 1961 .. .. .	...	42	42
3½% West Pakistan Loan, 1961-62 .. .. .	...	1,400	1,400
3½% Punjab Loan, 1962-63 .. .. .	...	1,960	1,960
3½% Punjab Loan, 1963 .. .. .	...	1,415	1,415
3½% Punjab Loan, 1964 .. .. .	...	8,51,890	8,51,890
3½% West Pakistan Loan, 1965 .. .. .	...	27,80,320	27,80,320
Associated Cement .. .. .	...	3,75,000	3,75,000
Discount on Loans .. .. .	...	4,22,035	4,22,035
4½% West Pakistan Loan, 1971 .. .. .	...	18,54,522	18,54,522
Total	42,33,834	2,03,89,112	2,51,22,946
Floating Loans—			
Interest on other Floating Loans	1,40,82,369	13,25,627	1,54,07,996
Other Items—			
Management of Debt .. .. .	...	78,731	78,731
Expenditure connected with the issue of new loans .. .. .	...	2,45,576	2,45,576
Miscellaneous .. .. .	...	...	...
Interest on Loans taken from the Central Government	18,25,52,240	18,01,79,810	36,27,32,050
Total	19,66,34,609	18,18,29,744	37,84,64,353
Total A.—Interest on Ordinary Debt	20,08,68,443	20,27,18,856	40,35,87,299
Carried over	20,08,68,443	20,27,18,856	40,35,87,299

No. 41-B.—Account of Interest Paid on the Public Debt and Other Obligations of the Several Provincial Governments during the year ended 30th June, 1965

1	Govt. of East Pakistan 2	Govt. of West Pakistan 3	Total 4
	Rs.	Rs.	Rs.
Brought forward	20,08,68,443	20,27,18,856	40,35,87,299
B.—Interest on Unfunded Debt.			
State Provident Funds—			
General Provident Fund	43,74,650	71,25,830	1,15,00,480
I.C.S. Provident Fund	—	—	—
I.C.S. (Non-European Member) Provident Fund	—	—	—
Contributory Provident Fund	23,800	25,926	49,726
Other Miscellaneous Provident Funds	—	15,182	15,182
Interest on Staff Benefit Fund	7,943	—	7,943
Interest on Railway Staff Benefit Fund	—	6,306	6,306
Total B.—Interest on Unfunded Debt	44,06,393	71,73,244	1,15,79,637
C.—Interest on Other Obligations.			
Miscellaneous	—	—	—
Interest on deposits of Depreciation Reserves of Government Commercial concerns	—	—	—
Interest on Renewals Reserve Fund—Salt Revenue Deptt.	—	—	—
Interest on Improvement Fund (Railways)	—	10,52,121	10,52,121
Depreciation Reserve Fund (Railways)	—	9,36,627	9,36,627
Total C.—Interest on Other Obligations	—	19,88,748	19,88,748
Total A. B. and C.	20,52,74,836	21,18,80,848	41,71,55,684
D.—Transfers.			
Deduct—			
Amount transferred to Commercial Department, etc., in respect of Interest on Capital—			
Irrigation Department	—	(—)11,07,78,625	(—)11,07,78,625
Electricity Schemes	—	—	—
Salt Department	—	—	—
Other Government Commercial Departments and Undertakings	—	(—)99,56,967	(—)99,56,967
Interest transferred to Forest Department	—	(—)20,860	(—)20,860
Interest transferred to Capital Outlay on Industrial Development	—	—	—
Interest portion of Equated Payments on account of commuted value of Pensions	—	(—)7,62,325	(—)7,62,325
Interest transferred to 85-A—Capital Outlay on Provincial Schemes of State Trading	1,19,93,039	(—)4,66,123	(—)1,24,59,162
Total D.—Transfers	(—)1,19,93,039	(—)12,19,84,900	(—)13,39,77,939
Balance being Interest on Debt and Other Obligations of the Provincial Governments (Charged)	19,32,81,797	8,98,95,948	28,31,77,745

E.—Debt Services.

23.—Appropriation for Reduction or Avoidance of Debt.

This head is intended for the record of appropriation from revenue for redemption of debt of the Central and Provincial Governments. The amounts debited to the minor head 'Sinking Fund' represent specific appropriations for regularly constituted Sinking Funds or Depreciation Funds for the redemption of loans raised by the Central and Provincial Governments, and the amounts debited to the minor head 'Other Appropriations' represent appropriations for reduction or avoidance of debt otherwise thereby means of regularly constituted Sinking Funds. The amounts

are debited to these minor heads by per contra credit to the same minor heads under the Deposit head. 'Appropriation for Reduction or Avoidance of Debt'. The minor head Sinking Funds in the Deposit Section is debited with charges connected with the redemption of debt either by purchase and cancellation of securities or by direct discharge. On actual cancellation of Stock the nominal value of the cancelled securities is written off the Public Debt Account. The application of the balances of the Sinking Funds in 1964-65 is shown in Account No. 99.

No. 42.—Account showing the Appropriations from Revenue during the year ended 30th June, 1965, for Reduction or Avoidance of Debt of the Central and Provincial Governments.

1	Central Government	Provincial Governments		Total
		Government of East Pakistan	Government of West Pakistan	
2	3	4	5	
	Rs.	Rs.	Rs.	Rs.
(i) Sinking Funds—				
For Loans from the Central Government	...	1,43,08,000	...	1,43,08,000
For Loans of Provincial Governments—				
3½ per cent East Bengal Loans, 1960	...	...	...	...
3 per cent Sind Government Loan, 1958	...	...	...	...
3½ per cent N. W. F. P. Loan, 1964	...	...	...	...
(ii) Depreciation Funds—				
West Pakistan Loan, 1965	...	...	15,26,582	15,26,582
West Pakistan Loan, 1966	...	...	10,00,000	10,00,000
West Pakistan Loan, 1967	...	...	8,86,770	8,86,770
West Pakistan Loan, 1968	...	...	10,00,120	10,00,120
West Pakistan Loan, 1969	...	...	10,02,374	10,02,374
West Pakistan Loan, 1970	...	...	16,31,966	16,31,966
Total	...	1,43,08,000	70,47,812	2,13,55,812
Other Appropriations—				
Appropriation from Ordinary Revenues	5,00,00,000	2,59,57,000	...	7,59,57,000
Total Appropriation for Reduction or Avoidance of Debt (Charged)	5,00,00,000	4,02,65,000	70,47,812	9,73,12,812

Section F. and FF.—Civil Administration

Revenue Rs. 25,93,69,007

Expenditure

Within the Revenue Account Rs. 1,45,08,82,532

Outside the Revenue Account Rs. 17,21,60,029

Major Head	No. of Account	Detail of Account	Page	Amount of each Account	
				Major Head Total	
				Revenue	Expenditure
1	2	3	4	5	6
				Rs.	Rs.
General Administration ..	43	Expenditure	90	..	21,87,64,552
Audit ..	44	Expenditure	91	..	2,91,73,389
Administration of Justice ..	45	Receipts	92	95,56,333	..
Administration of Justice ..	45-A	Expenditure	92	..	2,74,06,925
Jails and Convict Settlements ..	46	Receipts	93	25,59,099	..
" " " " ..	46-A	Expenditure	93	..	2,97,01,200
Police ..	47	Receipts ..	94	2,38,76,979	..
" " " " ..	47-A	Expenditure	95	..	24,98,69,137
Ports and Pilotage—					
A.—Major Ports ...	48	Receipts ..	95	54,02,505	..
" " " " ..	48-B	Expenditure	96	..	39,83,972
B.—Other Ports ...	48-A	Receipts	95	3,58,041	..
" " " " ..	48-C	Expenditure	96	..	26,41,335
Lighthouses and Lightships ..	49	Receipts ..	97	4,39,188	..
" " " " ..	49-A	Expenditure	97	..	7,42,646
Frontier Regions ...	52	Receipts	97	37,77,769	..
" " " " ..	52-A	Expenditure ..	98	..	11,07,48,572
Foreign Affairs ...	53	Expenditure	99	..	3,39,43,639
Scientific Departments ...	54	Expenditure	99	..	2,30,35,853
Education ...	55	Receipts ..	100	2,21,65,931	..
" " " " ..	55-A	Expenditure	101	..	37,64,43,545
Medical ...	56	Receipts ..	102	34,56,046	..
" " " " ..	56-A	Expenditure	102	..	5,08,66,474
Health Service (W/Pak.) ...	56-B	Receipts ..	103	70,67,347	..
" " " " ..	56-C	Expenditure	103	..	7,45,96,590
Public Health ...	57	Receipts ..	104	23,86,498	..
" " " " ..	57-A	Expenditure	104	..	2,24,33,121
Agriculture ...	58	Receipts ..	107	2,91,44,050	..
" " " " ..	58-A	Expenditure	107	..	5,36,53,540
Veterinary ...	60	Receipts ..	117	44,79,483	..
" " " " ..	60-A	Expenditure	117	..	1,43,13,368
Co-operation ...	61	Receipts ..	118	4,75,008	..
" " " " ..	61-A	Expenditure	118	..	1,18,78,702
Industries ...	62	Receipts ..	119	59,93,590	..
" " " " ..	62-A	Expenditure	119	..	1,51,84,414
Aviation ...	63	Receipts ..	126	1,08,96,010	..
" " " " ..	63-A	Expenditure ..	127	..	4,74,27,173
Broadcasting ...	64	Receipts ..	127	74,00,677	..
" " " " ..	64-A	Expenditure	127	..	2,05,62,348
Supply and Development ...	65	Receipts ..	128	49,81,278	..
" " " " ..	65-A	Expenditure	128	..	98,14,737
Total Carried over ...				14,44,16,832	1,42,71,85,232

F. and FF.—Civil Administration.

Major Head	No. of Account	Detail of Account	Page	Revenue	Expenditure
1	2	3	4	5	6
				Rs.	Rs.
		Brought forward	...	14,44,16,832	1,42,71,85,232
Miscellaneous Departments	66	Receipts	129	11,49,52,175	...
"	66-A	Expenditure	130	...	2,36,98,116
		Total	...	25,93,69,007	1,45,08,83,348
		Capital Accounts within the Revenue Account			
Capital Outlay on Lighthouses and Lightships.	49-B	Expenditure	97	...	(—)816
Capital Outlay on Industrial Development.		Expenditure	...	...	...
Capital Outlay on Civil Aviation		Expenditure	...	...	...
Capital Outlay on Broadcasting		Expenditure	...	...	...
		Total	...	...	(—)816
		Total Receipts and Expenditure within the Revenue Account	...	25,93,69,007	1,45,08,82,532
		Capital Accounts outside the Revenue Account			
Capital Outlay on Ports.	48-D	Expenditure	96	...	16,98,281
Capital Outlay on Improvement of Public Health.	57-B	Expenditure	105	...	3,92,11,116
Capital Outlay on Schemes of Agricultural Improvement and Research.	58-B	Expenditure	108	...	2,68,60,238
Capital Outlay on Industrial Development.	62-B	Expenditure	120	...	3,29,03,974
Capital Outlay on Civil Aviation	63-B	Expenditure	127	...	4,80,66,023
Capital Outlay on Broadcasting	64-B	Expenditure	127	...	2,34,20,397
		Total Expenditure outside the Revenue Account	...	...	17,21,60,029

Section F.—Civil Administration.

The major heads grouped in this Section deal chiefly with the salaries and expenses of the various departments constituting the Civil Administration of the country. The receipts of these de-

partments are comparatively insignificant and are in most cases merely recoveries of expenditure. The nature of the expenditure is explained in the explanatory notes under each of the major heads.

Section FF.—Civil Administration.

Capital Accounts within the Revenue Account.

Capital Accounts outside the Revenue Account.

The expenditure brought to account in the Section relates to capital outlay incurred by the Central and Provincial Governments on measures connected with the Improvement of Public Health,

schemes of Agricultural Improvement and Research, Industrial Department, Lighthouses and Lightships, Civil Aviation and Broadcasting.

25.—General Administration.

The expenditure recorded under this head relates chiefly to headquarters administration and also to the cost of district administration. The salaries and other allowances of the President, of Heads of Provinces and of Ministers; the expenses connected with the National Assembly and Provincial Assembly; and the expenditure on account of the Secretariats, Boards of Revenue.

Commissioners, District Officers and their establishments constitute the main items of expenditure under this head in Pakistan.

2. The expenditure relating to village establishment in West Pakistan is also recorded under this head.

F. and FF.—Civil Administration.

No. 43.—Account of Expenditure connected with General Administration for the year ended 30th June, 1965.

1	Central Government 2	Provincial Governments		Total 5
		Government of East Pakistan 3	Government of West Pakistan 4	
	Rs.	Rs.	Rs.	Rs.
A.—Heads of Provinces (Including the President) and Ministers :				
Salaries of the President and Governors ..	72,042	72,000	72,000	2,16,042
Secretarial Staff of President and Governors ..	3,87,760	2,75,995	1,76,115	8,39,870
Staff and Household of President and Governors ..	6,34,780	1,95,727	1,68,312	9,98,819
Sumptuary Allowances of President and Governors ..	66,500	20,000	20,000	1,06,500
State Conveyances and Motors of the President and Governors ..	48,556	47,930	52,359	1,48,845
Expenditure from Contract Allowances ..	3,06,086	75,629	90,275	4,71,990
Tour Expenses ..	2,30,396	61,538	96,055	3,87,989
Chief Commissioners ..	...	...	...	...
Ministers ..	9,01,087	5,75,890	5,42,848	20,19,825
Advisers ..	...	...	...	...
Other charges ..	...	...	6,151	6,151
Total ..	26,47,207	13,24,709	12,24,115	51,96,031
B.—Legislative Bodies:				
National Assembly of Pakistan...	43,30,466	...	...	43,30,466
Provincial Assemblies ..	...	15,63,743	19,16,569	34,80,512
Assembly Department ..	...	3,14,989	7,35,584	10,50,573
Elections for Legislatures ..	88,85,698	...	19,99,955	1,08,85,653
Total ..	1,32,16,164	18,78,732	46,52,308	1,97,47,204
C.—Secretariat and Headquarters Establishments :				
Civil Secretariat ..	9,35,34,759	1,36,12,931	1,70,82,566	12,42,30,256
Public Service Commissions ..	13,74,353	2,10,199	6,66,089	22,50,641
Boards of Revenue, Financial Commissioners and Establishments ..	...	5,39,600	26,98,036	32,37,636
Local Fund Audit Establishments ..	...	6,50,171	8,24,687	14,74,858
Deduct.—Establishment charges recovered from other Governments, Departments ..	...	5,00,000	...	5,00,000
Total ..	9,49,09,112	1,45,12,901	2,12,71,378	13,06,93,391
D.—Commissioners :				
Commissioners ..	...	8,65,097	53,14,644	61,79,741
E.—District Administration :				
General Establishments ..	...	1,47,98,139	2,49,71,192	3,97,69,331
Sub-Divisional Establishments ..	...	30,32,234	26,51,105	56,83,359
Other Establishments ..	...	2,37,521	71,45,280	73,82,801
Deduct.—Establishment charges recovered from other Governments, Departments, etc. ..	...	...	...	...
Total ..	...	1,80,67,914	3,47,67,577	5,28,35,491
F.—Works :				
Original Works ..	...	...	34,500	34,500
Repairs ..	...	...	49,002	49,002
Total ..	...	...	83,502	83,502
Total carried over ..	11,07,72,483	3,66,49,353	6,73,13,524	21,47,35,360

No. 43—ACCOUNT of Expenditure connected with General Administration for the year ended 30th June, 1965.

1	Central Government 2	Provincial Governments		Total 5
		Government of East Pakistan 3	Government of West Pakistan 4	
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	11,07,72,483	3,66,49,353	6,73,13,524	21,47,35,360
G.—Miscellaneous :				
Payments to other Governments, Departments, etc., connected with Administration of Agency subjects and Management of Treasuries ..	...	...	...	...
Discretionary grants by Heads of Provinces, etc.	2,85,950	2,79,316	2,06,600	7,71,860
Rehabilitation Programme .....	...	...	...	...
Miscellaneous .....	...	...	...	...
Deduct Contributions recovered from other Governments, Departments etc. ....	...	43,63,548	4,03,390	47,66,938
Deduct—Amount met from Foreign Aid Deposit Account .....	...	15,09,606	...	15,09,606
Total ..	2,85,950	31,33,252	6,09,990	40,23,192
H.—Charges in England—High Commissioner :				
Salaries and expenses of the High Commissioners Department— .....	...	...	...	...
High Commissioner's Establishments—				
Salaries—Accounts Department .....	...	...	...	...
Education Department .....	...	...	...	...
Trade Department .....	...	...	...	...
Information Department .....	...	...	...	...
Labour Department .....	...	...	...	...
Deduct—Recoveries .....	...	...	...	...
Share of the cost of the High Commissioner's Establishment debitable to Provincial Governments ..	...	...	...	...
Leave and Deputation Salaries and Sterling Overseas Pay .....	...	...	...	...
Stores for Pakistan .....	...	...	...	...
Government Scholarships .....	...	...	...	...
Other Charges .....	...	...	...	...
Total ..	...	...	...	...
Total Expenditure under General Administration	11,10,58,433	3,97,82,605	6,79,23,514	21,87,64,552
Charged	1,77,76,750	34,15,640	62,46,161	2,74,38,551
Other than charged	9,32,81,683	3,63,66,965	6,16,77,353	19,13,26,001

26.—Audit

The salaries, cost of establishments and other expenses of the Comptroller and Auditor-General of Pakistan and of the various Account Officers who audit and account for civil transactions are shown under this head.

2. The expenditure on account of the Director of Audit. Defence Services is recorded under this head, while the cost of maintenance of Defence Services Accounts is treated as a charge against the Defence Budget. The cost of the combined

Audit and Accounts offices relating to Post and Telegraphs Department, the expenditure relating to the audit of the Railway accounts as well as of the establishment employed on the audit undertaken by the Auditor-General on consent basis, e.g. audit of Local Funds, etc. are recorded initially under this head and the recoveries in that connection from the Departments, Provincial Governments etc., are accounted for by means of deduct entries under this head.

No. 44—ACCOUNT of Expenditure of the Audit Department for the year ended 30th June, 1965.

CENTRAL GOVERNMENT								Rs.
Comptroller and Auditor-General .....	...	...	...	...	...	...	...	9,66,903
Officers of the Pakistan Audit Department—								
Civil .....	...	...	...	...	...	...	...	42,88,874
Posts and Telegraphs .....	...	...	...	...	...	...	...
Railways .....	...	...	...	...	...	...	...
Accounts and Audit Offices—								
Civil .....	...	...	...	...	...	...	...	3,06,77,524
Posts and Telegraphs .....	...	...	...	...	...	...	...
Railways .....	...	...	...	...	...	...	...
Deduct—Establishment charges recovered from—								
Posts and Telegraphs .....	...	...	...	...	...	...	...	67,59,912
Civil .....	...	...	...	...	...	...	...
Railways .....	...	...	...	...	...	...	...
Other Governments, Departments, etc. ....	...	...	...	...	...	...	...	...
Total Expenditure of the Audit Department Charged ..								2,91,73,389

F. and FF.—Civil Administration.

XXI and 27.—Administration of Justice.

REVENUE

The bulk of the revenue under this head accrues from "General fees, fines and forfeitures" which consists chiefly of receipts from fines and confiscations ordered by magisterial courts.

EXPENDITURE

The expenditure consists chiefly of the pay of judges of civil and criminal courts and of magistrates and their establishments, with some charges

on account of Administrators General and Law Officers of the several Provincial Governments.

The variations, as between different Provinces, in expenditure upon criminal courts are due to the fact that full-time judicial establishments alone are recorded under this head. The magisterial work in the various Provinces is largely performed by the ordinary district administrative staff, the cost of which is debited to "25—General Administration". In West Pakistan, however, a fixed amount is annually transferred from the head "25—General Administration" to the head "27—Administration of Justice".

No. 45.—ACCOUNT of Receipts under Administration of Justice for the year ended 30th June, 1965.

1	Central Government	Provincial Governments		Total
		Government of East Pakistan	Government of West Pakistan	
	Rs.	Rs.	Rs.	Rs.
Sale proceeds of unclaimed and escheated property ...	...	2,33,006	2,75,007	5,08,013
Court fees realised in cash ...	...	5,845	25,408	31,253
General fees, fine and forfeitures ...	...	17,19,979	64,55,387	81,75,366
Pleadership etc., Examination fees ...	...	15,216	640	15,856
Receipts of the Supreme Court ...	66,120	...	...	66,120
Receipts of the Official Assignee ...	...	...	...	...
Receipts of the Official Receiver ...	...	73	...	73
Miscellaneous fees and fine—	...	...	...	...
Record Room Receipts ...	...	...	...	...
Other Receipts ...	14,906	13,464	17,16,746	17,45,116
Recoveries of overpayments ...	...	5,667	5,722	11,389
Collection of payment for services rendered ...	...	...	772	772
Miscellaneous ...	660	48,096	1,05,427	1,54,183
Receipts in England ...	...	...	...	...
Deduct—Refunds ...	6,775	1,19,055	10,25,978	11,51,808
Total ...	74,911	19,22,291	75,59,131	95,56,333

No. 45-A.—ACCOUNT of Expenditure under Administration of Justice for the year ended 30th June, 1965.

1	Central Government	Provincial Governments		Total
		Government of East Pakistan	Government of West Pakistan	
	Rs.	Rs.	Rs.	Rs.
Supreme Court ...	9,37,728	...	...	9,37,728
Federal Court ...	...	...	...	...
High Court and Chief Courts ...	...	16,84,229	35,83,815	52,68,044
Law Officers ...	3,46,042	8,35,602	20,91,077	32,72,721
Administrator General and Official Trustee ...	...	18,534	15,883	34,417
Official Assignee ...	...	...	34,175	34,175
Official Receiver ...	...	45,311	...	45,311
Judicial Commissioners ...	...	...	...	...
Civil and Session Courts ...	...	81,74,634	76,55,915	1,58,30,549
Courts of Small Causes ...	...	...	1,01,198	1,01,198
Criminal Courts ...	1,85,791	...	7,04,511	8,90,302
Pleadership and Mukhtarship Examination Charges ...	...	6,498	...	6,498
Expenditure connected with the trial of officers under the Rawalpindi Conspiracy Special Tribunal Act, 1951 ...	...	...	...	...
Payment to other Governments, Departments etc. ...	9,85,982	...	...	9,85,982
Total Expenditure under Administration of Justice ...	24,55,543	1,07,64,808	1,41,86,574	2,74,06,925
Charged ...	19,23,710	16,84,229	36,63,234	72,71,173
Other than charged ...	5,31,833	90,80,579	1,05,23,340	2,01,35,752

XXII and 28.—Jails and Convict Settlements.

REVENUE

The principal item of revenue is the proceeds of the sale of jail manufactures which are, however, largely counterbalanced by the expenditure involved in their production.

EXPENDITURE

The expenditure consists mainly of the maintenance charges of the jail population and the cost of production of jail manufactures, together with the pay and allowances of the necessary establishments.

No. 46.—ACCOUNT of Receipts under Jails and Convict Settlements for the year ended 30th June, 1965.

1	Central Government	Provincial Governments		Total
		Government of East Pakistan	Government of West Pakistan	
	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Jails	...	51,582	4,25,383	4,76,965
Jail manufactures	...	4,26,139	16,46,092	20,72,231
Recoveries of overpayments	...	5,160	5,739	10,899
Collection of payments for services rendered
Receipts in England
Deduct—Refunds	996	996
Total Receipts under Jails and Convict Settlements	...	4,82,881	20,76,218	25,59,099

No. 46-A.—ACCOUNT of Expenditure connected with Jails and Convict Settlements for the year ended 30th June, 1965.

1	Central Government	Provincial Governments		Total
		Government of East Pakistan	Government of West Pakistan	
	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Jails	...	85,78,836	1,94,02,091	2,80,80,927
Jail manufactures	...	4,80,762	4,65,556	9,46,318
Charges on account of persons confined or detained in Jails outside the Province	2,160	2,160
Loss on sale of subsidised Food at concessional rates (East Pakistan)	...	2,58,962	...	2,58,962
Works	...	51,000	3,61,833	4,12,833
Total Expenditure under Jails and Convict Settlements	...	93,69,560	2,03,31,640	2,97,01,200
Charged
Other than Charged	...	93,69,560	2,03,31,640	2,97,01,200

F. and FF.—Civil Administration.

XXIII and 29.—Police.

REVENUE

Compared with expenditure, the receipts are insignificant and consist mostly of (i) recoveries of expenditure on special police and (ii) fees

levied for services controlled by the Police Department, such as receipt under the Public Conveyance Act, etc.

EXPENDITURE

2. The bulk of the expenditure is on account of the police force and its supervision.

3. The expenses in connection with "Order" police are recovered from the Railway Department.

4. The expenditure on account of the Criminal Investigation Department is also included under this head.

No. 47.—ACCOUNT of Receipt under Police for the year ended 30th June, 1965.

1	Central Government	Provincial Governments		Total
		Government of East Pakistan	Government of West Pakistan	
2	3	4	5	
	Rs.	Rs.	Rs.	Rs.
Contributions for Railway Police ... ..	...	...	..	..
Police supplied to Railways ... ..	...	16,12,249	...	16,12,249
Police supplied to Municipal Cantonment and Town Funds ... ..	...	...	36,859	36,859
Police supplied to public departments, private companies and persons ... ..	...	7,18,573	15,50,538	22,69,111
Recoveries on account of Village Police ... ..	...	....	...	..
Cash receipts under the Arms Act ... ..	...	3,16,545	60	3,16,605
Fees, fines and forfeitures .. ...	...	91,544	1,64,419	2,55,963
Recoveries of overpayments	29,607	1,75,695	3,91,649	5,96,951
Collection of payments for services rendered ..	...	2,49,244	8,84,014	11,33,258
Miscellaneous	14,957	1,47,30,237	29,78,262	1,77,23,456
Receipts in England ... ..	...	...	...	...
Deduct—Refunds	170	41,703	25,600	67,473
Total Receipts under Police	44,394	1,78,52,384	59,80,201	2,38,76,979

No. 47-A—ACCOUNT of Expenditure under Police during the year ended 30th June, 1965.

1	Central Government	Provincial Governments		Total
		Government of East Pakistan	Government of West Pakistan	
	Rs.	Rs.	Rs.	Rs.
Direction .. .. .	..	8,13,813	8,99,225	17,13,038
Superintendence .. .. .	..	..	57,98,798	57,98,798
District Executive Force .. .. .	..	5,34,56,683	9,47,91,819	14,82,48,502
Police Training School .. .. .	..	6,87,781	12,83,882	19,71,663
Village Police .. .. .	..	..	..	..
Special Police	20,03,274	2,14,23,758	1,67,94,695	4,02,21,727
Railway Police .. .. .	..	14,08,078	27,05,046	41,13,124
Criminal Investigation Department .. .. .	..	60,63,940	65,15,849	1,25,79,789
Miscellaneous	2,60,92,211	..	1,40,496	2,62,32,707
Loss on sale of subsidised food at concessional rates (East Pakistan) .. .. .	..	61,79,962	..	61,79,962
Works .. .. .	..	22,92,277	5,15,550	28,09,827
Charges in England—High Commissioner—	..	..	..	..
Leave and deputation salaries and Sterling Overseas Pay	..	..	..	..
Allotment of Pay of Officers .. .. .	..	..	..	..
Stores for Pakistan .. .. .	..	..	..	..
Other charges .. .. .	..	..	..	..
Total Expenditure under Police	2,80,95,485	9,23,28,292	12,94,45,360	24,98,69,137
Charged .. .. .	..	..	..	..
Other than charged	2,80,95,485	9,23,28,292	12,94,45,360	24,98,69,137

XXIV and 30.—Ports and Pilotage

Ports are classed under two divisions "A.—Major Ports" and "B.—Other Ports", the former being under the control of the Central Government and the latter of the Provincial Governments. Chittagong and Karachi are Major Ports.

2. Receipts and expenditure connected with the maintenance of river flotillas and Harbours are shown under these heads.

73. Capital Outlay on Ports outside the Revenue Account.

This head was operated in Pakistan in 1950-51 to record the expenditure of a capital nature in connection with the port at Chalna and the Narayan-ganj Dockyard in East Pakistan.

No. 48.—ACCOUNT of Receipts from Ports and Pilotage—A.—Major Ports for the year ended 30th June, 1965.

No. 48-A—ACCOUNT of Receipts from Ports and Pilotage—B.—Other Ports, for the year ended 30th June, 1965.

A.—Major Ports—Central—	Central Government	B.—Other Ports—	Government of East Pakistan
	Rs.		Rs.
(1) Receipts on account of management and upkeep of Ports—			
Port and River dues	24,84,399	Sale proceeds of vessels and stores .. .. .	..
Pilotage Receipts	4,79,380	Freight, Passage and Tonnage .. .. .	..
Landing Charges and mooring hire	16,57,029	Registration and other fees	54,644
Miscellaneous	5,45,341		
Deduct—Refunds	27,530	Miscellaneous	3,03,397
(2) Other Receipts—		Receipts in England .. .. .	..
Survey fees	23,639	Deduct—Refund .. .. .	..
Fees for engagement and discharge of seamen	8,280		
Fees for registration of vessels	11,748		
Miscellaneous	2,22,093		
Deduct—Refunds	1,874		
Total Receipts A.—Major Ports	54,02,505	Total Receipts B.—Other Ports	3,58,041

F. and FF.—Civil Administration.

No. 48-B.—ACCOUNT of Expenditure under Ports and Pilotage—A.—Major Ports, for the year ended 30th June, 1965.

No. 48-C.—ACCOUNT of Expenditure under Ports and Pilotage—B.—Other Ports, for the year ended 30th June, 1965.

	Central Government		Government of East Pakistan
	Rs.		Rs.
A.—Major Ports—Central—		B.—Other Ports—Provincial—	
(1) Management and upkeep of Ports—			
Direction (Headquarter's Establishment) ..	2,94,759	Virtualing of officers and men afloat ..	..
Pay and Allowances of officers and men afloat ..	4,08,827	Charges for Pooled Launches ..	17,62,190
Pilotage and Pilot Establishments ..	2,32,680	Ports establishments ..	1,09,145
Purchase of Stores ..	1,91,014	Subsidies to Steam boat companies ..	..
Repairs and Maintenance ..	12,95,027	Miscellaneous ..	7,70,000
(2) Other Charges—		Charges in England— <i>High Commissioner</i> —	
Direction (Headquarter's Establishment) ..	4,49,509	Leave and deputation Salaries and ..	..
Principal officers and their establishments ..	2,13,057	Sterling Overseas pay ..	..
Shipping officers ..	3,67,492	Other Charges ..	..
Miscellaneous ..	5,31,607	Total expenditure B.—Other Ports ..	26,41,335
Charges in England— <i>High Commissioner</i> —		Charged ..	..
Leave and Deputation Salaries and Sterling Overseas Pay ..	..	Other than charged ..	26,41,335
Stores for Pakistan ..	..	
Other charges ..	..	
Total Expenditure A.—Major Ports (Other than charged) ..	39,83,972		

No. 48-D.—ACCOUNT of Capital Outlay on Ports during and to end of the year, 1964-65.

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
A.—Major Ports—		
CENTRAL GOVERNMENT		
Land ..	..	10,31,655
Building ..	..	1,598
Works ..	10,27,539	55,46,686
Vessels ..	5,14,700	76,12,149
Other equipments ..	1,30,729	47,34,727
Miscellaneous ..	..	73,976
Mercantile Marine Academy—		
Vessels ..	24,975	1,52,575
Other Equipments ..	3,38	90,338
Deduct—Receipts and Recoveries on Capital Accounts ..	..	1,05,983
Total ..	16,98,281	1,91,37,761
PROVINCIAL GOVERNMENTS (Government of East Pakistan)		
B.—Other Ports (Provincial)		
Lunches ..	..	5,73,472
Works ..	..	1,09,863
Other equipments ..	..	63,981
Miscellaneous ..	..	2,04,440
Deduct—Receipts and Recoveries on Capital Account ..	..	6,06,256
Total ..	..	3,45,500
Grand Total ..	16,98,281	1,94,83,261

XXV and 31.—Lighthouses and Lightships

The accounts of the Lighthouses administration are required to be maintained on commercial lines on all-Pakistan basis within the Government accounts. This is necessary to ascertain whether the Lighthouses administration is self-supporting. For this purpose, the Government accounts exhibit capital expenditure, indirect charges such as those for depreciation of fixed assets, interest on capital and cost of accounts and audit. The accounts also show necessary reserves and pensionary liability in addition to the ordinary running expenses and annual maintenance. A separate income and expenditure account and balance sheet in commercial form are prepared from the Government accounts at the end of each year, and any surplus on the income and

expenditure account of each year is transferred to a General Reserve Fund which is also debited with any deficiencies on the same account. Any large surplus in the Fund is utilised to finance new capital expenditure on Lighthouses and Lightships. These accounts appear in the Commercial Appendix to the Appropriation Accounts of the Central Government (Civil).

74.—Capital Outlay on Lighthouses and Lightships

This account shows the total capital invested on Lighthouses and Lightships during and to end of each year and the different sources from which the expenditure has been financed.

No. 49.—ACCOUNT of Receipts from Lighthouses and Lightships for the year ended 30th June, 1965.

No. 49-A.—ACCOUNT of Expenditure under Lighthouses and Lightships within the Revenue Account during the year ended 30th June, 1965.

	Central Government		Central Government
	Rs.		Rs.
Light dues	6,27,491	I.—Capital Account—	
Miscellaneous	18,409	Capital outlay financed from Ordinary Revenues (vide details in Account No. 49-B)	(—)816
Deduct—Refunds	2,06,712	II.—Revenue Account—	
		Direction (Headquarter's Establishment)	41,556
		Lighthouses—Working expenses	53,125
		Lightships—Working expenses	2,06,214
		Contribution to the Depreciation Reserve Fund	9,767
		Contribution to the General Reserve Fund	4,32,800
Total Receipts from Lighthouses and Lightships	4,39,188	Total Expenditure under Lighthouses and Lightships (Other than charged)	7,42,646

No. 49-B.—ACCOUNT of Capital Outlay on Lighthouses and Lightships during and to end of the year, 1964-65.

	Expenditure during the year	Expenditure to end of the year (a)
	Rs.	Rs.
CENTRAL GOVERNMENT		
Lighthouses	1,49,979	1,49,979
Lightships .. .. .	..	..
Tools, Plant and Equipment .. .. .	..	..
Stock and Suspense	18,254	13,57,233
Total	1,68,233	15,07,212
Deduct—Receipts and Recoveries on Capital Account	19,070	..
Deduct—Amount Financed from General Reserve Fund—Lighthouses and Lightships	1,49,979	6,18,234
Net Amount financed from Ordinary Revenues	(—)816	8,88,978

(a) Does not include expenditure to end of 14th August 1947, which has not been determined.

XXV-A and 34.—Frontier Regions

REVENUE

This receipt major head was introduced in the year 1955-56 to accommodate receipts relating mainly to Toll fees on Khyber Road and other receipts in the Frontier Regions which were previously shown under the head "XLVI—Miscellaneous."

EXPENDITURE

This Expenditure major head accommodates (i) charges connected with the ordinary civil administration of the frontier areas including expenditure on buildings and communications, and

(ii) charges to civil estimates, directly connected with the protection of the various frontiers, which include besides expenditure incurred on various denominations of military police organisations, expenditure on road declared to be of military importance and charges for hospitals and other buildings required for the administration of the military forces. Charges unconnected with the ordinary civil administration of the frontier areas, e.g., Customs, Provincial Excise, etc., are brought to account under the appropriate heads of service concerned.

No. 52.—ACCOUNT of Receipts in connection with the Frontier Regions for the year ended 30th June, 1965.

	Rs.
CENTRAL GOVERNMENT	
A.—Frontier watch and ward Receipts—	
Toll-fees on Khyber Road	25,25,281
Frontier Constabulary, Scouts and Militia Receipts	68,682
Miscellaneous .. .. .	..
Total	25,93,963
PROVINCIAL GOVERNMENTS (Government of West Pakistan)	
A.—Frontier watch and ward Receipts—	
P.W. Department Receipts	2,669
Total A—Frontier watch and ward Receipts	2,669
B.—Other Receipts—	
Land Revenue	38,677
Stamps Receipts	2,425
Forest Receipts	8,244
Registration Receipts	1,153
Receipts under Motor Vehicles Acts	65,159
Other Taxes and Duties	65,241
Toll fees on Roads	3,38,389
Receipts from Administration of Justice	1,63,924
Receipts from Educational Institutions	76,970
Receipts from the Health Department	12,655
Agricultural Receipts	1,86,576
Veterinary Receipts	1,979
Receipts from Industries Department	1,21,286
Public Works Department Receipts	56,797
Miscellaneous	51,446
Deduct—Refunds	(—)9,784
Total B—Other Receipts	11,81,137
Total Provincial Receipt	11,83,806
Grand Total	37,77,769

No. 52-A.—ACCOUNT of Expenditure in connection with the Frontier Regions for the year ended 30th June, 1965.

	Central Government	Government of West Pakistan	Total
1	2	3	4
	Rs.	Rs.	Rs.
A—Frontier Watch and Ward			
Frontier Constabulary and Militia—			
Baluchistan Levies	37,48,294		37,48,294
Frontier Constabulary	95,17,147		95,17,147
South Waziristan Scouts	73,95,613		73,95,613
Chitral State Scouts	24,14,686		24,14,686
Charges for Levies	93,36,837		93,36,837
Kurram Militia	36,24,801		36,24,801
Tochi Scouts	60,95,216		60,95,216
Zhob Militia	59,60,600		59,60,600
Mekran Levy Corps			
Pishin Scouts	28,56,366		28,56,366
Chagai Levy Corps	18,02,409		18,02,409
Masud Battalion	18,88,818		18,88,818
Khyber Rifles	37,26,398		37,26,398
Thal Scouts	15,36,539		15,36,539
Other Scouts	80,40,823		80,40,823
Malakand Dir and Swat Levies	15,19,694		15,19,694
Bajaur Scouts	39,94,940		39,94,940
Bajaur Levies	10,33,349		10,33,349
Special Contingent Frontier Constabulary			
Kalat Scouts	7,08,994		7,08,994
Total	7,52,01,524		7,52,01,524
Buildings and Communications—			
Works	42,44,894		42,44,894
Establishment	34,471		34,471
Tools and Plant	54,099		54,099
Expenditure on Civil Roads of Military Importance			
Grants-in-aid			
Deduct—Amount met from Subventions from Central Road Fund	(—)21,070		(—)21,070
Total	43,33,464		43,33,464
Miscellaneous—			
Inspecting Officers, Frontier Corps	7,85,499		7,85,499
Intelligence Bureau			
Medical Establishment	9,42,181		9,42,181
Other Charges	29,946		29,946
Subsidies			
Educational Establishment	3,70,110		3,70,110
Boys Companies for Frontier Corps	2,69,059		2,69,059
Total	23,96,795		23,96,795
Deduct—Charges Recovered from other Governments Department and Pakistan States	10,56,240		10,56,240
Total A.—Frontier Watch and Ward	8,08,75,543		8,08,75,543
B.—Other Charges—			
Political and Administrative Charges	30,92,087	51,34,564	82,26,651
Works	32,31,217	41,23,469	73,54,686
Education		36,58,164	36,58,164
Health Services		25,61,325	25,61,325
Agricultural Operations		5,86,712	5,86,712
Other Departments		9,01,791	9,01,791
Allowances to Frontier Tribes		12,74,067	12,74,067
Entertainment Charges	10,071	7,55,487	7,65,558
Miscellaneous Expenditure	36,05,757	12,83,995	48,89,752
Deduct—Charges recovered from other Government Departments	2,85,000	39,307	3,24,307
Deduct—Amount met from Subventions from Central Road Fund	21,070		21,070
Total B.—Other Charges	96,33,062	2,02,39,967	2,98,73,029
Total Expenditure in connection with the Frontier Regions (other than Charged)	9,05,08,605	2,02,39,967	11,07,48,572

35.—Foreign Affairs.

The bulk of the expenditure classified under this major head relates to (i) charges on account of Diplomatic and Consular Services abroad, (ii) Expenditure on High Commissions (iii) the expenses on Refugees other than those from India and

on State prisoners, and (iv) entertainment charges of envoys and Chiefs. The cost of Foreign Affairs and Commonwealth Relations Secretariat which was previously charged to this head, is charged to "25—General Administration" from 1-4-49.

No. 53.—ACCOUNT of Charges in connection with Foreign Affairs for the year ended 30th June, 1965.

	Central Government		Central Government
	Rs.		Rs.
Diplomatic and Consular Service ..	2,22,54,257	Brought forward ..	2,95,96,594
High Commissioners ..	62,07,413	Works ..	
Entertainment Charges ..	11,34,924	Miscellaneous ..	43,47,045
Total ..	2,95,96,594	Passport organisation ..	
		Total ..	3,39,43,639
Refugees and State Prisoners ..		Charges in England—High Commissioner—	
Charges in connection with the late ex-Amir of Afghanistan ..		High Commissioners Establishment	
Charges in connection with the late Ayub Khan ..		Salaries—General ..	
Kabul Refugees and State Prisoners ..		Office expenses ..	
Other Refugees and State Prisoners ..		Education Department ..	
Political Pensions ..		Trade Department ..	
Total ..		Colonial Department charges for issue of Leave Salaries ..	
		Other Charges ..	
Carried over ..	2,95,96,594	Stores Department ..	
		Deduct—Recoveries—Share of the Cost of High Commissioner's Estt. debitable to Provincial Governments, etc.	
		Total ..	
		(ii) Other items :	
		Leave and deputation salaries and	
		Sterling Overseas Pay ..	
		Stores for Pakistan ..	
		Other charges ..	
		Total ..	
		Total ..	
		Total Charges under Foreign Affairs (Other than Charged) ..	3,39,43,639

36.—Scientific Department

The expenses of all Scientific Survey Departments and of Museums are shown under this head besides other outlay of a minor character on scientific objects.

No. 54.—ACCOUNT of Expenditure under Scientific Department for the year ended 30th June, 1965.

	Central Government	Provincial Governments		Total
		East Pakistan	West Pakistan	
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Survey of Pakistan ..	82,62,487			82,62,487
Botanical Survey ..	41,410			41,410
Zoological Survey and Marine Fisheries Department ..	1,44,254			1,44,254
Geological Survey ..	30,78,258			30,78,258
Exploration of Coal Petroleum and Minerals ..	1,16,000	9,408	5,56,350	6,81,758
Mines Department ..			992	992
Archaeological Department ..	25,57,077			25,57,077
Meteorological Department ..	77,29,794			77,29,794
Museums ..	3,45,119	7,000	1,08,004	4,60,123
Works ..	71,000			71,000
Grant-in-aid and donation to Scientific Societies and Institutes ..	2,000	5,700	1,000	8,700
Deduct—Amount met from the fund for Agriculture Development ..				
Charges in England—				
Leave and Deputation Salaries and Sterling Overseas pay ..				
Store for Pakistan ..				
Other Charges ..				
Total Expenditure of the Scientific Department ..	2,23,47,399	22,108	6,66,346	2,30,35,853
Charged ..				
Other than Charged ..	2,23,47,399	22,108	6,66,346	2,30,35,853

XXVI and 37.—Education.

REVENUE

The bulk of the revenue is derived from school and college fees. The revenue, however, is

insignificant as compared with the expenditure.

EXPENDITURE

2. The expenditure recorded under this head is that controlled by the Education Department. Certain classes of education, e. g., medical, industrial, agricultural, are controlled by the respective departments administering those subjects and the expenditure on that account is included in their budgets.

3. The basis of the division of education into 'University', 'Secondary', 'Primary' and 'Special' is the classification of each school or college according to the grade of education which it is primarily intended to impart. Thus, the expenditure on a school may be classified as 'Secondary' even though it includes primary classes. In East Pakistan, however, grants to schools which impart primary as well as secondary (or special) education are divided into grants on account of Primary and Secondary (or Special) education and classified as such in the accounts.

4. The sub-head "University" includes the expenditure on collegiate education, both literary

and Professional. In Provinces in which the Intermediate classes have been separated from the Universities, the charges in respect of these classes are shown under "Secondary". The term 'Special' includes professional schools and reformatory schools where such schools are controlled by the Education Department.

5. The expenditure under each of the four main sub-heads includes both direct and indirect expenditure, the latter consisting of grants-in-aid by Government to private and local fund schools. The term 'General Expenditure' includes expenditure common to all kinds of education such as Direction and Inspection, and also miscellaneous expenditure.

6. Expenditure on educational buildings constructed by Government is generally debited under the Public works head, '50—Civil works' and not under this head, except where such buildings are formally assigned to the Education Department for execution of works or for maintenance.

No. 55.—ACCOUNT of Receipts under Education for the year ended 30th June, 1965.

1	Central Government	Provincial Governments		Total
		East Pakistan	West Pakistan	
2	3	4	5	
	Rs.	Rs.	Rs.	Rs.
A.—University—				
Fees, Government Arts Colleges .. ..	..	7,43,131	67,83,570	75,26,701
Fees, Government Professional Colleges .. ..	..	98,465	93,076	1,91,535
B.—Secondary—				
Fees, Government Secondary Schools .. ..	..	12,16,072	53,05,990	65,22,062
C.—Primary—				
Fees, Government Primary Schools .. ..	..	..	8,293	8,293
Receipts under Sind Primary Education Act, 1947 .. ..	..	..	8,630	8,630
Fine under Sind Primary Education Act, 1947 .. ..	..	..	..	..
D.—Special—				
Fees, and other receipts, Government Special Schools .. ..	..	3,93,316	11,69,406	15,62,722
Contribution .. ..	..	..	12,20,447	12,20,447
E.—General—				
Grants from the Central Government for Frontier College for Women at Peshawar .. ..	..	..	..	..
Contributions .. ..	..	..	5,95,169	5,95,169
Income from endowments .. ..	..	..	7,765	7,765
Recoveries of overpayments	54,244	1,88,881	1,70,946	4,14,071
Collection of payments for services rendered .. ..	..	1,06,971	1,910	1,08,881
Miscellaneous	62,625	11,99,714	17,08,770	29,71,109
Amount transferred from the Deposit Account of grant made by the Central Government for Social Uplift Schemes .. ..	..	12,36,209	..	12,36,209
Transfer from Bait-ul-mal .. ..	..	..	..	..
Transfer from Deposit A/c. of Grant by the Central Government for Flood Relief measures .. ..	..	..	..	..
Receipt in England .. ..	..	..	..	..
Deduct—Refunds .. ..	..	1,63,261	44,402	2,07,663
Total Receipts under Education	1,16,869	50,19,498	1,70,29,564	2,21,65,931

No. 55-A—ACCOUNT of Expenditure under Education for the year ended 30th June, 1965.

