

LM/1 (Appendix 2 to the Account Cole, Volume I, 1st Edition)

LIST OF
MAJOR AND MINOR HEADS
OF ACCOUNT
OF
CENTRAL AND PROVINCIAL
RECEIPTS AND DISBURSEMENTS



ISSUED BY THE COMPTROLLER AND AUDITOR GENERAL OF
PAKISTAN WITH THE APPROVAL OF THE PRESIDENT

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PREFACE.

This appendix, which supersedes the List of Major and Minor Heads of Account of Central and provincial Receipts and Disbursements contained in Appendix 7 to the Audit Code, Volume II, is issued by the Auditor General of India with the approval of the Governor General as directions under Section 168 of the Government of India Act, 1935.

NEW DELHI,
The 1st April, 1938.

E. BURDON,
Auditor General of India.

PREFACE TO THE "PROVISIONAL ISSUE".

This issue of the Appendix incorporates prepartition correction slips upto 414 and also embodies changes introduced by 112 correction slips issued by the Auditor General of Pakistan.

Such of the major and minor heads together with the connected footnotes as apparently had no relevance to Pakistan have been deleted. Other material having reference to certain sections of the Government of India Act, 1935, which have been omitted by the Pakistan (Provisional Constitution) Order, 1947, has been eliminated.

KARACHI,
The 31st March, 1951.

GHULAM ABBAS,
Auditor General.

PREFACE TO THE 1ST EDITION.

This issue of the Appendix incorporates correction slips upto 459 and all other verbal changes necessitated after the Provisional Issue of the compilation.

MUSHTAQ AHMAD,

Comptroller and Auditor General of Pakistan.

LAHORE,

The 19th June, 1964.

GENERAL DIRECTIONS.

1. The minor heads prescribed under each major head may be divided into such subordinate heads as may be required to meet the local or special circumstances of each government, provided that as regards heads of expenditure, the sub-divisions of minor heads in the general accounts should follow as far as possible the sub-heads and other units of appropriations selected for Demands for Grants and Appropriation Accounts. It shall be an important duty of the Accountant General to see that the sub-divisions of minor heads in the general accounts are not unnecessarily multiplied and that only such heads are opened as are really necessary.

2. All receipts and disbursements of the Central and Provincial governments in the United Kingdom except those relating to certain Debt and Remittance heads in the accounts of the Central Government (See General Note under Sections N to V) are finally brought to account on the books of the accounting officers in Pakistan under the appropriate heads of accounts concerned.

Exchange in respect of transactions in England pertaining to Commercial Departments (including the Defence Department) and Capital major heads is adjusted under the several major heads under which the transactions in England occur, while exchange pertaining to all revenue and service heads is adjusted in lump under the head "57|XLVI—Miscellaneous—Loss or gain by Exchange". Although the separate minor head "Loss or gain by exchange" is provided under almost all the major heads of account, operation on that head will not be necessary except to the extent indicated above.

In the case of Commercial Services the transactions relating to which are required to be shown under a distinct minor head, the transactions in England should be brought to account at the average rate of exchange under that head and no further adjustment of loss or gain by exchange need be made in respect of such transactions.

3. A new minor head "Works" may, if necessary, be opened under any of the major heads grouped under Sections A., F., G. and J. for the record of expenditure on the construction and repairs of such works as may be transferred to the administrative control of the Civil Departments concerned, under the orders of the competent authorities. Suitable sub-heads may be provided under the minor head "Works" for the separate exhibition of expenditure under Original Works, Repairs and Other Charges. Receipts, if any, such as 'Rents of Buildings', realised from such works should be recorded separately under a suitable detailed head under the appropriate major head of receipts concerned.

4. Expenditure on account of restoration of damage caused by extraordinary casualties, such as flood, fire, etc., if debited to a Capital Major Head should be recorded under a separate minor head "Extraordinary Replacements" under that Capital Major Head.

MAJOR HEADS.

MINOR HEADS.