1	Central Government	Provincial Governments		Total
		East Pakistan	West Pakistan	
2	3	4	5	
A.—University—	Rs.	Rs.	Rs.	Rs.
Grants to Universities	62,93,176	51,13,000	2,36,31,143	3,50,37,319
Government Arts Colleges	44,70,925	44,70,925	2,30,78,027	2,75,48,952
Grants to non-Government Arts Colleges	13,13,000	36,61,979	29,75,856	79,30,835
Government Professional Colleges .....	...	13,43,941	19,01,539	32,45,480
Grants to non-Government Professional Colleges .....	...	...	6,54,410	6,54,410
Total	76,06,176	1,45,89,845	5,22,40,975	7,44,36,996
B.—Secondary—				
Government Secondary Schools .....	...	51,06,831	3,99,05,416	4,50,12,247
Direct grant to non-Government Secondary Schools .....	...	1,62,18,993	62,28,513	2,24,47,506
Grants to local bodies for Secondary Education .....	...	...	46,94,128	46,94,128
Special Development Programme .....	...	...	...	...
Total .....	...	2,13,25,824	5,08,28,057	7,21,53,881
C.—Primary—				
Government Primary Schools .....	...	2,300	1,21,01,038	1,21,03,338
Direct grants to non-Government Primary Schools .....	...	10,76,996	2,90,83,719	3,01,60,715
Grants to local bodies for primary education .....	...	4,33,48,990	1,35,02,390	5,68,51,380
Grants-in-aid to District Primary education .....	...	...	7,82,86,726	7,82,86,726
Total .....	...	4,44,28,286	13,29,73,873	17,74,02,159
D.—Special—				
Government Special Schools .....	...	32,76,688	79,83,383	1,12,60,071
Direct grants to non-Government Special Schools .....	...	49,94,994	97,686	50,92,580
Grants to Local Bodies for Special Education .....	...	...	26,465	26,465
Total .....	...	82,71,682	81,07,434	1,63,79,116
E.—General—				
Direction .....	...	10,95,411	30,37,486	41,32,897
Inspection .....	...	31,95,494	61,29,417	93,24,911
Scholarships .....	...	...	83,283	83,283
Special Development Programme .....	...	...	...	...
Deduct—Amount met from Foreign Aid Deposit Account .....	...	...	...	...
Charitable Institutions .....	...	...	...	...
Deduct—Amount met from the Fund for pride of performance .....	...	...	...	...
Deduct—Amount met from the Fund for Journalists men of letters and their Families	20,091	...	...	20,091
Deduct—Amount met from the Fund for grants to Universities	1,03,300	...	...	1,03,300
Deduct—Amount met from the Fund for Technical education .....	...	...	...	...
Miscellaneous	96,95,914	24,53,394	46,68,840	1,68,18,148
Social uplift Schemes .....	...	...	...	...
Charges in England .....	...	...	...	...
Transfer to the Fund for Scholarships to the children of Class II and III Governments servants	2,50,000	...	...	2,50,000
Technical Education .....	...	...	64,70,415	64,70,415
Deduct—Amount met from the Fund for Development of Urdu	2,09,870	...	...	2,09,870
Deduct—Amount met from Fund for Development of Bengali Language and Literature	2,25,000	...	...	2,25,000
Deduct—Amount from Foreign Aid Deposit Account	4,50,000	...	...	4,50,000
Total	89,37,653	67,44,299	2,03,89,441	3,60,71,393
F.—Charges in England—High Commissioner—				
Leave and Deputation Salaries and Sterling Overseas Pay .....	...	...	...	...
Government scholarships .....	...	...	...	...
Stores for Pakistan .....	...	...	...	...
Other charges .....	...	...	...	...
Grants-in-Aid .....	...	...	...	...
Total .....	...	...	...	...
Total Expenditure under Education	1,65,43,829	9,53,59,936	26,45,39,780	37,64,43,545
Charged .....	...	...	...	...
Other than Charged	1,65,43,829	9,53,59,936	26,45,39,780	37,64,43,545

XXVII and 38.—Medical

REVENUE

The receipts are small and are made up of fees paid by students in medical schools and colleges and recoveries from paying patients in

ordinary and mental hospital. Some amounts are also realised from contributions by the public or by individual benefactors.

EXPENDITURE

2. The maintenance of Government hospitals and dispensaries, together with the grants paid to private and Local Fund hospitals, is the most costly item of expenditure and is included under the head 'Hospitals and Dispensaries'. Next in importance is the pay of "Medical Establishment" which includes all superintending and other civil medical establishments not specifically attached to hospitals. Charges of medical schools and colleges, mental hospitals, Chemical Examiners,

and certain miscellaneous grants for medical purposes (such as that made to the Countess of Dufferin's Fund) constitute the rest of the Expenditure.

3. Charges on account of medical buildings are generally shown under "50—Civil Works", except those relating to buildings the construction or maintenance of which has been formally assigned to the Medical Department.

No. 56.—ACCOUNT of the Receipts of Medical Department for the year ended 30th June, 1965.

1	Central Government	Provincial Governments		Total
		East Pakistan	West Pakistan	
	Rs.	Rs.	Rs.	Rs.
Medical School and College fees .. ..	.. ..	5,59,464	.. ..	5,59,464
Hospital receipts	4,55,879	11,03,834	.. ..	15,59,713
Mental Hospital receipts .. ..	.. ..	.. ..	.. ..	.. ..
Sale of medicine .. ..	.. ..	6,31,505	.. ..	6,31,505
Contributions .. ..	.. ..	1,25,000	.. ..	1,25,000
Income from endowments .. ..	.. ..	410	.. ..	410
Recoveries of overpayments .. ..	.. ..	1,03,513	.. ..	1,03,513
Collection of payments for services rendered .. ..	.. ..	10,000	.. ..	10,000
Amount transferred from Deposit account of grants made by the Central Government for Social uplift Scheme .. ..	.. ..	.. ..	.. ..	.. ..
Receipts on account of Provincialisation of Sadar and Sub-Divisional Hospitals .. ..	.. ..	.. ..	.. ..	.. ..
Miscellaneous	20,787	12,02,095	.. ..	12,22,882
Receipts in England .. ..	.. ..	.. ..	.. ..	7,50,441
Deduct—Refunds	14,524	9,41,917	.. ..	.. ..
Total Receipts under Medical	4,62,142	29,93,904	.. ..	34,56,046

No. 56-A.—ACCOUNT of Expenditure under Medical during the year ended 30th June, 1965.

1	Central Government	Provincial Governments		Total
		East Pakistan	West Pakistan	
	Rs.	Rs.	Rs.	Rs.
Medical Establishments	3,81,754	12,57,309	.. ..	16,39,063
Hospital and Dispensaries	33,41,014	2,91,96,654	.. ..	3,25,37,668
Grants for Medical purposes	18,60,172	.. ..	.. ..	18,60,172
Medical Colleges and Schools	78,30,794	40,34,478	.. ..	1,18,65,272
Mental Hospitals .. ..	.. ..	6,03,243	.. ..	6,03,243
Chemical Examiners .. ..	.. ..	79,536	.. ..	79,536
Bacteriological Laboratories .. ..	.. ..	.. ..	.. ..	.. ..
Provincialisation of Sadar and Sub-Divisional Hospitals .. ..	.. ..	.. ..	.. ..	.. ..
Special Development Programme .. ..	.. ..	.. ..	.. ..	.. ..
Miscellaneous	21,11,151	.. ..	.. ..	21,11,151
Social uplift Schemes .. ..	.. ..	.. ..	.. ..	.. ..
Works .. ..	.. ..	1,70,369	.. ..	1,70,369
Charges in England—High Commissioner—				
Leave and Deputation Salaries and Sterling Overseas Pay .. ..	.. ..	.. ..	.. ..	.. ..
Stores for Pakistan .. ..	.. ..	.. ..	.. ..	.. ..
Government Scholarships .. ..	.. ..	.. ..	.. ..	.. ..
Other Charges .. ..	.. ..	.. ..	.. ..	.. ..
Total Expenditure under Medical	1,55,24,885	3,53,41,589	.. ..	5,08,66,474
Charged .. ..	.. ..	.. ..	.. ..	.. ..
Other than Charged	1,55,24,885	3,53,41,589	.. ..	5,08,66,474

XXVII-A Health and 38-A—Health Services (West Pakistan)

As a result of the amalgamation of the Medical and Public Health Departments in the former Punjab with effect from 2nd September, 1949 and after integration in the United Province of West Pakistan, the receipts and expenditure previously booked under the major heads "XXVII/38—Medical" and

~~"XXVIII/39—Public Health" are adjusted under the new major heads "XXVII-A—Health/38-A—Health Services", except certain specified items which continue to be booked under "XXVIII/38—Public Health" as before.~~

No. 56-B.—ACCOUNT of Receipts under Health during the year ended 30th June, 1965.

(Government of West Pakistan)									Rs.
Schools and College Fees	...	...	...	...	...	...	...	...	4,48,135
Hospital Receipts	...	...	...	...	...	...	...	...	25,24,837
Mental Hospital Receipts	...	...	...	...	...	...	...	...	3,83,627
Sale of Medicines and Vaccines	...	...	...	...	...	...	...	...	7,41,420
Contributions	...	...	...	...	...	...	...	...	17,22,732
Income from endowments	...	...	...	...	...	...	...	...	...
Recoveries of overpayments	...	...	...	...	...	...	...	...	4,14,322
Collections of payments for services rendered	...	...	...	...	...	...	...	...	1,86,302
Miscellaneous	...	...	...	...	...	...	...	...	8,23,214
Amount transferred from the Deposit A/c. of Grant made by the Central Government for Social uplift Schemes	...	...	...	...	...	...	...	...	...
Receipts in England	...	...	...	...	...	...	...	...	...
<i>Deduct</i> —Refunds	...	...	...	...	...	...	...	...	1,77,242
Total Receipts under Health									70,67,347

No. 56-C.—ACCOUNT of Expenditure under Health Services during the year ended 30th June, 1965.

(Government of East Pakistan)									Rs.
Health Establishment	...	...	...	...	...	...	...	...	1,07,78,654
Hospitals and Dispensaries	...	...	...	...	...	...	...	...	4,56,09,634
Grants for Health purposes	...	...	...	...	...	...	...	...	23,76,876
Colleges and Schools	...	...	...	...	...	...	...	...	69,63,412
Mental Hospitals	...	...	...	...	...	...	...	...	22,29,184
Chemical Examiner	...	...	...	...	...	...	...	...	1,65,888
Expenses in connection with epidemic diseases	...	...	...	...	...	...	...	...	48,43,117
Laboratories	...	...	...	...	...	...	...	...	5,96,875
Health Centres	...	...	...	...	...	...	...	...	10,16,143
Works	...	...	...	...	...	...	...	...	16,807
Social Uplift Schemes	...	...	...	...	...	...	...	...	...
Charges in England—	...	...	...	...	...	...	...	...	...
Leave and Deputation Salaries and Sterling Overseas Pay	...	...	...	...	...	...	...	...	...
Stores for Pakistan	...	...	...	...	...	...	...	...	...
Government Scholarships	...	...	...	...	...	...	...	...	...
Other Charges	...	...	...	...	...	...	...	...	...
Total Expenditure under Health Services									7,45,96,590
Charged									...
Other than Charged									7,45,96,590

**COMBINED FINANCE AND REVENUE ACCOUNTS OF THE
XXVIII and 39.—Public Health
REVENUE**

Sale-Proceeds of Sera and Vaccines form the most important items of receipts under this head.

EXPENDITURE WITHIN REVENUE ACCOUNT

2. Grants for Public Health purposes constitute one of the important items of expenditure under this head. These include contributions to Local Bodies for the employment of Health Officers and for the development of sanitation (water supply and drainage schemes and the like), and grants to special health organisations, such as the St. John's Ambulance Fund. Expenses of combating

epidemic diseases like plague, malaria and cholera and in connection with bacteriological laboratories and Pasteur Institutes, together with the cost of supervising establishments and sanitary works controlled and executed by the Sanitary Engineers, make up the bulk of the remaining expenditure.

EXPENDITURE OUTSIDE THE REVENUE ACCOUNT

7).—Capital Outlay on Improvement of Public Health

This head records the expenditure of a Capital nature financed from borrowed funds in connection with projects of public health improvement.

No. 57.—ACCOUNT of Receipt under Public Health during the year ended 30th June, 1965.

1	Central Government	Provincial Governments		Total
		East Pakistan	West Pakistan	
	Rs.	Rs.	Rs.	Rs.
Sale-proceed of Sera and Vaccines, etc.	2,62,525	7,06,353	...	9,68,878
Contributions ....	...	...	864	864
Income from Endowments ....	...	...	...	...
Recoveries of overpayments	1,380	500	11,759	13,639
Amount transferred from Deposit Account of grants made by Central Govt. for Social Uplift Schemes ....	...	...	...	...
Transfer from Deposit Account of grants by Central Govt. for Flood Relief Measures ....	...	...	...	...
Collection of payments for services rendered ....	...	272	79,212	79,484
Miscellaneous	1,24,028	6,09,522	5,95,833	13,29,383
Amount transferred from the Deposit Account of grants for Social Welfare Schemes ....	...	...	...	...
Receipts in England ....	...	...	...	...
Deduct—Refunds	8,620	103	+2,973	5,750
Total Receipts under Public Health ..	3,79,313	13,16,544	6,90,641	23,86,498

No. 57-A.—ACCOUNT of Expenditure under Public Health during the year ended 30th June, 1965.

1	Central Government	Provincial Governments		Total
		East Pakistan	West Pakistan	
	Rs.	Rs.	Rs.	Rs.
Public Health Establishments	3,38,093	21,24,201	24,47,121	49,09,415
Grants for Public Health purposes	3,12,600	10,97,036	...	14,09,636
Expenses in connection with epidemic diseases	16,52,868	75,83,433	...	92,33,301
Bacteriological Laboratories	11,75,743	9,38,790	...	21,14,533
Pasteur Institute ....	...	2,78,000	...	2,78,000
Works	2,04,618	42,83,618	...	44,88,236
Special Development Programme ....	...	...	...	...
Expenditure from the Fund for the Development of Rural Water Supply ....	...	...	...	...
Miscellaneous ....	...	...	...	...
Deduct—Recoveries from Coal Mines Labour Welfare Fund ....	...	...	...	...
Charges in England—High Commissioner—	...	...	...	...
Leave and deputation salaries & Sterling Overseas Pay	...	...	...	...
Other Charges ....	...	...	...	...
Stores for Pakistan ....	...	...	...	...
Govt. Scholarships ....	...	...	...	...
Total Expenditure under Public Health ..	36,83,922	1,63,02,078	24,47,121	2,24,33,121
Charged	...	...	...	...
Other than Charged	36,83,922	1,63,02,078	24,47,121	2,24,33,121

No. 57-B—ACCOUNT of Capital Outlay on Improvement of Public Health outside the Revenue Account during and to end of the year 1964-65

1	Expenditure during the year 2	Expenditure to end of the year 3
	Rs.	Rs.
PROVINCIAL GOVERNMENTS		
(Government of East Pakistan)		
Dacca Sewerage Extension (old Town)		98,75,894
Combined Public Health Laboratories		9,789
Infectious Diseases Hospitals	78,156	23,97,796
T. B. Hospitals at Chittagong and Rajshahi	9,90,677	49,55,081
Maternity and Child Welfare Centres in Rural Areas	62,621	9,57,629
T. B. Clinics at District Headquarters		15,31,378
Health Examination of School Children		3,75,350
Sadar and Subdivisional Hospitals	5,01,083	93,09,017
Reorganisation of Central Medical Store	5,69,471	18,57,202
Cholera Research Institute		3,21,596
Leprosy Control Scheme	1,90,805	5,47,431
Training of Lady Health Visitors	1,62,361	19,92,294
B. C. G. Campaign (Programme)	33,085	10,55,838
Setting up of Mobile Dispensaries and Reorganisation of existing Mobile Medical Units		8,64,910
Supply of Modern equipment to all Sadar and Sub-divisional Hospitals including installation of X-Ray Plants	4,59,325	14,03,335
Public Health Education	21,778	76,373
Family Planning	33,873	8,98,330
Training and Rehabilitation of the Physically handicapped	2,64,885	14,67,314
Day Care Centre for Children		3,10,488
Youth Welfare	61,681	7,79,653
Improvement of Laboratory for Food analysis, water drugs analysis	5,84,158	9,86,888
Establishment of Training Centres for Medical and Health Technicians	(—)32,894	6,12,773
Setting up of School Health Clinics	47,742	2,39,220
Skin and V. D. Clinics	43,739	2,02,719
Socio Economic Centres for Women—	(—)685	97,679
Government Schools for deaf and dumb—	3,61,490	5,39,781
Government Schools for blind	6,436	59,128
Medical Stores Depot, Chittagong—		
Gross Expenditure	1,73,133	10,52,336
Deduct—Receipts and Recoveries on Capital Account		(—)3,73,527
Net	1,73,133	6,78,809
Setting up of Physio Therapy and occupational Therapy Centres	989	31,979
Establishment of 30 T. B. Centres	9,10,623	16,49,928
Establishment of 14 outdoor Dispensaries	2,90,095	3,64,796
Improvement of Chittagong Medical college	3,79,575	8,79,807
Conversion of Rajshahi Medical School into College	37,035	5,37,628
Extension of Mental Hospital Pabna	3,19,795	5,20,397
Leprosy Rehabilitation Centre at Rangpur		1,50,000
Installation of Deep X-Ray Therapy with Isotope centres in all Medical college Hospitals		4,30,000
Leprosy Rehabilitation centre in Sylhet District		2,00,000
Modernization of Sub Divisional Hospitals	1,794	31,919
Setting up 3 Mental clinics attached to Medical College Hospitals		98,673
Medical college Mymensingh	3,78,724	6,97,678
Medical college Sylhet	3,45,126	5,95,270
Medical college Mitford Dacca	9,37,884	11,87,884
Nutrition Research Laboratory	51,151	51,151
Modernization of Sadar Hospitals	6,106	3,40,540
Improvement of Biological Laboratory	2,04,453	2,04,453
Training Institute for juvenile Delinquents	1,49,160	1,49,160
Remand Home	90,684	90,684
Juvenile court	53,911	53,911
Consolidated Training Scheme on Public Health and para Medical Personnel	8,47,215	8,47,215
Rural Health Centre	3,64,484	3,64,484
Development of child welfare and construction of orphanage Building	2,62,512	2,62,512
Nurses Training Centre at Chittagong	16,759	16,759
Setting up of a Dental College at Dacca	20,385	20,385
Total	1,02,81,415	5,42,00,908
(Government of West Pakistan)		
Payment towards the Cost of Military Buildings at Quetta in connection with scheme for the development of Artillery Maidan, Karachi		8,72,319
Water Supply Scheme, Hyderabad	(—)42,27,904	9,86,527
Water Supply Scheme, Mirpurkhas	3,72,705	4,47,173
Water Supply Scheme, Jacobabad	(—)38,465	2,74,209
Water Supply Scheme, Sukkur	4,41,720	15,40,722
Water Supply Scheme, Larkana		2,178
Water Supply Scheme, Thatta		3,03,647
Water Supply Scheme, Khairpur	1,37,709	5,15,464
Water Supply Scheme, Hangu	79,666	59,210
Water Supply Scheme, Kohat District		94,727
Water Supply Scheme, Bannu District		1,19,598
Water Supply Scheme, D. I. Khan District	4,96,485	9,36,988
Water Supply Scheme, Peshawar District	85,987	3,67,951
Water Supply Scheme, Nowshera		8,871
Water Supply Scheme, Abbotabad		1,723
Water Supply Scheme, Quetta		1,48,772
Drainage Scheme Hyderabad		(—)2,96,209
Urban Water Supply Scheme, Lahore		1,34,772
Water Supply Scheme in Ghulam Mohammad Barrage		8,80,819
Lahore Drainage and Sewerage Scheme		11,47,780
Water Supply Scheme, Lyallpur	1,66,537	3,44,814

No. 57-B.—ACCOUNT of Capital Outlay on Improvement of Public Health outside the Revenue Account during
and to end of the year 1964-65

1	Expenditure during the year	Expenditure to end of the year
2	3	
Water Supply Scheme Gujranwala	(—)1,39,052	83,109
Water Supply Scheme Sargodha	(—)7,75,366	12,97,223
Water Supply Scheme Sheikhupura	1,25,417	1,55,617
Water Supply Scheme Nawab shah	95,826	2,18,629
Water Supply Scheme Rawalpindi	2,58,442	2,79,325
Other urban water Supply and Drainage Schemes	14,12,416	51,55,119
Mian Mir Storm Water Channel	5,01,034	5,39,195
Bahawalpur Scheme	6,43,280	14,08,984
Dera Ghazi Khan Scheme	4,74,077	9,31,457
Chishtian Scheme	1,06,411	7,66,066
Sadiqabad Scheme	(—)1,97,746	4,37,006
Bahawalnagar Scheme	5,71,011	11,85,294
Multan Scheme	8,86,096	11,96,918
Sialkot Scheme	5,51,246	5,51,246
Other Schemes	2,57,88,020	3,60,26,730
Basic Survey of urban water Supply Scheme	11,34,149	21,12,211
Total	2,89,29,701	6,13,06,184
Grand Total	3,92,11,116	11,55,07,042

XXIX and 40.—Agriculture

REVENUE

Agricultural receipts are derived mainly from the experimental farms established by Government and from botanical and other public gardens. Agricultural education, which also is dealt with under this head, contributes a small income in the shape of fees.

EXPENDITURE WITHIN THE REVENUE ACCOUNT

2. Under 'Agriculture' are included the cost of the Agricultural Department, the various agricultural experiments conducted by experts, experimental and model farms established by Government for improving agricultural methods, agricultural education and certain other miscellaneous expenditure. The expenditure connected with the development of co-operative credit among agriculturists is shown under a separate

major head 'Co-operation'. See also para. 2 of the note on '41.—Veterinary' on page 117.

3. Accounts of a commercial nature are maintained for certain concerns controlled by the Agricultural Department and annual trading and profit and loss account and balance sheets appear in the Appendix to the Appropriation Accounts of the Central Government (Civil) containing accounts and reviews of Government commercial concerns.

EXPENDITURE OUTSIDE THE REVENUE ACCOUNT

71.—CAPITAL OUTLAY on Schemes of Agricultural Improvement and Research.

4. This head records the expenditure of a capital nature financed from borrowed fund in connection with projects of agricultural improvement and research.

No. 58.—ACCOUNT of Receipts under Agriculture during the year ended 30th June, 1965.

1	Central Government	Provincial Governments		Total
		East Pakistan	West Pakistan	
2	3	4	5	
Rs.	Rs.	Rs.	Rs.	Rs.
Agricultural College and School Fees .. ..	.. ..	18,910	.. ..	18,910
Agricultural Receipts	5,01,254	1,20,26,968	1,18,13,568	2,43,41,790
Recoveries of Overpayments .. ..	.. ..	8,385	27,804	36,189
Collection of Payments for Services rendered	21,393	33,724	1,098	56,215
Contribution from the fund for relief of Groundnut cultivators .. ..	.. ..	.. ..	.. ..	.. ..
Miscellaneous .. ..	.. ..	3,60,968	13,73,414	17,34,382
Amount transferred from the Deposit A/c of Grant made by the Central Government for the Development of agriculture .. ..	.. ..	18,102	32,09,462	32,27,564
Deduct—Refunds .. ..	.. ..	3,268	2,67,732	2,71,000
Transfer from Deposit Account of grants made by Food and Agricultural Council .. ..	.. ..	.. ..	.. ..	.. ..
TOTAL RECEIPTS UNDER AGRICULTURE.	5,22,647	1,24,63,789	1,61,57,614	2,91,44,050

No. 58-A.—ACCOUNT of Expenditure under Agriculture for the year ended 30th June, 1965.

1	Central Government	Provincial Governments		Total
		East Pakistan	West Pakistan	
2	3	4	5	
Rs.	Rs.	Rs.	Rs.	Rs.
Direction .. ..	.. ..	3,16,109	7,17,370	10,33,479
Superintendence .. ..	.. ..	1,02,94,188	10,44,061	1,13,38,249
Subordinate and expert staff	26,18,352	4,82,055	53,886	31,54,293
Experimental Farms .. ..	.. ..	4,77,374	21,18,170	25,95,544
Agricultural demonstration and propaganda including public exhibitions and fairs .. ..	.. ..	2,15,600	1,34,10,092	1,36,25,692
Agricultural Experiments and Research	6,72,449	5,43,013	51,59,062	63,74,524
Agricultural Education .. ..	.. ..	4,70,489	14,79,248	19,49,737
Agricultural Engineering .. ..	.. ..	1,05,918	92,31,290	93,37,208
Boring operations .. ..	.. ..	.. ..	2,82,361	2,82,361
Botanical and other Public Gardens .. ..	.. ..	300	4,33,367	4,33,667
Scheme for the improvement of Agricultural marketing in Pakistan	4,00,354	.. ..	6,413	4,06,767
Special Rural Uplift Scheme .. ..	.. ..	.. ..	.. ..	.. ..
Grant-in-aid, Contributions etc.	10,00,000	.. ..	18,30,204	28,30,204
Other charges .. ..	.. ..	.. ..	.. ..	.. ..
Works .. ..	.. ..	.. ..	2,91,941	2,91,941
Deduct—Amount met from the Fund for Agricultural Development .. ..	.. ..	.. ..	.. ..	.. ..
Deduct—Amount met from Foreign Aid Deposit Account	126	.. ..	.. ..	126
Charges in England—High Commissioner—	.. ..	.. ..	.. ..	.. ..
Leave and deputation salaries and Sterling Overseas Pay	.. ..	.. ..	.. ..	.. ..
Government Scholarships .. ..	.. ..	.. ..	.. ..	.. ..
Other Charges .. ..	.. ..	.. ..	.. ..	.. ..
Store for Pakistan .. ..	.. ..	.. ..	.. ..	.. ..
Total Expenditure under Agriculture	46,94,029	1,29,05,046	3,60,57,465	5,36,53,540
Charged .. ..	.. ..	.. ..	.. ..	.. ..
Other than Charged	46,91,029	1,29,05,046	3,60,57,465	5,36,53,540

No. 58-B—ACCOUNT of Capital Outlay on Scheme of Agricultural Improvement and Research outside the

1	Expenditure during the year	Expenditure to end of the year
2	3	
CENTRAL GOVERNMENT		
Village Aid Programme—		
Gross Expenditure	Rs.	Rs.
Deduct—Amount met from the Sale-Proceeds of American Gift Wheat		10,95,81,711
Deduct—Amount met from Foreign Aid Deposit Account		(—)195,74,120
		(—)2,54,40,000
Net Expenditure		6,45,67,591
Scheme for stabilisation of Sand dunes in Mastuang 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		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
Extension of Sallaba cultivation Scheme		96,236
International Centre for Research and Training in Artificial Insemination		(—)3,60,231
Deduct—Receipts and Recoveries on Capital Account		
Total		15,78,64,118
PROVINCIAL GOVERNMENTS (Govt. of East Pakistan)		
Agricultural Schemes—		
Seed Improvement Operation Schemes—		
Establishment of Seed Multiplication Farm at Ishurdi—		
Gross Expenditure		16,12,626
Total		16,12,626
Thana Agricultural Farm—		
Gross Expenditure		14,21,454
Deduct—Receipts and Recoveries on Capital Account		(—)1,29,106
Deduct—Transfer from Deposit Account of Grant made by the Central Government for "Grow More Food Campaign"		(—)4,63,328
Deduct—Amount met from Foreign Aid Grants		(—)89,208
Net Expenditure		1,07,39,812
Establishment of Jute Seed Multiplication Farm at Dattanagar—		
Gross Expenditure		10,96,886
Total		10,96,886
Scheme for Power Pump and Mechanised Cultivation—		
Scheme for Power Pump Irrigation—		
Gross Expenditure		2,84,58,885
Deduct—Receipts and Recoveries on Capital Account		(—)24,67,953
Deduct—Transfer from the Deposit Account of Grant made by the Central Government for Agricultural Development		(—)37,94,000
Deduct—Amount met from Foreign Aid Grants		(—)76,56,332
Net Expenditure		1,45,40,600
Scheme for Tractor Cultivation—		
Gross Expenditure		5,50,813
Total		5,50,813
Agricultural Workshops and Training Institutes—		
Gross Expenditure		3,61,526
Total		3,61,526
Seed Testing Laboratory—		
Gross Expenditure	13,000	1,75,034
Deduct—Transfer from the Deposit Account of Grant made by the Central Government for Grow More Food Campaign		(—)10,500
Deduct—Transfer from the Deposit Account of Grant made by the Central Government for Agricultural Development	(—)13,000	(—)13,000
Net Expenditure		1,51,534
Establishment of Bureau of Agricultural Statistics—		
Gross Expenditure		17,813
Deduct—Transfer from the Deposit Account of Grant made by the Central Government for Grow More Food Campaign		(—)2,906
Deduct—Amount met from Foreign Aid Grants		(—)12,000
Net Expenditure		2,907
Establishment of 5 Agriculture Schools—		
Gross Expenditure		15,81,033
Deduct—Transfer from the Deposit Account of Grant made by the Central Government for Grow More Food Campaign		(—)4,62,496
Deduct—Transfer from the Deposit Account of Grant made by the Central Government for Agricultural Development		(—)13,917
Net Expenditure		11,04,620

Revenue Account during and to end of the year 30th June, 1965.

1	Expenditure during the year	Expenditure to end of the year
(Government of East Pakistan)	Rs.	Rs.
Agricultural Schemes—Contd.		
Construction of 8 big Godowns—		
Gross Expenditure .. .. .	..	10,45,209
Deduct—Transfer from the Deposit Account of Grant made by the Central Government for Grow More Food Campaign .. .. .	..	(—)2,50,000
Deduct—Transfer from the Deposit Account of Grant made by the Central Government for Agricultural Development .. .. .	..	(—)79,797
Net Expenditure .. .. .	..	7,15,412
Agricultural Stores—		
Gross Expenditure .. .. .	..	32,15,269
Deduct—Transfer from the Deposit Account of Grant made by the Central Government for Grow More Food Campaign .. .. .	..	(—)9,22,471
Net Expenditure .. .. .	..	22,92,798
Expansion of Re-organisation of Horticulture Section and Establishment of Plant Nursery at Rajshahi—		
Gross Expenditure	80,480	1,59,262
Deduct—Transfer from the Deposit Account of Grant made by the Central Government for Grow More Food Campaign .. .. .	..	(—)3,882
Net Expenditure	80,480	1,55,380
Brood Lac Multiplication Farm—		
Gross Expenditure	1,28,059	2,41,438
Total	1,28,059	2,41,438
Establishment of 200 acres Orange Orchard at Sylhet and 200 acres Fruit Orchard at Chittagong Hill Tracts—		
Gross Expenditure	40,999	5,70,978
Deduct—Receipts and Recoveries on Capital Account	(—)4,001	(—)4,001
Deduct—Transfer from the Deposit Account of Grant made by the Central Government for Agricultural Development .. .. .	..	(—)25,000
Net Expenditure	36,998	5,41,977
Soil Survey—		
Gross Expenditure .. .. .	..	25,569
Total .. .. .	..	25,569
Re-organisation of Agricultural Institute—		
Gross Expenditure .. .. .	..	3,45,900
Total .. .. .	..	3,45,900
Development of Coconut Cultivation—		
Gross Expenditure .. .. .	..	61,965
Total .. .. .	..	61,965
Intensifying Rice Research—		
Gross Expenditure .. .. .	..	2,63,191
Total .. .. .	..	2,63,191
Establishment of Fruit Nursery in each Seed Multiplication Scheme—		
Gross Expenditure .. .. .	..	1,55,074
Total .. .. .	..	1,55,074

No. 58-B—ACCOUNT of Capital Outlay on Scheme of Agricultural Improvement and Research outside the

	Expenditure during the year	Expenditure to end of the year
1	2	3
(Government of East Pakistan—contd.)	Rs.	Rs.
Agricultural Schemes—Contd.		
Agricultural University—		
Gross Expenditure .. .. .	..	9,421
Total ..	..	9,421
Crash Programme—		
Gross Expenditure .. .. .	..	1,65,873
Total ..	..	1,65,873
Union Agricultural Stores—		
Gross Expenditure .. .. .	..	2,92,45,73
Deduct—Transfer from the Deposit Account of Grant made by the Central Government for Agricultural Development. .. .. .	..	(—)21,92,000
Deduct—Amount met from foreign Aid Grants. .. .. .	..	(—)2,17,44,000
Net Expenditure ..	..	53,09,173
Establishment of Agricultural Research Institute—		
Gross Expenditure	4,92,981	33,38,742
Total ..	4,92,981	33,38,742
Establishment of a Coconut Cell under the Directorate of Agriculture—		
Gross Expenditure	3,71,570	7,49,717
Deduct—Receipts and Recoveries on Capital Account.	(—)15,466	(—)15,466
Total ..	3,56,104	7,34,251
Soil Conservation Project—		
Gross Expenditure	1,00,810	2,65,009
Total ..	1,00,801	2,65,009
Scheme for Establishment of 52 Intermediary Godowns for Storage of Fertilizer, Seed, etc.—		
Gross Expenditure .. .. .	..	24,41,453
Deduct—Receipts and Recoveries on Capital Account. .. .. .	..	(—)5,151
Total ..	..	24,36,302
Research for evolving a suitable variety of Coconut for Copra and Coconut Oil—		
Gross Expenditure	51,424	1,52,684
Total ..	51,424	1,52,684
Co-operation between the Government of Pakistan and Japan (Institute of Agriculture Training at Tejgaon)—		
Gross Expenditure .. .. .	..	49,127
Total ..	..	49,127
Procurement of Wheat and Millet—		
Gross Expenditure .. .. .	..	6,85,905
Deduct—Transfer from the Deposit Account of Grant made by the Central Government for Grow More Food Campaign. .. .. .	..	(—)47,166
Net Expenditure ..	..	6,38,739

Revenue Account during and to end of the year 30th June, 1965.

1	Expenditure during the year	Expenditure to end of the year
	2	3
(Government of East Pakistan— <i>contd.</i>)	Rs.	Rs.
Agricultural Schemes—<i>Concl'd.</i>		
Growing and Distribution of Sweet Potato Vines—		
Gross Expenditure .. .. .	..	..
<i>Deduct—Transfer from the Deposit Account of Grant made by the Central Government for Grow More Food Campaign</i> .. .. .	..	(—)12,700
Net Expenditure ..	..	(—)12,700
East Pakistan Soil Fertility and Soil Testing Institute—		
Gross Expenditure	1,80,374	2,54,008
Total ..	1,80,374	2,54,008
Establishment of Nucleus Seed Multiplication Farm—		
Gross Expenditure	1,01,273	1,01,273
<i>Deduct—Receipts and recoveries on Capital account</i>	(—)5,750	(—)5,750
Total ..	95,523	95,523
Trial of Fodder Crops—		
Gross Expenditure	1,32,881	1,32,881
Total ..	1,32,881	1,32,881
Betel Nut Research-cum-Development Centre—		
Gross Expenditure	71,024	71,024
Total ..	71,024	71,024
Schemes for Establishment of Pilot Orchard-cum-Nursery, East Pakistan for Introduction and Multiplication of Horticultural plants—		
Gross Expenditure	1,11,366	1,11,366
Total ..	1,11,366	1,11,366
Other Schemes—		
Purchase and Distribution of fertiliser—		
Gross Expenditure .. .. .	..	2,011
Total ..	..	2,011
Establishment of Union Demonstration Farms—		
Gross Expenditure .. .. .	..	2,41,210
Total ..	..	2,41,210
Scheme for Extension for Cultivation of Boro Paddy Seeds—		
Gross Expenditure .. .. .	..	3,55,606
<i>Deduct—Transfer from the Deposit Account of Grant made by the Central Government for Grow More Food Campaign</i> .. .. .	..	(—)1,77,803
Net Expenditure ..	..	1,77,803
Pump Irrigation of Boro Crops—		
Gross Expenditure .. .. .	..	42,626
Total ..	..	42,626
Schemes for distribution of Seeds of Pulses and Oil Seeds in Flood affected areas—		
Gross Expenditure .. .. .	..	4,50,335
<i>Deduct—Transfer from the Deposit Accounts of Grant made by the Central Government for Grow More Food Campaign</i> .. .. .	..	(—)2,25,167
Net Expenditure ..	..	2,25,168

No. 58-B.—ACCOUNT of Capital Outlay on Scheme of Agricultural Improvement and Research outside the

1	Expenditure during the year.	Expenditure to end of the year
	2	3
(Government of East Pakistan—contd.)	Rs.	Rs.
Other Schemes—Contd.		
Minor Irrigation Schemes		
Gross Expenditure .. .. .	..	88,82,877
Deduct—Transfer from the Deposit Account of Grant made by the Central Government for Grow More Food Campaign .. .. .	..	(—)25,48,199
Net Expenditure .. .. .	..	63,34,678
Procurement and distribution of Cold Weather Vegetable Seeds—		
Gross Expenditure .. .. .	..	31,053
Deduct—Transfer from the Deposit Account of Grant made by the Central Government for Grow More Food Campaign .. .. .	..	(—)15,526
Net Expenditure .. .. .	..	15,527
Construction of 30 Pantoons for irrigation in Flood affected areas in Winter Season—		
Gross Expenditure .. .. .	..	3,57,872
Deduct—Transfer from the Deposit Account of Grant made by the Central Government for Grow More Food Campaign .. .. .	..	(—)1,78,936
Net Expenditure .. .. .	..	1,78,936
Plant Protection Scheme—		
Gross Expenditure .. .. .	..	5,95,981
Deduct—Transfer from the Deposit Account of Grant made by the Central Government for Grow More Food Campaign .. .. .	..	(—)3,18,000
Net Expenditure .. .. .	..	2,77,981
Distribution of Aus Paddy Seeds—		
Gross Expenditure .. .. .	..	6,28,699
Deduct—Transfer from the Deposit Account of Grant made by the Central Government for Grow More Food Campaign .. .. .	..	(—)3,14,350
Net Expenditure .. .. .	..	3,14,349
Fruit Seeds and Seedlings—		
Gross Expenditure .. .. .	..	28,171
Deduct—Transfer from the Deposit Account of Grant made by the Central Government for Grow More Food Campaign .. .. .	..	(—)12,711
Net Expenditure .. .. .	..	15,460
Distribution of Organic Manure (Bonemeal)—		
Gross Expenditure .. .. .	..	3,79,841
Deduct—Transfer from the Deposit Account of Grant made by the Central Government for Grow More Food Campaign .. .. .	..	(—)1,89,921
Net Expenditure .. .. .	..	1,89,920
Deep Water Aman Paddy Seeds—		
Gross Expenditure .. .. .	..	2,62,018
Deduct—Transfer from the Deposit Account of Grant made by the Central Government for Grow More Food Campaign .. .. .	..	(—)17,464
Net Expenditure .. .. .	..	2,44,554
Research on Oil Seeds—		
Gross Expenditure .. .. .	..	20,820
Total .. .. .	..	20,820
Breeding Salinity tolerant and Salt resistant paddy—		
Gross Expenditure .. .. .	..	5,927
Total .. .. .	..	5,927

Revenue Account during and to end of the year 30th June, 1965.

1	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
(Government of East Pakistan—contd.)		
Other Schemes—contd.		
Research on Tobacco—		
Gross Expenditure		48,249
Total		48,249
Synthesis of high yielding types of rice from Indica, Japonica, Hybrids—		
Gross Expenditure		27,485
Total		27,485
Research Pests on Fruit Trees—		
Gross Expenditure		26,219
Total		26,219
Research on Insect pests on stored grains and grain seeds, etc.—		
Gross Expenditure		18,575
Total		18,575
Scheme for investigation into micronutrient problem—		
Gross Expenditure		18,057
Total		18,057
Increased production through Registered Growers—		
Gross Expenditure		88,641
Deduct—Transfer from the Deposit Account of Grant made by the Central Government for Grow More Food Campaign		(—)37,500
Net Expenditure		51,141
Expansion and Re-organisation of Horticulture Section and Establishment of a Plant Nursery at Dacca—		
Gross Expenditure		1,42,236
Deduct—Transfer from the Deposit Account of Grant made by the Central Government for Grow More Food Campaign		(—)71,118
Net Expenditure		71,118
Exploratory Survey for Land Development—		
Gross Expenditure		1,08,378
Deduct—Transfer from the Deposit Account of Grant made by the Central Government for Grow More Food Campaign		(—)54,189
Net Expenditure		54,189
Procurement and Distribution of Mustard Seeds—		
Gross Expenditure		1,81,060
Total		1,81,060
Purchase of Portable Power Pumps—		
Gross Expenditure		26,05,938
Total		26,05,938
Veterinary Schemes—		
Prevention, Control, Eradication of Infectious Diseases of Livestocks—		
Gross Expenditure		61,535
Deduct—Transfer from the Deposit Account of Grant made by the Central Government for Grow More Food Campaign		(—)30,767
Net Expenditure		30,768

No. 58-B.—ACCOUNT of Capital Outlay on Schemes of Agricultural Improvement and Research outside the

1	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
(Government of East Pakistan—contd.)		
Artificial Insemination Centres—		
Gross Expenditure .....	...	8,19,653
Deduct—Transfer from the Deposit Account of Grant made by the Central Government for Agricultural Development .....	...	(—)96,140
Deduct—Transfer from the Deposit Account of Grant made by the Central Government for Grow More Food Campaign .....	...	(—)2,93,795
Net Expenditure .....	...	4,29,718
Establishment of Veterinary Medical Stores—		
Gross Expenditure .....	...	3,25,887
Deduct—Transfer from the Deposit Account of Grant made by the Central Government for Agricultural Development .....	...	(—)1,50,398
Deduct—Transfer from the Deposit Account of Grant made by the Central Government for Grow More Food Campaign .....	...	(—)87,744
Net Expenditure .....	...	87,745
Poultry Farms—		
Gross Expenditure .....	...	5,20,218
Deduct—Transfer from the Deposit Account of Grant made by the Central Government for Agricultural Development .....	...	(—)1,12,993
Deduct—Transfer from the Deposit Account of Grant made by the Central Government for Grow More Food Campaign .....	...	(—)1,67,613
Net Expenditure .....	...	2,39,612
Expansion and Re-organisation of East Pakistan Veterinary College—		
Gross Expenditure .....	...	67,67,585
Total .....	...	67,67,585
Establishment of Nucleus Stocks of Bulls—		
Gross Expenditure .....	...	1,82,680
Deduct—Transfer from the Deposit Account of Grant made by the Central Government for Grow More Food Campaign .....	...	(—)70,000
Net Expenditure .....	...	1,12,680
Establishment of Modern Cattle and Dairy Farm—		
Gross Expenditure	18,77,369	1,52,91,469
Deduct—Receipts and Recoveries on Capital Account	(—)99,600	(—)99,600
Deduct—Transfer from the Deposit Account of Grant made by the Central Government for Agricultural Development	(—)3,52,000	(—)9,44,121
Net Expenditure	14,25,769	1,42,47,748
Artificial Insemination for improved breeding of Livestock—		
Gross Expenditure	31,294	1,69,301
Total	31,294	1,69,301
Improvement of Poultry Extension Works—		
Gross Expenditure .....	...	83,564
Total .....	...	83,564
Duck Farming and its improvements—		
Gross Expenditure .....	...	1,19,126
Total .....	...	1,19,126
Conservation of Goats—		
Gross Expenditure .....	...	1,75,365
Total .....	...	1,75,365

Revenue Account during and to end of the year 30th June, 1965.

1	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
(Government of East Pakistan—conclid.)		
Veterinary Schemes—Conclid.		
Development of Poultry Industry in East Pakistan (Omnibus Scheme)—		
Gross Expenditure	..	7,15,695
Total	..	7,15,695
Establishment of veterinary Hospitals at Subdivisional Headquarters—		
Gross Expenditure	5,30,539	22,73,809
Total	5,30,539	22,73,809
Expansion of Animal Nutrition Research—		
Gross Expenditure	..	1,73,696
Total	..	1,73,696
Crash Programme—		
Gross Expenditure	..	81,863
Total	..	81,863
Establishment of Thana Veterinary Dispensaries and Control of Epidemics in Livestock—		
Gross Expenditure	12,32,850	24,68,698
Total	12,32,850	24,68,698
Creation of a Section for Manufacture of Freeze Dried Goat Tissue Vaccine—		
Gross Expenditure	3,062	1,08,287
Total	3,062	1,08,287
Scheme for Manufacture of Single Dose of Rabbits Vaccine—		
Gross Expenditure	15,034	6,74,688
Total	15,034	6,74,688
Expenditure on Development Schemes financed from National Savings Allocation—		
Scheme for Potato Seeds Improvement—		
Gross Expenditure	..	4,360
Total	..	4,360
Establishment of Nursery Fish Farm—		
Gross Expenditure	..	39,937
Total	..	39,937
Import of Bulls and Breeding Cows from West Pakistan for improvement of Cattle Stock in East Pakistan—		
Gross Expenditure	2,50,000	4,49,663
Total	2,50,000	4,49,663
Dairy Development in East Pakistan—		
Gross Expenditure	..	1,995
Total	..	1,995
Demonstration and Extension of Poultry Units (Training in inoculation of birds)—		
Gross Expenditure	1,20,215	1,85,660
Total	1,20,215	1,85,660
Establishment of Veterinary Inservice Training Institute—		
Gross Expenditure	1,29,026	1,29,026
Total	1,29,026	1,29,026
Establishment of Zoological Garden at Dacca—		
Gross Expenditure	7,85,539	7,85,539
Total	7,85,539	7,85,539
Grand Total	63,61,352	9,06,56,510

No. 58-B—ACCOUNT of Capital Outlay on Scheme of Agricultural Improvement and Research outside the Revenue Account during and to end of the year 30th June, 1965.

1	Expenditure during the year 2	Expenditure to end of the year. 3
(Government of West Pakistan)		
Purchase of Fertilizers	2,18,833	10,36,23,928
Purchase of Cotton and other improved seeds...	(—)2,75,635	3,74,14,055
Operation with Improved seeds .....	..	20,36,455
Scheme for Agricultural Improvement and Research ..	..	1,681
Purchase of Machinery ..	..	33,40,855
Purchase of Tractors and Agricultural Implements ..	..	18,67,414
Scheme for Mechanisation of Agriculture .....	..	3,53,467
Land Development in Ghulam Mohammad Barrage Area ..	..	44,68,506
Expenditure in connection with the shifting of Agricultural College from Sakrand to Hyderabad ..	..	1,37,101
Purchase of Machinery for Agricultural Workshops ..	1,10,84,300	1,21,85,570
Purchase of Gas Plant for Agricultural College, Lyallpur and repair of Water Reservoir ..	..	2,16,987
Purchase of furniture and equipment for Agricultural College at Tandojam ..	..	5,25,288
Purchase of Pipes and Brass strainers .....	..	6,04,107
Reclamation of Land by means of Heavy Earth Moving Machinery ..	40,35,449	1,87,01,400
Equipment and Apparatus for Research Section ..	7,18,494	42,63,907
Cost of Equipment and Apparatus ..	..	3,18,026
Extension of Sailaba cultivation Scheme ..	..	3,170
Other Agricultural Schemes ..	47,17,445	98,85,451
Deduct—Receipts and Recoveries on Capital Account ..	..	11,36,02,133
Total ..	2,04,98,886	8,63,45,235
Grand Total ..	2,68,60,238	33,48,65,863

XXX and 41.—Veterinary

REVENUE

The Veterinary College and School fees constitute the bulk of the Veterinary receipts.

EXPENDITURE

2. The expenditure consists mainly of the cost of the Civil Veterinary Department, veterinary education, the expenditure on the maintenance of veterinary hospital and dispensaries and of breeding operations. Charges for breeding operations in the Province of East Pakistan in which cattle, sheep and poultry breeding is under the control of the Agricultural Department are, however, accounted for under '40—Agriculture'.

No. 60.—ACCOUNT of Receipts under Veterinary during the year ended 30th June, 1965.

1	Central Government	Provincial Governments		Total
		East Pakistan	West Pakistan	
		Rs.	Rs.	Rs.
Veterinary College and School fees
Other receipts	6,00,691	31,33,313	37,34,004
Collection of Payments for services rendered	49,932	1,475	51,407
Amount transferred from the Deposit A/c. of Grant made by the Central Government for the Agricultural Development	6,94,122	..	6,94,122
Deduct—Refunds	50	50
Total Receipts under Veterinary	13,44,745	31,34,738	44,79,483

No. 60-A.—ACCOUNT of Expenditure under Veterinary during the year ended 30th June, 1965.

1	Central Government	Provincial Governments		Total
		East Pakistan	West Pakistan	
		Rs.	Rs.	Rs.
Direction
Superintendence	8,38,585	23,47,005	31,85,590
Veterinary Education and Research	2,31,739	20,28,452	22,60,191
Subordinate establishment	5,04,062	15,20,635	20,24,697
Hospital and dispensaries	24,45,087	19,64,237	44,09,324
Breeding Operations	23,19,359	23,19,359
Prizes	1,01,680	1,01,680
Camel Specialists	12,527	12,527
Other Charges
Works
Deduct—Amount met from the Fund for Agricultural Development
Charges in England—High Commissioner—
Leave and Deputation Salaries and Sterling Overseas Pay
Government Scholarships
Other Charges
Stores for Pakistan
Total Expenditure under Veterinary	40,19,473	1,02,93,895	1,43,13,368
Charged
Other than Charged	40,19,473	1,02,93,895	1,43,13,368

XXXI and 42.—Co-operation

These major heads record the recoveries made and expenditure incurred by the Registrars, Co-operative Societies.