A.—Principal Heads of Revenue.

I.—CUSTOMS

12—Customs Duties

Sea Customs—
Imports (1).

(1) The revenue under this head has to be classified under the following sub-heads:—

1. Meat, Fish and their preparations.
2. Milk, butter, cheese and Honey.
3. Fruits, Nuts and Vegetables.
4. Coffee, Tea and Spices.
5. Oil Seeds and Miscellaneous Fruits.
6. Animal and Vegetable Fats and Oils.
7. Sugar and Confectionary.
8. Edible preparation of Cereals and Vegetables.
9. Beverages, Spirits, and Vinegar.
10. Tobacco.
11. Mineral Fuels, Oils, and Products thereof.
12. Chemicals and Chemical Products.
13. Pharmaceutical Products.
14. Dyes, Colours, Paints and Varnishes.
15. Perfumery, Soap and Toilet preparations.
16. Matches and other explosives.
17. Photographic and Cinematographic goods.
18. Rubber and articles thereof.
19. Leather Articles and Footwear.
20. Wood Pulp, Paper and Stationery.
21. Silk Yarn and Fabrics.
22. Yarn and Fabrics of men made Fibre.
23. Cotton Yarn and Fabrics.
24. Fabrics of Wool, Flax, Ramie, Metal and Vegetable.
25. Textile Articles, including Knitted and Crocheted goods.
26. Carpets Matting, Tapestries, Lace and other furnishing Fabrics.
27. Glass and Earthenware.
28. Precious metal Stones, Pearls and Imitation Jewellery.
29. Metals other than Gold, Silver, Iron and Steel.
30. Iron and Steel and Manufactures thereof.
31. Cutlery, Tools and other Articles of base metal.
32. Machinery and Mechanical appliances.

MAJOR HEADS.

MINOR HEADS.

A.—Principal Heads of Revenue—contd.

I.—CUSTOMS—concl'd.

Sea Customs—concl'd.

Exports (2).

Miscellaneous (4).

Land Customs (5).

Imports (1).

Exports (2).

Miscellaneous (5).

Deduct-Refunds and

Drawbacks—

(i) Sea Customs. (1)

(ii) Land Customs. 1

Share of net proceeds of Export

Duties assigned to Provinces (7).

33. Electrical machinery and equipment.
34. Railway and Tramway Plant and Rolling Stock.
35. Motor and other Vehicles.
36. Ships, Boats and Aircrafts.
37. Clocks and Watches and Parts thereof.
38. Arms and Ammunitions.
39. Toys, Games and Sports goods.
40. All other articles.

(2) The Revenue under this head has to be classified under the following Sub-heads with effect from the accounts for the year 1960-61.

(1) Jute Raw

- (a) Cuttings.
- (b) All other descriptions.
- (c) Loose or in Kutcha bales.
- (d) Habbi Jabbi Variety of Jute.

(2) Cotton Seeds.

(3) Skins.

(4) Hides.

(5) Jute Manufactures.

- (a) Rope.
- (b) Sacking.
- (c) Hessians and all other description of Jute manufactures not otherwise specified.

(6) Cotton Raw.

(7) Rice.

(8) Tea.

(9) Fish all kinds.

(10) Cement.

(11) Wool Raw.

(12) Bamboo

(3) Deleted.

✓ (4) Includes—

Recoveries on account of Customs establishment at a private wharf unless credited by deduction from charges.

Commission (7½ per cent.) on Little Besses Light Dues and one per cent. on Straits Light dues.

Warehouse and Wharf rents.

✓ Fees for registration of cargo boats. (12 Customs Duties Miscell. Foot Notes)

Fees, fines, forfeitures and miscellaneous (confiscations and penalties under the Sea Customs Act, 1878).

Other items. Includes (1) Two per cent. cost of collection of cotton cess realized on the export of cotton and (2) 5% of collection of Tea Cess levied under sub-section (1) of section (5) of the Pakistan Tea Act, 1950. See footnote (348). (3) Proceeds of Customs duty @ 0-2-0 per maund leviable under sub-section (b) of Section 3(1) of Oil Seeds Committee Act, 1946 when the Oil Seeds are exported outside Pakistan. (4) Proceeds of 2% Collection charges of the gross collections of duty levied at ¼% on Agricultural produce exported from Pakistan under Section 3 of the Agricultural Produce Cess Act, 1940.

(5) Includes :—

Warehouse Rent, Fines and penalties in connection with Imports

Fines and penalties in connection with Exports.

Sale Proceeds.

Fees for duplicate documents.

Other items (one per cent. cost of collection of Cotton Cess realised on the export of Cotton).

(6) Deleted.

(7) This minor head will figure as a *deduct* entry in the Central accounts and as a *plus* entry in the Provincial accounts.

MAJOR HEADS.

MINOR HEADS.

A.—Principal Heads of Revenue—concl'd.

II.—CENTRAL EXCISE DUTIES (8) ...

(108)

14-Excise Duties

Excise Duty on Motor Spirit.
Excise Duty on Petroleum Products (9).

Excise Duty on Kerosene.

Excise Duty on Sugar (10).

Excise Duty on Matches (10-A).

Excise Duty on Tobacco.

Excise Duty on Vegetable Products.

Excise Duty on Cloth (10-B).

Excise Duty on Cotton Yarn.

Excise Duty on Tyres and Tubes.

Excise Duty on Jute Manufactures.

Excise Duty on Electric Fans and Parts thereof.

Excise Duty on Paints and Varnishes.

Excise Duty on Soap.

Excise Duty on Salt (10-C).

Excise Duty on Tanned Leather.

Excise Duty on Coffee.

Excise Duty on Betel Nuts.

Excise Duty on Cement.

"Excise Duty on Mild Steel Products."

"Excise Duty on Beverages".

"Excise Duty on Electric lighting Bulbs and Fluorescent lighting Tubes."

"Excise Duty on Polishes and Creams for footwear."

"Excise Duty on Cosmetics, Toilet Preparations and perfumery."

Miscellaneous (10-D).

Share of net proceeds assigned to Provinces (7).

Deduct—Refunds (11).

(8) Includes Excise Duty on salt but excludes duties on Alcoholic Liquors, opium and other Narcotics.

(9) Divided as follows:—

(i) High Speed Diesel Oil.

(ii) Diesel Oil not otherwise specified.

(iii) Furnace Oil.

(iv) Asphalt.

(10) Figures on Excise Duty on Sugar should be shown separately for each of the following categories :—

Sugar other than Khandsari and Palmyra.
Khandsari Sugar.
Palmyra Sugar.

(10-A) Divided as follows :—

- (i) Excise Duty on Matches (including sale proceeds of banderols), and
- (ii) Licence fees, fines, etc.

(10-B) Divided as follows :—

- (i) Excise Duty on Cotton Cloth. *14 Excise Duty*
- (ii) Excise Duty on Rayon and Artificial Silk Cloth. *Excise Duty on matches*
- (iii) Excise Duty on Woollen Cloth. *(Foot note 10-A)*

(10-C) Divided as follows :—

- (i) Excise Duty on Imported Salt.
- (ii) Excise Duty on locally Manufactured Salt.
- (iii) Fees, etc.

(10-D) Includes receipts on account of collection charges at 5% of gross collections under Pakistan Tea Act, Coconut Committee Act and Oil Seeds Committee Act.

- (ii) Refunds of Excise Duty on Matches should be sub-divided into :—
- (i) Refunds of Duty, and
- (ii) Refunds of Licence fees, fines, etc.

(11) Divided as below :—

- (i) Duty.
- (ii) Miscellaneous rent, penalties and fines, etc.

MAJOR HEADS.

MINOR HEADS.

A.—Principal Heads of Revenue—contd.

III.—CORPORATION TAX

...