No. 61.—ACCOUNT of Receipts Under Co-operation during the year ended 30th June, 1965.

1	Central Government	Provincial Governments		Total
		East Pakistan	West Pakistan	
	Rs.	Rs.	Rs.	Rs.
Audit fees	2,13,196	285	2,13,481
Miscellaneous receipts	58,942	1,25,585	1,84,527
Transfer from Deposit Account of Grant made by the Central Government for Agricultural Development	77,000	..	77,000
Deduct—Refunds
Total Receipts under Co-operation	3,49,138	1,25,870	4,75,008

No. 61-A.—ACCOUNT of Expenditure under Co-operation during the year ended 30th June, 1965.

1	Central Government	Provincial Governments		Total
		East Pakistan	West Pakistan	
	Rs.	Rs.	Rs.	Rs.
Direction	4,40,600	4,40,600
Superintendence	37,95,678	54,74,753	92,70,431
Grants-in-Aid	20,15,680	20,15,680
Other Charges	92,944	59,047	1,51,991
Special Development Programme
Charges in England—High Commissioner—				
Other Charges
Total Expenditure under Co-operation	38,88,622	79,90,080	1,18,78,702
Charged
Other than Charged	38,88,622	79,90,080	1,18,78,702

XXXII and 43.—Industries

The bulk of the transactions recorded under these heads relates to regular industries conducted by Government and industrial education.

Capital Expenditure

43-A Capital Outlay on Industrial Development within the Revenue Account.

72-Capital Outlay on Industrial Development outside the Revenue Account.

These capital major heads exhibit the capital outlay on certain Industrial Development Schemes undertaken by the Central and Provincial Governments. All expenditure of a capital nature is recorded in the first instance under the head "72—Capital Outlay on Industrial Development outside the Revenue Account," and any expenditure which a Government may decide to meet from revenue is deducted from the total expenditure recorded under this head and transferred to the head "43-A—Capital Outlay on Industrial Development within the Revenue Account".

No. 62.—ACCOUNT of Receipts under Industries during the year ended 30th June, 1965.

1	Central Government	Provincial Governments		Total
		East Pakistan	West Pakistan	
	Rs.	Rs.	Rs.	Rs.
Industries	28,355	79,789	45,08,081	46,16,225
Cottage Industries	54,943	..	..	54,943
Fisheries	8,07,015	3,33,130	11,85,962	23,26,107
Transfer from the Deposit Account of Grant made by the Food and Agricultural Council	..	..	..	..
Recoveries of overpayments	..	..	6,615	6,615
Collection of payments for services rendered	968	..	6,112	7,080
Receipts in England	..	..	..	..
Deduct—Refunds	..	..	10,17,380	10,17,380
Total Receipts under Industries	8,91,281	4,12,919	46,89,390	59,93,590

No. 62-A.—ACCOUNT of Expenditure under Industries during the year ended 30th June, 1965.

1	Central Government	Provincial Governments		Total
		East Pakistan	West Pakistan	
	Rs.	Rs.	Rs.	Rs.
Direction	..	..	..	..
Industries	..	19,45,374	89,80,379	1,09,25,753
Cottage Industries	5,76,051	4,57,910	..	10,33,961
Rehabilitation Programme	..	..	..	..
Fisheries	3,60,807	10,43,496	7,39,118	21,43,421
Grants-in-Aid	5,45,000	4,87,200	..	10,32,200
Deduct—Amount met from the Fund for scientific and Industrial Research	..	..	..	..
Scientific and Industrial Research	49,079	..	..	49,079
Deduct—Amount met from the Fund for Agricultural Development	..	..	..	..
Charges in England—High Commissioner—				
Leave and deputation salaries and Sterling Overseas Pay	..	..	..	..
Government Scholarships	..	..	..	..
Stores for Pakistan	..	..	..	..
Other Charges	..	..	..	..
Total Expenditure under Industries	15,30,937	39,33,980	97,19,497	1,51,84,414
Charged	..	..	..	..
Other than Charged	15,30,937	39,33,980	97,19,497	1,51,84,414

F. and FF.—Civil Administration.

No. 62-B—ACCOUNT of Capital Outlay on Industrial Development outside the Revenue Account during and to end of the year 1964-65.

	Expenditure during the year	Expenditure to end of the year
1	2	3
CENTRAL GOVERNMENT		
	Rs.	Rs.
Woollen Mills .. .. .	..	...
Investment in the Share Capital of the Pakistan Industrial Development Corporation ..	...	1,28,11,334
Expenditure on Preliminary Investigation of other Development Schemes ..	...	3,84,147
Investment in the Projects of Pakistan Industrial Development Corporation ...	..	1,32,17,10,684
Deduct—Receipts and Recoveries on Capital Account	4,75,82,084	12,48,33,563
Net Expenditure ..	(—)4,75,82,084	1,19,68,77,121
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
Scientific and Industrial Research ...	1,65,23,591	9,88,08,013
Deduct—Amount met from the Funds for Economic Development Schemes ...	..	3,77,45,068
Schemes for Promotion of Cottage Industries—		
Pakistan Industrial Technical Assistance Centres ..	..	18,325
Other Schemes ...	..	96,01,180
Deduct—Amount met from the Funds for Promotion of Cottage Industries ..	..	5,94,860
Net Expenditure ...	..	90,24,645
Fisheries Industrial Development—		
Construction of Fish Harbour at Karachi ...	3,49,612	1,77,20,288
Marine Technological Research Station at Chittagong ..	...	71,428
Deduct—Amount met from the Funds for Agricultural Development ...	...	28,971
Deduct—Receipts and Recoveries on Capital Account ...	..	4,67,376
Net Expenditure ...	3,49,612	1,72,95,369
Development of Mining Industries—		
Expansion of Geological Survey Works ..	49,51,702	1,62,10,954
College of Mines ..	5,18,666	7,40,131
Accelerated investigation of Mineral Resources ..	7,12,000	27,06,290
Procurement of Drills for Expansion of Minerals ..	..	31,29,203
Construction of Roads in Sore Range Degari Coal Fields ..	11,10,764	26,14,595
Sub Surface Mineral Exploration ..	10,55,955	10,55,953
Oil Exploration under Russian Oil Agreement ..	..	28,051
Rural Industrial Proj. Centre—		
Grants-in-Aid to Provincial Governments ..	...	10,62,500
Deduct—Receipts and Recoveries on Capital Account ..	..	54,984
Total ..	(—)2,23,59,794	1,32,80,48,256

No. 62-B.—ACCOUNT of Capital Outlay on Industrial Development outside the Revenue Account during and to end of the year 1964-65.

	Expenditure during the year	Expenditure to end of the year
1	2	3
PROVINCIAL GOVERNMENTS		
(Government of East Pakistan)		
Equipment and machinery for Ceramic Institute, Textile Institute and Tanning Institute ...	...	2,67,555
Reclamation of derelict water areas for production of fish ...	...	46,588
Maslin Cotton Mills—		
Gross Expenditure ...	...	97,58,621
Deduct—Receipts and Recoveries on Capital Account ...	...	4,90,561
Net Expenditure ...	...	92,68,060
Industries—		
East Pakistan Polytechnic Institute, Dacca—		
Gross Expenditure ...	3,331	58,98,729
Deduct—Amount met from Foreign Aid Grants ...	...	19,29,596
Net Expenditure ...	3,331	89,69,133
Combined Hostel for Textile, Ceramics and Polytechnic Institute ...	...	40,74,072
East Pakistan Textile Institute at Tejgaon—		
Gross Expenditure ...	45,971	53,57,573
Deduct—Amount met from Foreign Aid Grants ...	...	16,34,171
Net Expenditure ...	45,971	37,23,402
East Pakistan Institute of Leather Technology, Hazaribagh—		
Gross Expenditure ...	(—)1,976	21,66,175
Deduct—Amount met from Foreign Aid Grants ...	1,471	4,52,798
Net Expenditure ...	(—)3,447	17,13,377
East Pakistan Institute of Glass and Ceramics at Tejgaon—		
Gross Expenditure ...	3,71,088	18,35,096
Deduct—Amount met from Foreign Aid Grants ...	...	7,11,579
Net Expenditure ...	3,71,088	11,43,517
Scheme for the Development of Silk and Lac Industries in East Pakistan—Establishment of Central Silk and Lac Research-cum-Training Centre at Rajshahi ...	...	16,60,913
Labour Welfare Centre—		
Gross Expenditure ...	...	9,18,991
Deduct—Amount met from Foreign Aid Grants ...	...	2,94,855
Total ...	...	6,24,136
Establishment of Marine Diesel Training Centre—		
Gross Expenditure ...	11,47,478	35,57,255
Deduct—Amount met from Foreign Aid Grants ...	...	6,38,659
Net Expenditure ...	11,47,478	29,18,596
Chittagong Polytechnic Institute—		
Gross Expenditure ...	11,09,965	92,18,608
Deduct—Amount met from Foreign Aid Grants ...	...	70,02,000
Net Expenditure ...	11,09,965	22,16,608

F. and FF.—Civil Administration.

No. 62-B—ACCOUNT of Capital Outlay on Industrial Development outside the Revenue Account during

	Expenditure during the year	Expenditure to end of the year
1	2	3
PROVINCIAL GOVERNMENTS		
<i>(Government of East Pakistan—contd.)</i>		
	Rs.	Rs.
Re-organisation of 5 Technical Schools, East Pakistan—		
Gross Expenditure	3,64,906	65,52,670
Deduct—Amount met from Foreign Aid Grants .. .. .	..	51,77,002
Net Expenditure	3,64,906	13,75,668
Development of Sericulture Industry (Nursery) .. .. .	..	17,13,623
Rural Industries Service .. .. .	..	1,00,000
Development of Salt Industry .. .. .	..	3,57,634
Establishment of Government Hat Factory at Sylhet .. .. .	..	42,410
Development of Sericulture Industry (Filature) .. .. .	..	18,54,339
Establishment of 6 Coir Weaving Demonstrative Parties .. .. .	..	11,000
Development of Private Tanners' Colony .. .. .	..	2,45,399
Improvement of Hides and Skins .. .. .	..	2,000
Development of Sericulture Industries .. .. .	..	1,81,322
Special Project for expansion of the Marine Diesel Training Centre .. .. .	..	6,77,487
Establishment of two Sericulture Nurseries at Chittagong and Chittagong Hill Tracts .. .. .	..	7,61,362
Silk Technological Institute at Rajshahi .. .. .	..	6,96,741
Establishment of Technical Schools at Faridpur, Mymensingh, Khulna and Comilla—		
Gross Expenditure	30,44,728	1,33,00,778
Deduct—Amount met from Foreign Aid Grants .. .. .	..	77,52,034
Net Expenditure	30,44,728	55,48,744
Re-organisation of six District Weaving schools—		
Gross Expenditure	1,33,846	22,16,331
Deduct—Amount met from Foreign Aid Grants .. .. .	..	13,19,166
Net Expenditure	1,33,846	8,97,165
Industries Relation Institute—		
Gross Expenditure .. .. .	..	4,18,245
Deduct—Amount met from Foreign Aid Grants .. .. .	..	3,60,435
Net Expenditure .. .. .	..	57,810
East Pakistan Small Industries Extension Service .. .. .	..	73,565
Production of 6 Documentary Films	1,06,800	2,93,800
Khulna Polytechnic Institute—		
Gross Expenditure	8,97,765	63,81,053
Deduct—Amount met from Foreign Aid Grants .. .. .	..	19,14,560
Net Expenditure	8,97,765	44,66,493

and to end of the year 1964-65.

1	Expenditure during the year.	Expenditure to end of the year
2	3	
PROVINCIAL GOVERNMENTS		
(Government of East Pakistan—contd.)		
	Rs.	Rs.
Introduction of Chemical Technology Course at the Dacca Polytechnic		83,739
Establishment of Graphic Art Institute	14,00,083	19,71,371
Improvement of East Pakistan Textile Institute (Further improvement)—		
Gross Expenditure	3,63,971	14,53,801
Deduct—Amount met from Foreign Aid Grants		6,89,803
Net Expenditure	3,63,971	7,63,998
14 Labour Welfare Centres—		
Gross Expenditure	6,96,241	15,96,550
Deduct—Amount met from Foreign Aid (I. C. A.)		7,02,807
Net Expenditure	6,96,241	8,93,743
Construction of Regional office Building at Narayanganj	1,49,409	1,99,409
Establishment of 35 vocational schools—		
Gross Expenditure	24,86,519	29,38,684
Deduct—Amount met from Foreign Aid Grants		5,02,165
Net Expenditure	24,86,519	24,86,519
Expansion of 3 Technical Institutes into Polytechnics	8,08,692	13,42,315
Establishment of 13 Commercial Institutes at District Headquarters—		
Gross Expenditure	2,36,988	3,00,090
Deduct—Amount met from Foreign Aid Grants		63,102
Net Expenditure	2,36,988	2,36,988
Introduction of Full time 2nd Shift Trade Course in 5 Technical Institutes—		
Gross Expenditure	1,53,689	3,14,633
Deduct—Amount met from Foreign Aid Grants		25,000
Net Expenditure	1,53,689	2,89,633
Construction of Headquarters Office Building for Labour Directorate at Dacca	25,000	75,000
Construction of Divisional Office Buildings of Labour Directorate of Dacca, Chittagong, Khulna and Rajshahi		58,485
SEATO PAK—Skilled Labour Training Centre, Dacca	3,58,917	4,63,446
Technical Training Centre Rajshahi		16,536
Training of Technical Teachers at Dacca Polytechnic Institute	10,24,713	10,24,713
German Pak. Labour Training Centre at Dacca	5,29,687	5,29,687
Establishment of 3 Commercial Institutes at Dacca, Chittagong and Khulna	2,23,803	2,23,803
Establishment of 4 Apprenticeship Centres	28,286	28,286
Expansion of Dacca Polytechnic Institute Hostel	4,45,856	4,45,856
Management Development Centre at Dacca	2,48,377	2,48,377
Fisheries—		
Expanded scheme for reclamation of derelict water areas for fish production	4,45,939	33,14,113
Deduct—Receipts and Recoveries on Capital Account	5,67,823	9,78,323 (a)
Net Expenditure	(-) 11,21,884	23,35,790

Note (a) -It includes (-) Rs. 4,10,500 relating to 1962-63 credited to "XXXII—Industries" which could not be accounted during 1962-63 for non-receipt of necessary information from the Controlling Officer in time regarding recoveries.

No. 62-B—ACCOUNT of Capital Outlay on Industrial Development outside the Revenue Account during

1	Expenditure during the year	Expenditure to end of the year
	2	3
(Government of East Pakistan—contd.)	Rs.	Rs.
Fish Landing Jetty at Khulna—		
Gross Expenditure .. .. .	..	31,476
Deduct—Transfer from the Deposit Account of Grant made by the Central Government for Agricultural Development .. .. .	..	31,135
Net Expenditure .. .. .	..	341
Expansion of Fish Net Making Industry—		
Gross Expenditure .. .. .	..	3,796
Deduct—Transfer from the Deposit Account of Grant made by the Central Government for Agricultural Development .. .. .	..	8,000
Net Expenditure .. .. .	..	(—)4,204
Mechanisation of Fishing Boats—		
Gross Expenditure .. .. .	..	6,00,173
Deduct—Transfer from the Deposit Account of Grant made by Central Government for Grow More Food Campaign .. .. .	..	3,00,000
Deduct—Transfer from the Deposit Account of Grant made by the Central Government for Agricultural Development .. .. .	..	1,15,000
Net Expenditure .. .. .	..	1,85,173
Production of More Fish in East Pakistan—		
Gross Expenditure .. .. .	..	95,082
Deduct—Transfer from the Deposit Account of Grant made by the Central Government for Agricultural Development .. .. .	..	10,000
Net Expenditure .. .. .	..	85,082
Procurement of Fishing Equipment — .. .. .	..	3,10,680
Deduct—Transfer from Deposit Account of Grant made by the Central Government for Agricultural Development .. .. .	..	878
Net Expenditure .. .. .	..	3,09,802
Transport of Fish in the district of Sylhet—		
Gross Expenditure .. .. .	..	4,50,000
Deduct—Transfer from the Deposit Account of Grant made by Central Government for Grow More Food Campaign .. .. .	..	1,98,000
Deduct—Transfer from the Deposit Account of Grant made by the Central Government for Agricultural Development .. .. .	..	1,62,000
Net Expenditure .. .. .	..	90,000
Paddy-cum-Fish Culture .. .. .	..	35,560
Fishery Training Institute—		
Gross Expenditure	19,797	10,52,325
Deduct—Transfer from the Deposit Account of Grant made by Central Government for Grow More Food Campaign .. .. .	..	24,250
Deduct—Transfer from the Deposit Account of Grant made by the Central Government for Agricultural Development .. .. .	..	61,772
Net Expenditure	19,797	9,66,303

and to end of the year 1964-65.

1	Expenditure during the year	Expenditure to end of the year
	2	3
(Government of East Pakistan—contd.)	Rs.	Rs.
Establishment of Fish Technological Laboratory—		
Gross Expenditure	1,02,709	13,23,286
Deduct—Transfer from the Deposit Account of Grant made by the Central Government for Agricultural Development .. .. .	..	60,000
Net Expenditure ..	1,02,709	12,63,286
Fish Seed Multiplication Farms—		
Gross Expenditure	6,52,752	38,35,842
Deduct—Receipts and Recoveries on Capital Account	33,669	42,697 (b)
Net Expenditure ..	6,19,083	37,93,145
Development of Exploitation of Karnafuli Reservoir Fisheries—		
Gross Expenditure	4,22,370	10,55,601
Deduct—Receipts and Recoveries on Capital Account	1,50,268	1,50,268
Net Expenditure ..	2,72,102	9,05,333
Crash Programme .. .. .	..	28,724
Mechanisation of Inland fishing boats in East Pakistan—		
Gross Expenditure	548	14,55,101
Deduct—Receipts and Recoveries on Capital Account .. .. .	..	16,800 (c)
Net Expenditure ..	548	14,38,301
Scheme for Establishment of Vocational Centres	206	1,59,994
Control of Aquatic Vegetation in Fisheries .. .. .	..	11,181
Introduction of Exotic fishing gear in Estuaries in East Pakistan	2,562	22,500
Investigation on fresh water mussel fisheries and Artificial culture of Pearl Oyster .. .. .	..	16,559
Investigation on the window pane Oyster (Placuna Placenta) fishery of East Pakistan .. .. .	..	9,951
Establishment of fresh water Fisheries Research Station in East Pakistan	1,04,752	15,58,947
Supply of More fish to Dacca, Khulna and Chittagong	19,920	10,49,817
Construction of Wholesale Fish Market in East Pakistan	1,10,062	4,05,679
Establishment of Fish Sanctuaries in East Pakistan	2,40,667	7,74,366
Establishment of Fish Aquarium at Dacca	55,090	58,075
Improvement of Fish Carring Yards in East Pakistan .. .. .	..	621
Expenditure on Development Schemes financed from National Savings Allocation—		
Establishment of Nursery Fish Farm .. .. .	..	30,050
Pisciculture in Dighis at Adamdighi in Bogra .. .. .	..	1,840
Dharmasagar Reclamation Scheme .. .. .	..	13,014
Dhumnadi Fish Farm, Rangpur .. .. .	..	28,450
Total	1,78,28,276	7,79,43,203 (d)

Note (b)—It includes (—) Rs. 9,028 relating to 1962-63 credited to "XXXII—Industries" which could not be accounted during 1962-63 for non-receipt of necessary information from the Controlling Officer in time regarding recoveries.

Note (c)—These figures relating to 1962-63 credited to "XXXII—Industries" which could not be accounted during 1962-63 for non-receipt of necessary information from the Controlling Officer in time regarding recoveries.

Note (d)—It includes (—) Rs. 4,36,328 relating to 1962-63 credited to "XXXII—Industries" which could not be accounted during 1962-63 for non-receipt of necessary information from the Controlling Officer in time regarding recoveries against the heads (a), (b) and (c) mentioned above.

63-A.—ACCOUNT of Expenditure on Civil Aviation during the year ended 30th June, 1965.

Central Government			Works	Maintenance of Aerodromes, etc.	Other Charges	Total
1	2	3	4	5	6	7
	Rs.	(a) comprises—	Rs.	Rs.	Rs.	Rs.
Direction, Operation and Inspection	20,20,835	Karachi	19,653	25,76,315	1,92,196	27,88,164
Aerodromes and Air Route Service	37,51,664	Southern Area	5,980	2,71,21 ⁶	42,996	3,20,192
Special Services and Miscellaneous	13,45,000					
Grants for Aviation Purposes	2,73,00,000					
Works	(a)75,03,543					
Aeronautical Training and Education	10,38,497	Northern Area	2,115	3,12,863	44,765	3,59,743
Aeronautical Communication Service	44,60,634	Lahore Area	7,053	9,17,390	74,509	9,98,952
Charges in England—High Commissioner		East Pakistan	9,447	27,57,808	2,69,237	30,36,492
Leave and deputation Salaries and Sterling						
Overseas Pay						
Stores for Pakistan						
Other Charges						
Total Expenditure on Civil Aviation (other than Charged)	4,74,27,173	Total	44,248	68,35,592	6,23,703	75,03,543

63-B.—ACCOUNT of Capital Outlay on Civil Aviation during and to end of the year 1964-65.

	Expenditure during the year	Expenditure to end of the year(a)		Expenditure during the year	Expenditure to end of the year(a)
1	2	3	4	5	6
Central Government	Rs.	Rs.	Central Government	Rs.	Rs.
A.—Civil Aviation—			Brought forward	5,69,94,694	29,04,99,709
Works	4,28,78,308	14,92,05,761	Charges in England		3,06,947
Equipment	1,40,49,883	6,16,48,694	Stores for Pakistan		354
Establishment	66, 03	12,75,283	Loss or gain by Exchange		
Pakistan International Airline		7,79,02,397	Deduct—Receipts and Recoveries on Capital Accounts		2,15,000
Total Civil Aviation	5,69,94,694	29,09,32,135	Grand Total	5,69,94,694	29,05,92,010
B.—Meteorological—			Deduct—Capital Expenditure Financed from Ordinary Revenue		67,78,509
Works		4,30,609	Deduct—Amount met from Foreign Aid Deposit Account	89,28,671	1,15,31,918
Equipment		19,956	Net Outlay Outside the Revenue Account	4,80,66,023	27,22,81,583
Establishment		17,009			
Total Meteorological		4,67,574			
Carried over	5,69,94,694	29,04,99,709			

(a) Does not include Expenditure to end of the 14th August, 1947 which has not yet been determined.

XXXIV and 45.—Broadcasting

The receipts and expenditure in connection with Broadcasting appear under these major heads.

45-A—Capital Outlay on Broadcasting within the Revenue Account.

72-B—Capital Outlay on Broadcasting within the Revenue Account.

These capital major heads have been opened in the accounts for the exhibition for the Capital Expenditure incurred on the development of Broadcasting.

No. 64.—ACCOUNT of Receipts under Broadcasting during the year ended 30th June, 1965.

CENTRAL GOVERNMENT					
Licence fees					73,11,691
Other Receipts					88,986
Receipts in England					
Deduct—Refund					
Total Receipts under Broadcasting					74,00,677

No. 64-A.—ACCOUNT of Expenditure on Broadcasting during the year ended 30th June, 1965.

No. 64-B.—ACCOUNT of Capital Outlay on Broadcasting during and to end of the year 1964-65.

	Central Government	Government of West Pakistan	Total		Expenditure during the year	Expenditure to end of the year(a)
1	2	3	4	1	2	3
	Rs.	Rs.	Rs.		Rs.	Rs.
Headquarters Establishment	50,56,133		50,56,133	Central Government		
Broadcasting Station	1,15,04,114		1,15,04,114	Works	43,56,332	2,60,12,867
Other Charges	40,02,101		40,02,101	Equipment	38,40,369	1,90,01,100
Charges in England—				Installations	8,53,696	53,51,276
Leave and Deputation salaries and Sterling				Government investment in Television Project	1,43,70,000	1,43,70,000
Overseas pay				Total	2,34,20,397	6,47,35,243
Stores for Pakistan				Deduct—Amount financed from ordinary Revenue		
Other Charges				Net expenditure outside the Revenue Account	2,34,20,397	6,47,35,243
Total Expenditure on Broadcasting	2,05,62,348		2,05,62,348			
Charged						
Other than charged	2,05,62,348		2,05,62,348			

(a) Does not include Expenditure to end of the 14th August, 1947 which has not yet been determined.

F. and FF.—Civil Administration

XXXV and 46. — Department of Supply and Development

The Department has been constituted in order to effect economical purchases of stores in Pakistan or abroad on behalf of all Departments of the Central Government and Local Administrations, as well as of such Provincial Governments, Port Trusts, Corporations and Municipalities and similar quasi-public bodies as might desire to avail themselves of the services. It also undertakes the inspection of stores purchased by various Departments of Government and Railways direct. It holds no stocks of stores of any kind. On receipt of an indent supply is arranged for either by placing separate orders for the stores with firms in

Pakistan or abroad or by combining the demand, with others for compliance under a 'running' or 'rate' contract. The Department levies a charge of 1 per cent, for purchase and 1 per cent, for inspection or 2 per cent, in all on the total cost of orders placed through its agency. In the case of inspections and tests of stores not purchased through this Department it levies inspection and testing fees at the rate or rates prescribed by the Central Government. The Department also encourages and renders assistance to Pakistan Industries both directly by way of advice to manufacturers and by assisting them to find markets for their products.

No. 65.—ACCOUNT of Receipts of the Department of Supply and Development for the year ended 30th June, 1965.

1	Central Government	Provincial Governments		Total
		East Pakistan	West Pakistan	
	Rs.	Rs.	Rs.	Rs.
Receipts of the Department of Supply and Development—				
(i) Fees on account of Purchases of Stores	4,12,840	..	..	4,12,840
(ii) Fees on account of Inspection of Stores Purchased through the Department of Supply and Development	10,76,363	..	..	10,76,363
(iii) Fees on account of Inspection of Stores not Purchased through the Department of Supply and Development	8,86,204	..	..	8,86,204
(iv) Miscellaneous—				
Receipts of the Coal Commissioner	2,50,163	..	..	2,50,163
Receipts of the Textile Commissioner	..	..	..	..
Receipts of the Central Testing and Standard Laboratories	75,055	..	..	75,055
Receipts of the Pakistan Standard Institute	..	..	..	..
Other Miscellaneous Receipts	1,88,383	20,93,270	..	22,81,653
Receipts in England	..	..	..	..
Deduct—Refund	..	..	..	..
Total Receipts of the Department of Supply and Development	28,89,008	20,93,270	..	49,82,278

No. 65-A.—ACCOUNT of Expenditure on the Department of Supply and Development for the year ended 30th June, 1965.

1	Central Government	Provincial Governments		Total
		East Pakistan	West Pakistan	
	Rs.	Rs.	Rs.	Rs.
Directorate General	66,34,756	..	..	66,34,756
Inspection Organisation	..	..	..	..
Central Testing Laboratories	18,75,806	..	..	18,75,806
Pakistan Standard Institution	..	..	..	..
Purchase Organisation	..	8,09,832	..	8,09,832
Textile Advisers	550	..	..	550
Other Organisation				
Iron and Steel Controller	..	..	..	..
Coal Commissioner	..	..	..	..
Textile Commissioner	..	..	..	..
Textile Control Organisation	..	..	..	..
Stores Section	4,93,793	..	..	4,93,793
Charges in England—				
Leave and Deputation Salaries and Sterling Overseas pay	..	..	..	..
Supply and Stores Department of Pakistan	..	..	..	..
High Commissioner	..	..	..	..
Stores for Pakistan	..	..	..	..
Other Charges	..	..	..	..
Total expenditure on the Department of Supply and Development (other than charged)	90,04,905	8,09,832	..	98,14,737

XXXVI and 47.—Miscellaneous Departments

Under this head is shown the residue of the departments constituting the Civil Administration of the country. The various items classified under the four groups "Labour and Emigration", "Inspections and Tests", "Statistics", and

"Miscellaneous", are enumerated in Account No. 66 and 66-A. The expenditure on account of the Decennial Census is classified under a separate minor head "Census" under the group "Statistics".

No. 66.—ACCOUNT of Receipts from Miscellaneous Departments during the year ended 30th June, 1965.

1	Central Government	Provincial Governments		Total
		East Pakistan	West Pakistan	
		Rs.	Rs.	
2	3	4	5	
Labour and Emigration—				
Emigration fees ..	8,004	..	..	8,004
Fees for the Registration of Trade Unions ..	..	291	31,764	32,055
Miscellaneous				
Registration of Accountants ..	..	..	..	..
Examination fees ..	1,07,275	24,550	1,11,524	2,43,349
Patent Fees ..	4,18,015	..	..	4,18,015
Sale of Stores and materials ..	..	..	10	10
Fees for the Inspection of Steam Boilers ..	1,96,354	49,860	845	2,47,059
Fees for the deposits and Registrations of Trade Marks ..	2,77,792	..	..	2,77,792
Registration of Joint Stock Companies ..	3,42,651	..	..	3,42,651
Administration of Partnership Act, 1932 ..	..	9,972	1,317	11,289
Fire Services ..	..	9,88,664	..	9,88,664
Fees realised under the Insurance Act, 1938 ..	6,87,692	..	..	6,87,692
Fees for Registration of dealers in Tea ..	4,632	..	..	4,632
Receipts under the Coal Mines labour Welfare Act, 1947 ..	..	..	5,438	5,438
Miscellaneous ..	34,31,176	8,90,233	26,14,685	69,36,094
Development Surcharge on Petroleum Products ..	10,47,55,484	..	..	10,47,55,484
Licence Fees under the Labour Recruitment Control Order ..	..	..	..	..
Amount transferred from the Deposit Account of Grant made by the Central Government for Social Uplift Schemes ..	..	..	..	..
Receipts in England ..	..	..	..	..
Deduct—Refunds ..	4,194	1,677	182	6,053
Total Receipts under Miscellaneous Department ..	11,02,24,881	19,61,893	27,65,401	11,49,52,175

F. and FF.—Civil Administration.

No. 66-A.—ACCOUNT of Expenditure of Miscellaneous Departments during the year ended 30th June, 1965.

1	Central Government	Provincial Governments		Total
		East Pakistan	West Pakistan	
	Rs.	Rs.	Rs.	Rs.
Labour and Emigration—				
Emigration	16,459	..	..	16,459
Inspector of Factories	..	20,832	..	20,832
Labour	..	5,74,517	27,05,551	32,80,068
Expenditure connected with the Administration of the Coal Mines Labour Welfare Fund Act, 1947	..	..	4,64,949	4,64,949
Transfer of net proceeds of Excise duty on Coal and Coke to the Coal Mine Labour Welfare Fund	..	..	1,13,571	1,13,571
Coal Mines Labour Welfare Commissioner	..	..	..	..
Advisory Committee	..	..	..	..
General Welfare Measures	..	..	..	..
Deduct—Recoveries from the Coal Mines Labour Welfare Fund	..	..	..	..
Total	16,459	5,95,349	32,84,071	38,95,879
Inspections and Tests—				
Explosives	2,86,639	..	..	2,86,639
Inspector of Steam Boilers	..	48,864	..	48,864
Total	2,86,639	48,864	..	3,35,503
Statistics—				
Bureau of Commercial Intelligence including Statistics	33,10,717	..	..	33,10,717
Census	3,42,859	..	..	3,42,859
Provincial Statistics	..	14,900	3,34,728	3,49,628
Advisory Committee	..	..	6,379	6,379
General Welfare Measures	..	..	3,28,040	3,28,040
Total	36,53,576	14,900	6,69,147	43,37,623
Miscellaneous—				
Registration Accountants	72,500	..	..	72,500
Preservation and translation of Ancient Manuscripts	..	..	41,502	41,502
Examinations	..	..	18,630	18,630
Controller of Patents and Designs	4,61,137	..	..	4,61,137
Superintendent of Insurance	1,84,613	..	..	1,84,613
Registrar of Joint Stock Companies	1,44,119	..	5,290	1,49,409
Registrar of Trade Marks	3,48,460	..	..	3,48,460
Administration of Partnership Act, 1932	..	4,308	..	4,308
Administration of Bengal Money Lenders Act, 1940	..	5,696	..	5,696
Resettlement and Employment Organisation	2,28,700	7,08,088	27,42,296	36,79,084
Transfer of Surcharge on Petroleum product to the Petroleum product Development Fund Act	..	..	..	..
Imperial Library	..	..	1,66,571	1,66,571
Ecclesiastical	..	..	1,02,614	1,02,614
Tourist Department	3,92,820	..	..	3,92,820
Public Relations	..	..	23,72,529	23,72,529
Welfare Organisation of Sea-men	3,34,095	..	..	3,34,095
Labour Courts, Labour Courts of Enquiries and Board of Conciliation under the Industrial Disputes	..	..	1,53,876	1,53,876
Miscellaneous	..	12,32,844	10,67,622	23,00,466
Fire Services	..	43,40,801	..	43,40,801
Total	21,66,444	62,91,737	66,70,930	1,51,29,111
Charges in England—High Commissioner—				
Leave and deputation salaries and Sterling Overseas Pay	..	..	..	..
Government Scholarship	..	..	..	..
Stores for Pakistan	..	..	..	..
Other Charges	..	..	..	..
Total	..	..	..	..
Total Expenditure under Miscellaneous Departments	61,23,118	69,50,850	1,06,24,148	2,36,98,116
Charged	..	..	..	..
Other than charged	61,23,118	69,50,850	1,06,24,148	2,36,98,116

Section G and GG—Currency and Mint.

Revenue Rs. 5,99,03,615

Within the Revenue Account Rs. 1,03,95,148

Outside the Revenue Account Rs. 6,56,937

Major Head	No. of Account	Detail of Accounts	Page	Amount of each Account	
				Major Head Total	
				Revenue	Expenditure
1	2	3	4	5	6
				Rs.	Rs.
Currency	67	Receipts	131	5,92,74,587	...
"	67-A	Expenditure	131	...	64,24,565
Mint	68	Receipts	132	6,29,028	...
"	68-A	Expenditure	133	...	39,70,583
"	69	Statement of Appropriation of profit on Bronze, Copper, and Nickel Coinage Accounts	133	...	...
		Total		5,99,03,615	1,03,95,148
Currency	67-B	Capital Account outside the Revenue Account Expenditure	131	...	6,56,937
Mint	68-B	Expenditure	133	...	...

Section G.—Currency and Mint.

This Section brings together in one place the financial operations connected with the currency policy of the Government of Pakistan.

Section GG.—Currency and Mint.

This Section includes the capital major head—“77 Currency Capital Account outside the Revenue Account” and “77 A-Capital Outlay on Mint outside the Revenue Account”.

XXXVII and 48.—Currency.

These two major Heads record the various transactions relating to the Currency Operations. Most of the functions in this connection including *inter alia* the management of the note issue and the reserve against the note issue are performed by the State Bank of Pakistan.

CAPITAL EXPENDITURE

77.—CURRENCY CAPITAL ACCOUNT OUTSIDE THE REVENUE ACCOUNT.

This capital major head records Government Investment in the share Capital of the Pakistan Security Printing Corporation. It also records the payment of Government's share of the Capital of the State Bank of Pakistan and payments towards the State Bank of Pakistan Reserve Fund, Purchase of share of International Bank, Payment of subscription of International Monetary Fund and special payment of State Bank of Pakistan.

No. 67.—ACCOUNT of Receipts of the Currency Operation for the year ended 30th June, 1965.

CENTRAL GOVERNMENT		Rs.
Share of Surplus Profits of the State Bank	...	5,75,40,474
Dividend on Government Share in the State Bank of Pakistan	...	15,20,760
Value of unclaimed Currency Notes	...	105
Dividend on Government share in the Security Printing Presses	...	2,13,248
Miscellaneous	...	...
Deduct—Refunds	...	...
Total Receipts under currency	...	5,92,74,587

No. 67-A.—ACCOUNT of Expenditure of the Currency Operation for the year ended 30th June, 1965.

CENTRAL GOVERNMENT		Rs.
Cost of one Rupee Note Form	...	64,24,565
Miscellaneous	...	...
Total Expenditure under Currency (other than charged)	...	64,24,565

No. 67-B.—ACCOUNT of Currency Capital Outlay outside the Revenue Account during and to end of the year 1964-65.

Head of Account	Expenditure during the year	Expenditure to end of the year
1	2	3
CENTRAL GOVERNMENT		
Government's share of the Capital of the State Bank of Pakistan	...	1,53,00,000
Government Investment in the share Capital of the Pakistan Security Printing Corporation	...	30,00,000
Payments towards State Bank of Pakistan Reserve Fund	...	3,00,00,000
Purchase of share of the International Bank	...	9,22,57,044
Payment of subscription to the International Monetary Fund	...	70,94,92,654
Special payments to State Bank of Pakistan	...	23,36,76,565
Expenditure in connection with the return of Lease/Lend Silver to U.S.A.	6,56,937	3,61,60,431
Total Expenditure outside the Revenue Account	6,56,937	1,11,98,86,694

G. and GG.—Currency and Mint.

No. 68-A.—ACCOUNT of Expenditure of the Mint at Lahore for the year ended 30th June, 1965.

	Rs.
Mint Master's Establishment and Contingencies	29,39,704
Loss on Coinage	68,673
Purchase of Local Stores	4,96,404
Works	2,21,675
Purchase of Machinery, spare parts and other equipments	2,44,127
Miscellaneous	..
Charges in England—High Commissioner—	..
Leave and deputation salaries and sterling overseas pay	..
Other Charges	..
Total Expenditure under Mint (other than charged)	39,70,583

No. 68-B.—ACCOUNT of Capital Outlay on Mint outside the Revenue Account during and to end of the year 1964-65.

Head of Account	Expenditure during the year	Expenditure to end of the year
1	2	3
	Rs.	Rs.
Central Government		
Land	..	3,33,317
Plant & Machinery	..	6,63,840
Charges in England	..	1,93,568
Loss or gain by Exchange	..	228
Total capital outlay on Mint (other than charged)	..	11,90,953

No. 69.—STATEMENT showing the Appropriation of the Profit on the Circulation of Bronze, Copper and Nickel Coins during the year ended 30th June, 1965.

1	Bronze and Copper coinage Account	Nickel Coinage	
		Whole Rupees	Other Coins
	2	3	4
	Rs.	Rs.	Rs.
Account of Coins			
(1) Balance in Depots, Mint and Surplus Rupee Stock on 1st July, 1964	24,33,300	2,35,64,000	3,31,34,497
(2) New Coinage during the year	(a) 8,75,400	..	1,46,54,000
(3) Passed into circulation during the year	20,09,891	..	62,96,730
(4) Balance in Depots, Mint and Surplus Rupees Stock on 30th June, 1965	12,99,009	2,35,64,000	4,15,17,767
Account of Profit			
(5) Balance being unappropriated profit on 1st July, 1964	13,92,752	2,16,21,565	2,71,75,033
(6) Gross profit on coinage during the year	(b) 4,86,941	..	(b) 1,16,78,081
(7) Total for Appropriation	18,79,693	2,16,21,565	3,88,53,114
(8) Profit on coins passed into circulation during the year	11,41,763	..	51,12,364
(9) Balance being the unappropriated profit on 30th June, 1965	7,37,930	2,16,21,565	3,37,40,750
Profit Appropriated to Suspense			
Profit on coins passed into circulation as in line (8) above	11,41,763	..	51,12,364
Deduct—Loss on destruction of coins, etc.	(—) 10,426	..	12,65,906
Net profit credited to "P.—Deposits and Advances Part IV.—Suspense Accounts"	11,31,337	..	38,46,458

(a) Includes adjustment of Rs. (—) 34,400 on account of difference between Accounts I & II of Bronze and Copper Coinage Accounts for the year 1961-62.

(b) Does not include adjustment of gross profit on coinage due to late receipt of accounts from A.G.W.P., which has been carried out in accounts for 1965-66.

G. and GG.—Currency and Mint.

Section H.—Civil Works and Miscellaneous Public Improvements (Financed from Ordinary Revenues)

Revenue, Rs. 2,45,09,426

Expenditure, Rs. 17,10,41,428

Major Head	No. of Account	Detail of Accounts	Page	Amount of each Account	
				Major Head Total	
				Revenue	Expenditure
1	2	3	4	5	6
				Rs.	Rs.
Civil Works	70	Receipts—Central/Provincial ..	135	2,45,09,426	..
" "	70-A	Expenditure—Central ..	135	..	3,61,88,729
" "	70-B	Expenditure—Provincial ..	136	..	13,48,52,699
		Total ..		2,45,09,426	17,10,41,428

Section H.—Civil Works and Miscellaneous Public Improvements Financed from Ordinary Revenues.

The expenditure brought to account in this Section relates to the cost of buildings, communications and other works where this is met from ordinary revenues. The outlay on such buildings and roads projects and allied works of permanent public utility as are definitely recognised as a charge against capital is dealt within Section, HH.

XXXIX and 50—Civil Works Financed from Ordinary Revenues.

Buildings and Communications in the Civil Department are classified as "Civil Works" in contradistinction to "Defence works" the term applied to similar works connected with the Defence Services.

2. The outlay on buildings, etc., is treated as Public Works expenditure if the administration of the work rests with the officers of the Public Works Department, and as expenditure of the Civil Department using or requiring them if the administration of the work has been transferred by competent authority from the Public Works Department to that Department. Where, however, works, the administration of which has not been transferred from the Public Works Department, are by mutual arrangement executed by another department on behalf of the Public Works Department, the expenditure in connection with them is debited to Public Works grants.

REVENUE

3. The receipts are comparatively small and are classified under descriptive heads in Account No. 70 which do not call for detailed explanation.

EXPENDITURE

4. In the undivided India prior to 1940-41, the Provincial Governments used to execute works not only on their own behalf but on behalf of the Central Government also; and the revenue and expenditure connected with such works were accounted for directly in the Central section of the major heads "XXXIX and 50—Civil Works". Subsequently, with effect from 1st April 1940, in the former Bengal and Sind, and from 1st April 1941, in the former Punjab, Central Civil Works were transferred to the Central Public Works Department and were accounted for by Accountant General, Central Revenues, under the above heads. This procedure has been continued in Pakistan where the expenditure on Central Civil Works is accounted for in the books of the Accountant General, Pakistan Revenues. In a few cases, however, such as works executed in the

Frontier Regions or on behalf of the Military Engineer Services which have a separate budget, the Railway and the Posts and Telegraphs Departments, which are commercial departments, and the Archaeological Department in respect of works on ancient monuments, or where the buildings have been transferred to departmental control, the receipts and expenditure are recorded under the major heads relating to the Departments concerned.

5. The particulars of expenditure on buildings and communications constructed by the Public Works Department are exhibited in Detailed Accounts Nos. 70-A and 70-B. Expenditure upon each of these classes is sub-divided into outlay on 'Original Works' and on 'Repairs'. Under the former is included all new constructions, whether of entirely new works or of alterations and additions to existing works, as well as repairs to newly purchased or previously abandoned buildings which may be necessary before they can be brought into use. It also includes all substitution of one variety of work for another such as that of a tiled for a thatched roof to a building, where the new work represents a genuine increase in the permanent value of the property as an asset. The sub-head 'Repairs' covers all operations, other than new works which are necessary in order to maintain in proper condition works which are in ordinary use.

6. The expenditure on 'Establishment' and 'Tools and Plant' is recorded under separate sub-heads for the Civil works as a whole. The recorded expenditure is a rough approximation only, as Public Works establishments are generally joint establishments employed on works accounted for under two or more heads of account. The establishment expenditure of a Public Works division or office is in the first instance recorded under the single major head under which the division or office is classified for the purpose. Recoveries are effected at prescribed rates from other departments, etc., when the cost of the work is debitable to those departments, or to other Governments or Local Bodies in respect of works executed on their behalf; the residual amount being distributed at the end of the year amongst the various accounts which record the expenditure of the Public Works Department, generally in proportion to the works expenditure under each head affected. Any special establishment which is wholly employed on a work is, however, entirely debited to that work and is not included in these calculations. Similarly the cost of purely revenue establishments employed entirely on the management of irrigation or navigation works and the like or on the assessment, etc., of connected revenue, is debited direct to Irrigation revenue account.

Similar remarks apply to the expenditure on account of ordinary Tools and Plant used in the Public Works Department. The Cost of special Tools and Plant, by which is meant tools, plant or machinery obtained to meet the special requirements of a particular work or project, is treated as a direct debit to the work or project concerned.

7. The expenditure under 'Grant-in-aid' represent contributions given to Local Bodies for construction of buildings, communications and allied works of lasting public utility.

8. The head "Block grant for transfer to Central Road Fund" records the annual lump-sum grant from Pakistan Revenues to the Central Road Fund (See Explanatory Note to Account No. 102 on

page 194. Subventions are made from this Fund to Provincial Governments, Local Administrations and acceding States for expenditure on schemes of road development (See Note on page 194). The actual expenditure on the construction of new roads and bridges or reconstruction or substantial improvement of existing roads and bridges financed from these subventions by the Provincial Governments is included in Account No. 70-B, a corresponding amount being shown as revenue receipt of the Provincial Governments in Account No. 70. A similar procedure of accounting is also followed in the case of subventions from the Fund for expenditure in areas under the administration of the Central Government, with the difference that the amount corresponding to the expenditure financed from these subventions is taken in reduction of expenditure in Account No. 70-A.

No. 70.—ACCOUNT of Central and Provincial Receipts under Civil Works for the year ended 30th June, 1965.

Head of Revenue	Central Government	Provincial Governments		Total
		Government of East Pakistan	Government of West Pakistan	
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Rents	68,87,230	29,99,399	28,14,864	1,27,01,493
Ferry Receipts .. .. .	..	2,17,210	2,10,561	4,27,771
Receipts from workshops .. .. .	..	..	53,264	53,264
Tolls on roads .. .. .	..	6,57,082	18,818	6,75,900
Recoveries of Expenditure	9,93,678	86,601	3,20,790	14,01,069
Transfers from Fund for Roads of National Importance .. .. .	..	..	—32,11,090	—12,17,967
Transfers from Central Road Fund .. .. .	..	19,93,123	2,60,031	2,60,031
Transfers from the Deposits Account of the Grants made by the Central Government for Relief Measures in Scarcity areas .. .. .	..	..	..	..
Amount transferred from the Deposit Account of Grant made by the Central Government for Social Uplift Schemes .. .. .	..	..	..	..
Miscellaneous	9,02,556	29,06,456	65,46,683	1,03,55,695
Leave Salary and Pension Contributions .. .. .	..	..	12,902	12,902
Total	87,83,464	88,59,871	70,26,823	2,46,70,158
Deduct—Refunds	9,498	25,396	1,25,838	1,60,732
Total—Central and Provincial Receipts from Civil Works	87,73,966	88,34,475	69,00,985	2,45,09,426

No. 70-A.—ACCOUNT of Expenditure on Civil Works financed from Ordinary Revenues of the Central Government for the year ended 30th June, 1965.