Ordinary Collections (12).
 Surcharge (12).
 Excess Profits Tax (12).
 Business Profits Tax (12).
 Miscellaneous (12).

1 - Income Tax Companies

(12) Divided into the following sub-heads :—

1. Ordinary Collections :—

Ordinary collections—

- (i) Taxes paid by Companies.
- (ii) Capital Gains Tax.

Deduct—Refunds—

During the year the entries under this sub-head will be confined to refunds of corporation tax as such and no attempt will be made to enter any sum on account of double income-tax relief, with regard to which see footnote (14).

2. Surcharge (Central.)

Ordinary Collections.

Deduct—Refunds—

- (i) Payment on account of double Income Tax relief granted to Companies
- (ii) Other Refunds.

3. Excess Profits Tax.

Ordinary Collection.

Deduct—Refunds—

Deduct—Amount Transferred to Deposit Account of Excess Profit Tax refundable to assessee under the Finance Act, 1942.

4. Business Profit Tax.

1. Ordinary Collections.

2. Deduct—Refunds.

5. Miscellaneous.

- ✓ A—Penalties under the Excess Profits Tax Act, 1940.
- B—Penalties under the Income Tax Act, 1922.
- C—Penalties under the Business Profits Tax Act, 1947.
- D—Other items.

Refunds relating to these Sub-heads may be booked under a separate detailed head under the sub-head concerned.

MAJOR HEADS.

MINOR HEADS.

A.—Principal Heads of Revenue—contd.

✓ IV.—TAXES ON INCOME OTHER THAN CORPORATION TAX.

2 - Income Tax other than Companies

Income Tax (14).
 Super Tax (14).
 Surcharge (Central) (14).
 Excess Profits Tax (14).
 Business Profits Tax (14).
 Taxes on Agricultural Income (13), (14).
 Miscellaneous (14).
 Share of net proceeds assigned to Provinces (7).

✓ (13) Proceeds of taxes on Agricultural Income, levied by any Provincial Government, should be recorded under this minor head.

(14) Divided into the following sub-heads:—

1. Income Tax—

1. Ordinary Collections—

- (i) Taxes paid by companies.
- (ii) Other collections.
- (iii) Capital Gains Tax.

2. Deductions by Government from salaries and pensions.

- (i) Taxes in respect of Central (Federal) emoluments.
- (ii) Taxes on other emoluments.

3. Deductions from interest on Government Securities.

- (i) Tax.

Deduct—Refunds—

1. Ordinary Collections—

Taxes paid by companies.

(2) Deductions by Government from salaries and pensions—

Taxes in respect of Central (Federal) Emoluments.

- (3) Payments on account of double income-tax relief granted to companies.
- (4) Other Refunds.

2. Super-tax—

1. Deductions by Government from salaries and pensions.

- (i) Super-tax in respect of Central (Federal) emoluments.
- (ii) Super-tax on other emoluments.

2. Other collections.

Deduct—Refunds—

- (i) Deductions by Government from salaries and pensions—
Super-tax in respect of Central (Federal) emoluments.
- (ii) Other refunds.

3. Surcharge (Central)—

- (1) Ordinary Collections.

- (2) Deduct—Refunds.

- (i) Payments on account of double Income Tax relief granted to Companies.
- (ii) Other Refunds.

(3) Deduct—Amount credited to the Deposit Account of Central Surcharge funded for the benefit of assesseees.

4. Excess Profits Tax—

- (1) Ordinary collections.

- (2) Deduct—Refunds.

(3) Deduct—Amount transferred to Deposit Account of Excess Profits Tax refundable to assesseees under the Indian Finance Act, 1942.

5. Business Profit Tax—

- (1) Ordinary collections.

- (2) Deduct—Refunds.

6. Taxes on Agricultural Income—

- (1) Taxes on Agricultural Income.

- (2) Miscellaneous.

- (3) Deduct—Refunds.

7. Miscellaneous—

- ✓ A—Penalties under the Excess Profits Tax Act, 1940 ✓

B—Penalties under the Income Tax Act, 1922.