	Rs.
Original Works—	
Buildings	8,47,635
Communications .. .. .	..
Miscellaneous .. .. .	..
Repairs—	
Buildings	1,66,72,647
Communications .. .. .	..
Miscellaneous .. .. .	..
Total Original Works and Repairs	1,75,20,282
Establishment	3,07,783
Tools and Plant	3,66,764
Grants-in-Aid	22,69,243
Suspense	(—) 1,04,75,343
Block grant for transfer to Central Road Fund	2,62,00,000
Deduct—Amount met from the Fund for Social Uplift Schemes .. .. .	..
Deduct—Amount met from Central Road Fund .. .. .	..
Deduct—Amount met from Subvention from Fund for Rehabilitation of Displaced Persons .. .. .	..
Deduct—Amount met from Subvention from Central Road Fund .. .. .	..
Total	1,86,68,447
Charges in England—High Commissioner—	
Leave and other establishment charges .. .. .	..
Total—Expenditure on Civil Works financed from Ordinary Revenues	3,61,88,729
Charged	4,91,633
Other than charged	3,56,97,096

H.—Civil Works.

No. 70-B.—ACCOUNT of Provincial Expenditure on Civil Works financed from Ordinary Revenues during the year ended 30th June, 1965.

						Government of East Pakistan	Government of West Pakistan	Total
1						2	3	4
						Rs.	Rs.	Rs.
Original Works—								
Buildings .. .. .	..	..	..	..	..	8,77,416	..	8,77,416
Communications .. .. .	..	..	..	..	..	11,549	..	11,549
Miscellaneous .. .. .	..	..	..	..	..	..	..	..
Repairs—								
Buildings .. .. .	..	..	..	..	..	97,26,011	2,58,45,600	3,55,71,611
Communications .. .. .	..	..	..	..	..	1,18,99,169	4,88,74,102	6,07,73,271
Miscellaneous .. .. .	..	..	..	..	..	..	47,848	47,848
Total—Original Works and Repairs ..						2,25,14,145	7,47,67,550	9,72,81,695
Establishment .. .. .	..	..	..	..	..	(—)25,39,837	86,66,362	61,26,525
Tools and Plant .. .. .	..	..	..	..	..	(—)14,22,240	27,97,022	13,74,782
Grants-in-Aid .. .. .	..	..	..	..	..	..	47,221	47,221
Suspense .. .. .	..	..	..	..	..	3,03,77,132	..	3,03,77,132
<i>Deduct—Amount transferred to 85-A Capital Outlay on Provincial Schemes of State Trading</i> .. .. .						..	(—)3,02,556	(—)3,02,556
<i>Deduct—Amount Recoverable from other Governments</i> .. .. .						..	(—)52,100	(—)52,100
<i>Deduct—Amount financed from Provincial Road Fund</i> .. .. .						..	..	..
<i>Deduct—Contributions from other Governments, etc.</i> .. .. .						..	..	..
<i>Deduct—Amount transferred to 57 Miscellaneous</i> .. .. .						..	..	..
Total ..						2,64,15,055	1,11,55,949	3,75,71,004
Charges in England—High Commissioner—								
Leave and other establishment charges .. .. .	..	..	..	..	..	..	..	..
Total Expenditure on Civil Works (Financed from Ordinary Revenues) of the Provincial Governments						4,89,29,200	8,59,23,499	13,48,52,699
Charged ..						3,06,078	7,89,545	10,95,623
Other than charged ..						4,86,23,122	8,51,33,954	13,37,57,076

Section HH—Capital Account on Civil Works and Miscellaneous Public Improvements

Expenditure Outside the Revenue Account Rs. 56,70,45,628
Within the Revenue Account Rs.

Major Head	Number of Account	Detail of the Account	Page	Amount of the Account Major Head Total
1	2	3	4	5
				Rs.
Initial Expenditure on New Federal Capital at Karachi	72	Expenditure	137	...
Initial Expenditure on New Federal Capital at Islamabad	72	Expenditure	137	9,36,00,000
Initial Expenditure on New Federal Capital at Subsidiary Capital at Dacca	72	Expenditure	137	2,56,78,334
Capital Expenditure on Town Development Schemes	73	Expenditure	138	3,43,17,296
Civil Works outside the Revenue Account	74	Expenditure	...	41,34,49,998
		Total	...	56,70,45,628

The capital major heads included in this Section are:

Outside the Revenue Account

- (1) 78—Initial Expenditure on New Federal Capital.
- (2) 80—Town Development Schemes.
- (3) 81—Civil Works outside the Revenue Account.

Within the Revenue Account

- (4) 50—Capital Outlay on Civil Works met out of Extraordinary Receipts.

2. The expenditure falling under items (1), (2) & (3) relates to special capital projects buildings, communications or allied works of lasting public utility, undertaken by the Central Government or the Provincial Governments from resources outside the Revenue Account. The essential condition precedent to opening of a capital major head outside the Revenue Account is that the expenditure must be of a capital nature under the ordinary principles of accounting.

The head referred to at item (4) above was introduced in the Punjab during the repartition

days as the Provincial Government decided to meet a portion of the capital expenditure recorded under the head "81—Civil Works outside the Revenue Account" from heavy extraordinary receipts which had accrued. The amount met from those receipts was transferred to the head "50—A" within the Revenue Section of the accounts.

78. Initial Expenditure on New Federal Capital

This Capital Major head was opened with effect from the year 1950-51 for recording the initial expenditure on the Federal Capital at Karachi. However with the shifting of the Capital from Karachi to Islamabad, it was utilised from 1959-60 to record expenditure on the planning and development of the New Federal Capital at Islamabad which was entrusted to the Federal Capital Commission who actually incurred the expenditure during that year. The Commission was from 14th June 1960 replaced by an Autonomous Body, viz., "Capital Development Authority" which will meet the expenditure from its own fund and as such details of expenditure will not enter Government Accounts from the year 1960-61 except any loans and grants made by the Government to that Authority.

No. 72—ACCOUNT of Initial Expenditure on New Federal Capital at Karachi and Islamabad during and to end of the year 1964-65.

1	Expenditure during the year	Expenditure to end of the year
	2	3
	Rs.	Rs.
A.—Capital at Karachi—		
Works	...	80,06,371
Establishment	...	21,56,843
Tools and Plant	...	8,49,145
Total	...	1,10,12,359
B.—Capital at Islamabad—		
Federal Capital Commission	...	5,86,810
Advisers and Consultants	...	2,16,040
Grants-in-Aid	...	32,19,23,974
Works Expenditure—	9,36,00,000	
Survey and other Preliminary Expenditure	...	3,286
Total	9,36,00,000	32,25,30,110
C.—Secondary Capital at Dacca—		
Advisers and Consultants	13,03,821	18,14,685
Survey and other Preliminary Expenditure	19,43,265	20,71,864
Acquisition of Land	78,12,172	1,11,87,172
Building	18,19,913	96,61,778
Communication	28,90,384	47,42,274
Electricity	2,35,215	5,29,401
Sanitation, Water Supply and Sewerage	1,29,530	1,44,935
Miscellaneous	31,34,771	31,71,739
Establishment	11,11,352	22,86,982
Tools and Plant	27,84,436	58,57,796
Suspense	26,25,146	(—)13,84,524
Grants-in-Aid	2,380	26,25,146
Miscellaneous Expenditure	(—)1,14,051	2,380
Deduct—Receipts and Recoveries on Capital Account		(—)1,47,233
Total	2,56,78,334	4,25,55,395
Total Central Government	11,92,78,334	37,60,97,864

HH.—Capital Account of Civil Works.

80—Town Development Schemes.

This Major head was introduced with effect from the accounts for 1951-52 to record expenditure on the Satellite towns.

The Capital expenditure on various Schemes is set forth in account No. 73.

No. 73.—ACCOUNT of Capital Expenditure on the Town Development Schemes during and to end of the year 1964-65.

	Expenditure during the year	Expenditure to end of the year
1	2	3
	Rs.	Rs.
Government of West Pakistan—		
Cattle Fair Ground Scheme, Lyallpur	...	9,38,658
Ghulam Muhammad Colony Scheme, Lyallpur	...	52,67,498
Extension of Ghulam Muhammad Colony Scheme, Lyallpur	102	10,17,557
People Colony Scheme, Lyallpur	...	66,59,283
"C" Type Colony No. I Lyallpur	...	9,06,170
Construction of "D" Type Quarters at Multan	6,92,908	8,513
Extension of People Colony Scheme at Lyallpur	...	24,14,764
Housing and Settlement Scheme at Peshawar	...	17,931
Construction of D Type Colony at Lyallpur Construction	1,02,571	1,02,571
Housing and Settlement Scheme at Quetta	1,25,045	1,75,605
Industrial Labour Colony Scheme, Lyallpur	...	30,71,379
Development and Construction of "D" Type Colony Scheme, Lyallpur	...	41,33,090
Jhang Satellite Town Scheme	53,196	15,95,150
Sargodha Satellite Town Scheme	...	41,11,373
Gujranwala Satellite Town Scheme	...	68,90,127
Montgomery Satellite Town Scheme	1,61,497	26,44,566
Rawalpindi Satellite Town Scheme	2,13,982	1,38,55,094
Construction of 10 Dhobi Ghats	1,02,571	1,02,535
Construction of 50 "C" Type Houses at Rawalpindi	...	19,25,929
Construction of "D" Type Houses at Mirpurkhas	1,02,571	3,08,928
Multan Satellite Town Scheme No. I	...	36,47,897
Multan Satellite Town Scheme No. II	(—)3,072	26,03,070
Lahore Satellite Town Scheme	...	37,86,646
Construction of 560 "D" Type Quarters at Lahore	...	66,04,669
Construction of "C" Class Houses and 58 Model Houses at Sargodha	...	2,417
Construction of "C" Class Houses and 58 Model Houses at Gujranwala	...	74,088
Gujranwala Extension Scheme	4,02,169	8,76,502
Construction of "D" Type Colony at Lahore	...	2,32,894
Construction of 130 "D" Type Houses at Rawalpindi	...	1,04,244
Housing and Settlement Scheme at Lyallpur	...	1,90,883
Housing and Settlement Scheme at Hyderabad	(—)4,56,820	2,35,828
Construction of "C" Class Houses and 58 Model Houses at Montgomery	...	35,085
Construction of "C" Class Houses and 50 Model Houses at Multan No. II	...	5,776
Construction of "C" Class Houses and 58 Model Houses at Sant Nagar, Lahore	...	3,06,791
Bahawalpur Satellite Town Scheme	3,00,138	53,15,701
Rahimyar Khan Refugee Colony and Satellite Town Scheme	...	14,82,749
Construction of "D" Type Houses at Shah Latifabad	1,02,571	2,61,21,231
Housing and Settlement Scheme at Mirpurkhas	...	26,25,990
Construction of "D" Type Houses at Nawabshah	1,02,571	80,925
Khairpur Satellite Town Scheme	(—)750	1,02,741
Bhambore Satellite Town Scheme	...	2,715
Construction of "D" Type Colony at Gujranwala	83,956	1,60,073
Construction of 928 "D" Type Quarters at Lahore	3,73,125	3,59,390
Lahore Township Scheme	21,89,633	1,06,97,162
Gulberg Road Satellite Town Scheme Rahim Yar Khan	1,55,168	2,53,306
Mirpurkhas Satellite Town	1,32,659	(—)2,99,880
Shah Latifabad Satellite Town	9,66,871	(—)46,48,885
Construction of "D" Type Colony at Lyallpur (Construction)	(—)422	(—)422
Construction of 30 Model Shops at Various places in west Pakistan	1,02,571	1,02,571
Satellite Town Scheme, Thatta	(—)468	(—)468
Satellite Town Scheme, Sukkur	1,95,162	1,95,162
Rawalpindi Extension Scheme	...	23,00,000
Construction of D Type Colony Lahore (Construction)	1,02,574	1,02,574
Construction of D Type Colony Lahore (Development)	...	59
Satellite Town Scheme Dadu	(—)3	(—)3
Construction of 4000 one Roomed Quarters by Constructing higher Category plots in S.T.S. Shah Latifabad and Development of 180 acres of Land	1,01,351	2,34,544
Satellite Town Scheme Jacobabad	4,90,000	5,40,000
Deduct—Amount met from subvention from special Fund for Rehabilitation of Displaced Persons	...	(—)3,93,72,441
Total	68,98,427	8,12,07,710

No. 73.—ACCOUNT of Capital Expenditure on the Town Development Schemes during and to end of the year 1964-65.

1	Expenditure during the year 2	Expenditure to end of the year 3
Government of East Pakistan	Rs.	Rs.
Town Planning Scheme at Dacca—		
Gross Expenditure	...	2,40,25,882
Deduct—Receipts and Recoveries on Capital Account	...	47,30,087
Net Expenditure	...	1,92,95,795
Development of Industrial area at Teigaon—		
Gross Expenditure	25,876	2,67,737
Deduct—Receipts and Recoveries on Capital Account	41,734	10,67,238
Net Expenditure	(—)15,858	(—)7,99,501
Development of Private Residential area at Dhamondi—		
Gross Expenditure	14,05,373	44,51,495
Deduct—Receipts and Recoveries on Capital Account	10,13,018	28,82,781
Net Expenditure	3,92,355	15,68,714
Newabpur Road Extension and Shopping Center at Dacca	...	5,601
Development of Commercial and Business area at Motilheel—		
Gross Expenditure	(—)93,628	17,44,177
Deduct—Receipts and Recoveries on Capital Account	86,842	16,92,810
Net Expenditure	(—)1,80,470	51,367
Development of an area for Provincial Police Headquarters and Central Government Offices and Staff Quarters at Rajarbagh—		
Gross Expenditure	51,699	28,46,902
Deduct—Receipts and Recoveries on Capital Account	5,37,869	21,81,709
Net Expenditure	(—)4,86,170	6,65,193
Construction of Azimpur Market...	...	(—)4,924
Diversion of Railway Line, Dacca—		
Gross Expenditure	23,05,976	1,84,65,228
Deduct—Receipts and Recoveries on Capital Account	19,463	23,10,576
Net Expenditure	22,86,513	1,61,54,652
Dacca Sewerage Scheme—		
Gross Expenditure	...	40,92,383
Deduct—Receipts and Recoveries on Capital Account	...	57,230
Net Expenditure	...	40,35,153
Dacca Comprehensive Water Supply and Sewerage—		
Gross Expenditure	1,538	28,45,655
Deduct—Receipts and Recoveries on Capital Account	...	57,909
Net Expenditure	1,538	27,87,746
Rama Water Supply Scheme	...	18,16,060
Town Planning Scheme at Chittagong—		
Gross Expenditure	...	1,12,29,401
Deduct—Receipts and Recoveries on Capital Account	...	14,63,047
Net Expenditure	...	97,66,354
Development of Industrial area at Chittagong—		
Gross Expenditure	(—)3,41,297	1,49,635
Deduct—Receipts and Recoveries on Capital Account	2,49,609	7,71,655
Total	(—)5,90,906	(—)6,22,020
Development of Residential area at Chittagong—		
Gross Expenditure	64,404	2,49,073
Deduct—Receipts and Recoveries on Capital Account	1,47,064	7,62,596
Total	(—)82,660	(—)5,13,523
Development of Commercial area at Chittagong (Extension)—		
Gross Expenditure	...	11,802
Deduct—Receipts and Recoveries on Capital Account	37,480	4,27,041
Net Expenditure	(—)37,480	(—)4,15,239
Development of Godown area, Chittagong	...	74,038

HH.—Capital Accounts of Civil Works.

No. 73—ACCOUNT of Capital Expenditure on the Town Development Schemes during and to end of the year 1964-65.

1	Expenditure during the year 2	Expenditure to end of the year 3
	Rs.	Rs.
Development of Commercial area (Original Rehabilitation area Kaibalyadham)—		
Gross Expenditure		(—)7,68,028
Total		(—)7,68,028
Development of 160 acres of land at Agrabad, Chittagong for Office and Staff Quarters of Central Government Department and State Bank, etc.—		
Gross Expenditure	2,341	5,06,048
Deduct—Receipts and Recoveries on Capital Account	8,312	1,97,637
Total	(—)5,971	3,08,411
Other Schemes —		
Gross Expenditure		3,51,49,738
Deduct—Receipts and Recoveries on Capital Account		38,74,300
Net Expenditure		3,12,75,438
Chittagong Comprehensive Water Supply and Sewerage—		
Gross Expenditure	412	2,41,760
Deduct—Receipts and Recoveries on Capital Account		191
Net Expenditure	412	2,41,569
Urban Land Development and Public Housing—		
Gross Expenditure	72,51,696	2,33,48,304
Deduct—Receipts and Recoveries on Capital Account	27,39,086	87,78,485
Net Expenditure	45,12,610	1,45,69,819
Development of Cox's Bazar		13,16,799
Water Supply in Municipal Town (M.W.S.S.)—		
Gross Expenditure	15,08,231	1,17,99,120
Deduct—Receipts and Recoveries on Capital Account	2,971	12,618
Deduct—Amount met from Foreign Aid Grants		52,87,500
Total	15,05,260	64,99,002
Rural Water Supply—		
Gross Expenditure	1,11,21,473	6,48,48,872
Deduct—Receipts and Recoveries on Capital Account	370	90,240
Deduct—Amount met from Foreign Aid Grants		2,67,54,683
Net Expenditure	1,11,21,103	3,80,03,949
Construction of various types of Houses for Agriculturists—		
Gross Expenditure	3,59,748	5,84,684
Deduct—Receipts and Recoveries on Capital Account	6	12
Net Expenditure	3,59,742	5,84,672
Establishment of Buildings and Research Institutes	11,30,732	31,05,435
Comprehensive Water Supply for 9 important Towns in East Pakistan—		
Gross Expenditure	11,48,357	1,13,22,876
Deduct—Receipts and Recoveries on Capital Account	12,616	12,713
Deduct—Amount met from Foreign Aid Grants		23,80,775
Total	11,35,741	89,29,388
Short term Plan for Dacca and Chittagong—		
Gross Expenditure		42,59,976
Deduct—Receipts and Recoveries on Capital Account		3,613
Net Expenditure		42,56,363
Karnafuli Rehabilitation—		
Gross Expenditure	29,28,258	1,75,06,777
Deduct—Receipts and Recoveries on Capital Account		5,56,577
Net Expenditure	29,28,258	1,69,50,200
Reclamation and Development of Dholai Khali	5,59,903	37,77,543
Pilot Scheme for Village Sanitation—		
Gross Expenditure	5,03,433	12,69,035
Deduct—Receipts and Recoveries on Capital Account		2,064
Net Expenditure	5,03,433	12,66,971
Development of Urban Land and Construction of Public Housing at Mymensingh and Comilla		3,38,371
Water Supply in Municipal Town		46,22,216
Establishment of Building Trade Schools		16,12,313
Feasibility Studies for Khulna Water Supply Sewerage and Drainage	5,72,749	1,70,017
General Advisory Service in East Pakistan	70,017	13,04,611
Feasibility Studies on Dacca and Chittagong Storm Water Drainage	10,84,611	2,00,441
Further Improvement to Dhanmondi Residential Area at Dacca	2,00,441	4,52,966
Grand Total	2,74,18,869	19,28,83,932
Total Provincial Governments	3,43,17,296	27,40,91,642

81—Civil Works outside the Revenue Account

This account sets forth the expenditure on the various Capital projects falling under the general heading of buildings and communications, undertaken by Central and Provincial Governments. The Outlay on Civil Works met from Ordinary Revenues is brought to account under Section "H".

The procedure of accounting followed in the case of expenditure on schemes of road developments and other allied objects financed from the

subventions from the Central Road Fund is explained in the Note on "XXXIX/50—Civil Works financed from Ordinary Revenues" on page 130. In the rare case of the expenditure on a road project in any Province being financed partly out of loan and partly out of subvention from the Central Road Fund, the portion of the expenditure met from the latter source is transferred by a deduct entry under "81—Civil Works outside the Revenue Account" to the head "50 Civil Works".

No. 74.—ACCOUNT of Expenditure on Civil Works outside the Revenue Account during and to end of the year 1964-65.

1	Central Government	Provincial Governments		Total
		East Pakistan	West Pakistan	
	Rs.	Rs.	Rs.	Rs.
Civil Work—Buildings	3,49,91,935	8,01,76,607	10,54,91,367	22,06,59,909
Communications	24,746	8,38,28,482	6,57,64,036	14,96,17,264
Miscellaneous	28,346	—	—	28,346
Extraordinary replacement	—	—	1,05,39,716	1,05,39,716
Establishment	34,98,274	98,40,305	1,34,21,696	2,67,60,275
Tools and Plant	6,36,913	20,31,644	47,81,420	74,49,977
Suspense	—	64,02,255	(—)56,32,330	7,69,925
Deduct—Amount met from Revenue	—	—	—	—
Deduct—Amount met from Provincial Road Fund	—	—	6,06,416	6,06,416
Deduct—Receipts and Recoveries on Capital Account	—	—	2,20,479	2,20,479
Deduct—Amount met from the Grants made by the Central Government for Social Uplift Schemes	—	—	—	—
Deduct—Amount Transferred from the head 85-A Capital Outlay etc. Surchage on Storage	—	—	6,43,227	6,43,227
Deduct—Amount met from the subvention from the Fund for Rehabilitation of Displaced Persons	4,547	—	—	4,547
Deduct—Amount met from the Grant from the Central Government for construction of Storage Bins/Silos	—	—	9,00,745	9,00,745
Deduct—Amount Transferred from the land Revenue Equalisation Fund	—	—	—	—
Deduct—Amount to be met from U. S. Aid for Education Schemes	—	—	—	—
Deduct—Amount met from the U. S. Aid grant for food Storage	—	—	—	—
Deduct—Amount met from the U.S. Aid Grants for Health Centres at Various Places in West Pakistan	—	—	—	—
Deduct—Amount met from the Deposit Account of the grant made by the Central Govt. for Health Schemes	—	—	—	—
Total expenditure during the year 1964-65	3,91,75,667	18,22,79,293	19,19,95,038	41,34,49,998
Charged	—	—	—	—
Other than charged	3,91,75,667	18,22,79,293	19,19,95,038	41,34,49,998
Expenditure outside the Revenue Account to end of 1964-65	42,70,81,247	1,01,61,38,562	1,23,44,86,444	67,77,86,253 (a)

(a) Does not include Expenditure to end of 14th August, 1947.

HH.—Capital Account of Civil Works.

Section I and II Electricity Schemes

Revenue Account	Receipts	Rs. (—)14,362	Within the Revenue Account Rs. ...
	Expenditure	Rs. 1,01,020	
	Capital Account		Outside the Revenue Account Rs. 1,71,60,034

Major Head 1	No. of Account 2	Detail of Account 3	Page 4	Amount of each Account	
				Major Head Total	
				Revenue 5	Expenditure 6
				Rs.	Rs.
Electricity Schemes ...	75	Gross Receipts ...	143	(—)14,362	...
		Net Receipts ...		(—)14,362	...
do. ...	75	Interest ...	143	...	...
do. ...	76	Other Revenue Expenditure ...	145	...	1,01,020
		Total ...		(—)14,362	1,01,020
Capital Outlay on Electricity Schemes within the Revenue Account ...	76-A	Expenditure ...	146	...	...
Capital Outlay on Electricity Schemes outside the Revenue Account ...	76-A	Expenditure ...	146	...	(—)1,71,60,034

The major heads comprised in these Sections are :—

I. Revenue Account—

(1) XLI—Receipts from Electricity Schemes.

(2) 52—Interest on Capital Outlay on Electricity Schemes.

(3) 52-A—Other Revenue Expenditure connected with Electricity Schemes.

II. Capital Account—

(4) 53—Capital Outlay on Electricity Schemes within the Revenue Account.

(5) 81-A—Capital Outlay on Electricity Schemes outside the Revenue Account.

2. The head 'XLI' records the revenue receipts and working expenses (detailed in Account No. 75-A) of the various Hydro-Electric, Thermo-Electric and Grid Sub-Station Schemes as and when they begin to earn revenue and regular revenue accounts are opened for them (Account No. 75).

3. Under the head '52' are recorded the interest charges on the Capital expenditure on Electricity Schemes (Account No. 75) while the charges

in connection with preliminary surveys and other miscellaneous expenditure connected with Electricity Schemes, including headquarter charges of the Electricity Departments, are brought to account under the major head "52-A—Other Revenue Expenditure connected with Electricity Schemes" (Account No. 76).

4. The capital major heads record the capital expenditure on Hydro-Electric and Grid Sub-station Schemes undertaken by the various Governments in Pakistan. All expenditure both within and outside the Revenue Account is recorded in Account No. 76-A and the expenditure financed from Ordinary Revenue is deducted from the total expenditure, leaving the net expenditure outside the Revenue Account.

5. The Electricity Schemes in West Pakistan and East Pakistan have been transferred to the West Pakistan Water and Power Development Authorities East Pakistan Water and Power Development Authority with effect from 1st April, 1959 and 1st February 1960 respectively. From these dates, the said Authorities are required to maintain their own accounts in such form as may be prescribed by them. The various accounts in the Section will, however, continue to include the transactions relating to pre-WAPDA period. The manner in which these accounts are to be relieved of the progressive Capital Outlay on Electricity Schemes (Account No. 76-A) is yet to be decided by the Provincial Governments concerned.

I. and II.—Electricity Schemes.

No. 75.—ACCOUNT of Gross Receipts, Working Expenses and Interest Charge of Electricity Schemes during the year ended 30th June, 1965.

Projects	Sale of power	Miscellaneous Revenue	Receipts in England	Receipts Deduct Refunds	Total	Deduct Working Expenses (vide details in Account No. 75-A)	Net Receipts	Interest on Capital	Surplus of Revenue over Expenditure (+) and of Expenditure over Revenue (—)
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Government of West Pakistan									
I.—Hydro-Electric Schemes									
Uhl River Scheme—									
T. Transmission									
B. Bulk Supply									
D. Distribution									
S. Subsidiary Schemes									
Renala Hydro-Electric Installation									
Rasul Hydel Project (Main Distribution)									
Do. (Bulk Supply)					(-)14,579		(-)14,579		(-)14,579
Do. (Local Distribution)									
Malakand Hydro-Electric Scheme									
Dargai Hydro-Electric Scheme									
Kunhar Hydro-Electric Scheme									
Kurrum Garhi Hydro-Electric Scheme									
Kaghan Hydro-Electric Scheme									
Other Schemes									
Total—Hydro-Electric Schemes					(-)14,579		(-)14,579		(-)14,579
II.—Thermo Electric Schemes									
Lahore Electric Supply Scheme									
Sialkot Electric Supply Scheme									
Okara Electric Supply Scheme									
Gujra Electric Supply Scheme									
Hafizabad Electric Supply Scheme									
Toba Tek-Singh Electric Supply Scheme									
Abandoned Electric Supply Scheme									
10,000 K. W. Diesel Station Scheme, Lyallpur									
2x3,000 K.W. Sets at Montgomery									
Package Sets at Montgomery									
Thermal Generating Sets at Lyallpur									
4x800 K. W. Sets at Burewala									
6,000 K. W. Sets at Lyallpur									
Bulk Supply Scheme, Rawalpindi									
Bahawalpur Electric Supply Scheme									
Rahimyar Khan Electric Supply Scheme									
Khanpur Electric Supply Scheme									
Chistian Electric Supply Scheme									
Bahawalnagar Electric Supply Scheme									
Ahmadpur Electric Supply Scheme					+217		+217		+217
Lakki Electric Supply Scheme									
D. I. Khan Electric Supply Scheme									
Tank Electric Supply Scheme									
Bannu Electric Supply Scheme									
Kulachi Electric Supply Scheme									
T.D.A. Electric Supply Scheme									
Garhi Yasin Electric Supply Scheme									
Larkana Electric Supply Undertaking									
Tando Muhammad Khan Electric Supply Undertaking									
Nawaoshah Electric Supply Undertaking									
Hyderabad Electric Supply Undertaking									
Tharushah Electric Supply Undertaking									
Dadu Electric Supply Undertaking									
Mirpur Khas Sind Electric Supply Scheme									
Khairpur Electric Supply Scheme									
Sadiqabad Electric Supply Scheme									
Kalat Electric Supply Scheme									
Other Schemes									
Total—Thermo Electric Schemes					+217		+217		+217

I. and II. Electricity Schemes.

No. 75.—ACCOUNT of Gross Receipts, Working Expenditure and Interest Charges of Electricity Schemes during the year ended 30th June, 1965.

Projects	Sale of power	Miscellaneous Revenue	Receipts in England	Receipts	Total	Deduct Working Expenses (vide details in Account No. 75-A)	Net Receipts	Interest on Capital	Surplus of Revenue over Expenditure (+) and of Expenditure over Revenue (—)
				Deduct Refunds					
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
III.—Grid Sub-Station Schemes									
Jhelum Rawalpindi Wah Scheme									
Hassan Abdal Electric Supply Scheme									
Gujranwala Daska Sialkot Scheme									
Attock Electric Supply Scheme									
Sargodha Daudkhel Inter Link									
Okara Lahore Inter Link									
Other Schemes									
Total—Grid Sub-Station Schemes
Total—Government of West Pakistan	(-)14,362	...	(-)14,362	...	(-)14,362
Government of East Pakistan									
II.—Thermo-Electric Schemes									
Chittagong Diesel Project									
Siddhirganj Diesel Project									
Goalpara Diesel Project									
Jessore Electric Supply									
Brahmanbaria Electric Supply									
Chandpur Electric Supply									
Chittagong Electric Supply									
Diesel Pool Station									
Serajganj Electric Supply									
Rajshahi Electric Supply									
Dinajpur Electric Supply									
Khulna Electric Supply									
Wood Treatment Plant									
Total—Thermo-Electric Scheme
Total—Government of East Pakistan
Grand Total	(-)14,362	...	(-)14,362	...	(-)14,362

No. 76.—ACCOUNT of Other Revenue Expenditure connected with Electricity Schemes for the year ended 30th June, 1965

1	Establishment charges	Miscellaneous expenditure (including survey)	Deduct—Amount transferred to 63-B Post war Reconstruction etc.	Charges in England (Other Charges)	Total
	Rs.	Rs.	Rs.	Rs.	Rs.
Government of West Pakistan	1,01,020	..	..	1,01,020
Government of East Pakistan
Total	1,01,020	..	..	1,01,020

I. and II.—Electricity Schemes.

No. 76-A—ACCOUNT of Capital Outlay on Electricity Schemes during and to end of the year 1964-65

Projects	Expenditure during the year								Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Interest charges	Leave and other Establishment charges in England	Loss or gain by exchange	Deduct Receipt and Recoveries on Capital Account	
	2	3	4	5	6	7	8	9	10
1	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Central Government									
<i>I.—Hydro-Electric Schemes</i>									
Warsak Hydro-Electric Project	30,22,23,399
Government of West Pakistan									
<i>I.—Hydro-Electric Schemes</i>									
Uhl River Schemes —									
T. Transmission	7,30,76,927
B. Bulk Supply	5,65,033
D. Distribution	1,39,95,672
Rensala Hydro-Electric Installation	18,40,132
Rasul Hydel Project—Main	11,20,99,751
Local Distribution	46,45,954
Bulk Supply	2,67,11,073
Mianwali Hydel Project	96,24,095
Chichoki Mallian Hydel Project	1,25,85,742
Gujranwala Hydel Project	2,90,405
Shadiwal Hydel Project	39,645
Mangla Hydel Project	6,38,34,142
Khanki Hydel Project	2,49,55,537
Malakand Hydro Electric Scheme	12,148
Dargai Hydro Electric Scheme	83,85,325
Kunhar Hydro Electric Scheme	1,60,440
Kurram Garhi Hydro Electric Scheme
Kaghan Hydro Electric Scheme
Hydro Electric Scheme (Sind)
Total—Hydro Electric Schemes	35,28,22,021
<i>II.—Thermo-Electric Schemes</i>									
Tharushah Elec. Supply Undertaking	1,39,936
Dadu	1,72,341
Lahore Electric Supply Scheme	3,82,73,159
Sialkot Electric Supply Scheme	30,64,130
Okara Electric Supply Scheme	11,95,203
Gujra Electric Supply Scheme	1,62,383
Hafizabad Electric Supply Scheme	2,18,939
Toba Tek Singh Electric Supply Scheme	3,05,547
Abandoned Electric Supply Scheme	1,76,28,482
10,000 K. W. Diesel Station Scheme
Lyallpur	65,39,687
2x3,000 K.W. Sets at Montgomery	2,85,70,804
T.D.A. Electric Supply Scheme	2,00,14,120
Thermal Generating Sets at Lyallpur	88,56,184
4x800 K.W. Sets at Burewala	18,13,948
6,000 K.W. Sets at Lyallpur	17,83,823
Kund Kot Electric Supply Scheme	38,876
Bahawalpur Electric Supply Scheme	36,20,287
Rahimyar Khan Elec. Supply Scheme	(—)20,742
Khanpur Electric Supply Scheme	(—)77,410
Chistian Electric Supply Scheme	1,30,281
Bawalnagar Electric Supply Scheme	2,76,276
Jacobabad Electric Supply Scheme	1,55,578
Ahmadpur Electric Supply Scheme	47,509
Lakki Electric Supply Scheme	2,22,821
D. I. Khan Electric Supply Scheme	5,88,999
Tank Electric Supply Scheme	1,94,125
Bannu Electric Supply Scheme	6,00,049
Sultan Kot Electric Supply Scheme	1,39,465
Lower Sind Electric Supply Scheme	9,50,196
Garhi Yasin Electric Supply Scheme	1,78,052
Larkana Electric Supply Undertaking	7,97,149
Tando Muhammad Khan Electric Supply Undertaking	2,30,341
Bulk Supply Scheme Rawalpindi	10,866
Nawabshah Electric Supply Undertaking	2,80,811
Hyderabad Electric Supply Undertaking	24,69,443
Sangarh Electric Supply Scheme	1,97,771
Shahdad Kot Electric Supply Scheme	1,90,430
Mirpur Khas Electric Supply Scheme	81,200
Mirpur Electric Supply Scheme	24,178
Sadiqabad Electric Supply Scheme	6,10,210
Kalat Electric Supply Scheme	2,91,962
Package Sets at Montgomery	17,27,718
Total	1,24,12,439	14,26,95,127

No. 76-A.—ACCOUNT of Capital Outlay on Electricity Schemes during and to end of the year 1964-65.

Project.	Expenditure during the year								Total	Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Interest charges	Leave and other Establishment charges in England	Loss or gain by exchange	Deduct—Receipt and Recoveries on Capital Account		
1	2	3	4	5	6	7	8	9	10	11
III.—Grid Sub-station Schemes	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jhelum-Rawalpindi Wah Scheme	1,49,42,156
Hasan Abdal Electric Supply Scheme	6,68,360
Gujranwala Daska Sialkot Scheme	49,79,070
Attock Electric Supply Scheme	32,71,648
Supply of Power to Batala Engineering Company	16,57,738
Lyallpur-Montgomery Inter Link	22,917
Okara-Lahore Inter Link	34,20,093
Sargodha Daudkhel Inter Link	64,12,448
Extension of Grid from Mian Channu to Khanewal	30,63,280
Extension of Grid from Khanewal to Multan	27,63,932
Extension of Grid to Bahawalpur	54,32,570
Extension of Grid to Jhang	19,58,364
Total Grid Sub-station Schemes	4,85,92,576
Total West Pakistan	1,24,12,439	54,41,09,724
Deduct—Outlay Financed from Ordinary Revenue
Net Outlay outside the Revenue Account West Pakistan	1,24,12,439	54,41,09,724
Government of East Pakistan										
II.—Thermo Electric Schemes										
Chittagong Diesel Project	1,15,41,347
Siddhirganj Diesel Project	1,42,99,030
Goalpara Diesel Project	86,52,102
Saddhirganj Steam Project	1,50,79,559
Brāhmanberia Electric Supply	4,14,144
Chandpur Electric Supply	2,96,574
Chittagong Electric Supply	17,86,915
Jessore Electric Supply	5,40,529
Serajganj Electric Supply	1,35,143
Rajshahi Electric Supply	5,44,958
Dinajpur Electric Supply	3,99,821
Khulna Electric Supply	3,64,992
Goalpara Steam Station	25,90,246
Dacca Chittagong Power Inter Connection	78,98,832
Wood Treatment Plant	31,005
Extension of Inter-connection to Karnal	1,222
Diesel Pool Station	14,61,000
Total—Thermo-Electric Schemes	6,62,37,419
Total East Pakistan	6,62,37,419
Deduct—Outlay Financed from Ordinary Revenues
Net Outlay outside the Revenue Account	6,62,37,419
Grand Total (All Governments)	(-)1,71,60,034	91,25,70,542
Deduct—Outlay Financed from Ordinary Revenues (All Governments)
Total—Net Outlay outside the Revenue Account (All Governments)	(-)1,71,60,034	91,25,70,542

I. and II. Electricity Schemes.

Section J. and JJ.—Miscellaneous.

Revenue .. Rs. 15,83,18,734 Expenditure } Within the Revenue Account Rs. 27,41,00,378
 Outside the Revenue Account Rs. (—)6,81,25,124

Major Head	No. of Account	Detail of Account	Page	Amount of each Account	
				Major Head Total	
1	2	3	4	Revenue	Expenditure
				Rs.	Rs.
Relief—					
A.—Relief Measures ...	78	Expenditure ...	149	...	2,22,23,455
	77	Receipts ...	149	4,23,243	...
B.—Fund Transfer— from Relief to ...	5 & 6	Receipts and Expenditure ...	13-15	...	...
Privy Purses ...	78-A	Expenditure ...	149	...	53,60,000
Superannuation Allowances and Pensions ...	79	Receipts ...	151	32,21,613	...
Do. ...	79-A	Expenditure ...	151	...	4,33,11,046
Stationery and Printing ...	80	Receipts ...	153	71,66,022	...
Do. ...	80-A	Expenditure ...	154	...	4,15,84,683
Miscellaneous ...	81	Receipts ...	155	14,75,07,856	...
Do. ...	81-A	Expenditure ...	156	...	15,87,03,376
		Total ...		15,83,18,734	27,41,82,560
		Capital Outlay within the Revenue Account			
Payment of Commuted Value of Pensions ...	79-B	Expenditure ...	152	...	29,17,818
		Total Expenditure within the Account ...		15,83,18,734	27,41,00,378
		Capital Outlay outside the Revenue Account			
Payment of Commuted Value of Pensions ...	79-B	Expenditure ...	152	...	36,06,726
Purchase of Annuity for payment of Sterling Pensions ...	79-A	Expenditure ...	152	...	(—)23,11,999
Capital Outlay on Printing Presses ...	80-B	Expenditure ...	154	...	44,64,070
Other Works outside the Revenue Account ...	82	Expenditure ...	157	...	5,85,02,561
Provincial Schemes of State Trading ...	83	Expenditure ...	158	...	(—)13,23,86,482
		Total Expenditure outside the Revenue Account ...		...	(—)6,81,25,124

Section J.—Miscellaneous

This Section cover all miscellaneous receipts and expenditure in the Civil Department, which are not directly attributable to any regularly constituted Department of Government. It also includes expenditure under Relief measure and loss or gain by exchange in respect of sterling transactions pertaining to all Revenue and Service Heads other than those relating to Defence Services, Railways, Posts and Telegraphs, Capital and Commercial Departments. The residual balance of exchange adjustment of each year is transferred to this section ; see Note on page 200.

Section JJ.—Miscellaneous

This Section includes the capital major heads :

- “82—Capital Accounts of Other Works outside the Revenue Account.”
- “83.—Payments of Commuted Value of Pensions.”
- “83-A—Purchase of Annuity for Payment of Sterling Pensions.”
- “84—Capital Outlay on Printing Presses” and
- “85-A—Capital Outlay on Provincial Schemes of State Trading.”

54. Relief**A.—Relief Measures.****B.—Transfers to Relief Fund.**

The transactions under these heads, together with those under the Receipt head "Transfer from Relief Fund", are exhibited in Accounts Nos. 78 and 100.

2. Under the Devolution Rules made under the Government of India Act, 1919, Provincial Governments were required to establish and maintain a Relief Fund by annual assignment from their revenues. The provision of the annual assignment was optional. When the accumulated total of the fund amounted to a prescribed sum, the

balance at credit of the Fund was regarded as invested with the Central Government, which paid interest on it, and it was available for expenditure on famine relief proper and under certain conditions on other objects prescribed in the Devolution Rules. The position, however, changed under the Government of India Act, 1935, which contained no provision for a separate Relief Fund. It was, therefore, left to Provincial Governments and their Legislatures to take the measures formerly prescribed under the Devolution Rules.

The transactions of the Relief Fund are exhibited in Account No. 100, which shows the balance at the credit of the Fund at the end of the year 1964-65.

No. 77.—ACCOUNT of Receipts of Relief for the year ended 30th June, 1965.

1	East Pakistan 2	West Pakistan 3	Total 4
	Rs.	Rs.	Rs.
J.—Miscellaneous—			
XLIII.—Transfers from Relief Fund	...	4,23,243	4,23,243
Total	...	4,23,243	4,23,243

No. 78.—ACCOUNT of Expenditure on Relief for the year ended 30th June, 1965.

1	Central Government 2	Provincial Governments		Total 5
		East Pakistan 3	West Pakistan 4	
	Rs.	Rs.	Rs.	Rs.
Salaries and Establishment	...	4,27,362	47,329	4,74,691
Relief works	...	17,633	...	17,633
Gratuitous Relief	...	1,43,05,402	46,97,939	1,90,01,341
Miscellaneous	...	7,00,000	70,689	7,70,689
Rehabilitation Programme	...	22,43,894	...	22,43,894
Deduct—Recoveries on account of price of Rice, etc. supplied to non-official organizations etc.	...	2,84,793	...	2,84,793
Total Expenditure on Relief	...	1,74,07,498	48,15,957	2,22,23,455
Charged
Other than charged	...	1,74,07,498	48,15,957	2,22,23,455

54-A Privy Purses

The Central Government have under agreements with the ex-rulers of Bahawalpur, Kalat, Mekran, Khairpur and Lasbela, guarantees payments of varying amounts to them as their Privy Purses.

The Privy Purses are paid by the Central Government and recovered concurrently from the Government of West Pakistan and treated as Charged expenditure.

No. 78-A.—ACCOUNT of expenditure on Privy Purses for the year ended 30th June, 1965.

Central Government 1	2	Provincial Governments 3	4
	Rs.	Government of West Pakistan—	Rs.
Privy Purses	53,60,000	Privy Purses	53,60,000
Deduct—Amount recovered from West Pakistan Government	53,60,000		
Total	Nil	Total	53,60,000

J. and JJ.—Miscellaneous.

XLIV and 55.—Superannuation Allowances and Pensions

GENERAL

Pensions and gratuities paid from the revenues of Government fall into two main classes according as they are paid to officers who have retired from Government service or to the surviving families of deceased officers.

2. The accounts under this head are complicated by the appearance in the books of subscriptions to a number of old Funds which are closed for new subscribers but to which old members continue to subscribe. These abolished Funds include the Military Orphan and the Medical Retiring Fund, which have been replaced by the Indian Military Service Family Pension Fund, the accounts of which appear in the books of Defence Services, the Bengal, Bombay and Madras Civil Funds, which have been replaced by the Indian Civil Service Family Pension Fund; and Superior Services (India) Family Pension Fund (Untransferred.)

3. Before 1st April, 1946, the receipts and charges under the Indian Civil Service Family Pension Regulation formed part of the revenue and expenditure of the Central Government. Since 1st April, 1936, these transactions have been funded, and now only the Government's share of the pensionary charges is adjusted under the head "Indian Civil Service Family Pensions".

REVENUE

4. Apart from the transactions of the abolished Funds mentioned above, the subscriptions under the Indian Civil Service (Non-European Members) Family Pension Rules and contributions received from Foreign Governments, etc., in respect of the pensions of officers lent to them constitute the main items of revenue under this head.

EXPENDITURE

5. Expenditure on superannuation allowances, pensions and gratuities to retired civil officers of all Departments except Railways and Posts and Telegraphs is recorded under this head besides the contributions to Provident and Service Funds and family pensions paid from Funds merged in Government balances, including the abolished Funds mentioned above. This head is also debited with the annual equated payments to capital on account of commutation of pensions: see paragraph 6 below. Pensions to retired military officers are charged to the Defence Estimates. In the case of the Irrigation, manufacturing branch of the Salt Section of the Central Excise and Salt Department, and other Commercial departments except Railways and Posts and Telegraphs, the pensionary charges debitable to the Commercial heads of account are computed at a percentage on establishment charges, while the actual pensions are recorded under this head. In Railways and Post and Telegraphs the actual payments are debited to those departments.

Pensions for distinguished and meritorious services are granted on political consideration and pensions paid on account of maintenance of shrines and other items of a similar nature, are also recorded under this head.

55-A.—Commutation of Pensions Financed from Ordinary Revenue.

83.—Payments of Commuted Value of Pensions

6. All payments on account of commutation of pensions whether made in England or in Pakistan including payments made to other Governments, but excluding payments to the employees in the Railway and Posts and Telegraphs Departments, are brought to account in the first instance, under the head "83—Payments of Commuted value of Pensions", which is a capital head outside the Revenue Account, in the books of the Central or the Provincial Governments as the case may be, and at the end of the year such portion of the expenditure recorded under this head as the Government concerned may decide to meet from current revenues is transferred to the capital major head "55-A.—Commutation of Pensions financed from Ordinary Revenues". The net amount debited to the capital major head "83—Payments of commuted Value of Pensions", after deduction from it of the recoveries, if any, from other Governments, is repaid from revenue, either in a lump sum or by a system of equated payments, spread over 15 years, which include interest on the capital invested. Such equated payments are debited to the head "55—Superannuation Allowances and Pensions" or other appropriate major head in the Revenue section of the accounts, by credit to (a) the capital head "83—Payments of Commuted Value of Pensions" for the capital portion of the payments, and to (b) "22—Interest on debt and Other Obligations" for the interest portion. The procedure is applied *mutatis mutandis* to payments of commuted value of military pensions granted under the Military Rules. In Railways and Posts and Telegraphs, the actual payments of commuted pensions are debited to the revenue account of those Departments.

83-A.—Purchase of Annuity for payment of Sterling Pensions.

7. As a part of the sterling balance agreement concluded with Her Majesty's Government in U.K. in July, 1948, the Government of Pakistan funded with the former a capital sum of £8,166,848 (equivalent to Rs. 10,90,80,682/13/8) for the purpose of meeting the sterling pensionary obligations of the Government of Pakistan and of those of the Provinces in Pakistan in return for which an annuity is to be made available to the Government of Pakistan on a tapering basis for a period of fifty years; namely, during each of the financial years 1948-49 to 1997-98 (inclusive) in 12 equal monthly instalments. These payments include interest charges at the rate of 1% per annum. The lump sum payment of Rs. 10,90,80,683 mentioned above has been accounted for under the new major head "83-A.—Purchase of Annuity for Payment of Sterling Pensions". The amounts of annuities received from the Government of U.K. are accountable under the same Major Head, under the Minor Head "Deduct—Receipts on Capital Account". The element of interest included in the annuities received from the Government of U.K. is, however, accounted for as a receipt under the Major Head "XX—Interest—Miscellaneous". The actual payments of sterling pensions (both Central and Provincial) are, as usual, to be accounted for under the normal head of accounts, namely "55—Superannuation Allowances and Pensions".

No. 79.—ACCOUNT of Receipts in Aid of Superannuation Allowances and Pensions for the year ended 30th June, 1965.

1	Central Government	Provincial Governments		Total
		East Pakistan	West Pakistan	
2	3	4	5	
	Rs.	Rs.	Rs.	Rs.
Subscription under the Indian Civil Service (Non-European Members) Family Pension Rules	...	...	...	...
Subscription under Superior Services (India) Family Pensions (Untransferred) Rules	...	...	...	...
Contributions for Pensions and Gratuities	4,74,762	4,74,645	18,78,050	28,27,457
Miscellaneous	2,43,460	13,100	1,45,468	4,02,028
Petty Pensions	...	...	(-)7,872	(-)7,872
Receipts in England—High Commissioner	...	...	...	...
Subscription under the Indian Civil (Non-European Members) Family Pension Rules	...	...	...	...
Wage deduction on account of contribution to Pensions	...	...	...	...
Miscellaneous	...	...	...	...
Deduct—Refund	...	...	...	...
Total Receipts in aid of Superannuation Allowances and Pensions.	7,18,222	4,87,745	20,15,646	32,21,613

No. 79-A.—ACCOUNT of Superannuation, Retired and Compassionate Allowances and Pensions paid during the year ended 30th June, 1965.

1	Central Government	Provincial Governments		Total
		East Pakistan	West Pakistan	
2	3	4	5	
	Rs.	Rs.	Rs.	Rs.
Superannuation and Retired Allowances	70,05,821	89,02,771	2,23,40,762	3,82,49,354
Equated payments of commuted value of pensions transferred from Capital (outside the Revenue Account)	12,53,101	...	27,24,884	39,77,985
Compassionate Allowances	2,85,546	7,735	3,91,092	6,84,373
Gratuities	1,36,542	1,05,450	7,89,971	10,31,963
Contributions for pension and gratuities	...	...	54,581	54,581
Charitable Allowances	...	1,033	50,847	51,880
Pensions for distinguished and meritorious services or for political considerations	1,15,443	3,132	62,042	1,80,617
Donations to Provident Funds	1,10,555	10,100	4,134	1,24,789
Pensions under the War Injury Scheme, 1942	51,317	...	...	51,317
Pensions, etc., under the War Risks Compensation Scheme	2,99,531	...	...	2,99,531
Pensions under the Indian Civil Service (N.E.M.) Family Pension Rules	...	...	...	...
Petty Pensions	...	...	...	...
Charges in England—High Commissioners—	...	...	...	...
Superannuation and Retired Allowances—	...	...	...	...
Audit Office and High Commissioner's Establishments—	...	...	...	...
Home Service Pensions and Gratuities	5,58,476	...	...	5,58,476
Federal and High Court Judges	...	...	...	...
Civil Services of Pakistan	...	...	...	...
Other Civil Services in Pakistan	...	...	...	...
Pensions of Military and Navy Officers, in respect of Civil Employment	...	...	...	...
Compassionate Allowances	...	...	...	...
Gratuities	...	...	...	...
Other Pensionary Charges	...	...	...	...
Deduct—Actual amount of pensions recovered from other Governments	...	...	...	...
Deduct—Pensionary Charges transferred to Commercial Departments	...	...	19,53,820	19,53,820
Total Expenditure under Superannuation Allowances and Pensions	98,16,332	90,30,221	2,44,64,493	4,33,11,046
Charged	87,661	1,02,571	8,76,741	10,66,973
Other than Charged	97,28,671	89,27,650	2,35,87,752	4,22,44,073

No. 79-B.—ACCOUNT of Payments of Commuted Value of Pensions during and to end of the year ended 30th June, 1965.

1	Central Government	Provincial Governments		Total
		East Pakistan	West Pakistan	
	Rs.	Rs.	Rs.	Rs.
Payments of Commuted Value of Pensions—				
Payments in Pakistan	71,08,821	12,96,169	28,65,993	1,12,70,983
Payments in England—				
Par Value ... ..	...	63,800	...	63,800
Loss or gain by Exchange ... ..	...	111	...	111
Deduct—Amount financed from Ordinary Revenues	15,57,738	13,60,080	...	29,17,818
Deduct—Amount recovered from other Governments ... ..	...	...	1,12,408	1,12,408
Deduct—Capital portion of Equated Payments out of Revenue	27,35,383	...	19,62,559	46,97,942
Net Expenditure outside the Revenue Account during the year	28,15,700	...	7,91,026	36,06,726
Amount financed from Ordinary Revenue { Other than charged	15,57,738	13,60,080	...	29,17,818
Net Expenditure outside the Revenue Account { Charged ... ..	...	...	23,574	23,574
Net Expenditure outside the Revenue Account { Other than Charged	28,15,700	...	7,67,452	35,83,152
Net Expenditure (Outside the Revenue Account) to end of the year	4,52,39,166	...	1,41,43,125	5,93,82,291

(a) Does not include expenditure up to 14th August 1947.

No. 79-C.—ACCOUNT of Capital Outlay on Purchase of Annuity for Payment of Sterling Pensions during and to end of the year 1964-65.

1	During the year	To end of the year
	2	3
CENTRAL GOVERNMENT	Rs.	Rs.
Lump sum payment for purchase ... ..	...	10,88,91,307
Loss or gain by Exchange ... ..	...	1,89,376
Deduct—Receipts on Capital Account	23,11,999	5,52,65,739
Net Expenditure outside the Revenue Account	(—)23,11,999	5,38,14,944

J. and JJ.—Miscellaneous.

XLV and 56. — Stationery and Printing

REVENUE

This is essentially an expenditure head, and the revenue recorded in the accounts is rather a set-off against some part of the charges than an independent source of income.

EXPENDITURE

The Commercial Departments, such as the Railways, Posts and Telegraphs and the manufacturing Branch of the Salt Section of the Central Excises and Salt Department and, when it exists, the Census Department, pay for their own printing and Stationery. The Defence Department is also debited with the cost of stationery supplied and printing work done. In the case of other departments of Government, whether Central or Provincial, expenditure on stationery and printing except for petty purchases of indigenous stationery, is usually brought to account under this head.

2. The bulk of the stationery is purchased in first instance for the Central Stores. The cost of all such purchases, whether made in Pakistan or England, is debited to the Central Government. It

is not until the stores are actually issued to Provincial Governments or to Central Departments which have to pay for their supplies that the debits are passed on to the provincial or departmental accounts. The recoveries effected are adjusted by reduction of the Central expenditure on purchases of stationery.

3. A new system based on costing principles was introduced in the accounts of Government Presses, with effect from 1924-25. Under this system, in addition to the actual cash expenditure on the different sections of the Presses, indirect charges such as pension payments, interest on capital outlay and depreciation on buildings etc., are worked out and distributed over these sections so as to arrive at the true cost of each section. A Depreciation Reserve has also been opened by the late Govt. of Punjab, North-West Frontier and Sind to which depreciation calculated on the value of the plants machinery and furniture in use in the Presses during each year is credited as also the residual book value of plant machinery and furniture disposed of during the year. This reserve bears the cost of all machines, etc., replaced during the year. The transactions of the Reserve are shown in Account No. 104 on page 196.

EXPENDITURE OUTSIDE THE REVENUE ACCOUNT

84.—Capital Outlay on Printing Presses

This head records the expenditure of a connection with the installation of printing presses Capital nature financed from borrowed fund in (Account No. 80-B).

No. 80.—ACCOUNT of Receipts under Stationery and Printing for the year ended 30th June, 1965.

1	Central Government	Provincial Governments		Total
		East Pakistan	West Pakistan	
	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Stationery Receipts	7,71,254	299	1,41,082	9,12,635
* Sale of plain paper used with stamps .. .. .	..	2,71,327	2,18,380	4,89,907
Sale of Gazettes and other Government Publications ..	10,33,937	21,085	28,12,485	38,67,507
Other press receipts	3,17,041	11,02,325	4,88,765	19,08,131
Receipts in England .. .. .	..	..	..	..
<i>Deduct—Refunds</i>	8,093	4,065	..	12,158
Total Receipts under Stationery and Printing ..	21,14,139	13,90,971	36,60,912	71,66,022

No. 80-A—ACCOUNT of Expenditure on Stationery and Printing for the year ended 30th June, 1965

1	Central Government	Provincial Governments		Total
		East Pakistan	West Pakistan	
2	3	4	5	
	Rs.	Rs.	Rs.	Rs.
I—STATIONERY				
Stationery Offices and Stores	29,35,704	2,44,781	4,42,545	36,23,030
Purchase of Stationery Stores	1,41,71,198	...	80,18,384	2,21,89,582
Stationery supplied by other Governments	...	54,97,064	...	54,97,064
Discount on plain paper used with stamps	...	23,880	20,159	44,039
Purchase of plain paper used with stamps	...	...	94,463	94,463
Deduct—Value of stationery supplied to other Governments and paying Departments	39,75,114	...	8,89,618	48,64,732
II—PRINTING				
Government Presses	41,48,234	31,64,384	81,88,054	1,55,00,672
Printing at private presses	4,04,604	1,179	5,13,631	9,19,414
Lithography	...	...	37,651	37,651
Cost of printing work done by other Governments	1,088	...	...	1,088
Transfer to Depreciation Reserve Fund—Govt. Presses	2,17,930	2,50,000	2,25,871	6,93,801
Renewals and Replacements	1,81,794	...	...	1,81,794
Deduct—Amount met from the depreciation reserve fund—Government Presses	1,81,432	...	...	1,81,432
Deduct—Cost of printing work done for other Governments and paying departments	19,00,672	...	2,51,079	21,51,751
Charges in England—High Commissioner—				
Stationery, Printing and Book-binding for the High Commissioner's Office	...	...	...	...
Leave and deputation salaries and Sterling overseas pay	...	...	...	...
Stores for Pakistan	...	...	...	...
Other Charges	...	...	...	...
Total Expenditure under Stationery and Printing	1,60,03,334	91,81,288	1,64,00,061	4,15,84,683
Charged	...	...	...	...
Other than charged	1,60,03,334	91,81,288	1,64,00,061	4,15,84,683

No. 80-B.—Account of Capital Outlay on Printing Presses during and to end of the year 1964-65.

1	Central Government	Government of East Pakistan	Total
	2	3	4
	Rs.	Rs.	Rs.
Buildings	25,25,801	...	25,25,801
Plant and Machinery	10,58,725	8,79,544	19,38,269
Miscellaneous	...	...	...
Deduct—Receipts and Recoveries on Capital Account	...	...	...
Loss or Gain by Exchange	...	...	...
Total Expenditure during 1964-65	35,84,526	8,79,544	44,64,070
Total Expenditure to end of 1964-65	2,32,66,393	63,58,218	2,96,24,611

J. and J.J. Miscellaneous.

XLVI and 57. Miscellaneous

These heads cover all transactions of the Civil Department (as distinguished from the Defence and Commercial Departments, the Miscellaneous transactions of which are taken to the Defence Services of the commercial major heads of accounts concerned) which cannot be brought to account under any of the foregoing descriptive heads. The transactions are exhibited in sufficient detail in Accounts Nos. 81 and 81-A and do not require any further explanation.

The net credit or debit under "Exchange on Remittance Account" resulting from the year's transactions, which are originally accounted for under that head, is treated at the end of the year as a miscellaneous item of revenue or expenditure of the Central Government. The gain or loss by exchange in respect of transactions under debt, deposit, etc., heads of the Provincial Governments is also brought to account under the minor head "Net gain by exchange on Remittance Transactions" in the Provincial Accounts.

No. 81.—ACCOUNT of Miscellaneous Receipts for the year ended 30th June, 1965.

1	Central Government	Provincial Governments		Total
		East Pakistan	West Pakistan	
	Rs.	Rs.	Rs.	Rs.
Unclaimed deposits	4,69,716	67,61,064	55,10,842	1,27,41,622
Sale of old Stores and materials	1,65,243	2,81,111	1,00,256	5,46,610
Sale of land and houses, etc. .. .. .	..	13,503	3,34,042	3,47,545
Rents, rates and taxes	1,35,107	26,357	4,44,338	6,05,802
Fees for Government audit	10,34,532	1,43,942	7,14,255	18,92,729
Other fees, fines and forfeitures	2,61,024	23,147	32,23,032	35,07,203
Receipts from Bus and Truck Services .. .. .	..	..	260	260
Fees realised under the Jute Ordinance, 1962	24,78,026	..	..	24,78,026
Receipts from surcharges	70,98,765	..	48,644	71,47,409
Gain by exchange on local transactions	10,144	..	..	10,144
Contributions .. .. .	..	69,28,796	88,00,339	1,57,29,135
Recoveries of Overpayments	3,27,069	39,72,619	1,91,890	44,91,578
Transfer from deposit A/c of grant by Central Government for Flood Relief measures .. .. .	..	..	..	..
Fees realised under the Import & Export (Control) Act, 1950 (Central)	4,89,81,668	..	..	4,89,81,668
Collection of payments for services rendered	15,68,598	10,48,687	4,29,388	30,46,673
Net gain by Exchange on Remittance Transactions	82,889	..	..	82,889
Citizenship, Naturalization, passport and copyright fees	19,44,610	..	1,416	19,46,026
Amount transferred from the Deposit Account of grants made by the Central Government for Social Uplift Scheme .. .. .	..	4,13,000	..	4,13,000
Sale proceeds of Refugees Adhesive Stamps	3,01,351	..	..	3,01,351
Receipts from Sugar Cane (Development) cess .. .. .	..	..	12,02,436	12,02,436
Transfer from Deposit A/c. of Grant, for Economic Development improvement of Rural Areas .. .. .	..	..	..	..
Receipts arising out of the Mines, Oilfields and Mineral Development (Federal Control) Act, 1948	15,70,290	55,091	2,45,679	18,71,060
Transfer from subvention from the fund for Rehabilitation of Displaced Persons .. .. .	..	20,65,162	..	20,65,162
Receipts from displaced person's Housing Estates .. .. .	..	29,59,048	..	29,59,048
Miscellaneous Receipts	34,41,038	..	..	34,41,038
Transfer from the Central Rehabilitation Fund .. .. .	..	1,00,49,200	..	1,00,49,200
Miscellaneous	1,49,09,130	9,75,549	94,91,321	2,53,76,000
Loss or gain by Exchange	1,590	73	61	1,724
Deduct—Refunds	6,30,618	7,14,058	23,82,806	37,27,482
Total—Miscellaneous Receipts	8,41,50,172	3,50,02,291	2,83,55,393	14,75,07,856

No. 81-A.—ACCOUNT of Miscellaneous Expenditure for the year ended 30th June, 1965.

1	Central Government	Provincial Governments		Total
		East Pakistan	West Pakistan	
2	3	4	5	
	Rs.	Rs.	Rs.	Rs.
Cost of Books and periodicals	6 55,370	..	15,043	6,70,413
Donations for charitable purposes .. .. .	..	31,083	1,63,951	1,95,034
Publicity Board .. .. .	..	..	..	..
Special Commissions of Enquiry	6 59,383	5,73,381	69,952	13,02,716
Pilgrimage beyond Pakistan	5,40,185	..	..	5,40,185
Irrecoverable temporary loans and advances written off ..	3,246	165	68,924	72,335
Miscellaneous and unforeseen charges	1 81,05,414	1,21,13,236	1,60,86,250	4,63,04,900
Expenditure in connection with Evacuees .. .. .	..	..	..	..
Contributions	76,80,259	1,04,19,089	1,62,15,008	3,43,14,356
Transfer to class IV Govt. servant Relief Fund .. .. .	..	..	..	..
Miscellaneous Compensation .. .. .	..	19,63,158	..	19,63,158
Contribution towards Pakistan Civil Benevolent Fund	50,000	..	..	50,000
Refugee State Prisoners and Detenus	1,05,421	15,235	43,511	1,64,167
Basic Democracy Organizations	1,17,62,400	..	..	1,17,62,400
Technical Assistance Scheme	3,18,47,338	..	..	3,18,47,338
Expenditure connected with Foreign Experts .. .. .	..	..	..	..
Expenditure connected with equipment under Foreign Aid ..	..	..	..	..
Scheme for training of skilled Artists .. .. .	..	..	..	..
Block grant for transfer to Special Fund for Rehabilitation of Displaced Persons	45,76,035	..	..	45,76,035
In-Service Social Training Scheme .. .. .	..	..	..	..
Expenditure on national reconstruction fund .. .. .	..	..	..	..
Rents, rates and taxes	2,26,051	..	1,000	2,27,051
Petty Establishments .. .. .	..	6,56,327	..	6,56,327
Pakistan Soldiers Board .. .. .	..	..	..	..
Village Aid Organisation .. .. .	..	..	..	..
Transfer to Fund for Roads of National Importance .. ..	..	..	..	..
Net loss by Exchange on Remittance transactions .. .. .	..	..	..	..
Loss by exchange on local transactions	8,40,217	..	..	8,40,217
Contribution to Staff Welfare Fund (General)	2,50,000	..	..	2,50,000
Riot and Civil Commotion Insurance Scheme .. .. .	..	..	..	..
Deduct—Amount met from Foreign Aid Deposit Account ..	2,64,24,805	1,31,119	..	(-)2,65,55,924
Expenses incidental to the running of food supply scheme ..	..	..	..	..
Motor Spirit and Tyre Rationing Scheme .. .. .	..	..	..	..
Expenditure for closer Inter Provincial contact .. .. .	..	..	..	..
Charitable Institutions .. .. .	..	..	..	..
Deduct—Amount met from National Reconstruction Fund ..	22,76,733	..	..	(-)22,76,733
Miscellaneous Darbar charges .. .. .	..	..	68,701	68,701
Other Charges .. .. .	..	..	..	..
Expenditure on Economic uplift of scheduled castes .. ..	..	..	..	..
Expenditure on Bus and Truck Services .. .. .	..	..	..	..
Expenditure on Air Raid Precautions .. .. .	..	..	..	..
Subsidy on supply of cement subsidy to cement companies in West Pakistan for despatch of cement to East Pakistan ..	1,11,422	..	..	1,11,422
Transfer of Sugar cane (Development) Cess Fund .. .. .	..	..	12,02,436	12,02,436
Pakistan Atomic Energy Commission	20,75,000	..	..	20,75,000
Block Grant for Transfer to the Central Rehabilitation Fund ..	4,83,15,551	..	..	4,83,15,551
Loss or gain by exchange	17,499	5,586	3,206	26,291
Total Miscellaneous Expenditure	9 91,19,253	2,56,46,141	3,39,37,982	15,87,03,376
Charged .. .. .	..	..	..	..
Other than charged	9 91,19,253	2,56,46,141	3,39,37,982	15,87,03,376

82.—Capital Account of Other Works Outside the Revenue Account

This head is intended for the record of capital from borrowed funds in departments in which expenditure of an occasional nature undertaken such expenditure is not customary.

No. 82—ACCOUNT of Capital Expenditure on other Works outside the Revenue Account during and to end of the year 1964-65.

1	Expenditure during the year 2	Expenditure to end of the year 3
CENTRAL GOVERNMENT	Rs.	Rs.
Ministry of Industries and Natural Resources—		
Soil Mechanics Hydraulic Laboratory ... ..	...	16,36,063
New Work analyser centre—Works (including Land and Buildings)	(—)4,842	5,25,635
Power Survey	—	25,61,527
Development of Atomic Energy	3,13,66,819	9,99,29,562
Ministry of Foreign Affairs—Works (including Land and Buildings)	17,48,485	84,40,203
Ministry of Food and Agriculture (Food Divn.) Works (including Land and Buildings)	1,47,18,539	7,65,30,353
Establishment ... ..	..	1,92,504
Tools and Plant ... ..	...	58,429
Grants-in-Aid ... ..	...	34,58,900
Deduct—Amount met from Foreign Aid Deposit Account	11,50,319	1,74,27,403
Ministry of Railways and Communications—Works (including Land and Buildings)	1,01,84,557	2,86,16,552
Total	5,68,63,239	20,45,22,425
PROVINCIAL GOVERNMENTS		
(Government of East Pakistan)		
Air Craft ... ..	...	10,79,202
Government Vehicles ... ..	...	4,41,800
Dieselisation of Government Launches Tools and Plant ... ..	...	11,77,775
Government Vehicles Workshops ... ..	...	8,08,441
Dieselisation of Government Vehicles—Tools and Plant ... ..	...	19,04,987
Expansion of Film Studio in East Pakistan ... ..	...	9,68,454
Purchase of Equipment for Fire Service Organization in East Pakistan	16,39,322	41,74,317
Total	16,39,322	1,05,54,976
(Government of West Pakistan)		
Reclamation of culturable waste land in West Pakistan ... ..	...	19,97,849
Land Revenue—		
Development of Artillery Maidan ... ..	...	(—)31,35,269
Veterinary—		
New Veterinary Dispensaries Furniture, etc. ... ..	...	5,335
Medical—		
Dow Medical College equipment and furniture, etc. ... ..	...	1,02,758
Industries—		
Contribution towards the pay of the Senior Assistant Consulting Surveyor to the Government ... ..	...	3,600
Kalat Circle ... ..	...	3,941
Total ... ..	...	(—)10,21,786
Grand Total	5,85,02,561	21,40,55,615

85-A.—Capital Outlay on Provincial Schemes of State Trading

This Capital major head has been opened in the accounts for the exhibition of the Capital expenditure on such schemes as the purchase of food stuffs and the provision of transport which

have been undertaken by Provincial Governments to meet conditions of scarcity or difficulties in distribution.

No. 83.—ACCOUNT of Capital Outlay on Provincial Schemes of State Trading during and to end of the year 1964-65.

1	Provincial Governments		Total
	East Pakistan 2	West Pakistan 3	
	Rs.	Rs.	Rs.
GRAIN SUPPLY SCHEME			
Gross Expenditure	23,08,31,563	84,81,08,608	1,07,89,40,171
Deduct—Receipts and Recoveries on Capital Account	35,13,50,640	86,52,42,438	1,21,65,93,078
Deduct—Capital expenditure financed from ordinary Revenues	64,38,924	...	64,38,924
Deduct—Recoveries from other Government Departments	14,256	...	14,256
Net Expenditure during the year	(—)12,69,72,257	(—)1,71,33,830	(—)14,41,06,087
Net Expenditure to end of the year	14,54,27,438	(—)5,89,19,580	8,65,07,858
PURCHASE AND DISTRIBUTION OF CLOTH AND STOCK PILING OF TEXTILES			
Gross Expenditure	...	...	...
Deduct—Receipts and Recoveries on Capital Account	...	...	...
Net Expenditure during the year	...	...	...
Net Expenditure to end of the year	(—)1,42,70,509	...	(—)1,42,70,509
SUGAR NATIONALIZATION SCHEME			
Gross Expenditure	...	11,93,38,710	11,93,38,710
Deduct—Receipts and Recoveries on Capital Account	...	14,27,74,434	14,27,74,434
Net Expenditure during the year	...	(—)2,34,35,724	(—)2,34,35,724
Net Expenditure to end of the year	...	(—)12,41,26,914	(—)12,41,26,914
CONSTRUCTION OF BOATS SCHEME			
Gross Expenditure	36,437	...	36,437
Deduct—Receipts and Recoveries on Capital Account	(—)2,55,747	...	(—)2,55,747
Net Expenditure during the year	...	...	...
Net Expenditure to end of the year	(—)2,19,310	...	(—)2,19,310
MEDICAL STORE DEPOT			
Gross Expenditure	...	2,01,70,285	2,01,70,285
Deduct—Receipts and Recoveries on Capital Account	...	2,07,86,033	2,07,86,033
Net Expenditure during the year	...	(—)6,15,748	(—)6,15,748
Net Expenditure to end of the year	...	1,24,658	1,24,658
OTHER MISCELLANEOUS SCHEME			
Gross Expenditure	6,55,87,584	28,056	6,56,15,640
Deduct—Receipts and Recoveries on Capital Account	6,09,53,943	53,520	6,10,07,463
Net Expenditure during the year	46,33,641	(—)25,464	46,08,177
Net Expenditure to end of the year	(—)14,77,73,492	(—)2,62,167	(—)14,80,35,659
TRANSFER OF SURPLUS (EXCESS RECEIPTS OVER EXPENDITURE DEFICIT EXCESS EXPENDITURE OVER RECEIPTS) TO REVENUE ACCOUNT			
Net Expenditure during the year	...	...	...
Net Expenditure to end of the year	...	90,79,527	90,79,527
PURCHASE AND DISTRIBUTION OF IRON AND STEEL			
Gross Expenditure	...	...	...
Deduct—Receipts and Recoveries on Capital Account	...	...	...
Net Expenditure during the year	...	...	...
Net Expenditure to end of the year	(—)62,248	...	(—)62,248
PURCHASE OF FOODSTUFF BY LOCAL ADMINISTRATION			
Net Expenditure during the year	...	...	...
Net Expenditure to end of the year	...	(—)60,56,703	(—)60,56,703
ESTABLISHMENT			
Gross Expenditure	1,71,29,287	...	1,71,29,287
Deduct—Receipts and Recoveries on Capital Account	(—)1,328	...	(—)1,328
Net Expenditure during the year	1,71,27,959	...	1,71,27,959
Net Expenditure to end of the year	23,87,58,549	...	23,87,58,549
COST OF ESTABLISHMENT OF FLOUR MILLS (E.P.)			
Gross Expenditure	1,33,45,960	...	1,33,45,960
Deduct—Receipts and Recoveries on Capital Outlay	1,92,54,842	...	1,92,54,842
Net Expenditure during the year	(—)59,08,882	...	(—)59,08,882
Net Expenditure to end of the year	(—)2,91,14,823	...	(—)2,91,14,823
CONSTRUCTION OF NEW STORAGE GODOWNS			
Gross Expenditure	26,397	...	26,397
Deduct—Transfer from the Deposit Account of Grants from the Central Govt. for Construction of Storage Godowns	...	...	...
Deduct—Receipts and Recoveries on Capital Account	78,903	...	78,903
Net Expenditure during the year	(—)52,506	...	52,506
Net Expenditure to end of the year	7,67,25,060	...	7,67,25,060

(a) Does not include expenditure up to 14th August, 1947.

No. 83.—ACCOUNT of Capital Outlay on Provincial Schemes of State Trading during and to end of the year 1964-65.—*contd.*

1	Provincial Governments		Total
	East Pakistan	West Pakistan	
	2	3	4
	Rs.	Rs.	Rs.
STANDARD CLOTH SCHEMES			
Gross Expenditure	...	...	...
Deduct—Receipts and Recoveries on Capital Account	...	...	...
Net Expenditure during the year	...	...	...
Net Expenditure to end of the year	...	(—)140	(—)140
CONSTRUCTION OF 1.75,000 TONS OF FOOD GRAIN STORAGE (PHASE 2 OF 2.5 LAKHS TONS STORAGE SCHEME IN 2ND 5 YEARS PLAN) INCLUDING FEASIBILITY STUDY ON FOOD GRAIN STORAGE			
Gross Expenditure	1,27,65,997	...	1,27,65,997
Net Expenditure during the year	1,27,65,997	...	1,27,65,997
Net Expenditure to end of the year	1,27,65,997	...	1,27,65,997
CONSTRUCTION OF APPROACH ROADS, CULVERTS JETTIES AND RAILWAY SIDING TO DIFFERENT LOCAL SUPPLY DEPOTS OF FOOD DEPARTMENT UNDER PHASED PROGRAMME			
Gross Expenditure	60,445	...	60,445
Net Expenditure during the year	60,445	...	60,445
Net Expenditure to end of the year	60,445	...	60,445
PROVIDING RECONDITIONING PLANT, SOCK CLEANER AND SEWING MACHINES IN THE CENTRAL FOOD STORAGE DEPOSIT AND LOCAL SUPPLY DEPOTS			
Gross Expenditure	30	...	30
Net Expenditure during the year	30	...	30
Net Expenditure to end of the year	30	...	30
CONSTRUCTION OF ADMINISTRATIVE BUILDING FOR THE FOUR DIRECTORATES OF THE FOOD DEPARTMENT			
Gross Expenditure	5,05,360	...	5,05,360
Net Expenditure during the year	5,05,360	...	5,05,360
Net Expenditure to end of the year	5,05,360	...	5,05,360
TRANSPORTATION OF ADDITIONAL IMPORTS OF FOOD GRAINS UNDER EXPANDED P.L. 480 PROGRAMME			
Gross Expenditure	1,44,003	...	1,44,003
Net Expenditure during the year	1,44,003	...	1,44,003
Net Expenditure to end of the year	1,44,003	...	1,44,003
COAL CONTROL ORGANISATION			
Gross Expenditure	...	1,12,24,957	1,12,24,957
Deduct—Receipts and Recoveries on Capital Accounts	...	(—)1,09,67,001	(—)1,09,67,001
Net Expenditure during the year	...	2,57,956	2,57,956
Net Expenditure to end of the year	...	2,57,956	2,57,956
ASSOCIATED CEMENT (GOVERNMENT OF WEST PAKISTAN)			
Washing Expenses	...	1,19,91,320	1,19,91,320
Transfer to Deposit Account	...	12,32,000	12,32,000
Deduct—Receipts and Recoveries on Capital Account	...	69,60,782	69,60,782
Net Expenditure during the year	...	62,62,538	62,62,538
Net Expenditure to end of the year	...	62,62,538	62,62,538
CHARGES IN ENGLAND			
Net Expenditure during the year	...	...	...
Net Expenditure to end of the year	6,357	...	6,357
LOSS OR GAIN BY EXCHANGE			
During the year	...	...	...
To end of the year	285	...	285
Total Expenditure during the year other than charged			
	1,19,93,039	4,66,123	1,24,59,162
	(—)10,96,89,249	(—)3,51,56,395	(—)14,48,45,644
Total			
	(—)9,76,96,210	(—)3,45,90,272	(—)13,23,86,482
Total Expenditure to end of the year (a)			
	28,29,53,142	(—)17,36,40,825	10,93,12,317

(a) Does not include expenditure up to 14th August, 1947.

FINANCE AND REVENUE ACCOUNTS, 1964-65

Sections K and KK.—Defence Services.

Revenue Account :—

Receipts

Expenditure

Rs. 9,93,49,675

Rs. 1,26,23,13,663

Capital Account outside revenue Account :—

Expenditure

NIL

Major Head 1	No. of Account 2	Details of Accounts 3	Page 4	Amount of each Account		
				Net Expenditure 5	Major Head Total	
					Revenue 6	Expenditure 7
				Rs.	Rs.	Rs.
General	84	General Summary of Defence Services	160	1,16,29,63,988		
Defence Services—Effective	85	Accounts of receipts	161		9,84,92,845	
	85-A	of Expenditure	162			1,09,52,10,837
Defence Services—Non-Effective	86	Abstract Account of receipts	162		8,56,830	
	86-A	of Expenditure	162			6,63,17,071
	86-B	Detailed Account of receipts	163			
	86-C	of expenditure	163			
Defence Services Capital		Capital expenditure outside the				
Expenditure	87	revenue	163			
		Capital Expenditure within Revenue				
		Account				10,07,85,755
		Total		1,16,29,63,988	9,93,49,675	1,26,23,13,663

No. 84.—GENERAL SUMMARY of Defence Services Receipts and Expenditure during the year 1964-65.

1	Gross Expenditure 2	Receipts 3	Net Expenditure 4
	Rs.	Rs.	Rs.
Defence Services—Effective	1,09,52,10,837	9,84,92,845	99,67,17,992
Defence Services—Non-Effective	6,63,17,071	8,56,830	6,54,60,241
Defence Services—Capital Expenditure	10,07,85,755		10,07,85,755
Total	1,26,23,13,663	9,93,49,675	1,16,29,63,988

The Defence receipts and Expenditure are booked under Major Heads "XLVII/58—Defence Services—Effective", "XLVIII/59—Defence Services—Non-Effective" and "86—Capital Outlay on Defence Services" (the receipts/charges heads being denoted by Roman/Arabic numerals).

The Major Heads XLVII and 58—Defence Services—Effective record receipts and charges connected with the Armed Forces other than non-effective charges and the connected receipts which are recorded under two separate Major Heads XLVIII and 59—Defence Services—Non-Effective. The receipts and charges under the former Major Heads are distributed over XII/14 main heads respectively and those under the latter Major Heads over III/4 main heads, respectively.

The receipts and charges recorded under the Major Heads XLVII/58 and XLVIII/59 referred to above also include receipts and charges which, under the decision of the Joint Defence Council, were divisible between the Governments of Pak. and India on the basis of the ultimate strength of the Armed Forces of the two countries.

XLVII/58—Defence Services—Effective

The receipts and charges compiled under the main heads subordinate to the Major Heads XLVII and 58—Defence Services—Effective are briefly described below :—

Receipts**Main Head I—Fighting Services.**

Miscellaneous receipts realised from Fighting Services of the Army.

Main Head II—Administrative Services.

Receipts comprising contributions for training of officers from other Governments and Departments, breeding and covering fees, hospital, stoppages and receipts on account of sale and rent of land.

Main Head III—Manufacturing Establishments (including stores).

Recoveries on account of work done by Clothing and Ordnance Factories for non-Military Departments, sale of dairy produce and grain and fodder from Military Farms.

Main Head IV—General Headquarters, etc.
Miscellaneous receipts realised from Headquarters Formations of the Army.

Main Heads V.—Purchase and sale of Stores, equipment and animals (other than those purchased direct by the Manufacturing Establishments, Military Engineer Services, Air Force and Pakistan Navy).

Recoveries on account of stores issued on payment to officers and other Departments and proceeds from sale of surplus and obsolete stores.

Main Head VI.—Release Benefits and Miscellaneous Services.**Miscellaneous Receipts.**

Main Head VII.—Transportation, Conservancy, Hot weather Establishments and Miscellaneous.

Contribution from other Departments or Governments for passage in respect of Military officers on loan to those departments and miscellaneous receipts.

Main Head VIII.—Military Engineer Services (including stores).

Receipts on account of rent for buildings, furniture, stores, supply of water and electricity and proceeds from sale of surplus and obsolete stores.

Main Head IX.—Auxiliary and Territorial Forces.**Miscellaneous recoveries.****Main Head X.—Air Force (including stores and works)**

Receipts from sale of stores on payment, credit for services rendered, rent of buildings and furniture and other miscellaneous items.

Main Head XI.—Pakistan Navy (including stores and works).

Receipts from sale of stores on payment, credit for services rendered, rent of buildings and furniture and other miscellaneous items.

Main Heads XII.—Receipts on Certain Measures of Inter Service Nature.

This head records miscellaneous receipts from Inter Service Organisations.

K. and KK.—Defence Services

Expenditure**Main Head 1.—Fighting Services.**

The expenditure under this head represents pay and allowances, and miscellaneous expenses of (i) Fighting services of the regular Army, (ii) State Forces, (iii) British Services Personnel in Pakistan and (iv) Forces whose expenditure has been treated as joint in accordance with the Joint Defence Council's decision.

Main Head 2.—Administrative Services.

This head records expenditure on pay and allowances and miscellaneous items pertaining to the Administrative Formations, Training and Educational Institutions and other Miscellaneous Units of the Army.

Main Head 3.—Manufacturing Establishments (including Stores).

The expenditure booked under this head represents pay and allowances and miscellaneous expenses of Army and civilian personnel employed in Factories and Farms. The expenditure incurred on purchase of dairy products, fodder and other stores for use in manufacturing establishments is also booked under this head.

Main Head 4.—General Headquarters, etc.

The expenditure booked under this head represents pay and allowances, etc., of personnel employed in General Headquarters in Pakistan.

Main Head 5.—Purchase and sale of stores, equipment and Animals (other than those purchased direct by the Manufacturing Establishment, Military Engineer Services, Air Force and Pakistan Navy).

The expenditure booked under this head is chiefly on account of stores purchased locally centrally for various Military formations with the exception of those purchased direct by the Manufacturing Establishments, Military Engineer Services, Air Force and Pakistan Navy, the value of stores issued on payment to Military Engineer Services and other departments of the Central Government is also adjusted under this head.

Main Head 6.—Release Benefits and Miscellaneous Services.

The transactions on account of war gratuities, special leave and other terminal benefits to the Army, Air Force and Navy personnel are classified under this head.

Main Head 7.—Transportation, Conservancy, Hot Weather Establishments and Miscellaneous.

Under this head are booked all transactions relating to travelling and out-station allowances, Railway charges, leave passage concessions, Air transportation charges, hired transportation and Railway warrants, conservancy charges, hot weather establishments and miscellaneous charges.

Main Head 8.—Military Engineer Services (including Stores).

All charges on account of works costing less than rupees one lakh in each case, maintenance of buildings, communications, etc., maintenance and operation of installations, pay and allowances of establishments, tools, plant and machinery, stores, compensation for damages, etc., to requisitioned property, etc., are compiled under this head of account.

Main Head 9.—Auxiliary and Territorial Forces.

The pay and allowances, etc., of Auxiliary Forces, Territorial Forces and Pakistan National Guards are booked under this head.

Main Head 10.—Air Force (including Stores and Works).

This head records the expenditure relating to the pay and allowances, etc., of Groups, Wings, Stations, Headquarters and Squadrons, training, education and other miscellaneous Administrative Services; charges on account of stores purchased locally or centrally and transportation, works and other miscellaneous expenses, i.e., cost of Police at Air fields for anti-sabotage measures, conservancy, hot weather establishments, Printing and Stationery, etc.

Main Head 11.—Pakistan Navy (including Stores and Works).

The expenditure booked under this head represents charges on account of pay and allowances of Naval Officers and ratings, training, education and miscellaneous administrative establishments, etc., dockyard, workshops and Naval Headquarters, etc., purchase of stores, cost of works and other miscellaneous expenses.

Main Head 12.—Expenditure on certain measures of Inter-Service nature.

This head of account accommodates expenditure on pay and allowances and miscellaneous items pertaining to Units and Formations of an Inter-Service character.

Main Head 13.—Capital Outlay on Defence Service met from within the revenue account (Effective) by transfer from Major Head 86—Capital Outlay.

This main head records capital expenditure on the purchase of certain stores and equipment, etc., which is eventually decided to be met from within the Revenue account, by transfer annually from capital expenditure recorded under the Major Head "86—Capital outlay on Defence Services".

Main Head 14.—Deduct Recoveries from the United States Government.

Under this Head are recorded miscellaneous recoveries made from the United States Government.

No. 85.—ACCOUNT of Defence Services—Effective Receipts for the year 1964-65.

Heads of Receipts		Receipts in Pakistan	Receipts in England Sterling first converted into Rs. at £1—Rs. 13-1/3 and then exchange added	Total receipts in Pakistan and England
1	2	3	4	
XLVII.—Defence Services—Effective				
Main Head I. Fighting Services	Rs.	Rs.	Rs.	
" " II. Administrative Services	2,46,353	103	2,46,456	
" " III. Manufacturing Establishment (including Stores)	30,95,411		30,95,411	
" " IV. General Headquarters, etc.	2,50,42,487	2,40,608	2,52,83,095	
" " V. Purchase and Sale of Stores, Equipment and animals (other than those purchased direct by the Manufacturing Establishments, Military Engineer Services, Air Force and Pak. Navy)	45,010		45,010	
" " VI. Release Benefits and Miscellaneous Services	5,09,43,807	1,38,990	5,10,82,797	
" " VII. Transportation, Conservancy, Hot Weather Establishment and Miscellaneous	222		222	
" " VIII. Military Engineer Services (including Stores)	12,64,151	(—)34	12,64,117	
" " IX. Auxiliary and Territorial Forces	85,43,891		85,43,891	
" " X. Air Force (including Stores and Works)	18,489		18,489	
" " XI. Pakistan Navy (including Stores and Works)	56,01,301	206	56,01,507	
" " XII. Receipts on certain measures of Inter Service Nature	31,94,353	912	31,95,265	
Total Defence Services—Effective : Receipts	1,16,585		1,16,585	
	9,81,12,060	3,80,785	9,84,92,845	

K. and KK. Defence Services.

No. 85-A—ACCOUNT of Defence Services—Effective; Charges for the year 1964-65

Head of Expenditure		Charges in Pakistan	Charges in England Sterling first converted in Rs. at £ 1—Rs. 13½ and then exchange added	Total Charges in Pakistan and England
1		2	3	4
58.—Defence Services Effective		Rs.	Rs.	Rs.
Main Head 1.	Fighting Services	23,11,50,894	84,619	23,12,35,513
" 2.	Administrative Services	16,95,94,474	12,25,688	17,08,20,162
" 3.	Manufacturing Establishments (including Stores)	7,05,74,676	2,28,85,173	9,34,59,849
" 4.	General Headquarters, etc.	3,66,39,608	5	3,66,39,613
" 5.	Purchase and Sale of Stores, Equipment and Animals (other than those purchased direct by the Manufacturing Establishments, Military Engineer Services, Air Force and Pakistan Navy)	21,07,30,575	2,90,90,269	23,98,20,844
" 6.	Release Benefits and Miscellaneous Services	18,526	—	18,526
" 7.	Transportation, Conservancy, Hot Weather Establishments and Miscellaneous	4,20,85,281	42,953	4,21,28,234
" 8.	Military Engineer Services (including Stores)	5,22,72,629	—	5,22,72,629
" 9.	Auxiliary and Territorial Forces	65,15,286	—	65,15,286
" 10.	Air Force (including Stores and Works)	12,83,85,613	34,47,079	13,18,32,692
" 11.	Pakistan Navy (including Stores and Works)	6,09,84,235	83,62,827	6,93,47,062
" 12.	Expenditure on certain measures of Inter-Service nature	1,93,32,319	17,85,620	2,11,17,939
" 13.	Capital Outlay on Defence Services met from within the Revenue Account (Effective) by transfer from Major Head, 86—Capital Outlay on Defence Service	2,827	—	2,827
" 14.	Deduct—Recoveries from the United States Government	261	—	261
Total Defence Services Effective : Charges		1,02,82,86,604	6,69,24,233	1,09,52,10,837

XLVIII/59—DEFENCE SERVICES—Non-Effective.

Non-effective receipts and charges brought to account under the Major Heads XLVIII and 59 are classified under main heads I/1, II/2, III/3 and 4; the first three exhibit the transactions respectively of the Army, Air Force and Navy and the last one merely records transfers from Capital.

2. Non-effective charges consist in the discharge of liabilities in connection with individuals who are no longer in service and are practically restricted to the payment of pensions and gratuities; but rewards for military services which frequently involve disbursements to officers and general similarity to

pensions and gratuities, also classified as non-effective charges.

3. The two main classes of pensions are :—

- (i) retired, wound and invalid pensions, and
- (ii) family pensions.

Rewards for military services include besides the cost of decorations, medals, etc., the cost of annuities and gratuities granted for meritorious services.

No. 86.—ABSTRACT ACCOUNTS of XLVIII.—Defence Services—Non-Effective, Receipts for the year 1964-65.

Head of Receipts	Receipts in Pakistan	Receipts in England Sterling first converted into Rs. at the rate £ 1—Rs. 13½ and then exchange added	Total Receipts in Pakistan and England
1	2	3	4
Head 1.—Army	Rs. 8,34,568	Rs. —	Rs. 8,34,568
Head 2.—Air Force	4,246	824	5,070
Head 3.—Pakistan Navy	17,192	—	17,192
Total Defence Services—Non-Effective Receipts	8,56,006	824	8,56,830

No. 86-A.—ABSTRACT ACCOUNT of 59—Defence Services—Non-Effective; Charges for the year 1964-65.

Heads of Expenditure	Charges in Pakistan	Charges in England Sterling first converted into Rs. at the rate £ 1—Rs. 13½ and then exchange added	Total charges in Pakistan and England
1	2	3	4
Head 1.—Army	Rs. 6,34,06,976	Rs. 3,54,977	Rs. 6,37,61,953
Head 2.—Air Force	18,51,849	39,377	18,91,226
Head 3.—Pakistan Navy	8,63,912	38,604	9,02,516
Head 4.—Capital Outlay on Defence Services met from within the Revenue Account (Non-Effective) by transfer from Major Head 86—Capital Outlay on Defence Services	—	—	—
Head 5.—Deduct—Pensionary Charges Recoverable from Government of Burma	(—)2,38,624	—	(—)2,38,624
Total Defence Services—Non-Effective : Charges	6,58,84,113	4,32,958	6,63,17,071

K. and KK.—Defence Services.

No. 86-B.—DETAILED ACCOUNT of Defence Services—Non-Effective : Receipts for the year 1964-65.

Main Head I.—Army				Rs.
A.—Rewards for Military Services	...	...	...	283
B.—Pensions	...	...	...	5,61,909
C.—Miscellaneous	...	...	...	2,72,426
D.—Receipts in England	...	...	...	..
E.—Exchange	...	...	...	..
Total Receipts under Head I.—Army				8,34,568
Main Head II.—Air Force				
A.—Receipts in Pakistan	...	...	...	4,246
B.—Receipts in England	...	...	...	..
C.—Exchange	...	...	...	824
Total Receipts under Head II.—Air Force				5,070
Main Head III.—Pakistan Navy				
A.—Receipts in Pakistan	...	...	...	17,192
B.—Receipts in England	...	...	...	..
C.—Exchange	...	...	...	..
Total Receipt under Head III.—Pakistan Navy				17,192
Grand Total				8,56,830

No. 86-C.—DETAILED ACCOUNT of Defence Services—Non-Effective : Charges for the year 1964-65.

Main Head 1.—Army				Rs.
A.—Rewards for Military Services	...	...	...	13,11,065
B.—Pensions	...	...	...	6,20,95,911
C.—Expenditure in England	...	...	...	3,54,361
D.—Exchange	...	...	...	616
Total Charges under Head 1.—Army				6,37,61,953
Main Head 2.—Air Force				
A.—Rewards for Military Services	...	...	...	17,566
B.—Pensions	...	...	...	18,34,283
C.—Expenditure in England	...	...	...	39,311
D.—Exchange	...	...	...	66
Total Charges under Head 2.—Air Force				18,91,226
Main Head 3.—Pakistan Navy				
A.—Rewards for Military Services	...	...	...	5,370
B.—Pensions	...	...	...	8,58,542
C.—Expenditure in England	...	...	...	38,537
D.—Exchange	...	...	...	67
Total Charges under Head 3.—Pakistan Navy				9,02,516
Main Head 4.—Capital Outlay on Defence Services met from within the Revenue account (Non-Effective) by transfer from Major Head 86—Capital Outlay on Defence Services				
				..
Main Head 5.—Recovery of Pensionary Charges				
Deduct—Pensionary Charges recoverable from the Government of Burma	...	...	...	(—)2,38,624
GRAND TOTAL				6,63,17,071

86.—CAPITAL OUTLAY ON Defence Services

Under the Major Head "86—Capital Outlay on Defence Service" is recorded expenditure incurred on major work costing rupees one lakh or over in each case, capitalised value of pensions and capital stores and equipment. (See description of Main Head 13 on page 161). The capital expenditure on pensions is, however, ultimately to be extinguished by recovery from India (as per Partition Council's Decision relating sharing of pensionary Liabilities) or writeback to Revenue.

No. 87.—DETAILED ACCOUNT of Capital Expenditure on Defence Services during and to end of the year 1964-65.

1	EXPENDITURE DURING THE YEAR		Expenditure to end of the year
	Within Revenue Account 2	Outside Revenue Account 3	
	Rs.	Rs.	Rs.
Main Head 1.—Effective Charges.			
Sub-head A.—Works (including acquisition of land)	7,93,59,186	..	72,27,41,299
Sub-head B.—Equipment Plant and Machinery	2,14,26,566	..	1,19,24,12,534
Sub-head C.—Pensions debitable to Capital	3	..	..
Total ...	10,07,85,755	..	1,91,51,53,833
Main Head 2.—Non-Effective Charges.			
Sub-head A.—Army ... ..	...	..	6,38,80,914
Sub-head B.—Pakistan Air Force .. ..	...	..	1,951
Sub-head C.—Pakistan Navy .. ..	...	..	..
Total ...	...	..	6,38,82,865
Main Head 3.			
Deduct—Lump sum transferred to "Capital Outlay on Defence Services" met from within the Revenue Account—			
Major Head "58—Defence Services (Effective)" .. ..	...	...	(-)1,36,78,17,135
Major Head "59.—Defence Services (Non-Effective)" .. ..	...	...	(-)6,38,82,865
Total ...	...	..	(-)1,43,17,00,000
GRAND TOTAL ...	10,07,85,753	...	54,73,36,689

Section L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments

Revenue : Rs. 34,88,58,571

Expenditure : Rs. 3,47,81,405

Major head 1	No. of Account 2	Detail of Account 3	Page 4	Amount of each Account	
				Major Head Total	
				Revenue 5 Rs.	Expenditure 6 Rs.
Grants-in-aid from Central Government	88	Receipts— Provincial	164	13,29,78,832	...
Grants-in-aid to Provincial Governments	88	Expenditure— Central	164	...	3,47,81,000
Miscellaneous Adjustments between Central and Provincial Governments	89	Receipts—Central and Provincial... Expenditure—Central and Provincial	164	81,829	80,405
Foreign Aid Grant to Provincial Governments	89-A	Receipts-Provincial	165	21,57,97,910	...
		Total	...	34,88,58,571	3,47,81,405

This Section records the grants-in-aid which were payable by the Central Government to Provincial Governments under Article 138 of the Constitution of the Islamic Republic of Pakistan 1962, and such miscellaneous adjustments between

the Central and Provincial Governments in respect of service rendered or contributions made by the one to the other as cannot conveniently be exhibited under the appropriate revenue or service heads.

No. 88.—ACCOUNT of the Grant-in-Aid from Central Government to Provincial Governments during the year ended 30th June, 1965.

RECEIPTS		EXPENDITURE	
	Rs.		Rs.
Central Government	Nil	Central Government—	
Provincial Governments—		Grants-in-aid to the Government of	
Grants-in-aid to the Government of—		East Pakistan	49,65,998
East Pakistan	5,15,81,498	West Pakistan	2,97,35,002
West Pakistan	8,13,97,334	Deduct—Amounts met from Foreign Aid Deposit Account	...
		Charged	...
Total	13,29,78,832	Total other than charged	3,47,01,000
		Provincial Governments	Nil

No. 89.—ACCOUNT of Miscellaneous Adjustments between Central and Provincial Governments during the year ended 30th June, 1965.

RECEIPTS		EXPENDITURE	
	Rs.		Rs.
Central Government	Nil	Central Government	
Provincial Governments—		Contributions to the Provincial Governments on account of Agency functions in connection with the Petroleum and Explosives Acts—	
Contributions by the Central Government on account of Agency functions in connection with the Petroleum and Explosives Acts—		East Pakistan	24,151
East Pakistan	24,151	West Pakistan	56,254
West Pakistan	57,678	Total other than charged	80,405
Contribution by the Central Government to the Government of West Pakistan towards the cost of administration of the Baluch tribal area West Dera Ghazi Khan District	...		
Payments by the Central Government to the Government of West Pakistan for Agency Work in connection with passports	...	Provincial Governments	Nil
Total	81,829		

Contributions and adjustments etc.

No. 89-A.—ACCOUNT of Foreign Aid Grants for the year ended 30th June, 1965.

1	East Pakistan 2 Rs.	West Pakistan 3 Rs.	Total 4 Rs.
Foreign Aid for Health Services	...	...	...
Foreign Aid towards Taunsa Barrage Project	...	...	...
Foreign Aid for water Supply and Sewerage Scheme	...	...	...
Foreign Aid for Housing and Settlement	...	...	...
Foreign Aid for National Educational System	64,26,014	...	64,26,014
Foreign Aid for Agricultural Schemes	...	...	...
Foreign Aid for Improvement of Forest Resources	4,20,000	...	4,20,000
Foreign Aid Towards Upper Sind Sukkur Thermal Schemes	...	1,76,21,066	1,76,21,066
Foreign Aid for Warsak Multipurpose Project	...	16,02,935	16,02,935
Foreign Aid for National Institute of Public Administration	1,31,119	...	1,31,119
Foreign Aid for Lahore Township Scheme	...	1,19,00,000	1,19,00,000
Foreign Aid towards Ground Water Survey Project No. 35	...	...	...
Foreign Aid for Fisheries Development Schemes	...	...	...
Colombo Plan Grants	...	...	...
Foreign Aid for Industrial Service Schemes	10,01,471	...	10,01,471
Foreign Aid for Works Programme	20,30,00,000	...	20,30,00,000
United States Aid Grants	...	12,16,19,000	12,16,19,000
Foreign Aid for Sangu Valley Project	4,75,000	...	4,75,000
Other Foreign Grants	...	4,82,815	4,82,815
Foreign Aid for Bheramara, Goalpara Transmission Line	66,69,000	...	66,69,000
Foreign Aid for Comilla-Sylhet Transmission Line	1,20,00,000	...	1,20,00,000
Foreign Aid for Road-Development Programme	...	...	...
Foreign Aid towards Baluchistan State Union Development Project	...	...	...
Deduct—Amount transferred to Service Heads—			
57.—Miscellaneous	1,31,119	...	1,31,119
63-B.—Development	15,26,18,086	...	15,26,18,086
Deduct—Amount transferred to Capital Heads—			
65-A.—Capital Outlay on Forest	...	1,19,00,000	1,48,01,305
71.—Capital Outlay on Scheme of Agricultural Improvements Research	...		
72.—Capital Outlay on Industrial Development	1,470		
80.—Town Development Schemes	...		
81.—Capital Account of Civil Works outside the Revenue Account...	28,99,835	14,13,25,816	21,57,97,910
Total	7,44,72,094		

Section M. and MM.—Extraordinary Items.

Revenue : Rs. 31,29,63,229 Expenditure	Within the Revenue Account ..	Rs. 95,87,98,117
	Outside the Revenue Account ..	Rs. 16,55,53,099

Major Head	No. of Account	Detail of Accounts	Page	Amount of each Account		
				Detail	Major Head Total	
					Revenue	Expenditure
1	2	3	4	5	6	7
					Rs.	Rs.
Extraordinary Receipts ...	90	Receipts ...	167	...	31,27,99,539	...
Extraordinary Charges ...	90-A	Expenditure ...	168	..	...	12,23,72,907
Expenditure connected with Post-War Planning and Development.	90-B	Expenditure ...	169	...	...	...
Expenditure on Development Schemes ...	90-B	Expenditure ...	169	...	...	83,44,13,438
Civil Defence ...	91	Receipts ...	169	...	1,63,690	...
Civil Defence ...	91-A	Expenditure ...	169	...	...	20,11,772
		Total ...	...	...	31,29,63,22	95,87,98,117
CAPITAL ACCOUNT OUTSIDE THE REVENUE ACCOUNT						
Capital Outlay on Schemes of State Trading ...	91-B	Expenditure ...	170	...	...	9,18,43,638
Grants to Provincial Governments for Developments...	91-C	Expenditure ...	171	...	...	...
Central Miscellaneous Investments	91-D	Expenditure ...	171	...	...	5,60,36,790
Central Investment in Railway ...	91-E	Expenditure ...	171	...	...	1,36,94,251
Provincial Miscellaneous Investment	91-F	Expenditure ...	172	...	...	39,78,400
Capital Outlay on Schemes for Rehabilitation of Displaced Persons from Kashmir ...	91-G	Expenditure ...	173	...	...	...
Extraordinary Charges ...	91-H	Expenditure ...	173	...	...	...
		Total Expenditure Outside the Revenue Accounts ...	...	...	...	16,55,53,099

Section M.—Extraordinary Items.

This Section records receipts and expenditure of a non-recurring character which it may be desirable to distinguish from the ordinary revenue and expenditure of the Central and Provincial Governments. The receipts do not include receipts of a capital nature connected with expenditure already debited to a capital head which are recorded by deduction from expenditure debited under that head. All civil expenditure connected with the Quetta earthquake of 1935 also brought to account in this Section.

2. A new major head "63-A—Expenditure connected with Post War Planning and Development" was opened in the accounts from 1944-45. After partition this head was operated upon in the North-West Frontier Province only up to 1952-53 merged in 1955-56 with the Province of West Pakistan. It was intended to record primarily initial expenditure on planning of schemes or projects of development and to show, as far as practicable, under a single head of account the activities of Government by way of Planning and Development. As and when schemes or projects became ready for execution and expenditure began to be incurred on them, such expenditure was classified under the appropriate service head or heads, e.g., expenditure on new hospitals or roads or electricity projects, was classified as "Medical" or "Civil Works" or "Electricity". Thus, when planning for development reached a sufficiently advanced stage, the major head in question, viz., '63-A' was abandoned altogether and all subsequent expenditure was taken in the ordinary heads of account. In East Bengal (now East Pakistan), however, the initial expenditure as well as the expenditure on fully developed schemes or projects is classified under a separate major head "63-B—Development", vide Account No. 90-C.

3. The major heads "LII-B—Civil Defence" and "64-B—Civil Defence" were opened in the accounts of the year 1942-43 to record receipts and charges of the Central and Provincial Governments connected with measures undertaken for Civil Defence.

Section MM.—Extraordinary items.**Capital Account outside the Revenue Account.****Capital Outlay on Schemes of State Trading.**

4. This Capital major head was opened in the undivided India from the accounts of the year 1942-43 and is intended to record expenditure incurred by the Central Government on Schemes of State Trading and Stocking essentials for production.

Grants to Provincial Governments for Development.

5. This Capital major head was opened in the

undivided India with effect from the accounts for the year 1946-47 for recording the grants given by the Central Government to Provincial Governments for financing the Post War Reconstruction and Development Schemes undertaken by them. In Pakistan grants to Provincial by the Central Government for development and for capital expenditure or rehabilitation and resettlement of refugees are debited to this head. The statutory grants made by the Central Government to the former Government of North-West Frontier Province under Section 142 of the Government of India Act, 1935 (as adopted by the Pakistan Provisional Constitution Order, 1947) now to the Government of West Pakistan under Article 138 of the Constitution of the Islamic Republic of Pakistan, 1962, are, however, accounted for under the major head "61—Grants-in-aid to Provincial Governments" (vide Account No. 88, on page 164.)

Central Miscellaneous Investments.

6. This major head was opened in the accounts for 1951-52. Capital investments which cannot be accounted under specific major heads are recorded under this major head.

Provincial Miscellaneous Investments.

7. This Capital Major Head was opened in the Account for 1952-53. Provincial Capital Investments which cannot be accounted for under specific major heads are recorded under this head (vide Account No. 91-E on page 171.)

The transactions relating to the Government Transport Service in the N. W. F. P. recorded in the previous years under major head "82—Other Provincial Works outside the Revenue Account" have been brought proforma under the major head without financial adjustment as a result of the transfer of the charge of the "Government Transport Service" from the Provincial Government to the "N.W.F.P. (now West Pakistan) Road Transport Board".

Capital Outlay on Schemes for Rehabilitation of Displaced Persons from Kashmir.

8. This major head accommodates the transactions in connection with the expenditure on the various schemes for the Rehabilitation of Displaced Persons from Kashmir. The expenditure is ultimately chargeable to the Special Fund for the Rehabilitation of Displaced Persons.

Capital outlay on Extraordinary charges.

9. This head has been opened in 1958-59 to accommodate the expenditure connected with the Acquisition of New Territory.

No. 90.—ACCOUNT of Extraordinary Receipts credited to Revenue during the year ended 30th June, 1965.

1	Central Government	Provincial Governments		Total
		East Pakistan	West Pakistan	
2	3	4	5	
Rs.	Rs.	Rs.	Rs.	Rs.
Sale of land	5,62,925	...	7,20,02,787	7,25,65,712
Sale of other Government Assets ... ..	...	...	6,81,088	6,81,088
Other items	935	...	24,05,45,402	24,05,46,337
Receipts in England ... ..	...	...	...	...
Deduct—Refund... ..	...	...	9,93,598	9,93,598
Total Extraordinary Receipts	5,63,860	...	31,22,35,679	31,27,99,539

M. and MM.—Extraordinary items.

No. 90-A.—ACCOUNT of Extraordinary Charges met from Ordinary Revenues during the year ended 30th June, 1965.

1	Central Government	Provincial Governments		Total
		East Pakistan	West Pakistan	
2	3	4	5	
	Rs.	Rs.	Rs.	Rs.
Expenditure on Civil Defence
Extra staff for the Defence Branch of the Home Deptt. and for the office of the Commissioner of Police
Deduct—Charges recovered from other Govts. Deptts. etc.
Expenditure on Small Savings Schemes
Deduct—Amount recovered from the Central Government
Losses on account of Food Grain Scheme
Reward for gallantry in the field
Transfer to the deposit account of Betterment Fund (N.W.F.P.)
Loss on sale of subsidised food to Government Servants
Extra Police Force
Expenditure on Food Rationing Scheme
Subsidy on sales of foodgrain	12,24,59,000	...	..	12,24,59,000
Expenditure on return of lease/lend silver
Charges in England— <i>High Commissioner</i> —				
Leave Deputation Salaries and Sterling Overseas pay
Other Charges
Details not available	*—86,093	—86,093
Total Extraordinary Charges	12,24,59,000	...	—86,093	12,23,72,907
Charged
Other than Charged	12,24,59,000	...	—86,093	12,23,72,907

*The minus figure represents write back of debits for the year 1956-57 to 1959-60 in Southern Area.

No. 90-B.—ACCOUNT of Expenditure of the Central and Provincial Governments on Development for the year ended 30th June, 1965.

1	Central Government 2	East Pakistan 3	West Pakistan 4	Total 5
Development Expenditure on—	Rs.	Rs.	Rs.	Rs.
Land Reforms .....	..	..	65,52,618	65,52,618
Colonization .....	..	..	49,56,000	49,56,000
Village Aid and Community Development .....	..	17,43,93,602	9,72,58,719	27,16,52,321
Forest	11,85,254	32,12,617	1,87,24,100	2,31,21,971
Irrigation Navigation, Embankment of Drainage Works	6,27,000	3,00,933	74,95,161	84,23,094
General Administration	11,01,648	..	..	11,01,648
Frontier Regions	10,76,024	..	52,86,974	63,62,998
Education	76,23,850	9,18,87,537	7,39,38,676	17,34,50,063
Ports and Pilotage	76,017	..	..	76,017
Scientific Departments	41,49,248	..	..	41,49,248
Medical	12,39,045	10,03,523	..	22,42,568
Public Health	18,16,958	2,04,99,412	18,26,904	2,41,43,274
Agriculture	1,36,21,490	7,46,50,324	9,58,65,970	18,41,37,784
Veterinary .....	..	21,41,388	81,11,082	1,02,52,470
Co-operation .....	..	39,92,386	29,65,187	69,57,573
Industries	1,20,03,850	71,41,007	96,09,972	2,87,54,829
Aviation	16,80,205	..	..	16,80,205
Miscellaneous Departments	27,76,975	..	17,58,397	45,35,372
Mint .....	..	..	..	..
Civil Works	24,45,798	2,45,20,158	1,05,70,579	3,75,36,535
Miscellaneous	2,07,89,390	4,17,424	..	2,12,06,814
Grants-in-Aid to Provincial Governments	40,38,57,238	..	..	40,38,57,238
Social Welfare .....	..	36,94,231	..	36,94,231
Health Services .....	..	..	1,91,95,607	1,91,95,607
Deduct—Amount met from Central Road Fund	17,87,397	..	..	17,87,397
Deduct—Amount met from Foreign Aid Grants	25,92,21,558	15,26,18,085	..	41,18,39,643
Total	21,50,61,035	25,52,36,457	36,41,15,946	83,44,13,438
Charged .....	..	..	63,114	63,114
Other than Charged	21,50,61,035	25,52,36,457	36,40,52,832	83,43,50,324

No. 91. ACCOUNT of Receipts connected with Civil Defence for the year ended 30th June, 1965.

1	Central Government 2	Provincial Governments		Total 5
		East Pakistan 3	West Pakistan 4	
Miscellaneous	Rs. 34	Rs. 225	Rs. 1,63,431	Rs. 1,63,690
Recoveries of overpayments .....	..	..	..	..
Deduct—Refunds .....	..	..	..	..
Total Receipts	34	225	1,63,431	1,63,690

No. 91-A.—ACCOUNT of Expenditure connected with Civil Defence during the year ended 30th June, 1965.

2	Central Government 2	Provincial Governments		Total 6
		East Pakistan 3	West Pakistan 4	
Expenditure on Air Raid Precautions	Rs. ..	Rs. ..	Rs. 13,51,672	Rs. 13,51,672
Expenditure connected with War Injuries Scheme .....	..	..	..	..
Expenditure on Home Guards .....	..	..	..	..
Expenditure on Rifle Club .....	..	..	..	..
Expenditure on War Police .....	..	..	..	..
Maintenance Charges of Detenues .....	..	..	..	..
Miscellaneous	3,51,613	3,07,876	611	6,60,100
Charges in England—	..	..	..	..
Leave and Deputation Salaries and Sterling Overseas Pay .....	..	..	..	..
Other Charges .....	..	..	..	..
Total Expenditure	3,51,613	3,07,876	13,52,283	20,11,772
Charged .....	..	..	..	..
Other than Charged	3,51,613	3,07,876	13,52,283	20,11,772

No. 91-B.—ACCOUNT of Capital Outlay on Schemes of State Trading during and to end of the year 1964-65

1	Expenditure during the year 2	Expenditure to end of the year 3	4	Expenditure during the year 5	Expenditure to end of the year 6
	Rs.	Rs.		Rs.	Rs.
CENTRAL GOVERNMENT MEDICAL STORES			Brought Forward		
MEDICAL STORES DEPOTS AND FACTORIES—			SCHEME FOR THE PRODUCTION AND SUPPLY OF COAL—		
Gross Expenditure ...	64,906	15,98,55,644	Gross Expenditure ...	46,60,799	81,79,85,589
Deduct—Receipts and Recoveries on Capital Account ...	...	8,87,24,291	Deduct—Receipts and Recoveries on Capital Account ...	1,42,79,160	70,47,28,529
Net Expenditure ...	64,906	7,11,31,353	Net Expenditure ...	—96,18,361	11,32,57,060
PURCHASE OF QUININE AND QUININE SUBSTITUTES—			SCHEME FOR THE PURCHASE OF JUTE & JUTE MANUFACTURE—		
Gross Expenditure ...	...	8,60,485	PURCHASE OF JUTE—		
Deduct—Receipts and Recoveries on Capital Account ...	...	1,18,301	Gross Expenditure ...	41,721	41,80,94,080
Net Expenditure ...	...	7,42,184	Deduct—Receipts and Recoveries on Capital Account ...	2,17,673	36,17,05,512
PURCHASE OF THE RESERVE STORES BY THE DEPARTMENT OF SUPPLY AND DEVELOPMENT—			Deduct—Profit/Loss on Jute transferred to Revenue Account and other Account ...	...	3,71,22,655
Gross Expenditure ...	6,93,461	26,64,56,093	Net Expenditure ...	—1,75,952	1,92,65,913
Deduct—Receipts and Recoveries on Capital Account ...	7,49,160	30,96,40,649			
Net Expenditure	(—)55,699	—4,31,84,556	SCHEME FOR THE PURCHASE AND SALE OF MATERIAL FOR PROMOTING COTTAGE INDUSTRIES—		
SCHEME FOR THE SUPPLY OF ESSENTIAL COMMODITIES—			Gross Expenditure ...	...	4,50,600
Gross Expenditure ...	20,98,500	1,04,76,837	Net Expenditure ...	...	4,50,000
Deduct—Receipts and Recoveries on Capital Account ...	...	18,95,473			
Net Expenditure ...	20,98,500	85,81,364	SCHEME FOR THE PURCHASE OF COTTON—		
PURCHASE OF ANTI-CHOLERA AND ANTI-RABIC VACCINE—			Gross Expenditure ...	3,478	18,10,82,800
Gross Expenditure ...	...	7,90,229	Deduct—Receipts & Recoveries on Capital Account ...	...	14,27,09,229
Deduct—Receipts and Recoveries on Capital Account ...	...	51,885	Deduct—Profit/Loss transferred to Revenue Account ...	...	3,84,16,423
Net Expenditure ...	...	7,38,344	Net Expenditure ...	3,478	(—)42,352
PURCHASE OF FOOD-STUFF AND OTHER COMMODITIES—					
(a) PURCHASES BY THE MINISTRY OF FOOD & AGRICULTURE—			PURCHASE OF FERTILISERS—		(a)
Gross Expenditure ...	96,81,14,665	9,63,89,81,670	Gross Expenditure ...	39,31,206	38,02,02,035
Advances ...	16,00,00,000	63,65,00,000	Deduct—Receipts and Recoveries on Capital Account ...	72,64,411	32,63,82,415
Deduct—Profit/Loss on Food-grain transferred to Revenue Account and other Account ...	...	31,72,36,209	Deduct—Amount met from the Fund for Agricultural Development ...	...	69,15,640
Deduct—Receipts and Recoveries on Capital Account ...	1,01,89,02,073	9,73,32,27,528	Net Expenditure ...	—33,33,205	4,69,03,980
Net Expenditure ...	10,92,12,592	22,50,17,933			
(b) PURCHASE OF FOOD-STUFFS BY LOCAL ADMINISTRATION—			SCHEME FOR THE PURCHASE OF SALT—		
Gross Expenditure ...	...	1,20,35,47,201	Gross Expenditure ...	26,106	26,75,518
Advances ...	...	1,75,08,378	Deduct—Receipts & Recoveries on Capital Account ...	...	22,41,896
Deduct—Receipts and Recoveries on Capital Account ...	...	1,21,81,34,316	Net Expenditure ...	26,106	4,33,622
Deduct—Repayment of Advances ...	...	...	
Net Expenditure ...	...	29,21,263	SCHEME FOR THE PURCHASE AND SALE OF DIPLOMATIC CARS—		
(c) PURCHASES BY THE MINISTRY OF KASHMIR AFFAIRS—			Purchase of Cars ...	1,71,165	6,47,686
Gross Expenditure ...	98,30,823	12,02,14,036	Deduct—Receipts and Recoveries on Capital Account ...	1,06,120	20,04,036
Deduct—Receipts and Recoveries on Capital Account ...	1,62,74,575	11,79,71,019	Net Expenditure ...	65,045	—13,56,350
Net Expenditure ...	(—)64,43,752	22,43,017	Total Capital Outlay Outside the Revenue Accounts (Other than Charged)	9,18,43,658	44,71,02,275

(a) Increased by Rs. 61,15,703 without financial adjustment to rectify the misposting of the amount under 40—Agriculture in the year 1953-54 and 1955-56.

M. & MM.—Extraordinary items.

No. 91-C—ACCOUNT of Capital Outlay on Grants to Provincial Governments for Development during and to end of the year 1964-65

Central Government I	Expenditure during the year 2	Expenditure to end of the year 3
	Rs.	Rs.
Grants for Agricultural Development Schemes	12,97,74,760
Grants for other Development Schemes	1,20,000
Deduct—Amount met from Fund for Agricultural Development	71,65,754
Net Expenditure outside the Revenue Account (other than charged)	12,27,29,006

No. 91-D—ACCOUNT of Capital Outlay on Central Miscellaneous investments during and to end of the year 1964-65.

Central Government I	Expenditure during the year 2	Expenditure to end of the year 3
	Rs.	Rs.
Investment in the Refugees Finance Corporation ..	...	4,39,00,000
Deduct—Receipts and Recoveries on Capital Account...	...	...
Net Expenditure .....	...	4,39,00,000
Investment in the Pakistan Shipping Corporation ..	...	60,00,000
Net Expenditure .....	...	60,00,000
Investment in the National Bank of Pakistan— Expenditure on Purchase of Shares ..	...	37,50,000
Net Expenditure .....	...	37,50,000
Investment in the Shore Capital of House Building Finance Corporation ..	...	5,99,97,900
Net Expenditure .....	...	5,99,97,900
Investment in the Share Capital of Insurance Promotion Corporation ..	...	27,27,500
Net Expenditure .....	...	27,27,500
Investment in the Karachi Electric Supply Corporation ..	...	1,64,95,000
Net Expenditure .....	...	1,64,95,000
Investment in the International Finance Corporation ..	...	52,76,185
Net Expenditure .....	...	52,76,185
Gas Transmission Brahmanbaria ..	1,55,20,000	1,64,20,000
Net Expenditure	1,55,20,000	1,64,20,000
Investment in Oil Companies—		
Investment in the Share Capital of Pakistan Petroleum Limited ..	...	3,79,87,901
Investment in the Pakistan Stanvac Petroleum Project ..	1,31,749	3,24,58,485
Investment in the Share Capital of the Petroleum Development of Pak Limited ..	25,50,000	3,97,60,000
Investment in the Share Capital of Hants Corporation ..	...	1,26,80,439
Investment in the Share Capital of Pakistan Oil Fields Ltd. ..	44,285	3,62,335
Investment in the Pak Sun Petroleum Project ..	60,00,000	1,68,71,012
Investment in Oil and Gas Development Corporation ..	2,75,51,493	5,85,51,493
Investment in the Pak Tide Water Petroleum Project ..	...	1,29,71,700
Investment in the Share Capital of Karachi Road Transport Corporation ..	(—)48,72,700	76,73,409
Net Expenditure	(—)48,72,700	76,73,409
Investment in the Share Capital of Industrial Development Bank of Pakistan ..	(—)1,36,986	48,26,028
Investment in the Share Capital of International Development Association ..	92,48,949	4,80,47,578
Investment in the Export Credit Guarantee Scheme ..	...	9,25,000
Investment in the Exploitation of Natural Gas ..	...	50,00,000
Investment in the National Investment Trust ..	...	6,00,000
Investment in U. N. Bonds ..	...	23,09,253
Total	5,60,36,790	43,55,91,218

No. 91-E.—ACCOUNT of Capital Outlay on Investments in Railways during and to end of the year 1964-65.

I	Expenditure during the year 2	Expenditure to end of the year 3
CENTRAL GOVERNMENT	Rs.	Rs.
Pakistan Western Railways ..	1,03,82,647	1,32,93,03,638
Pakistan Eastern Railways ..	33,11,604	65,47,87,514
Total	1,36,94,251	1,98,40,91,152

No. 91-F—ACCOUNT of Capital Outlay on Provincial Miscellaneous Investments during and to end of the year 1964-65

1	Expenditure during the year 2	Expenditure to end of the year 3
	Rs.	Rs.
Provincial Governments		
(Government of East Pakistan)		
Investment in the Share Capital of the Dacca Electricity Development Company Ltd.		
Gross Expenditure		43,11,500
Receipt and Recoveries on Capital Account		(—)12,27,340
Subscription to the Share Capital of Development Credit and Marketing Structure ...		44,53,000
Subscription to the Share Capital of the export of fish through Khulna Central Fishermen's Co-operative Society Ltd.		1,00,000
Subscription to the Share Capital of Weaver's Co-operative	6,20,000	25,96,000
Subscription to the Share Capital of Development of Brass and Bell Metal Industry on Cooperative basis	21,000	70,000
Subscription to the Share Capital of the Road Transport Corporation	22,00,000	94,10,000
Subscription to the Share Capital of the East Pakistan Jute Marketing Corporation ...		2,00,00,000
Subscription to the Share Capital of the East Pakistan Small Scale & Cottage Industries Corporation		1,00,00,000
Investment in the Share Capital of the Provincial & Central Co-operative Banks ...		45,00,000
Investment in the Share Capital of Pakistan Industrial Development Corporation ...		30,00,000
Subscription to the Share Capital of Agricultural Bank		50,00,000
Investment in the Share Capital of East Pakistan Film Development Corporation ...		1,00,00,000
Subscription to the Share Capital of East Pakistan Shipping Corporation	14,95,000	14,95,000
Total Government of East Pakistan	43,36,000	7,37,08,160
(Government of West Pakistan)		
Share Capital of the West Pakistan towards the West Pakistan Government Road Transport Board		3,81,18,532
Investment in the Small Scale and Cottage Industries Corporation	(—)15,20,000	
Share Capital of Panjnad Sugar Mills at Khanpur		17,50,000
Investment towards the Share Capital of Sugar Mills at Charsadda		8,00,000
Investment towards the Share Capital of Agricultural Bank		50,00,000
Investment towards the Share Capital of Rural Credit Societies		25,00,000
Share Capital of Khairpur Agencies Ltd.		12,000
Investment in the Share Capital of M/S Lever Brother (Pakistan) Ltd.	11,62,400	11,62,400
Total Government of West Pakistan	(—)3,57,600	4,93,42,932
Total Provincial Miscellaneous Investments	39,78,400	12,30,51,092

M. and MM.—Extraordinary Items.

No. 91-G—ACCOUNT of Capital Outlay on Schemes for Rehabilitation of Displaced Persons from Kashmir during and to end of the year 1964-65.

1	Expenditure during the year 2	Expenditure to end of the year 3
	Rs.	Rs.
CENTRAL GOVERNMENT		
Irrigation Schemes ... ..	...	11,00,736
Improvement of Agricultural Land ... ..	...	1,06,382
Development of Cottage and Small Industries ... ..	...	17,09,024
Commercial and Residential Housing Schemes	15,42,573	36,08,858
Community Projects ... ..	...	49,836
<i>Deduct</i> —Amount met from the Fund for Rehabilitation of Displaced Persons	15,42,573	56,60,255
Total Expenditure ... ..	...	9,14,581

No. 91-H—ACCOUNT of Extraordinary Charges during and to end of the year 1964-65.

	Expenditure during the year 2	Expenditure to end of the year 3
	Rs.	Rs.
CENTRAL GOVERNMENT		
Acquisition of New Territories	4,00,69,565
Total Extraordinary Charges	4,00,69,565

No. 91-I—ACCOUNT of Capital Outlay on Properties acquired under the Government of East Bengal Act XXVIII of 1951.

1	Expenditure during the year 2	Expenditure to end of the year 3
	Rs.	Rs.
Compensation	5,26,48,135	11,46,57,798
Survey, Settlement and Record Operation	36,07,191	2,94,07,967
<i>Deduct</i> —Capital Expenditure financed from ordinary Revenue	5,62,55,326	14,40,65,763
Total ... ..	...	...

Section N, Q and R.—Debt and Advances, etc.

Receipt		13,61,70,21,603	Disbursements		12,59,11,06,968
Major Head	No. of Account	Detail of Accounts	Page	Receipts	Disbursements
1	2	3	4	5	6
				Rs.	Rs.
	92	Statement showing the Capital and other expenditure outside the Revenue Account and the Principal Sources from which Funds are Provided for each expenditure ...	175	...	...
		CENTRAL GOVERNMENT			
N.—Public Debt	93	Statement of Public Debt ...	176	9,91,25,85,262	8,85,14,92,934
Q.—Loans and Advances by the Central Government...	94	Advances and Repayments ...	179	1,49,65,39,629	1,38,51,28,077
		Total ...		11,40,91,24,891	10,23,66,21,011
		PROVINCIAL GOVERNMENTS			
N.—Public Debt	93-A	Statement of Public Debt	178	2,11,12,57,374	1,23,54,28,546
R.—Loans and Advances by Provincial Governments...	95	Advances and Repayments ...	180	9,66,39,338	1,11,90,57,411
		Total ...		2,20,78,96,712	2,35,44,85,957
		Total Central and Provincial Governments ...		13,61,70,21,603	12,59,11,06,968

Sections N. to V.—Debt, Deposits, Advances, etc.

These Sections deal with the Debt and Remittance Transactions of Government, as distinct from Revenue, Service and Capital Transactions which have been dealt with in the preceding Sections. Besides the accounts of Public Debt, these Sections include an account of all other sources, apart from Revenue, from which Capital and other disbursements outside the Revenue Account are financed.

2. A progressive account of Capital and other disbursements of the Central and Provincial Governments (outside the Revenue Account) to end of 1962-63 and of the principal sources from which funds were provided for such expenditure is set forth in Account No. 92. Although this account is not a complete balance sheet, it gives a fairly accurate presentation of the changes in the financial position of the Central and Provincial Governments from year to year. In this account the loans from

the Central Government to Provincial Governments are treated as disbursements of the Central Government and as part of the Public Debt of the Provincial Government. The amounts entered as Capital debited to Commercial Departments provided from Government sources, whether they have been financed from loans raised by Government or otherwise.

The following are the sources, apart from loans, from which such capital outlay is financed :—

- (1) Ordinary Revenue.
- (2) Surplus cash balances.
- (3) Savings Bank deposits.
- (4) Net receipts under other deposits, advances and remittances.

N. Q. and R.—Debt and Advances, etc.

No. 92.—STATEMENT showing the Capital and other Expenditure (outside the Revenue Account) of the Several Governments in Pakistan and in England to end of the year 1964-65 and the Principal Sources from which Funds were provided for that Expenditure.

1	Central Government 2	Government of East Pakistan 3	Government of West Pakistan 5	Total 5
	Rs.	Rs.	Rs.	Rs.
Capital and other Expenditure				
1. Capital expenditure to end of 1964-65				
Commercial Departments—				
Industrial Development Programme ...	...	...	...	...
Railways ...	...	87,09,49,837	1,66,81,46,130	2,53,90,95,967
Posts and Telegraphs ...	79,25,76,462	...	...	79,25,76,462
Irrigation ...	34,01,81,940	28,14,92,160	3,06,17,00,532	3,68,33,74,632
Electricity Schemes ...	...	6,62,37,419	54,41,09,724	61,03,47,143
Other Commercial Departments and Undertakings ...	2,04,88,26,395	28,92,71,360	12,97,27,013	2,46,78,24,768
Total Commercial Departments ...	3,18,15,84,797	1,50,79,50,776	5,40,36,83,399	10,09,32,18,972
Other Departments—				
Agricultural Schemes ...	...	9,06,56,510	8,63,45,235	17,70,01,745
Industrial Schemes ...	...	7,79,48,203	...	7,79,48,203
Other Accounts ...	5,94,34,05,376	1,89,55,863	1,26,58,23,784	...
Total Capital Expenditure to end of 1964-65 ...	9,12,49,90,173	3,00,56,11,352	6,75,58,52,418	18,94,64,53,943
2. Loans and Advances—				
Advances to Provincial Governments ...	6,42,85,94,677	...	...	6,42,85,94,677
Loans to Pakistan States Local Bodies etc. ...	72,93,89,553	...	...	72,93,89,553
Loans to Municipalities Port Funds etc. ...	...	2,39,17,25,992	2,01,73,84,331	4,40,91,10,323
Loans to Government Servants ...	...	1,68,38,233	1,50,13,347	3,18,51,580
Advances to Foreign Governments ...	...	...	...	...
Advances to Railways ...	...	...	26,15,89,856	26,15,89,856
Total Loans and Advances ...	7,15,79,84,230	2,40,85,64,225	2,29,37,87,534	11,86,03,35,989
Total Capital and other Expenditure to end of 1964-65 ...	16,28,29,74,403	5,47,41,75,577	9,04,96,39,952	30,80,67,89,932
3. Deduct—Contribution from Revenue for Capital Expenditure to end of 1964-65 ...	(—)68,80,712	2,04,14,729	...	2,72,95,441
Net Capital and Other Expenditure outside the Revenue Account to end of 1964-65 ...	16,27,60,93,691	5,45,37,60,848	9,04,96,39,952	36,77,94,94,491
Principal Sources of Funds				
1. Debt—				
Permanent Debt—				
In Pakistan—Nominal value ...	3,24,82,15,568	11,65,85,845	34,91,59,005	3,71,39,60,418
Raised Abroad—Nominal value ...	3,38,67,44,206	...	...	3,38,67,44,206
Floating Debt ...	3,02,41,68,478	45,71,74,658	13,59,16,420	3,61,72,59,556
Loans from the Central Government ...	...	3,04,85,90,180	4,37,30,72,333	7,42,16,72,513
Unfunded Debt—				
Savings Bank Deposits ...	65,66,07,901	...	...	65,66,07,901
Post Office Certificates ...	65,28,36,852	...	...	65,28,36,852
State Provident Funds etc. ...	60,13,54,399	9,79,52,016	18,87,51,825	88,80,58,240
Other Accounts ...	...	18,048	1,47,011	1,65,059
Total Outstanding Debt on 30th June, 1965 ...	11,56,99,27,404	3,72,03,20,747	5,04,70,46,594	20,33,72,94,745
2. Sinking Funds and Reserve Funds ...	79,66,66,551	2,35,12,537	15,18,11,282	97,19,90,370
3. Net balance under Deposits, Advances, etc. other than those shown separately ...	75,32,23,018	54,82,41,713	63,52,99,951	1,93,67,64,682
4. Remittances ...	(—)40,37,24,405	(—)46,76,61,134	(—)31,09,02,548	(—)1,18,22,88,087
5. State Bank Deposits ...	...	(—)16,83,631	...	(—)16,83,631
Total Debt and other Obligations on 30th June, 1965 ...	12,71,60,92,568	3,82,27,30,232	5,52,32,55,279	22,06,20,78,079
6. Deduct—Cash balance on 30th June, 1965 ...	(—)15,29,42,903	+6,96,23,396	+1,30,39,278	(—)7,02,80,229
7. Deduct—Investments on 30th June, 1965 ...	(—)86,31,729	...	(—)8,63,88,538	(—)9,50,20,267
Net Provision of Funds ...	12,55,45,17,936	3,89,23,53,628	5,44,99,06,019	21,89,67,77,583

Section N—Public Debt.

Public Debt of the Central Government.

The Public Debt of the Central Government is divided in the accounts into two classes, (a) Permanent Debt and (b) Floating Debt. "Permanent Debt" covers all such debt raised by Government in the open market as, at the time when it is raised, has a currency of more than 12 months. Under this category also falls Pakistan's final debt liability to India, under the financial settlement between the two countries. The term "Floating Debt" is applied to borrowings of purely temporary nature, such as Treasury Bills and Ways and Means Advances from the State Bank of Pakistan with a currency of not more than 12 months.

2. The final debt liability of Pakistan to India as on 14th August, 1947, has not yet been determined.

Public Debt of Provincial Governments.

3. The Public Debt of the Provincial Governments is divided in the accounts into three classes, I—Permanent Debt, II—Floating Debt and III—Loans from the Central Government. The terms "Permanent Debt" and "Floating Debt" have already been explained in paragraph 1 above. Under Article 140 of the Constitu-

tion of Islamic Republic of Pakistan, 1962, the Provincial Governments have powers to raise loans in the open market upon the security of their Consolidated Funds within such limits, if any, as may be determined by an Act of the Provincial Legislature. The Provinces may not without the consent of the Central Government borrow outside Pakistan, nor without the like consent raise any loan if there is still outstanding any part of a loan made to the Province by the Central Government or in respect of which a guarantee has been given by the Central Government.

Loans granted by the Central Government to the Provincial Governments are recorded under the head "III—Loans from the Central Government" in accordance with the pre-Partition procedure. The outstanding loans to the provinces as on the 14th August, 1947, which, on Partition, remained wholly in either dominion have been treated as the asset of that dominion. In the case of the loans against the Provinces, which have been partitioned, the share of the debt allocated to each of the new Provinces would accrue to the dominion in which it has fallen.

4. The balances wherever shown in Accounts Nos. 93 and 93-A exhibit ultimate liability of Government as represented by nominal value of outstanding debt.

No. 93.—ACCOUNT of Public Debt of the Central Government showing the Additions to and Discharges of Debt during the year ended 30th June, 1965 and the Amount of Debt at the commencement and close of the year.

1	Amount on 1st July 1964	Additions to Debt	Total	Debt Discharged	Transferred to Other Loans	Amount on 30th June, 1965
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. Public Debt						
A. Debt raised in Pakistan—						
1. Permanent Debt—						
(i) Loans bearing interest						
3 per cent Loan 1958 ..	1,84,100	9,000	1,93,100	1,86,200	...	6,900
3 per cent Loan 1959 ..	81,74,400	...	81,74,400	10,100	...	81,64,300
3 per cent Loan 1960 ..	7,57,94,500	...	7,57,94,500	7,94,900	...	7,49,99,600
3 per cent Loan 1961 ..	31,06,67,849	...	31,06,67,849	9,81,24,541	...	21,25,43,308
3 per cent Loan 1962 ..	20,68,71,175	...	20,68,71,175	20,34,98,701	...	33,72,474
3 per cent Loan 1963 ..	26,20,35,100	...	26,20,35,100	14,99,700	...	26,05,35,400
3 per cent Loan 1968 ..	14,47,18,200	15,000	14,47,33,200	...	...	14,47,33,200
3 per cent Loan 1969-70	5,28,20,600	...	5,28,20,600	...	...	5,28,20,600
3 per cent Loan 1970 ..	30,00,00,000	...	30,00,00,000	...	...	30,00,00,000
3½ per cent Loan 1970 ..	34,37,07,466	...	34,37,07,466	...	...	34,37,07,466
3½ per cent Loan 1967 ..	10,84,60,000	...	10,84,60,000	...	...	10,84,60,000
3½ per cent Loan 1964 ..	37,48,27,400	...	37,48,27,400	46,69,65,680	...	(-)9,21,38,280
3½ per cent Loan 1965 ..	11,60,16,798	1,45,202	11,61,62,000	...	...	11,61,62,000
3½ per cent Loan 1966 ..	7,75,02,159*	12,27,24,841	20,02,27,000	...	...	20,02,27,000
3½ per cent Loan 1967-68	48,755	22,30,14,945	22,30,63,700	...	...	22,30,63,700
3½ per cent Loan 1968-69	12,75,15,319	...	12,75,15,319	...	...	12,75,15,319
4 per cent Loan 1972 ..	16,12,57,793	...	16,12,57,793	...	...	16,12,57,793
4 per cent Loan 1972-73	...	48,65,68,900	48,65,68,900	...	...	48,65,68,900
4 per cent Loan 1974 ..	12,22,36,100	...	12,22,36,100	...	...	12,22,36,100
4½ per cent Loan 1980 ..	1,48,36,041	1,00,53,259	2,48,89,300	...	...	2,48,89,300
4½ per cent Loan 1983 ..	10,56,46,723	1,79,000	10,58,25,723	...	...	10,58,25,723
5 per cent Loan 1984 ..	...	14,58,79,400	14,58,79,400	...	...	14,58,79,400
National Prize Bonds ..	21,99,13,915*	(-)3,39,96,658	18,59,17,257	8,17,79,592	...	10,41,37,665
(ii) Loan not Bearing Interest—						
Expired Loan—						
2½ per cent Loan 1953-54	1,23,000	...	1,23,000	...	...	1,23,000
2½ per cent Loan 1955-56	1,36,66,300	...	1,36,66,300	...	...	1,36,66,300
2½ per cent Loan 1957-58	(-)37,60,900	...	(-)37,60,900	200	...	(-)37,61,100
2½ per cent Loan 1958-59	(-)17,91,000	...	(-)17,91,000	...	...	(-)17,91,000
2½ per cent Loan 1959-57	29,88,100	...	29,88,100	...	...	29,88,100
1½ per cent Income Tax Free Bearer Bonds 1958 ..	1,00,000	...	1,00,000	77,600	...	22,400
Total Debt raised in Pakistan ..	3,14,75,59,893	95,35,92,889	4,10,11,52,782	85,29,37,214	...	3,24,82,15,568

*Differs from the balance of last year due to rounding.

Q. and R.—Debt, and Advances, etc.

	Amount on 1st July, 1964	Additions to Debt	Total	Debt Discharged	Transferred to Other Loans	Amount on 30th June, 1965
1	2	3	4	5	6	7
E. Debts Raised Abroad—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PERMANENT DEBT						
(i) Loans bearing Interest Loans from the International Bank for Reconstruction & Development (Railway Project) ..	29,96,83,376	3,21,13,819	33,17,97,195	2,57,16,753	..	30,60,80,442
Loans from Export-Import Bank of Washington Loans for the purchase of wheat from U.S.A. ..	4,98,00,000	..	4,98,00,000	..	..	4,98,00,000
Loans from the International Bank for Reconstruction and Agricultural Development (Agricultural Machinery Project) ..	27,38,751	..	27,38,751	..	..	27,38,751
Loans from Rupee Account of I. C. A. commodity Aid under Public Law 480 ..	83,36,10,877	14,00,00,000	97,36,10,877	..	..	97,36,10,877
Loans from Development Loan Fund ..	93,86,20,832	52,17,25,052	1,46,03,45,884	1,31,01,506	..	1,44,72,44,378
Loans under I.C.A. Programme from Export/Import Bank of Washington ..	16,21,56,051	..	16,21,56,051	1,50,70,497	..	14,70,85,554
10 Million U.K. Credit Account ..	30,42,42,560	11,55,60,000	41,98,02,560	1,90,66,667	..	40,07,35,893
Rouble 27 (M) Russian Credits under oil Agreement ..	(—)46,29,338	1,12,51,493	66,22,155	49,34,812	..	16,87,343
Yen Credits from Japan ..	70,59,382	50,32,447	1,20,91,829	..	..	1,20,91,829
Deutsche Mark Credits from Germany ..	93,22,552	4,04,83,072	4,98,05,624	35,65,869	..	4,62,39,755
Loan from International Development Association ..	1,52,479	..	1,52,479	..	..	1,52,479
Details not available by minor head ..	(—)7,23,095	..	(—)7,23,095	..	..	(—)7,23,095
Total Debt raised abroad ..	2,60,20,34,427	86,61,65,883	3,46,82,00,310	8,14,56,104	..	3,38,67,44,206
Total Permanent Debt ..	5,74,95,94,320	1,81,97,58,772	7,56,93,53,092	93,43,93,318	..	6,63,49,59,774
II—Floating Debt						
Treasury Bills ..	1,82,52,87,941*	6,99,93,05,035	8,82,45,92,976	6,96,92,97,516	..	1,85,52,95,460
Treasury Notes ..	73,21,22,177*	46,84,16,755	1,20,05,38,932	46,26,97,400	..	73,78,41,532
Temporary Loans from the State Bank of Pakistan ..	23,60,31,486	23,17,04,700	46,77,36,186	23,17,04,700	..	23,60,31,486
Ways and Means Advance from the State Bank of Pakistan ..	..	15,24,00,000	15,24,00,000	15,24,00,000	..	..
Cash Credit Accommodation ..	5,50,00,000(a)	4,10,00,000	29,60,00,000	10,10,00,000	..	19,50,00,000
Total Floating Debt ..	2,84,84,41,604	8,09,28,26,490	10,94,12,68,094	7,91,70,99,616	..	3,02,41,68,478
Total Public Debt ..	8,59,80,35,924	9,91,25,85,262	18,51,06,21,186	8,85,14,92,934	..	9,65,91,28,252

*Differs from the balance of last year due to rounding.

(a) Balance shown under 'Temporary Loans from National Bank of Pakistan' last year has been taken against this head.

No. 93-A. —ACCOUNT of Public Debt of the Provincial Governments showing the Additions and Discharges of Debt during the year ended 30th June, 1965, and the Amounts of Debt at the commencement and close of the year.

I	Amount on 1st July 1964	Additions to Debt	Total	Debt Discharged	Amount on 30th June, 1965
2	3	4	5	6	
(Government of East Pakistan)	Rs.	Rs.	Rs.	Rs.	Rs.
Permanent Debt ..	8,10,56,574	4,15,56,971	12,26,13,545	60,27,700	11,65,85,845
Floating Debt—					
(a) Treasury Bills ..	2,00,00,000	..	2,00,00,000	..	2,00,00,000
(b) Other Floating Loans—					
(i) Temporary Loans ..	1,00,00,000	41,17,00,000	42,17,00,000	36,12,00,000	6,05,00,000
(ii) Cash Credit Advances from Bank ..	37,26,01,756	4,40,72,902	41,66,74,658	4,00,00,000	37,66,74,658
Loans from the Central Government ..	2,96,48,85,643	12,00,21,111	3,08,49,06,754	3,63,16,574	3,04,85,90,190
Total Government of East Pakistan ..	3,44,85,43,973	61,73,50,984	4,06,58,94,957	44,35,44,274	3,62,23,50,683
(Government of West Pakistan)					
*Permanent Debt—					
Loans bearing interest—					
4½ per cent West Pakistan Loan, 1969 ..	5,07,92,078	..	5,07,92,078	..	5,07,92,078
3½ per cent West Pakistan Loan, 1965 ..	8,87,21,912	..	8,87,21,912	166	8,87,21,746
4 per cent West Pak. Loan, 1966 ..	5,00,00,000	..	5,00,00,000	..	5,00,00,000
4 per cent West Pak. Loan, 1967 ..	4,43,37,180	..	4,43,37,180	..	4,43,37,180
4½ per cent West Pak Loan, 1970 ..	8,16,02,450	..	8,16,02,450	15	8,16,02,435
4½ per cent West Pak. Loan, 1971 ..	..	8,44,09,411	8,44,09,411	..	8,44,09,411
A.C.C West Pak. Loan ..	..	3,75,00,000	3,75,00,000	..	3,75,00,000
4 per cent West Pak. Loan, 1968 ..	5,07,69,885	..	5,07,69,885	..	5,07,69,885
4 per cent Compensation Bonds ..	38,82,831	1,35,38,681	1,74,21,512	1,41,92,145	32,29,367
Loans not bearing interest—					
5½ per cent Punjab Bonds, 1937 ..	(—)500	..	(—)500	..	(—)500
4 per cent Punjab Bonds, 1948 ..	(—)2,33,46,102	..	(—)2,33,46,102	..	(—)2,32,46,102
6½ per cent Punjab Bonds, 1933 ..	(—)850	..	(—)850	..	(—)850
3 per cent Punjab Bonds, 1952 and further issue ..	(—)2,30,20,000	..	(—)2,30,20,000	..	(—)2,30,20,000
3 per cent Punjab Bonds, 1955 ..	(—)2,02,28,800	..	(—)2,02,28,800	..	(—)2,02,28,800
3 per cent Punjab Bonds, 1949 ..	(—)1,02,62,700	..	(—)1,02,62,700	..	(—)1,02,62,700
3 per cent Punjab Bonds, 1956 ..	(—)1,53,88,300	..	(—)1,53,88,300	..	(—)1,53,88,300
3 per cent N.W.F.P. Loan, 1952 ..	14,86,300	..	14,86,300	..	14,86,300
3 per cent Sind Govt. Loan, 1958 ..	14,31,200	..	14,31,200	..	14,31,200
3 per cent Punjab Bonds, 1958 and further issue ..	(—)2,99,31,200	..	(—)2,99,31,200	22,000	(—)2,99,53,200
3 per cent Punjab Bonds, 1960 ..	(—)2,53,21,000	..	(—)2,53,21,000	..	(—)2,53,21,000
3½ per cent Punjab Loans, 1961 ..	(—)2,73,245	..	(—)2,73,245	1,300	(—)2,74,545
3½ per cent West Pak. Loans, 1961-62 ..	8,41,400	..	8,41,400	28,300	8,13,100
3½ per cent Punjab Loans, 1962-63 ..	15,82,000	..	15,82,000	1,62,000	14,20,000
3½ per cent Punjab Loans, 1963 ..	1,30,300	..	1,30,300	60,300	70,000
3½ per cent Punjab Loans, 1964 ..	3,88,55,500	..	3,88,55,500	3,84,83,200	3,72,300
3½ per cent, N.W.F.P. Loan, 1964 ..	75,00,000	..	75,00,000	75,00,000	..
Total ..	27,41,60,339	13,54,48,092	40,96,08,431	6,04,49,426	34,91,59,005
Floating Debt—					
Other Floating Loans ..	13,00,16,420	70,76,00,000	83,76,16,420	70,17,00,000	13,59,16,420
Loans from the Central Government ..	(—)3,75,19,48,881	65,08,58,298	4,40,28,07,179	2,97,34,846	4,37,30,72,333
Total Government of West Pakistan ..	4,15,61,25,640	1,49,39,06,390	5,65,00,32,030	79,18,84,272	4,85,81,47,758
Total Provincial Government ..	7,60,46,69,613	2,11,12,57,374	9,71,59,26,987	1,23,54,28,546	8,48,04,98,441

*It does not include any opening balance on 15-8-1947.

Section Q.—Loans and Advances by the Central Government

This Section records transactions connected with the advances to Provincial Governments, loans to acceding states and loans and advances granted by the Central Government to local funds, etc. Loans granted by the Central Government to Government servants for house-building, purchase of motor conveyances and similar purposes, are also brought to account in this Section.

2. It has been decided that the outstanding loans by the Central Government to Provincial Governments, Government servants and local bodies, Port Trusts, etc., on the 14th August 1947 should be allocated between Pakistan and India in the following manner:—

(i) Loans to Provincial Governments:—
The loans to the Provinces which remain

wholly in either dominion may be treated as the asset of that dominion. In the case of the Provinces which have been partitioned, the share of the debt allocated to each of the new Provinces may accrue to the dominion in which it falls.

(ii) Loans to Government servants.—The outstanding balances may be taken over by the Government employing the Government servants after the partition.

(iii) Loans to Local Bodies, Port Trusts, etc.:—
The loans may be divided on the basis of location.

No. 94.—ACCOUNT of Loans and Advances by the Central Government showing the amounts Advanced and Repaid during the year ended 30th June, 1965 and the Balances of such Loans etc. at the commencement and close of the year.

1	Balance on 1st July 1964	Amount advanced during the year	Total	Amount repaid during the year	Balance on 30th June, 1965	Amount of Interest received and credited to Revenue (See Account No. 41)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Central Government						
Advances to Provincial Governments	6,57,90,88,218	1,29,06,73,617	7,86,97,61,845	1,44,11,67,168	6,42,85,94,677	37,72,66,890
Advances to Foreign Governments	(—)15	...	(—)15	...	(—)15	...
Advances to Railways—						
Pak. Western Railways	3,85,38,649	3,36,00,029	7,21,38,678	2,90,14,715	4,31,23,963	2,18,28,019
Pak. Eastern Railways	3,56,14,635	1,46,20,883	5,02,35,518	1,14,15,441	3,88,20,077	
Loans to Pak. Notabilities	4,93,61,625*	4,53,290	4,98,14,915	90,024	4,97,24,891	...
Loans to Local Funds etc.—						
Loans to Major Port-Trusts and Port Funds	49,38,612	(—)210	49,38,402	3,33,919	46,04,483	...
Regimental and other Loan	32,84,378	2,70,000	35,54,378	3,98,922	31,55,456	26,800
Loans to Municipalities	30,01,890	...	30,01,890	1,890	30,00,000	...
Loans to District and other Local Fund Committees	66,94,752	...	66,94,752	...	66,94,752	...
Loans to Land holders and other Notabilities	(—)1,100	6,450	5,350	1,650	3,700	...
Advances to Cultivators	46,93,320 (a)	...	46,93,320	5,13,925	41,79,395	...
Advances under Special Laws	26,61,94,541*	...	26,61,94,541	19,53,749	26,42,40,792	33,005
Special Service Loans	...	80,000	80,000	...	80,000	...
Miscellaneous Loans and Advances	25,65,21,836 (b)	3,52,05,763	29,17,27,599	48,46,571	28,68,81,028	3,27,607
Total	54,53,28,229	3,55,62,003	58,08,90,232	80,50,626	57,28,39,606	3,87,412
Loans to Government Servants—						
House Building Advances	1,47,51,531*	57,25,158	2,04,76,689	31,84,995	1,72,91,694	2,52,707
Advances for the purchase of motor conveyances	46,88,978	28,20,781	75,09,759	21,67,953	53,41,806	58,947
Advances for the purchase of other conveyances	19,94,600	16,73,803	36,68,403	14,48,554	22,19,449	29,724
Passage Advances	(—)982	(—)505	(—)1,487	(—)197	(—)1,290	88
Other Advances	1,790	(—)992	798	(—)50	848	65
Details are not available by minor heads	28,524	...	28,524	...	28,524	...
Total	2,14,64,441	1,02,18,245	3,16,82,686	68,01,655	2,48,81,031	3,41,531
Grand Total	7,26,93,95,782	1,38,51,28,077	8,65,45,23,859	1,49,65,39,629	7,15,79,84,230	39,98,23,852

* Differs from the balance of last year due to rounding.

(a) & (b) Include Rs. 47,31,250 and Rs. 1,69,09,031 respectively transferred from Suspense head without financial adjustment on proforma basis. The remaining difference of Rs. 1 under latter is due to rounding.

Section R.—Loans and Advances by Provincial Governments.

This Section records the transactions connected with the loans and advances granted by Provincial Governments to local bodies, cultivators, etc. Loans to Governments servants of Provincial Governments for house-building and purchase of conveyances, etc., which carry interest at the prescribed rates, are also brought to account in this section.

No. 95.—ACCOUNT of Loan and Advances by Provincial Governments showing the amounts Advanced and Repaid during the year ended 30th June, 1965 and the Balances of such Loans, etc., at the commencement and close of the year.

	Balance on 1st July 1964	Amount Advanced	Total	Amount Repaid	Balance on 30th June 1965	Amount of Interest received and credited to Revenue (See Account No. 41)
	1	3	4	5	6	7
Government of East Pakistan	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities ...	29,35,102	...	29,35,102	3,45,001	25,90,101	76,540
Loans to District and other Local Fund Committees ...	10,59,032	...	10,59,032	69,380	9,89,652	59,000
Loans to Land-holders and other Notabilities ...	3,00,000	...	3,00,000	...	3,00,000	...
Advances to Cultivators ...	14,45,86,777	2,98,31,629	17,44,18,406	72,40,304	16,71,78,102	11,36,181
Advances under Special Laws ...	70,83,183	...	70,83,183	3,46,287	67,36,896	5,24,00,000
Miscellaneous Loans and Advances ...	1,61,46,17,216	62,51,98,342	2,23,98,15,558	2,58,84,317	2,21,39,31,241	9,99,09,889
Total ...	1,77,05,81,310	65,50,29,971	2,42,56,11,281	3,38,85,289	2,39,17,25,992	15,35,81,616
Loans to Government Servants—						
House Building Advances ...	41,06,821	22,25,295	63,32,116	8,79,880	54,52,236	58,000
Advances for purchase of Motor conveyances ...	11,58,333	8,46,924	20,05,257	5,21,057	14,84,200	19,330
Advances for purchase of other conveyances ...	2,26,613	2,39,016	4,65,629	2,27,269	2,38,360	895
Other Advances ...	15,72,891	94,64,826	1,10,37,717	13,74,280	96,63,437	...
Total ...	70,64,658	1,27,76,061	1,98,40,719	30,02,486	1,68,38,233	78,225
Total Government of East Pakistan ...	1,77,76,45,968	66,78,06,032	2,44,54,52,000	3,68,87,775	2,40,85,64,225	15,36,59,841
Government of West Pakistan						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities ...	93,27,827	99,41,751	1,92,69,578	3,28,669	1,89,40,909	1,33,184
Loans to District and other Local Fund Committees ...	10,41,146	56,232	10,97,378	1,42,720	9,54,658	1,803
Loans to Land holders, and other Notabilities ...	7,11,203	...	7,11,203	...	7,11,203	...
Advances to Cultivators ...	6,43,31,759	2,07,54,992	8,50,86,751	60,33,083	7,90,53,668	10,75,704
Advances under Special Laws ...	1,51,71,30,657	38,91,60,428	1,90,62,91,085	2,95,21,497	1,87,67,69,588	7,90,34,963
Miscellaneous Loans and Advances ...	4,11,14,527	15,74,468	4,26,88,995	17,34,690	4,09,54,305	10,15,288
Total ...	1,63,36,57,119	42,14,87,871	2,05,51,44,990	3,77,60,659	2,01,73,84,331	8,12,70,947
Advances to Railways ...	25,70,71,978	2,27,53,298	27,98,25,276	1,84,35,420	25,13,89,856	...
Loans to Government Servants—						
House Building Advances ...	74,03,113	37,13,430	1,11,16,543	15,22,144	95,94,399	37,603
Advances for purchase of Motor Conveyances ...	31,30,645	24,85,152	55,88,797	12,23,380	43,65,417	24,411
Advances for purchase of other Conveyances ...	7,47,739	6,38,736	13,86,475	6,20,492	7,65,983	5,523
Passage Advances ...	5	...	5	...	5	...
Other Advances ...	2,77,119	1,99,892	4,77,011	1,89,468	2,87,543	806
Total ...	1,15,58,621	70,10,210	1,85,68,831	35,55,484	1,50,13,347	68,343
Total Government of West Pakistan ...	1,90,22,87,718	45,12,51,379	2,35,35,39,097	5,97,51,563	2,29,37,87,534	8,13,39,290
Total Provincial Governments ...	3,67,99,33,686	1,11,90,57,411	4,79,89,91,097	9,66,39,338	4,70,23,51,759	23,49,99,131

N.Q. and R, Debt and Advances, etc.

No. 95-A.—Statement showing the Principal Sources of Ordinary Revenue per 1,000 SQUARE MILES POPULATION for the year 1964-65

1	Total Revenue 2	Deduct assignments Compensa- tions etc. 3	Area in thousands of square miles 4	Net Revenue per 1,000 square miles 5	Population in thousands 6	Net Revenue per 1,000 of population 7
	Rs.	Rs.		Rs.		Rs.
CENTRAL GOVERNMENT						
Customs	1,03,01,83,082	...	366	28,14,708	9,37.21	10,992
Central Excise	69,69,99,657	49,110	...	19,04,371	...	7,437
Corporation Tax	7,43,67,786	...	...	2,03,191	...	793
Taxes on Income other than Corporation Tax	26,69,53,110	...	...	7,29,380	...	2,848
Taxes on Income realised under Martial Law Regulations No. 43/48 ...	9,46,031	...	...	2,385	...	10
Sales Tax	26,86,54,073	...	...	7,34,027	...	2,867
Stamps	5,594	...	...	15	...	...
Forest	1,84,463	...	...	504	...	2
Taxes and duties levied in connection with the Rehabilitation of Displaced Persons...	45,64,159	...	...	12,470	...	49
Rehabilitation Taxes	4,83,76,853	...	...	1,32,177	...	516
Other Taxes and Duties	1,31,41,447	...	...	35,906	...	140
Total	2,40,43,76,255	49,110	366	65,69,334	9,37.21	25,654
PROVINCIAL GOVERNMENTS						
(Government of East Pakistan)						
Customs	2,66,86,097	...	54	4,94,187	50,840	525
Central Excise	6,02,71,500	...	...	11,16,139	...	1,186
Corporation Tax	4,35,91,000	...	...	8,07,241	...	857
Taxes on Income other than Corporation Tax	13,41,20,179	...	...	24,83,707	...	2,638
Sales Tax	20,26,10,000	...	...	37,52,037	...	3,985
Taxes on Income realised under Martial Law Regulations Nos. 43/48 ...	10,57,500	...	...	19,583	...	21
Land Revenue	12,15,08,225	529	...	22,50,152	...	2,390
Provincial Excise	1,64,34,947	17,634	...	3,04,351	...	323
Stamps	4,54,63,060	...	...	8,41,908	...	894
Forest	2,00,71,107	...	...	3,71,687	...	395
Registration	1,18,92,485	...	...	2,20,231	...	234
Receipts under Motor Vehicles Acts	84,08,269	...	...	1,55,709	...	165
Taxes and Duties levied in connection with the Rehabilitation of Displaced Persons...	59,53,590	...	...	1,10,252	...	117
Other Taxes and Duties	2,21,62,234	...	...	4,10,412	...	436
Total	72,02,30,193	18,163	54	1,33,37,596	50,840	14,166

1	Total Revenue	Deduct assignments Compensa- tions etc.	Area in thousands of square miles	Net Revenue per 1,000 square miles	Population in thousands	Net Revenue per 1,000 of population
	Rs.	Rs.		Rs.		Rs.
(Government of West Pakistan)						
Customs	2,14,00,000	...	310	69,032	4,28,80	499
Central Excise	5,88,68,000	...	...	1,89,897	...	1,373
Corporation Tax	3,86,95,000	...	...	1,24,823	...	902
Taxes on Income other than Corporation Tax	10,91,25,920	...	...	3,52,019	...	2,545
Taxes on Income realised under Martial Law Regulations No. 43/48	9,20,000	...	...	2,968	...	22
Sales Tax	23,45,99,500	...	...	7,56,773	...	5,471
Opium	15,31,962	...	...	4,942	...	36
Land Revenue	7,29,78,069	1,99,721	...	2,35,413	...	1,702
Excise Duties	3,99,63,083	13,705	...	1,28,913	...	932
Stamps	5,13,75,330	...	...	1,65,727	...	1,198
Forest	3,69,51,171	...	...	1,19,197	...	862
Registration	46,33,622	...	...	14,947	...	108
Receipts under Motor Vehicles Act	4,93,63,113	...	...	1,59,236	...	1,151
Other Taxes and Duties	7,57,78,319	...	...	2,44,446	...	1,767
Total	79,61,83,089	2,13,426	310	25,61,333	4,28,80	18,568

No. 95-B.—Detailed Statement of Assignments Compensation etc.

1	Pakistan General	East Pakistan	West Pakistan	Total
	2	3	4	5
Assignments and Compensations under Land Revenue, Central Excise and Provincial Excise	49,110	18,163	2,13,426	2,89,699
Allowances to District and Village Officers ... ..	...	...	87,476	87,476
Total	49,110	18,163	3,00,902	3,68,175

II—OTHER MONEYS

Section O.P.S. and V. etc.

Receipts ... Rs. 23,14,59,28,018

Disbursements ... Rs. 23,14,59,28,018

Major Head	No. of Account	Detail of Account	Page	Receipts	Disbursements
1	2	3	4	5	6
		II - OTHER MONEYS—		Rs.	Rs.
O.—Unfunded Debt—	97	Deposits of Service Funds ...	186	968	6,250
	98	Savings Bank Deposits ...	187	42,39,25,985	38,23,63,480
		Post Office Certificates ...		10,92,33,915	5,60,35,851
		State Provident Funds ...		13,12,35,968	5,78,58,463
		Other Accounts ...		1,77,31,216	76,81,801
P.—Deposits and Advances—	40	Renewals Reserve Fund—Posts & Telegraphs	81	2,33,30,500	33,74,735
	40-A	Improvement Fund—Posts and Telegraphs ...	81	...	5,92,000
	40-B	Welfare Fund—Posts and Telegraphs ...	81	2,66,985	3,08,835
	104	Post Office Savings Certificate Bonus Funds ...	195	1,74,745	36,93,200
		Other Reserve Funds bearing interest in- cluding Railways Improvement Fund ...		2,11,95,656	51,49,979
	42	Other Appropriations ...	87	5,00,00,000	...
	102	Central Road Fund ...	194	2,62,00,000	1,24,99,898
	102-A	Subvention from Central Road Fund ...		..	(—)400
		Depreciation Reserve Funds—Government Presses ...		1,90,598	2,98,674
		Pakistan Civil Benevolent Fund ...		53,350	44,608
		Coal Mines Labour Welfare Funds ...		..	..
		Fund for Scientific and Industrial Research ...		..	..
		Fund for Rehabilitation of Displaced Persons ...		45,76,036	2,12,60,952
		Fund for Overseas Scholarships Scheme ...		..	1,70,000
		Fund for Social Uplift Schemes ...		..	..
		Fund for Artists, Journalists, Men of Letters and their Families ...		1,75,000	1,03,380
	104	Fund for Economic Development Schemes ...	195	..	..
		Staff Welfare Fund Income-Tax Department etc. ...		35,000	60,000
		Staff Welfare Fund (General) ...		3,44,387	3,39,582
	104	Central Rehabilitation Fund ...		4,83,15,551	1,00,00,000
		Renewal Reserve Funds Salt Revenues ...		..	579
		Staff Welfare Fund Customs & Excise Depts. Fund for Scholarship to the Children of Class IV Servants ...		30,000	1,15,000
		Fund for Roads of National Importance ...		..	1,02,227
		Fund for Promotions of Cottage Industries ...		..	87,00,000
		Renewals Reserve Fund Medical Store Depot. Fund for Development of Bengali Language & Literature ...		5,00,000	7,25,000
		Fund for promoting Pride of Performance ...		..	20,091
		Fund for Development of Urdu ...		5,00,000	7,69,870
		Fund for Scholarships to the Children of Class II & III Servants ...		2,50,000	2,22,683
		Fund for Grants to Universities ...		30,00,000	70,25,000
		National Reconstruction Fund ...		..	38,08,972
		Foreign Aid Countepart Fund ...		..	..
P.—Deposits and Advances ...	105	Deposits of Local Funds ...	198	(—)2,93,414	48,690
	107	Departmental, Judicial and other Deposits ...	199	2,12,82,89,406	2,09,61,31,368
	4	Advances ...		39,07,72,172	41,10,23,157
	4	Suspense ...	11-12	24,69,56,881	18,19,79,620
	4	Miscellaneous ...		11,66,002	1,41,56,87,348
S.—Remittances ...	4	Receipts and Payments ...		2,60,87,39,065	2,58,88,46,071
T.—Transfer of Cash between England and Pakistan ...	112	Ditto ...	204	6,79,51,920	6,84,94,072
U.—State Bank Deposits ...	4	Ditto ...	12	..	963
		Total ...		6,30,48,44,892	7,34,54,81,919
V.—Cash Balance ...	114	Opening and Closing Balances ...	205	4,15,73,30,011	3,11,66,92,984
		Total—Central Government ..		10,46,21,74,903	10,46,21,74,903

O.P.S. and V.—Debt, Deposits etc.

Major Head	No. of Account	Detail of Account	Page	Receipts	Disbursements
1	2	3	4	5	6
		II.—OTHER MONEYS—<i>contd.</i>		Rs.	Rs.
		PROVINCIAL GOVERNMENTS			
O.—Unfunded Debt ...	99	State Provident Funds ...	188	6,21,05,109	2,57,40,736
P.—Deposits and Advances...	100	Relief Fund... ..	189	80,363	...
" ...	101	Sinking Funds for Provincial Loans ...	190	2,11,58,024	...
" ...	42	Other Appropriation for Reduction or Avoidance of Debt ...	87	2,59,57,000	...
" ...	101	Sinking Fund Investment Account ...	190	...	...
" ...	102-A	Subventions from Central Road Fund ...	195	71,49,451	(—)6,49,106
" ...	104	Demobilization Fund (Bahawalpur) ...		...	55,052
" ...	104	Depreciation Reserve Fund Railways ...		14,50,85,365	15,48,93,110
" ...	104	Railway Reserve Fund ...		...	1,97,65,317
" ...	104	Improvement Fund Railways ...		4,65,12,138	1,70,94,123
" ...	104	Depreciation Reserve Fund—Government Presses ...		5,35,871	...
" ...	104	Special Development Fund ...		61,95,400	1,13,71,505
" ...	104	Fund for the Grant of Scholarships to Students for Higher Studies (Bahawalpur) ...		10,07,500	10,98,231
" ...	104	Flood Relief Fund (Bahawalpur) ...		...	44,044
" ...	104	General Relief Fund (Khairpur) ...		...	3,79,199
" ...	104	Special Reserve Fund (Bahawalpur) ...		...	6,34,333
" ...	104	General Development Fund (Bahawalpur) ...		...	81,55,600
" ...	104	Nara Development Fund (Khairpur) ...	195	...	26,957
" ...	104	Land Revenue Equalization Fund ...		...	21,34,53,542
" ...		Depreciation Reserve Fund—Commercial Concerns ...		18,260	...
" ...		Depreciation Reserve Fund Electricity ...		...	...
" ...		Provincial Road Fund ...		1,21,79,313	6,06,416
" ...		Class IV Govt. Servants Relief Fund ...		...	3,36,397
" ...		Govt. Servants Benevolent Fund ...		31,35,148	31,75,072
" ...	105	Deposits of Local Funds ...	198	18,79,24,892	18,03,23,351
" ...	107	Departmental, Judicial and other Deposits ...	199	80,65,95,568	79,45,93,050
" ...	7	Advances ...		7,28,26,928	6,38,39,274
" ...	7	Suspense ...	18&20	3,24,76,89,601	3,15,50,28,626
" ...	7	Miscellaneous ...		64,49,61,721	25
S.—Remittances ...	7	Receipts and Payments ...		3,40,60,94,097	3,38,96,42,084
		Deduct—Transactions closed to Government...		(—)5,044	...
U.—State Bank Deposits ...		Receipts and Payments ...		3,04,81,10,116	3,04,97,93,747
II—Other Moneys ...		Total ...		11,74,53,16,821	11,08,94,00,885
V.—Cash Balance ...	114	Opening and Closing Balances ...	205	93,84,36,294	1,59,43,52,230
		Total Provincial Governments ...		12,68,37,53,115	12,68,37,53,115
		Total Central and Provincial Governments ...		23,14,59,28,018	23,14,59,28,018

O.P.S. & V.—Debt, Deposits etc.

Section O.—Unfunded Debt.

The term "Unfunded Debt" in the Government accounts is applied to a number of interest bearing obligations relating to funds deposited with Government for various purposes. These are:—

Special Loans.—The obligations recorded under this head relate to endowments for specific purposes of a religious or charitable character, such as the maintenance of choultries for travellers, asylums for the poor, etc., which were accepted by Governments from private persons at various times. The Governments of Pakistan and India have agreed that subject to verification of details the outstanding liability under this head on 14th August, 1947 should be allocated on a territorial basis to each dominion except that the liability for the Oudh Loan should be further examined and settled between the Governments. The liability on account of endowment in favour of Lawrence Memorial Asylum at Murree is allocable to Pakistan on territorial basis.

Deposits of Service Funds.—These represent the balances of certain Service Funds, like the Bengal Uncovenanted Service Family Pension Fund, the Bengal and Madras Service Family Pension Fund, which are not under the control of Government but the balances of which are deposited with Government on favourable terms as to interest. The Indian Military Widow's and Orphans' Fund, (Untransferred), Indian Civil Service Family Pension Fund (Untransferred) and the Indian Military Service Family Pension Fund (Untransferred), though under Government control, are classed under this group for the sake of convenience. In the case of the former Funds it was decided at the time of partition to consult the administrators of the Funds and the subscribers through them before the balances should be split between Pakistan and India. In the case of the latter Funds it was decided that they should be funded in sterling with Her Majesty's Government as part of the sterling balances negotiations.

Saving Bank Deposits.—These relate to Savings Banks established at Post Offices throughout the country with a view to encouraging thrift among ordinary public. Deposits are received into them subject to certain limitation and bear interest at the rates of 2½ per cent. It has been decided that the balances on account of Savings Banks Deposits and Defence Savings Bank Deposits on 14th August, 1947 should be allocated between Pakistan and India on the basis of the location of particular deposits on that date after taking into account the transfers between the two countries the applications for which were made up to 1st March, 1948.

Post Office Certificates.—These include Post Office Cash Certificates, Post Office Defence Savings Certificates and Post Office National Savings Certificates. The Cash 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 is payable in addition to the principal. For a certificate remaining in deposit for the full five years, the bonus payable represents at the rate of issue prevailing during the year 1949-50, approximately 2½ per cent. compound interest. The Defence Savings Certificates were issued with effect from 6th June, 1940. The certificates like the Cash Certificates are payable on demand with a bonus if paid on expiry of two years from the date of issue but are ordinarily expected to remain in deposit for 10 years. The bonus payable after the full term of 10 years represents approximately 38 per cent. compound

interest. The issue of these Certificates was stopped from 1st October, 1943.

From 1st October, 1943 National Savings Certificates were issued. These Certificates like the Defence Savings Certificates are payable on demand with a bonus if paid on or after expiry of three years from the date of issue. The bonus payable after the full term of 12 years amounts approximately to 4½ per cent. simple interest.

It has been decided that the following formula should be adopted to determine the liability of Pakistan and India for Post Office Certificate that had been issued up to the 14th August, 1947:—

- (a) The liability of both dominions should be nationally assessed on the basis of the certificates outstanding as on 14th August 1947.
- (b) For payments in either dominion between 15th August, 1947 and 31st March, 1948 of certificates registered in the other, the dominion making the payment will take the liability and the debt as calculated in (a) above will be corrected.
- (c) For transfers between the two dominions the applications for which were received up to 31st March, 1948, the liability will be adjusted by correcting the original debt as calculated in (a) above without payment of the capital value in cash.

Pakistan 6 years Defence Saving Certificates have been issued with effect from the 1st January, 1949. These certificates 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 6 years amounts approximately to 3½ per cent. simple interest.

A separate Fund was set up in 1930-31 to provide for the accruing liability in respect of bonus on Post Office cash Certificate by an annual provision in the Revenue budget of the Central Government. At the end of the year, the unutilised balance of this provision is transferred to a deposit head "Post Office Cash Certificates Bonus Fund". When it is necessary to draw on the Fund the amount withdrawn is transferred to revenue by debit to the deposit head.

Another fund called "Post Office Defence Saving Certificate Bonus Fund" was also created in the year 1942-43 on the lines of the "Post Office Cash Certificates Bonus Fund" to provide for the accruing liability in respect of bonus on Post Office Defence Savings Certificates. Similar Fund exists for National Savings Certificates. The transactions of these Funds are shown under "Post Office Certificates Bonus Fund" in account No. 104 on Page 195.

State Provident Funds.—These represent the balance of the State Provident Funds, i.e., funds established for the benefit of Government servants including the servants of Pakistan Government Railways. Deposits are compulsory for certain classes of servants and optional for others. Interest on deposits is allowed at favourable rates and in the case of Railways, the deposits by the employees are supplemented by contributions from Railway funds, similar contributions are also made by Government in the case of certain Contributory Provident Funds. The accumulated deposits are paid to the depositors on the termination of their services with Government and temporary withdrawal are permitted in the interval in certain circumstances. The liability for the balances in these Funds as on 14th August, 1947 has been taken over by the Government to whose service the Government servant has been transferred.

Other Accounts—This head includes the balances of funds of certain Provident Associations (mostly under private management) which Government has consented to receive at certain specified rates of interest.

As to the allocation of the outstanding balances under this head on 14th August, 1947 between Pakistan and India it has been decided that in the case of Postal Life Insurance Fund the liability for the policies should be taken over by the Government

to whose service the policy holder has been transferred or in whose territory the insurant resided; as regards the other miscellaneous funds the liability should be allocated by location as far as possible and in the case of outside bodies as far as possible in consultation with them.

The sub-divisions under these classes are given in Accounts No. 97 to 99 with the balances held under each and the actual amount of interest paid during the year.

No. 97—ACCOUNT showing Balances Receipts, Payments, Rates of Interest and Amounts of Interest relating to Service Funds, for the year ended 30th June, 1965.

1	Balance on 1st July, 1964	Receipts in 1964-65	Repayments in 1964-65	Balance on 30th June, 1965	Interest paid during the year
	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT					
PAKISTAN GENERAL					
Indian Civil Service Family Pension Fund (Untransferred)	11,169	968	6,250	5,887	...
Superior Service Family Pensions Fund(a)	193	...	...	193	...
Indian Military Service Family Pensions Fund ... ..	...	...	...	...	...
Pakistan Military Widow's and Orphan's Fund (Untransferred) ... ..	...	...	...	...	...
Total -	11,362	968	6,250	6,080	...

(a) Does not include balance as on 15th August, 1947 which has not yet been determined.

O.P.S and V.—Debt, Deposits, etc.

No. 98.—ACCOUNT showing Balances, Issues or Receipts, Payments and Amount of Interest relating to Savings Bank Deposits, Post Office Certificates, State Provident Funds and other Accounts for the year ended 30th June, 1965.

	Balance on 1st July, 1964	Receipts in 1964-65	Repayments in 1964-65	Balance on 30th June, 1965	Interest paid during the year
1	2	3	4	5	6
CENTRAL GOVERNMENT	Rs.	Rs.	Rs.	Rs.	Rs.
Savings Bank Deposits					
Post Office Savings Bank Deposits	54,73,45,725	38,91,02,641	35,96,96,365	57,67,52,001	1,30,58,924
Post Office Defence Savings Bank Deposits	5,87,802	...	...	5,87,802	...
Post Office Fixed Deposits	6,71,11,869	3,48,23,344	2,26,67,115	7,92,68,098	13,11,609
Total Savings Bank Deposits	61,50,45,396	42,39,25,985	38,23,63,480	65,66,07,901	1,43,70,533
Post Office Certificates					
Post Office Five Year's Cash Certificates	2,97,05,094	(—)43,88,296	14,964	2,53,01,834	37,600
Post Office Ten Year's Defence Savings Certificates	2,19,174	...	(—)1,57,893	3,77,067	6,200
Post Office 12 Year's National Savings Certificates	2,23,23,181	(—)130,465	61,961	2,21,30,755	1,50,000
Post Office Six Year's Pakistan Defence Savings Certificates	89,748	25,215	(—)28,350	1,43,313	13,500
Ten Year's National Development Certificates	49,01,30,377	11,42,11,307	3,92,30,874	56,51,10,810	25,50,000
Pakistan Twelve Year's Savings Certificates	1,14,98,589	(—)3,826	79,42,145	35,52,618	36,00,000
Pakistan Ten Year's Savings Certificates	4,76,17,677	...	85,27,570	3,90,90,107	6,45,000
Pakistan Five Year's Savings Certificates	(—)19,45,052	(—)4,80,020	4,44,580	(—)28,69,652	1,55,000
Total Post Office Certificates	59,96,38,788	10,92,33,915	5,60,35,851	65,28,36,852	71,57,300
State Provident Funds					
State Railway Provident Fund Institution	20,66,65,795(a)	5,19,35,454	1,95,90,113	23,90,11,136	1,42,05,164
General Provident Fund	16,49,94,362(b)	5,26,28,561	2,69,81,642	19,06,41,281	80,11,566
Indian Civil Service Provident Fund	35,55,979*	4,60,897	3,59,719	36,57,157	1,64,707
Indian Civil Service (Non-European Members) Provident Fund	22,53,186	2,63,267	39,875	24,76,578	1,30,490
Defence Savings Provident Fund	13,70,153	1,34,071	4,839	14,99,385	16,539
Defence Savings Provident Fund (Railways)	69,735(c)	3,363	1,644	71,454	3,203
Defence Services Officer's Provident Fund	5,08,75,720	2,08,35,206	89,40,946	6,27,69,980	31,37,557
Pakistan Ordnance Department Provident Fund	6,02,545	(—)7,806	1,12,886	4,81,853	7,755
Military Engineer Services Provident Fund	...	...	...	...	...
Contributory Provident Fund	38,91,623	5,58,503	3,55,088	40,95,038	1,42,914
Safe Range Miners and Workers Provident Fund	1,76,559	...	...	1,76,559	...
Contributory (Railway Transferred Personnel) Provident Fund	15,96,488*	12,813	4,415	16,04,886	8,290
Other Miscellaneous Provident Fund	58,17,819*	21,56,624	9,32,002	70,42,441	2,43,091
Lump sum adjustment on account of interest on State Provident Funds—General Provident Fund	...	...	...	...	...
Deposits in State Railway Provident Fund	...	...	...	...	...
Other State Provident Funds	...	...	...	...	...
Armed Forces Personnel Provident Fund	52,25,292	18,52,630	5,01,446	65,76,476	2,10,554
A.K.R.F. Officers Provident Fund	4,20,750	4,02,385	53,848	7,89,287	...
Details by Minor Heads not available	1,22,908	...	...	1,22,908	...
Total State Provident Funds	44,76,38,914	13,12,35,968	5,78,58,463	52,10,16,419	2,62,81,830
Other Accounts					
Postal Life Insurance and Life Annuity Fund	7,01,73,721	1,77,25,456	76,81,801	8,02,17,376	29,98,968
Staff Benefit Fund (R)	1,08,764*	5,760	...	1,14,524	13,755
Details by minor head not available	...	...	...	...	...
Total Other Accounts	7,02,82,485	1,77,31,216	76,81,801	8,03,31,900	30,12,723
Total Funds Central Government	1,73,26,16,945	68,21,28,052	50,39,45,845	1,91,07,99,152	5,08,22,386

*Differs from the balance of last year due to rounding.

(a) Includes Rs. (—)1,39,590 taken under the head without financial adjustment and Rs. 69,768 adopted on account of pre-partition balance.

(b) Includes Rs. (—)2,387 taken under the head without financial adjustment and Rs. 18,602 adopted on account of pre-partition balance. The remaining difference of Re. 1 is due to rounding.

(c) Includes Rs. 579 adopted on account of pre-partition balance.

No. 99—ACCOUNT showing Balances, Issues or Receipts, Payments and Amount of Interest relating to Savings Bank Deposits, Post Office Certificates, State Provident Funds and other Accounts for the year ended 30th June, 1965—*concl'd.*

	Balance, on 1st July 1964	Receipts in 1964-65	Payments in 1964-65	Balance, on 30th June, 1965	Interest paid during the year
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
PROVINCIAL GOVERNMENTS					
(Government of East Pakistan)					
State Railway Provident Institution	(—)1,823	2,163	340	..	..
General Provident Fund	(a)8,58,21,470	2,05,52,673	89,08,303	9,74,65,840	43,74,650
Contributory Provident Fund	(b) 4,71,962	46,290	32,076	4,86,176	23,800
Staff Benefit Fund	10,439	3,25,271	3,17,662	18,048	7,943
Total Government of East Pakistan ...	8,63,02,048	2,09,26,397	92,58,381	9,79,70,064	44,86,393
(Government of West Pakistan)					
General Provident Fund	16,14,51,814	2,26,80,247	1,49,42,645	16,91,89,416	71,25,830
Indian Civil Service Provident Fund	9,661	..	..	9,661	..
Indian Civil Service (Non-European Member) Provident Fund	1,990	..	..	1,990	..
Contributory Provident Fund	13,96,842	33,984	20,057	14,10,769	25,926
Other Miscellaneous Provident Funds	2,37,314	79,887	26,118	2,91,083	15,182
Salt Range Miners and Workers Provident Fund ...	9,46,626	..	..	9,46,626	..
Class 1 Officers Provident Fund ... ..	..	1,78,34,762	9,32,482	1,69,02,280	..
Railway Staff Benefit Fund	1,58,232	5,49,832	5,61,053	1,47,011	6,306
Total Government of West Pakistan ...	16,42,02,479	4,11,78,712	1,64,82,355	18,88,98,836	71,73,244
Total Provincial Governments ...	25,05,04,527	6,21,05,109	2,57,40,736	28,68,68,900	1,15,79,637

Opening balances at (a) & (b) differ by Rs. 5,914 and Rs. 122 from the closing balances of the last year due to revision of Pre-Partition balances.

O. P. S. and V.—Debt, Deposits, etc.

APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT

The credits brought to account under this head are divided into two categories :

- (a) Sinking Funds for Provincial Loans.
- (b) Other Appropriations.

2. As explained in the Note on "23—Appropriation for Reduction or Avoidance of Debt" under "Section E—Debt Services" (Page 87), the head (a) is credited with the amounts set apart each year for the Sinking Fund created for Provincial loans by charge to the Revenue expenditure head "23—Appropriation for Reduction or Avoidance of Debt (see Account No. 42) and the profits realised on investment of the balances in the Fund, are debited with charges connected with redemption of debt either by purchase and cancellation or by

direct discharge. On actual cancellation of the stock the nominal value of the cancelled securities is shown as debt discharged in Account No. 93-A.

The nature of the transaction under (b) "Other Appropriation" has been explained in the Note under "23—Appropriation for Reduction or Avoidance of Debt" (page 87).

SINKING FUND INVESTMENT ACCOUNT

Pending utilisation for the purposes for which the Sinking Funds have been created the amounts standing at credit of the Funds are generally invested in securities of the Central and other Governments. The amounts expended in the purchase of these securities are taken to a separate head "Sinking Fund Investment Account" while the interest accruing from the investments is credited to the Sinking Funds concerned.

No. 101.—STATEMENT showing the Accounts Appropriated from Revenue during the year ended 30th June, 1965 on account of Sinking Funds ; for Provincial Loans and the Application thereof during the year.

1	Balance on 1st July, 1964	Transaction during 1964-65				Balance, 30th June, 1965
		Amounts appropriated from Revenue See Account No. 42) and Interest on investments, etc.	Realisation of investments	Amount expended in Purchase of securities for cancellation and other payments	Addition to investments	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PROVINCIAL GOVERNMENTS						
(Government of East Pakistan)						
Sinking Fund for 4½ per cent. East Pakistan Loan, 1964	25,00,000	1,07,00,000	...	...	...	1,32,00,000
Depreciation Fund for 4½ per cent. East Pakistan Loan, 1964	15,00,000	3,00,000	...	...	...	18,00,000
Sinking Fund for 4½ per cent., East Pakistan Loan, 1967	30,00,000	10,00,000	...	...	...	40,00,000
Depreciation Fund for 4½ per cent. East Pakistan Loan, 1937	21,24,000	7,08,000	...	...	...	28,32,000
Sinking Fund 4½ per cent., East Pakistan Loan, 1969	10,00,000	10,00,000	...	...	...	20,00,000
Depreciation Fund for 4½ per cent. East Pakistan Loan, 1969	6,00,000	6,00,000	...	...	...	12,00,000
Sinking Fund for Loans from the Central Government	10,10,04,640	...	...	...	...	10,10,04,640
Total East Pakistan	11,17,23,640	1,43,08,000	...	...	...	12,60,36,640
(Government of West Pakistan)						
Sinking Fund for 3 per cent. Sind Government Loans, 1958	...	...	...	...	...	...
Depreciation Fund for 3 per cent Punjab Bonds, 1958 and 1958 Further Issue	...	...	...	...	...	...
Depreciation Fund for 3 per cent Punjab Bonds, 1960	...	...	...	...	...	...
Depreciation Fund for 3½ per cent. West Pakistan, 1961-62	...	...	...	...	...	...
Depreciation Fund for 3½ per cent. Punjab Loans, 1962-63	...	...	...	...	...	...
Ditto 1963	...	...	...	...	...	...
Depreciation Fund for 3½ per cent. Punjab Loan, 1964	66,35,111	...	...	...	...	66,35,111
Ditto West Pakistan Loan 1963	76,32,910	15,26,582	...	...	...	91,59,492
Ditto 4 per cent West Pakistan Loan 1966	40,00,000	10,00,000	...	...	...	50,00,000
Ditto Ditto 1967	26,60,310	8,86,770	...	...	...	35,47,080
Ditto Ditto 1968	20,00,240	10,00,120	...	...	...	30,00,360
Depreciation Fund for 4½ per cent. West Pakistan Loan, 1969	10,02,374	10,02,374	...	...	...	20,04,748
Depreciation Fund for 4½ per cent. West Pakistan Loan, 1970	...	16,31,966	...	...	...	16,31,966
Sinking Fund for 3½ per cent N.W.F.P. Loan, 1964	73,03,122	(—)1,97,788	...	...	...	71,05,334
Total West Pakistan	3,12,34,067	68,50,024	...	...	...	3,80,84,091
Amount held in the Sinking Fund—Investment Account (West Pakistan)	59,69,741	...	...	...	...	59,69,741
Cash Balance in Sinking Fund—West Pakistan	2,52,64,326	68,50,024	...	...	...	3,21,14,350
Total Provincial Governments	14,29,62,707	2,11,58,024	...	...	...	16,41,20,731

O. P. S. and V.—Debt, Deposits, etc.

Silver Redemption Reserve ; Purchases and Sales of Silver

On the inauguration of the Reserve Bank of India on the 1st April, 1935, the currency organisation of the undivided Government of India and the machinery by which purchases and sales of silver were effected by it under-went changes of far-reaching significance, the principal changes being as follows :—

- (1) The Gold Standard was abolished.
- (2) The management of the currency including the note issue was transferred to the Reserve Bank thus involving the disappearance of the Paper Currency Reserve from the Government books.
- (3) A new account called the Surplus Silver Stock Account was introduced.
- (4) A new reserve called the Silver Redemption Reserve was created.

A short description of the bearing of each of these changes on the financial system of the undivided Government of India and of the accounting arrangements involved is given below :—

Gold Standard and Paper Currency Reserve

2. With the passing of the Reserve Bank of India Act, the responsibility for maintaining exchange, for keeping the Central Government supplied with all the funds required by them in England and for the management of the currency system devolved on the Reserve Bank. The Gold Standard Reserve accordingly ceased to exist from 1st April, 1935 and the Paper Currency Reserve after its composition had been suitably modified to conform to the provisions of the Reserve Bank of India Act, was handed over to the Bank. On 1st April, 1935, the note issue of the undivided Government of India stood at Rs. 1,86,10,23,276. Against this, the assets of the two Reserve were amalgamated and the assets transferred to the Issue Department of the Bank as cover against the note issue were as follows :—

	Value in Rs.
(a) Gold	44,42,16,885
(b) Sterling Securities	48,62,94,753*
(c) Rupee Coins	49,99,92,674
(d) Rupee Securities	43,05,18,964
	<hr/> 1,86,10,23,276

The rupee Securities held in the Paper Currency Reserve on the 31st March, 1935 amounted to Rs. 35,89,71,125. The enhancement of these securities to Rs. 43,05,18,964 at the time of the transfer to the Bank involved a corresponding reduction of the Sterling Securities left over after the transfer by £ 53,66,088 (Rs. 7,15,47,839).

The surplus in the two Reserves which became available for general purposes of Government after providing the cover required by the Bank in the form indicated above aggregated to Rs. 53-1/3 crores being the equivalent of the corpus of the Gold Standard Reserve, namely £ 40 millions, on the 31st March, 1935. The assets thus lapsing to Government consisted of 27,25,37,585 surplus rupee coins, 13,12,47,327 totals of silver bullion valued at rupee one per standard tola and sterling assets of the value Rs. 12,95,48,421. The surplus Silver thus remaining was accounted for in the manner indicated in paragraph 3 below. Of the sterling assets left over, securities of the market value of £ 7-1/2 million (Rs. 10 crores) were used to form the Silver Redemption Reserve the balance, namely, Rs. 2,95,48,421 being utilised for reducing the outstanding silver debt of Government by crediting the amount to the head "Purchases and Sales of Silver".

Surplus Silver Stock Account.

3. A proforma account called "Surplus Silver Stock Account" was opened to which was debited the surplus silver retained by Government after the delivery of 49,99,92,674 whole rupees to the Bank under Section 55 of the Reserve Bank of India Act. The amount was maintained in terms of weight of silver, i.e., in standard tolas and was divided into two main parts, namely, "Coined Stock and Uncoined Stock". The former was the account of surplus current rupee coins and the latter that of all silver bullion and uncurrent silver coins of all denominations. Uncurrent silver coins returned to Government by the Bank were debited to the "Uncoined Stock" account and current coins of an equivalent amount were handed over to the Bank from the "Coined Stock" account, the total of the surplus Silver Stock Account remaining unchanged by these transactions except for small reductions due to differences between the weight of the current coins handed over to the Bank and that of the uncurrent coins received from it. On the other hand the stock of silver held in this account was increased by any rupee coin returned to Government by the Reserve Bank under Section 36 (1) of the Reserve Bank of India Act and reduced by the amount of any rupees delivered to the Bank under Section 36 (2) of the Act or by the amount of silver disposed of by sale. The Surplus Silver Stock as also decreased by the issue of silver for quaternary coinage and was increased by the return of standard silver coins in exchange for quaternary coins and one rupee notes.

4. The stock of surplus current rupees was held on behalf of Government by the Reserve Bank which submitted a monthly account to the Accountant General, Bengal, while the "Uncoined Stock" was held in the custody of the Secretary of State and the Mints. The proforma account of both these parts was prepared annually and was subject to audit by the Auditor General of India.

Silver Redemption Reserve

5. As stated above, a Silver Redemption Reserve was created with a balance of £ 7-1/2 millions worth of sterling securities. The primary object of this Reserve was to provide sterling assets for transfer to the Issue Department of the Bank against delivery by the Bank of rupee coins in accordance with the proviso of Section 36 (1) of the Reserve Bank of India Act. Except for some small amount of cash held in the cash balances of the Secretary of State the entire balance of the Reserve was invested in sterling securities. The Reserve including the invested portion was in the custody of the Secretary of State.

6. This Reserve was maintained at a market value of Rs. 10 crores. It was, however, increased by receipts from any of the following sources namely :—

- (a) proceeds of sales of silver from the Surplus Silver Stock;
- (b) payments from the Bank under Section 36(2) and 36(3) of the Act;
- (c) profits from any casual sales of Gold by the bank accruing to Government as part of its share of the profits of the Bank; and
- (d) capital appreciation of the securities.

The Reserve was liable to diminution from two causes, namely :—

- (i) transfer of assets to the Bank under the proviso to Section 36(1) of the Act to meet sterling liabilities in respect of return of coins, and
- (ii) capital depreciation of securities.

Receipts from the first three sources were regarded as available for replenishment of the Reserve only to the extent of any deficiency caused by previous payments to the Bank, any excess in the corpus of the Reserve over Rs. 10 crores, being credited to the head "Purchases and Sales of Silver." As a matter of accounting machinery and in order to avoid the record of silver sales under different heads as such sales were recorded in the first place under the head "Purchases and Sales of Silver" any amount appropriated to the Silver Redemption Reserve, being credited to the Reserve, Capital depreciation constituted the first charge on the interest realised on these securities held in the Reserve and only the net amount of interest in any year, after making good any depreciation suffered during that year, was credited to revenue under the head "XX-Interest". If in any year there was a net appreciation in investment belonging to the Reserve, the amount of such appreciation together with all the interest receipts of that year was credited to revenue.

7. The transactions of the Reserve were included in the Government account, and for this purpose two heads styled "Silver Redemption Reserve" and "Silver Redemption Reserve Investment Account" under Section "P—Deposits and Advances" were operated.

The Government of Pakistan are not maintaining any such Reserve, and their Share in the Reserve held in the United Kingdom on behalf of the Undivided Government of India has been received and adjusted in the Pakistan Accounts for 1954-55.

Purchases and Sales of Silver

8. This head was introduced to replace the head "Gain or Loss on Re-valuation, Sales, Transfer, etc., of Assets of the Paper Currency Reserve Losses on Sales of Silver" which was used as a suspense head to accommodate the Book losses arising out of sales of Currency reserve silver since 1927-28. As each tola of standard silver held in the Paper Currency Reserve was valued at Re. 1 in the Currency accounts, the deficiencies caused by differences between the standard value of the silver sold and the sale proceeds had to be made good from treasury balances usually by issue of *ad hoc* treasury bills to the Paper Currency Reserve. The loss on sales of silver since the commencement of selling operations and the unjust balance under the Suspense head "Sales of Silver" which was in fact represented by a corresponding portion of the Public Debt of the undivided Government of India amounted to about Rs. 44.61 crores to end of 1934-35, and this figure was taken as the opening balance of the head "Purchases and Sales of Silver" on 1st April 1935. As stated in paragraph 2 above, a sum of Rs. 2,95,38,421 being the equivalent of surplus sterling assets which lapsed to Government on the closing down of the Gold Standard Reserve, after allowing for Rs. 10 crores retained to constitute the Silver Redemption Reserve, was taken to the credit of this head in the accounts for 1935-36. The value of silver transferred for quaternary coinage and the net profit from the circulation of quaternary coins were also credited to this head. The outstanding debit under this head were reduced by proceeds of silver sales and other receipts in the manner set forth in paragraph 6 above. Further debits to this head consisted mainly of (a) payment to the Reserve Bank for return of coins under Section 36(1) of the Reserve Bank of India Act, except in so far as such payments were made in the form of sterling assets from the Silver Redemption Reserve; (b) amount of standard silver rupees returned by the Bank in exchange for quaternary rupees; and (c) incidental charges connected with

silver sales including shipment of silver. From 1st April, 1935 the date on which Paper Currency stock was handed over to the Reserve Bank, all sales of silver on Government Account were made out of the Surplus Silver Stock mentioned in paragraph 3 above, the sales being reflected in reduction of stock.

Position of the assets of the Issue Department of the Reserve Bank, Surplus Silver Stock Account, Silver Redemption Reserve and Purchases and Sales of Silver after Partition.

9. **Assets of the Issue Department of the Reserve Bank.**—During the period from 15th August, 1947 to 30th June, 1948 the Reserve Bank of India managed the Pakistan currency under the Pakistan (Monetary System and Reserve Bank) Order, 1947, as amended by the Pakistan Monetary System and Reserve Bank (Amendment) Order 1948. The following provisions of these Orders govern Pakistan's share of the assets of the Issue Department of the Reserve Bank :—

Part IV.—4(1) As soon after the 30th June, 1948, as practicable and subject to the provisions of Sub-section (3), there shall be transferred from the Issue Department of the Bank to the Government of Pakistan assets, which, as valued for purposes of the Reserve Bank Act, have together a value equal to the total liability in respect of the Pakistan notes outstanding on that day.

(2) India notes which may be legal tender in Pakistan on the 30th June, 1948, or in respect of which the rights of encashment in Pakistan exist on that date shall be accepted by the Government of Pakistan at par until the 30th day of June, 1949 and on the delivery of such notes to the Bank from time to time in instalments of not less than 5 crore of rupees each, there shall be transferred from the Issue Department of the Bank to the Government of Pakistan Assets which as valued for the purposes of the Reserve Bank Act, have together a value equal to the amount of notes delivered by the Government of Pakistan under this sub-section.

(3) In transferring assets under this section Pakistan rupees securities and the advances, if any, taken by the Government of Pakistan from the Bank shall first be set off against the liability for Pakistan notes and India notes delivered by the Government of Pakistan and only in respect of the balance of that liability shall the other assets of the Issue Department consisting of gold, sterling securities, India rupee coin, Pakistan rupee coin and Government of India securities, be transferred in the proportions in which the assets of those classes respectively may be held by the Issue Department on the 30th day of June, 1948 and in accordance with the following provisions of this Part.

5. All transfers of gold under the provisions of Section 4 shall, except in the last instalment, be in such number of gold bars as do not exceed in value the amount due to be transferred in gold in that instalment.

6. For the purpose of determining Pakistan's share of sterling securities and Government of India securities under the provision of Sub-section (3) of Section 4 :—

- (a) the amount of sterling securities held in the Issue Department of the Bank on the 30th day of June, 1948, shall be deemed to be reduced and the amount of Government of India securities so held on that day shall be deemed to be increased, by the amount by which the amount of sterling held in the Banking

Department of the Bank on that day falls short of the aggregate of :—

- (i) the amounts payable in sterling to the Government of the United Kingdom in pursuance of any agreement that may be reached as to the final settlement of the sterling balances.
- (ii) the amounts payable in sterling to the Government of Pakistan and the Provincial Governments in Pakistan under the provisions of Section 11, and
- (iii) the amounts of the balance at the credit of the Bank's Account No. 1 with the Bank of England; and
- (b) the increase in each kind of Government of India securities under clause (a) shall bear the same proportion to the total increase as the amount of that kind of securities held in the Issue Department of the Bank on the 30th day of June, 1948, bears to the total amount of Government of India securities so held on that day.

"11. (1) The amounts standing to the credit of the Government of Pakistan or any Provincial Government in Pakistan, with the Bank on the 30th day of June, 1948, shall be paid by the Bank—

- (a) In Pakistan currency, to the extent that such currency is available in the Banking Department of the Bank on that day; and
- (b) the remainder by transfer from the balance in the Bank's Pakistan account with the Bank of England and to the extent that such balance is insufficient, by transfer from the Bank's No. II account with the Bank of England."

"12. The transfer to the Government of Pakistan of the Government's Bank profits under the provisions of Section 1 and of the assets of the Issue Department of the Bank under the provisions of Section 4 shall be provisional pending the settlement of Burma's claim to a share of the Bank's profits and assets and shall be subject to re-adjustment when that claim is finally settled."

Surplus Silver Stock Account

10. The surplus silver stock of the Government of India was augmented by the receipt of 226 million ounces silver from the United States Government under Lease Lend arrangement during the war. On partition, the silver held in Surplus Stock Account in each Dominion was taken over by that Dominion. It was, however, decided by the Partition Council that the United States Government to whom the silver, obtained from that Government was to be

returned in kind within 5 years of the end of the emergency as determined by the President of the U. S. A. should be informed that each Dominion would be responsible for producing the silver required, when the liability fell due, equal to :—

- (a) the silver held in each Dominion in the Surplus Stock Account on the 15th August, 1947, plus
- (b) the silver obtained in each Dominion by the retirement of quaternary silver coin between the 15th August, 1947 and the date on which the liability is discharged,
- (c) the balance of the liability will be divided between the two Dominions in the ratio of 17-1/2 for Pakistan and 82-1/2 per cent for India, each Dominion being free to discharge its liability by procuring silver in any manner it chose.

The above however has been modified under an agreement between the Governments of Pakistan and India in May, 1956 as under :—

- (i) The Government of India and Pakistan will be directly and separately accountable to the United States Government for the return of the silver in the following quantities :—

Government of Pakistan	53,457,797 fine ounces
Government of India	172,542,107 fine ounces

- (ii) The two Governments will inform the United States Government of this agreement and request that Government to hold each of the two Governments directly and separately accountable for the return of the silver in the quantities stated above.

- (iii) The Government of India will inform the Bank of England that out of the Stock of 12,66,916 fine ounces of silver held on their behalf 2,21,710 fine ounces should be held on behalf of and at the disposal of the Government of Pakistan as their Share of 17-1/2 per cent.

Pakistan's above share has since been separated by the Bank of England to be held by it on behalf of and at the disposal of Government of Pakistan.

Silver Redemption Reserve

11. It was decided by the Partition Council that Pakistan should get 17-1/2 per cent of the reserve.

Purchases and Sales of Silver

12. The question of retention or otherwise of the major head "Purchases and Sales of Silver" in Pakistan is under consideration.

Central Road Fund and subventions from the Central Road Fund to Provincial Governments.

In Pakistan a Central Road Fund has been constituted with effect from 15th August, 1947, out of the Customs and Central Excise revenues on petrol other than aviation spirit at the rate of 2-1/2 annas per gallon. The accounting and other matters connected with this Fund are explained below.

2. The entire proceeds of the additional duties are credited to the head "I-Customs" or "II-Central Excise Duties" according as they represent extra import or excise duties but at the end of each year an equivalent amount after deduction of a certain portion in respect of motor spirit used for aviation purposes, is transferred as a block grant to the Central Road Fund by debit to the head "50—Civil Works—Block Grant for transfer to Central Road Fund". The annual grants are credited to the deposit head "Central Road Fund" in "Section P—Deposits and Advances not bearing interest", and balances at the credit of the Fund or of any allocation thereof unexpended do not lapse at the end of the financial year. The amount credited to the Fund is distributed as follows:—

- (a) A portion equal to 15 per cent. is retained by the Central Government as a Central reserve which is applied firstly to defraying the cost of administering the Road Fund and thereafter expended 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.
- (b) Out of the remainder—
 - (i) a portion is allocated for expenditure in each Governor's Province;
 - (ii) a portion is allocated for expenditure in Baluchistan;
 - (iii) a portion is allocated for expenditure in the Federal Capital; and
 - (iv) a portion is allocated for expenditure in each Acceding State as near as possible according to the following formula—
 - (1) 1/4th in the ratio of the area of each unit to the total area of Pakistan;
 - (2) 1/4th in the ratio of population of each unit to the total population of Pakistan;
 - (3) 1/4th in the ratio of expenditure on maintenance of roads in the unit to the total expenditure on roads for the whole of Pakistan; and
 - (4) 1/4th in the ratio of petrol consumption each in unit to the total consumption in the whole of Pakistan.
 - (c) If, for any year, the share of a participating unit works out to less than Rs. 2,500 in amount it is not paid to that unit.

The amount so withheld is added to the total distributable amount for the following year.

3. The sums allocated for expenditure in Provinces and States, etc., in Pakistan may, subject to the previous approval of the Central Government to each proposal made, be expended upon any of the following objects, namely—

- (i) construction of new roads and bridges of any sort;
- (ii) reconstruction or substantial improvement of existing roads and bridges.

The Provincial Governments are required to give priority to Defence works for expenditure from the Fund.

The portions allocated for expenditure in Provinces are retained by the Central Government until they are actually required for expenditure in the aforesaid manner.

4. If in the opinion of the Central Government, the Government of any Province has at any time:—

- (a) failed to take such steps as the Central Government may recommend for the regularisation and control of motor vehicles within the Province; or
- (b) delayed without reasonable cause the application of any portion of the Road Fund allocated to it for expenditure within its area, the Central Government may resume the whole or part of any sums which they may at that time hold for expenditure in that Province.

5. All sums resumed by the Central Government from the account of any Provincial Governments are re-allocated between the credit accounts of the Provincial Governments and the reserve with the Central Government in the ratio of the main allocation for the financial year preceding the year in which re-allocation is made; provided that the sum so calculated as the share of the Province from whose account the resumption has been made is also credited to the reserve with the Central Government.

6. The subventions from the Central Road Fund to the Provincial Governments and Central Government Administrations are credited to the head "P—Deposits and Advances—Other Accounts—Subvention from Central Road Fund" in the Provincial or Central section of the accounts, as the case may be.

The amount credited to the Central Road Fund during 1964-65 has been shown in Account No. 102.

No. 102—ACCOUNTS of the Central Road Fund for year ended 30th June, 1965.

	Rs.
Balance on 1st July 1964	17,29,29,388
Appropriation to the Fund during 1964-65 (Vide Account No. 70-A)	2,62,00,000
	Total
	19,91,29,388
Payments out of the Fund 1964-65	1,24,99,898
Balance on 30th June, 1965	18,66,29,490

O. P. S. and V.—Debt, Deposits, etc.

No. 102-A.—ACCOUNT of Subventions to Provincial Governments, etc., out of the Central Road Fund during the year ended 30th June, 1965 the amount spent out of subvention during the year and the balance of the subvention at the close of the year.

1	Balance on 1st July, 1964	Subventions from Central Road Fund during 1964-65		Expenditure out of the subvention during 1964-65		Balance representing amounts not spent on Road Development Projects at the close of 1964-65
		Ordinary allotment	Special grants from the Reserve	Against ordinary allotments	Against Special grants from the Reserve	
2	3	4	5	6	7	
CENTRAL GOVERNMENT	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pakistan General	(—)99,42,889	...	...	(—)400	...	(—)99,42,489
Karachi	3,526	...	...	...	...	3,526
Director, Audit & Account, Works, Lahore	(—)10,35,095	...	...	...	...	(—)10,35,095
Total Central Government ...	(—)1,09,74,458	...	...	(—)400	...	(—)1,09,74,058
PROVINCIAL GOVERNMENTS						
Government of East Pakistan ...	14,06,635	19,93,123	...	19,93,123	...	14,06,635
Government of West Pakistan ...	(—)1,08,31,035	48,39,758	3,16,570	(—)26,42,229	...	(—)39,32,478
Total Provincial Governments...	(—)94,24,400	68,32,881	3,16,570	(—)6,49,106	...	(—)16,25,843

RESERVE FUNDS

The deposits of Depreciation Reserve, Renewals Reserve and other Reserve Funds created out of the revenues of both Central and Provincial Governments, the Post Office Certificates Bonus Fund, etc., are brought to account under this head. The transactions connected with the Post War Reconstruction and Development Fund in Sind were also accounted for under this head.

No. 104.—ACCOUNTS showing Receipts, Payments and Balances of Reserve Funds for the year ended 30th June, 1965.

1	Balance, on 1st July, 1964	Receipts in 1964-65	Total	Payment in 1964-65	Balance, on 30th June, 1965
2	3	4	5	6	
CENTRAL GOVERNMENT	Rs.	Rs.	Rs.	Rs.	Rs.
Reserve Funds Bearing Interest—					
Renewal Reserve Fund Post Offices	47,64,065	13,30,500	60,94,565	2,77,148	58,17,417
Renewal Reserve Fund Telegraphs & Radios	3,14,38,241*	98,62,100	4,13,00,341	12,91,756	4,90,08,585
Telephone	3,94,98,911*	1,21,37,900	5,16,36,811	18,05,831	4,98,30,980
Renewal Reserve Fund Salt Revenues	(—)1,42,356	...	(—)1,42,356	579	(—)1,42,935
Depreciation Reserve Fund Light-houses and Light-ships	4,12,336	9,767	4,22,103	...	4,22,103
General Reserve Fund Light-houses and Light-Ships	16,46,602	4,32,800	20,79,402	1,49,979	19,29,423
Improvement Fund Railways	(—)1,50,00,000	1,20,69,323	29,30,677	50,00,000	(—)79,39,677
Depreciation Reserve Fund (Railways) ... ..	...	25,69,694	25,69,694	...	25,69,694
Railway Reserve Fund ... ..	...	61,14,072	61,14,072	...	61,14,072
Total	6,26,17,799	4,45,26,156	10,71,43,955	85,25,293	9,86,18,662

*Differs from the balance of last year due to rounding.

No. 104—ACCOUNT showing Receipts, Payments and Balance of Reserve Funds for the year ended 30th June, 1965

	Balance, 1st July, 1964	Receipts in 1964-65	Total	Payments in 1964-65	Balance, 30th June, 1965
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...	6,26,17,799	4,45,26,156	10,71,43,955	85,25,293	9,86,18,662
Reserve Funds not bearing Interest—					
Salt Mines Welfare Fund ...	50,000	...	50,000	...	50,000
Post Office Welfare Fund ...	2,14,080(a)	1,62,209	3,76,289	2,10,165	1,66,124
Telegraph and Telephone Welfare Fund ...	82,696(a)	1,04,776	1,87,472	98,670	88,802
Post Office Improvement Fund ...	4,10,000(a)	...	4,10,000	5,92,000	(—)1,82,000
Telegraph and Telephone Improvement Fund ...	5,90,000(a)	...	5,90,000	...	5,90,000
Post Office Certificates Bonus Fund ...	(—)60,661	1,74,745	1,14,084	36,93,200	(—)35,79,116
Coal Mines Labour Welfare Fund ...	11,29,197	...	11,29,197	...	11,29,197
Fund for Rehabilitation of Displaced Persons ...	14,35,95,625	45,76,036	14,81,71,661	2,12,60,952	12,69,10,709
Depreciation Reserve Fund—Government Presses ...	29,42,223	1,90,598	31,32,821	2,98,674	28,34,147
Fund for Social Uplift Schemes ...	1,07,60,749	...	1,07,60,749	...	1,07,60,749
Fund for Air Craft Factory, Tank & Heavy Gun Manufacture ...	7,50,00,000	...	7,50,00,000	...	7,50,00,000
Fund for Economic Development Schemes ...	12,19,60,842	...	12,19,60,842	...	12,19,60,842
Fund for Educational & Economic uplift of Scheduled Castes ...	1,95,392	...	1,95,392	...	1,95,392
Riot and Civil Commotion Insurance Fund ...	25,58,309	...	25,58,309	...	25,58,309
Fund for Overseas Scholarship Scheme ...	17,07,536	...	17,07,536	1,70,000	15,37,536
Fund for Roads of National Importance ...	2,77,34,270	...	2,77,34,270	87,00,000	1,90,34,270
Fund for Agriculture Development ...	3,65,87,792	...	3,65,87,792	...	3,65,87,792
Fund for Promotion of Cottage Industries ...	94,01,588	...	94,01,588	...	94,01,588
Fund for Artists, Journalists, Men of letters and their Families ...	1,97,985	1,75,000	3,72,985	1,03,300	2,69,685
Fund for Civil Defence ...	24,25,000	...	24,25,000	...	24,25,000
Fund for Scientific and Industrial Research ...	7,00,000	...	7,00,000	...	7,00,000
Pakistan Civil Benevolent Fund ...	11,481*	50,350	61,831	44,608	17,223
Staff Welfare Fund (Income Tax Dep't's Director- ate of Training and Estate Duty)	64,000	35,000	99,000	60,000	39,000
Fund for Social Services ...	6,33,672	...	6,33,672	...	6,33,672
Fund for Liaquat Memorial Library ...	23,00,000	...	23,00,000	...	23,00,000
Fund for Development of Bengali Language & Literature ...	5,48,300	5,00,000	10,48,300	7,25,000	3,23,300
Fund for Scholarship to the Children of Class IV Servants ...	4,84,523	...	4,84,523	1,02,227	3,82,296
Fund for promoting pride of performance ...	2,94,098	...	2,94,098	20,091	2,74,007
Fund for Educational Uplift of Buddhist Students ...	9,436	...	9,436	...	9,436
Fund for Educational Uplift of Christian Students ...	67,509	...	67,509	...	67,509
Fund for Development of Urdu ...	6,67,457	50,00,000	11,67,457	7,09,870	4,57,587
Fund for Grants to Universities ...	62,25,000	30,00,000	92,25,000	70,25,000	22,00,000
National Reconstruction Fund ...	74,51,298	...	74,51,298	38,08,972	36,42,326
Foreign Aid Counter Part Fund ...	5,36,00,684	...	5,36,00,684	...	5,36,00,684
Fund for Scholarships to the children of Class II & III Govt. Servants ...	1,32,554	2,50,000	3,82,554	2,22,683	1,59,871
Staff Welfare Fund (Customs and Excise Depart- ment) ...	1,48,669	30,000	1,78,669	1,15,000	63,669
Staff Welfare Fund (General) ...	4,88,437	3,44,387	8,32,824	3,39,582	4,93,242
Central Rehabilitation Fund ...	...	4,83,15,551	4,83,15,551	1,00,00,000	3,83,15,551
Total ...	51,13,09,741	5,84,08,652	56,97,18,393	5,82,99,994	51,14,18,399
Total Central Government ...	57,39,27,540	10,29,34,868	67,68,62,348	6,68,25,287	61,00,37,061

*Differs from the balance of last year due to rounding.

(a) These balances were shown last year against the Head Post Office, Telegraph and Telephones Department Fund.

No. 104—ACCOUNT showing Receipts, Payments and Balances of Reserve Funds for the year ended 30th June, 1965—concl'd.

1	Balance, 1st July, 1964 2	Receipts in 1964-65 3	Total 4	Payments in 1964-65 5	Balance, 30th June, 1965 6
	Rs.	Rs.	Rs.	Rs.	Rs.
PROVINCIAL GOVERNMENTS					
RESERVE FUNDS BEARING INTEREST					
(Government of East Pakistan)					
Railway Reserve Fund	1,42,77,159	..	1,42,77,159	1,97,65,317	(-)54,88,158
Depreciation Reserve Fund Railways	-7,50,05,154	1,10,64,611	(-)6,39,40,543	3,50,74,329	(-)9,90,14,872
Improvement Fund Railways	(-)43,27,550*	33,92,133	(-)9,35,417	48,08,156	(-)57,43,573
Total	-6,50,55,545	1,44,56,744	(-)5,05,98,801	5,96,47,802	(-)11,02,46,603
(Government of West Pakistan)					
Renewals Reserve Fund Salt Revenue	5,59,359	..	5,59,359	..	5,59,359
Depreciation Reserve Fund Railways	-28,42,285	13,40,20,754	13,11,78,469	11,98,18,781	1,13,59,688
Improvement Fund Railways	72,58,950	4,31,20,005	5,03,78,955	1,22,85,967	3,80,92,988
Total	49,76,024	17,71,40,759	18,21,16,783	13,21,04,748	5,00,12,035
Total Provincial Governments	(-)6,00,79,521	19,15,97,503	13,15,17,982	19,17,52,550	(-)6,02,34,568
RESERVE FUNDS NOT BEARING INTEREST					
(Government of East Pakistan)					
Depreciation Reserve Fund—Government Presses	30,74,000	2,50,000	33,24,000	..	33,24,000
Depreciation Reserve Fund—Electricity	43,98,500	..	43,98,500	..	43,98,500
Total Government of East Pakistan	74,72,500	2,50,000	77,22,500	..	77,22,500
(Government of West Pakistan)					
Provincial Road Fund	(-)15,74,153	1,21,79,313	1,06,05,160	6,06,416	99,98,744
Special Development Fund	51,76,105	61,95,400	1,13,71,505	1,13,71,505	..
Fund for the Grant of Scholarships to students for higher studies (Bahawalpur)	90,731	10,07,500	10,98,231	10,98,231	..
Depreciation Reserve Fund—Electricity	3,52,26,943	..	3,52,26,943	..	3,52,26,943
Depreciation Reserve Fund—Government Presses	24,56,730	2,85,871	27,42,601	..	27,42,601
Deposits of Depreciation Reserve of Commercial Concerns	4,02,333	18,260	4,20,793	..	4,20,793
Depreciation Reserve Fund—Irrigation	62,799	..	62,799	..	62,799
Flood Relief Fund (Bahawalpur)	44,044	..	44,044	44,044	..
General Relief Fund (Khairpur)	3,79,199	..	3,79,199	3,79,199	..
Special Reserve Fund (Bahawalpur)	6,34,333	..	6,34,333	6,34,333	..
Demobilization Fund (Bahawalpur)	55,052	..	55,052	55,052	..
General Development Fund (Bahawalpur)	81,55,600	..	81,55,600	81,55,600	..
Nara Development Fund (Khairpur)	26,957	..	26,957	26,957	..
Land Revenue Equalization Fund	21,34,53,542	..	21,34,53,542	21,34,53,542	..
Class IV Government Servants Relief Fund	3,36,397	..	3,36,397	3,36,397	..
West Pakistan Govt. Servants Benevolent Fund	43,09,407	31,35,148	74,44,555	31,75,072	42,69,483
Total Government of West Pakistan	26,92,36,219	2,28,21,492	29,20,57,711	23,93,36,348	5,27,21,363
Total Provincial Governments	27,67,08,719	2,30,71,492	29,97,80,211	23,93,36,348	6,04,43,863

*The opening balance of Rs. 43,27,550 (Dr.) differs by Rs. 44,24,268 due to revision of Pre-provincialisation balance under the Head "Improvement Fund—Railways".

O.P.S. and V. Debt,—Deposits, etc.

Deposits of Local Funds

This is a banking account showing the balances of Local Funds and of such Municipalities as are allowed to bank with Government treasuries.

No. 105.—ACCOUNT showing Receipts and Balances of Deposits of Local Funds for the year ended 30th June, 1965

1	Balance, 1st July, 1964 2	Receipts in 1964-65 3	Total 4	Payment in 1964-65 5	Balance, 30th June, 1965 6
	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT					
District Funds	65,538	..	65,538	..	65,538
Cantonment Funds	(—)2,36,202	33,975	(—)2,02,227	36,618	(—)2,38,845
Other Funds	3,94,932	(—)3,27,389	67,543	12,072	55,471
Total Central Government ..	2,24,268	(—)2,93,414	(—)69,146	48,690	(—)1,17,836
PROVINCIAL GOVERNMENTS					
(Government of East Pakistan)					
District Funds	1,22,66,027	6,02,33,313	7,24,99,340	5,22,46,048	2,02,53,292
Municipal Funds	26,72,956	1,09,22,516	1,35,95,472	98,26,893	37,68,579
Union Funds	7,64,235	40,76,157	48,40,392	44,44,916	3,95,476
Town Funds	75,524	7,21,407	7,96,931	5,22,369	2,74,562
Divisional Funds	65,817	1,19,854	1,85,671	46,749	1,38,922
Other Funds	1,24,26,613	4,19,75,362	5,44,01,975	4,38,71,159	1,05,30,816
Total Government of East Pakistan ..	2,82,71,172	11,80,48,609	14,63,19,781	11,09,58,134	3,53,61,647
(Government of West Pakistan)					
District Funds	99,08,443	5,88,50,257	6,87,58,700	5,70,64,278	1,16,94,422
Municipal Funds	18,23,756	46,18,740	64,42,496	56,03,627	8,38,869
Other Funds	(—)6,38,365	64,07,286	57,68,921	66,97,512	(—)9,28,591
Total Government of West Pakistan ..	1,10,93,834	6,98,76,283	8,09,70,117	6,93,65,417	1,16,04,700
Total Provincial Governments ..	3,93,65,006	18,79,24,892	22,72,89,898	18,03,23,551	4,69,66,347

Departmental Judicial and other deposits

The transactions brought to account under this head relate mainly to deposits received from the public in the course of Government business such as deposits made in revenue Courts in connection with revenue administration, deposits in Civil or Criminal Courts, deposits for work done by Government for public bodies, etc.

No. 107.—ACCOUNT showing Receipts, Payments and Balances of Departmental, Judicial and other Deposits for the year ended 30th June, 1965.

1	Balance, 1st July, 1964.	Receipts in 1964-65.	Total	Payments in 1964-65.	Balance, 30th June, 1965.
	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT					
Deposits bearing interest—					
Other Deposits ...	29,71,75,508	29,54,40,715	59,26,16,223	27,23,98,900	32,02,17,323
Total ...	29,71,75,508	29,54,40,715	59,26,16,223	27,23,98,900	32,02,17,323
Deposits not bearing interest—					
Civil Deposits ...	41,64,56,532	1,05,54,16,631	1,47,18,73,163	1,12,83,35,405	34,35,37,758
Other Deposits ...	17,94,39,441	12,64,22,679	30,58,22,120	13,65,09,717	16,93,52,403
Other Accounts (a) ...	*23,04,10,705	12,40,29,401	35,44,40,106	78,25,698	34,66,14,408
Foreign Aid Deposit Account	56,39,86,325	52,69,76,980	1,09,09,66,305	55,10,61,648	53,99,04,657
Total ...	1,39,02,93,003	1,83,28,48,691	3,22,31,41,694	1,82,37,32,468	1,39,94,09,226
Total Central Government ...	1,68,74,68,511	2,12,82,89,406	3,81,57,57,919	2,09,61,31,368	1,71,96,26,549
PROVINCIAL GOVERNMENTS					
(Government of East Pakistan)					
Civil Deposits ...	41,70,70,146	32,93,64,330	74,64,34,475	31,95,15,313	42,69,19,162
Other Deposits ...	(b) 1,80,26,968	6,69,72,390	8,49,99,358	6,01,28,150	2,48,71,208
Other Accounts (a) ...	5,14,63,235	1,50,18,351	6,64,81,586	1,49,11,413	5,15,70,173
Total Government of East Pakistan ...	48,65,60,348	41,13,55,071	89,79,15,419	39,45,54,876	50,33,60,543
(Government of West Pakistan)					
Civil Deposits ...	51,02,73,531	33,29,81,119	84,32,54,650	31,81,83,447	52,50,71,203
Other Deposits ...	5,32,31,778	2,47,20,720	7,79,52,498	4,19,47,227	3,60,05,271
Other Accounts (a) ...	11,72,13,954	3,75,38,658	15,47,52,612	3,99,07,500	11,48,45,112
Total Government of West Pakistan ...	68,07,19,263	39,52,40,497	1,07,59,59,760	40,00,38,174	67,59,21,586
Total Provincial Governments...	1,16,72,79,611	80,65,95,568	1,97,38,75,179	79,45,93,050	1,17,92,82,129

*Differs from the balance of last year due to rounding.

(a) Excluding the transactions relating to the "Subventions from Central Road Fund", See Account No. 102-A.

(b) Opening balance of Rs. 1,80,26,968 differs by Rs. 1,351 from the closing balance of the last year due to revision of preparation balances under "State Railways Deposits".

O.P.S. and V.—Debt, Deposits, etc.

Exchange on Remittance Accounts.—

The actual procedure for the allocation between different heads of exchange, gains or losses, is as follows :—

All exchange arising in respect of remittance transactions with England is brought to account in the first instance under the deposit head "Exchange on Remittance Accounts" in the Central Government accounts. Exchange is then calculated in respect of all revenue and capital transactions in England of the Central Government and all English transactions of Provincial Governments including those relating to debt, etc., heads. These calculations are made monthly and are based on the average of the Karachi daily market rate for telegraphic transfers on London which is taken as the standard for effecting

remittances to England to meet expenditure in that country.

2. The adjustments on account of exchange in respect of Posts and Telegraphs, Railways, Defence and other commercial Departments and undertakings and for Capital transactions are taken to the respective heads of account, while those for other Revenue and service heads are taken collectively to "XLVI/57-Miscellaneous" in the Central and Provincial Accounts. The adjustment in respect of the debt head transactions of Provincial Governments is taken to the head "XLVI—Miscellaneous". The balance remaining under the deposit head after these transfers are made, is transferred at the end of each year to the revenue account of the Central Government as a miscellaneous item of Revenue or expenditure (See Account No. 81).

No. 108—ACCOUNT of Exchange on Remittance Accounts for the year ended 30th June, 1965.

						Credits	Debits
						Rs.	Rs.
A.—Gain or Loss by Exchange on—							
Remittances through State Bank						1,24,405	2,44,921
Postal and Money Orders Transactions						7,194	(—)165
Other Transactions						13,888	3,048
Total						1,45,487	2,47,804
Net Loss by exchange during the year							1,02,317
B.—Loss/Gain by Exchange in respect of Sterling transactions transferred to—							
Central Government—						Rs.	
Defence Services						Capital (—)24,362	..
						Revenue 1,19,339	..
Posts Telegraphs and Telephones						Capital 38	..
						Revenue 5,999	..
Irrigation (Revenue)						..	..
Other transactions						Capital 16	..
						Revenue 17,313	..
Provincial Government—							
Railways						Capital ..	..
						Revenue (—)16,817	..
Irrigation						Capital ..	..
						Revenue ..	..
Electricity Schemes						Capital (—)13	..
						Revenue ..	..
Other transactions						Capital 4,160	..
						Revenue 13,992	..
Total gain transferred						1,68,389	
Net credits brought to account under this head during the year						66,072	..
C.—Net Gain by Exchange transferred to the head "XLVI—Miscellaneous", vide Account No. 81						82,889	
Balance on 30th June, 1965						(—)16,817	

Section S.—Remittances

Remittances between England and Pakistan

The transactions brought to account under this head are classified under the following minor heads :—

- (i) Revenue Receipts.
- (ii) Capital Receipts.
- (iii) Expenditure on Revenue Account.
- (iv) Capital expenditure outside the Revenue Account.
- (v) Net disbursements on behalf of Railways.
- (vi) Net disbursements on behalf of Provincial Governments.
- (vii) Remittances ; Miscellaneous Accounts between England and Pakistan.

2. All English transactions of the Central Government and of the Provinces with the exception of those representing genuine sterling liabilities or assets are now passed on to Pakistan through the Remittance Account to be brought to account along with similar transactions in this country. These transactions are shown in lump under the respective heads in account No. 111.

3. The transactions under (vii) "Miscellaneous Accounts between England and Pakistan" fall into two classes :—

- (i) Transactions put through by the agency of Government on behalf of third parties, chiefly Her Majesty's Government, in the United Kingdom, involving cash recoveries from or cash payments to them against corresponding payments or receipts in Pakistan on their behalf such as recoverable expenditure incurred in Pakistan on account of the War Office or the Admiralty and expenditure incurred in England on behalf of Local Funds, Pakistan States, or
- (ii) Transactions which require final adjustment in the Pakistan Accounts.

The details of transactions falling under classes (i) and (ii) are given in Account No. 111. The various descriptive heads under which these transactions are shown, indicate their nature.

No. 111.—ABSTRACT STATEMENT showing in respect of Remittances between England and Pakistan the transactions during the year 1964-65 and the Balances unadjusted at the commencement and close of the year.

	Unadjusted Balances		Transactions during 1964-65				Unadjusted Balances	
	1st July, 1964		Pakistan		England		30th June, 1965	
	Debits	Credits	Debits (Payments)	Credits (Receipts)	Debits (Payments)	Credits (Receipts)	Debits	Credits
1	2	3	4	5	6	7	8	9
Account with the High Commissioner for Pakistan—								
I.—Items adjustable in Pakistan—								
Revenue and Expenditure met from Revenue—								
Civil
Posts and Telegraphs (West Pakistan)
Posts and Telegraphs (East Pakistan)
Defence Services
Capital Accounts outside the Revenue Account—								
Civil
Posts and Telegraphs (West Pakistan)
Defence Services
Net Disbursements on behalf of Railways
Net Disbursements on behalf of Provincial Governments—								
Government of East Pakistan
Government of West Pakistan
Lahore Circle—								
N. A. W. P.
S. A. W. P.
Total
Remittance : Miscellaneous Accounts between England and Pakistan—								
Postal and Money Order Transactions with Colonial Administrations
Capital outlay on schemes of State Trading—								
Purchase of the Food Department
Production and Supply of Coal
Encashment of Postal Savings Certificates P. & T. (West Pakistan)
Indian Civil Service Provident Fund
Stores for Pakistan Navy
Recoveries on account of Motor Car Advances—Civil
Defence
Capital outlay on Printing Presses
Total Misc. Revenue Accounts Carried over
Total Revenue & Capital Accounts Carried over

O.P.S. and V.—Debt, Deposits etc.

No. 111.—ABSTRACT STATEMENT showing in respect of Remittances between England and Pakistan the transactions during the year 1964-65 and the Balances unadjusted at the commencement and close of the year.

	Unadjusted Balances		Transactions during 1964-65				Unadjusted Balances	
	1st July, 1964		Pakistan		England		30th June, 1965	
	Debits	Credits	Debits (Payments)	Credits (Receipts)	Debits (Payments)	Credits (Receipts)	Debits	Credits
1	2	3	4	5	6	7	8	9
Total Items adjustable in Pakistan Brought forward :
II.—Items adjustable in England—								
Remittance : Miscellaneous Accounts between England and Pakistan—								
Light Dues payable to the Board of Trade
Remittances for payment to the British Post Office
Casual remittances for payment to the H. C. for Pak. in U. K.
Pensions, etc. issued on behalf of the War Office
Pensions, etc. issued on behalf of Her Majesty's Paymaster-General
Balances of Pakistan Shipping Masters Accounts
Payments chargeable to the Ministry of Pensions
Family Pension Funds
Miscellaneous—								
N. W. Railway
Civil
Defence Services
P. & T. (West Pakistan)
National Health Insurance (including widows and orphans insurance and old age contributory Pension Accounts) contributions
Postal & Money Order transactions with the U. K.
Total II.—Items adjustable in England
Total—Accounts with the High Commissioner for Pakistan
Total—Remittance Account in Pakistan Rupees

The above account could not be compiled due to destruction of records in the fire which broke out in the office of the Accountant-General Pakistan Revenues in December, 1960. Efforts are being made for its completion after reconstruction of relevant records.

O.P.S. and V.—Debt, Deposits, etc.

Section T.—Transfer of Cash between England and Pakistan

Cash Remittances from Pakistan to England and vice versa are made through the State Bank of Pakistan. These remittances are brought to

account under the head "Transfer of Cash between England and Pakistan" vide Account No. 112.

No. 112.—STATEMENT of Transfer of Cash between England and Pakistan

STATEMENT OF TRANSFER OF CASH BETWEEN ENGLAND AND PAKISTAN							
Amount outstanding on 1st July, 1964		Transactions in 1964-65				Amount outstanding on 30th June, 1965	
		Pakistan		England			
Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	84,25,385	7,15,37,848	14,50,31,920	6,79,51,920	...	...	89,63,537

No. 113.—STATEMENT showing the Distribution, between Charged and other than Charged Expenditure of the Central Government and of the Provincial Government under Debt, etc, heads for the year ended 30th June, 1965.

Heads of Expenditure 1	Central Government		Provincial Governments			
	Charged 2	Other than charged 3	East Pakistan		West Pakistan	
			Charged 4	Other than charged 5	Charged 6	Other than charged 7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
N.—Public Debt—						
I.—Permanent Debt ...	93,43,93,318	...	60,27,700	...	6,04,49,426	...
II.—Floating Debt ...	7,91,70,99,616	...	40,12,00,000	...	70,17,00,000	...
III.—Loans from the Central Government ...	...	...	3,63,16,574	...	2,97,34,846	...
P.—Deposits and Advances—						
Part I.—Deposits bearing Interest—						
(A) Reserve Funds—						
Depreciation Reserve Fund—						
Railways ...	...	...	...	...	...	...
Railway Reserve Fund ...	...	...	...	...	...	...
Part II.—Deposits not bearing interest						
(B) Reserve Funds—						
Relief Fund ...	...	...	...	...	...	...
Provincial Road Fund ...	...	...	...	...	...	...
Depreciation Reserve Fund ...	...	...	...	...	...	...
Government Presses ...	...	...	...	...	...	...
(C) Other Deposit Accounts—						
Subvention from the Central Road Fund ...	...	...	...	...	...	...
Part III.—Advances not bearing Interest						
Advances Repayable ...	...	...	...	...	...	...
Coinage Account ...	...	...	...	...	...	...
Q.—Loans and Advances by the Central Government—						
Advances to Provincial Governments	1,29,06,73,627	...	...	...	...	...
Advances to Foreign Governments ...	...	...	...	...	...	...
Advances to Railways ...	4,82,20,912	...	...	...	...	...
Loans to States and Notabilities ...	...	4,53,290	...	...	...	2,27,53,298
Loans to Local Funds, etc. ...	...	3,55,62,003	...	...	...	...
Loans to Government Servants ...	...	1,02,18,245	...	...	...	...
R.—Loans and Advances by the Provincial Governments—						
Loans to Municipalities, Port Funds, etc. ...	...	...	...	65,50,29,971	...	42,14,87,871
Loans to Government Servants ...	...	...	...	1,27,76,061	...	70,10,210
Total ...	10,19,03,87,473	4,62,33,538	44,35,44,274	66,78,06,032	79,18,84,272	45,12,51,379

No. 114.—STATEMENT showing the Cash Balances at the commencement and at the close of the year ended 30th June, 1965.

	Balance on 1st July, 1964	Balance on 30th June, 1965		Balance on 1st July, 1964	Balance on 30th June, 1965
	Rs.	Rs.		Rs.	Rs.
CENTRAL GOVERNMENT			PROVINCIAL GOVERNMENTS		
Pakistan			(Government of East Pakistan)		
Cash in Treasuries ...	30,07,307	2,81,120	Cash in District Treasuries ...	34,73,819	(-)1,59,492
Cash in State Bank and its Branches ...	14,54,33,143	15,18,00,821	Cash in State Bank and its Branches ...	(-)13,10,16,056	(-)6,94,63,904
Total Pakistan ...	14,84,40,450	15,20,81,941	Total Govt. of East Pakistan ...	(-)12,75,42,237	(-)6,96,23,396
England	£	£	Detail of the Balances :—		
High Commissioner ...	(-)1,49,418	64,572	I—Consolidated Fund ...	(-)42,35,26,660	-1,08,52,56,643
Total England (converted into Rs. £1—Rs. 13-1/3.) ...	(-)19,92,238	8,60,962	II—Other Moneys ...	29,59,84,423	1,01,56,33,247
Total Central Government ...	14,64,48,212	15,29,42,903	Total ...	(-)12,75,42,237	(-)6,96,23,396
	Opening balances	Closing balances		Opening balances	Closing balances.
Detail of the Balances :—			Detail of the Balances :—		
Central Consolidated Funds ...	-4,01,08,81,799	(-) 2,96,37,50,081	I—Consolidated Fund ...	(-)59,93,56,768	(-)59,17,58,261
Other Moneys ...	4,15,73,30,011	3,11,66,92,984	II—Other Moneys ...	64,24,51,871	57,87,18,983
Total ...	14,64,48,212	15,29,42,903	Total ...	4,30,95,103	(-)1,30,39,278

*Differs by Rs. 92,40,038 from the Closing Balance of the last year due to non-inclusion of the amount detailed below :—

1. Cash in Treasuries, Southern Area.....Rs. 86,787.
2. Remittances in Transit Lahore Area.....Rs. 91,53,251

Rs. 92,40,038

(S. M. RAZA) S. Pk.

COMPTROLLER AND AUDITOR-GENERAL OF PAKISTAN

LAHORE
Dated the 15th June, 1967.

GPPL-4 CAGL-6-6-67-200.

List of Agents in Pakistan and Abroad from whom Government of Pakistan Publications are available

INLAND

East Selling Agencies :-

Deputy Controller, Stationery, Forms and Publications,
Government of Pakistan, 9, Jinnah Avenue, Dacca.

Director, Export Promotion Bureau, Government of
Pakistan, Karachi.

Director, Export Promotion Bureau, Government of
Pakistan, Dacca.

Director, Export Promotion Bureau, Government of
Pakistan, Lahore.

Manager, West Pakistan Government Book Depot and
Record Office, Karachi.

Manager, West Pakistan Government Book Depot,
Lahore.

Manager, West Pakistan Government Press, Peshawar.

2. Private Book Sellers :-

East Pakistan :-

CHITTAGONG

Book Centre, Anderkilla.

Chittagong Chamber of Commerce & Industry, 223,
Quaid-e-Azam Road.

C.S. Limited, Chamber Building, Quaid-e-Azam Road.

International Book Centre, 165, Bipani Bithan.

News Front, Jubilee Road.

Nizami Book Centre, Quaid-e-Azam Road.

Pakistan Co-operative Book Society Ltd., Jubilee Road.

Readers Chamber, 83, Station Road.

Screen and Culture, C.D.A. Building, Court Road.

DACCA

Barha per Mart, 11, Bangla Bazar.

Indicate, 157, Government New Market.

Law Reports, Mahibaghanna.

Agencies, 1, Jinnah Avenue.

34/2, Barakatta.

Hussain Al-Hussain Corporation 73/75, Satish Sarkar
Road.

Iakman and Co., 3, Syed Hasan Ali Lane, Islampur.

Janaprya Prakashani, 183, Government New Market.

Knowledge, Home, 146, Government New Market.

Millat Book Agency, Motijheel Commercial Area.

Mohiuddin and Sons, 143, New Market.

National Stationery Mart, 37, Bangla Bazar.

Nawaz Brothers, 57, Menendra Das Road.

Rebeka Sahitya Nektan, 36, Lalit Mohan Das Lane.

Reliable Traders, 78, Begum Bazar.

Standard Publishers Ltd., 5/10, Liaquat Avenue.

Stationery Hall, 40/41, Bangla Bazar.

Warsi Book Centre, 162/163, Government New Market.

KHULNA

Abdul Qadir and Bros., Old Jessore Road.

Khulna Chamber of Commerce and Industry, Lower
Jessore Road.

KUSHTIA

The News Agency, 136, High Road.

MYMENSINGH

Osmani and Co., 34, Station Road.

NARAYANGANJ

Narayanganj Chamber of Commerce and Industry,
Quaid-e-Azam Road.

SYLHET

News Corner, Bida Bazar.

West Pakistan :-

CHANDIAN

Rashid Ahmed & Co. (Regd.).

L. KHAN

Unit News Agency, Canal Commercial Building.

HYDERABAD

Educational Book Depot, School Road.

Nasim Book Depot, Foujdari Road.

Mr. Wazir Bux, Librarian, District Law Library, Station
Court.

JAHARABAD

Local Council Publishing Centre, 100 A.

KARACHI

Chamber of Commerce and Industry, Arwan-e-Tijarat,
Nicol Road.

Dacca Book Centre, Victoria Road, Sadar.

Ferozsons Ltd., Bunder Road.

Firdous Stationers, 85, Liaquat Market, Bunder Road.

General Book Depot, Zainab Manzil, Frere Road.

Greenich Agencies, Elphinstone Street.

Habib Stationery Emporium, 1-2, Liaquat Market, Bunder
Road.

Iqbal Book Depot, Somerset Street, Sadar.

Maktaba-e-Ishaquia, Juna Market.

Mansoor Stationery Mart, Hasanali Effendi Road.

Mogul Stationers, 23-A, New Cloth Market, Bunder Road.

Nomani Stationers, 10, Kothari Building, Napier Road.

Pakistan Law House, Pakistan Chowk, Kuthery Road.

Pioneer Book House, 1, Avan Lodge, Bunder Road.

Tahir Book Depot, Tram Junction, Sadar.

Your Store, 22, Memon Masjid, Bunder Road.

LAHORE

Arshedsons, 7, Kabir Street, Urdu Bazar.

Book Centre, 49, The Mall.

Ferozsons Ltd., 60, The Mall.

Kitab Markaz, Urdu Bazar.

Mansoor Book House, 2, Kutchery Road.

Mirza Book Agency, 65, The Mall.

The All Pakistan Legal Decisions, 35, Nabha Road.

The Premier Book House, 4/5, Kutchery Road.

The Publishers United Ltd., 1/6, Afarkali.

The Punjab Religious Book Society, Anarkali.

The Technical and Commercial Book Co., 128, Railway
Road.

The West Pak. Publishing Co., Ltd., 1, Urdu Bazar.

LYALLPUR

Alm Corporation, Aminpur Bazar.

Danishmand & Co., Bakhana Bazar.

MULTAN

Multan Chamber of Commerce and Industry.

NAWABSHAH

Pak. Book Depot, Masjid Road.

F. SHAWAR

Ferozsons Ltd., 35, The Mall.

Saced Book Bank, 28, Arbab Road.

QUETTA

Gosha-e-Adab, Jinnah Road.

RAWALPINDI

Ferozsons Ltd., 32, Harding Road.

The London Book Co., Edwardes Road.

Victory Book Stores, 47-5, Edwardes Road.

SANGHAR

Lodhi Agencies, M.A. Jinnah Road.

SIALKOT

Malik & Sons, Railway Road.

SUKKUR

N.M. Qureshi & Co., Shahi Bazar.

Foreign :-

FOREIGN

Younis Ahmed, * * * Road.