C—Penalties under the Business Profits Tax Act, 1947.

D—Other items.

Refunds relating to these sub-heads may be deducted from the Sub-head concerned.

Payments in respect of double income-tax relief granted to companies will, in the first instance, be accounted for under the head "IV—Taxes on Income other than Corporation Tax" and will be distributed at the end of the year, according to such method as may be prescribed, between "III—Corporation Tax" and "IV—Taxes on Income other than Corporation Tax" the proper portion of such payments being transferred to "III—Corporation Tax" by a reduction of the corresponding amount under the separate sub-head under "Income Tax—Deduct—Refunds" under "IV—Taxes on Income other than Corporation Tax".

The amount of super-tax in respect of Central (Federal) emoluments for purposes of the separate sub-head under "Super Tax" should be calculated by taking that proportion of the total super-tax levied which the income in respect of the Central emoluments bears to the total income, i.e., if A be the income from Central emoluments, B be the total income of an assessee, and T the Super-tax,

the amount of Super-tax with respect to Central emoluments will be $\frac{A}{B} \times T$

Deductions of Super-tax at sources from dividends or from interest or other payments (not being interest on securities) which are made only in the case of non-residents, need not be shown separately when the non-resident payee is not

a 'company' within the meaning of Section 2 (6) of the Income-tax Act, 1922 (XI of 1922)—e.g., a company incorporated in the United Kingdom, as these figures will form part of the divisible pool. They should be shown under 'super-tax—(ii) other collections'. If, however, the non-resident payee is a company, the super-tax deductible from the sources mentioned above, will not form part of the divisible pool. These collections should be classified under the Major head 'III—Corporation Tax'.

The net proceeds of the tax in any financial year should be ascertained with reference to the actual revenue paid into the Government accounts of the year; in other words all advance payment of tax deducted at source should be reckoned as part of the net proceeds of the year of their credit in the accounts.

The bulk of the taxes finally credited to the sub-head "Deductions by Government from salaries and pensions" will ordinarily represent taxes deducted at source, but collection of demands made at the final assessment in respect of salaries and pensions, e.g., when the inclusion of other income leads to an enhancement in the rate of assessment should also be credited to this sub-head under appropriate detailed heads.

The sub-head "Other items" accommodates fees realised in connection with appeals to the Income Tax Appellate Tribunal and revision applications to Commissioners of Income Tax and receipts representing recoveries, of expenditure in the Income Tax Department which cannot be brought to account by deduction from expenditure such as recoveries of overpayments in previous years, rents of buildings, recoveries of costs in civil suits and collections on account of Warrant fees, copying fees and comparing charges.

MAJOR HEADS	MINOR HEADS
A.—Principal Heads of Revenue—contd.	
IV.—A. SALES TAX 	Tax on Imports|Exports :—
15—Sales Tax	(i) Ordinary Collections.
	(ii) Other Receipts.
	(iii) <i>Deduct</i> —Refunds.
	Tax on locally manufactured Goods liable to Central Excise Duty :—
	(i) Ordinary Collections.
	(ii) Other Receipts.
	(iii) <i>Deduct</i> —Refunds.
	Tax on locally manufactured Goods not liable to Central Excise Duty :—
	(i) Ordinary Collections.
	(ii) Other Receipts.
	(iii) <i>Deduct</i> —Refunds.
	Tax paid by dealers :—
	(i) Ordinary Collections.
	(ii) Other Receipts.
	(iii) <i>Deduct</i> —Refunds.
	Share of net proceeds assigned to Provinces (7).

MAJOR HEADS

MINOR HEADS

A.—Principal Heads of Revenue—contd.

V.—SALT

... ..

Sales of Government Salt.

Excise Duty on Salt manufactured locally.

Duty on imported Salt.

Rents of warehouses.

Fees and cesses (16).

Despatch receipts.

Miscellaneous (17).

Share of net proceeds assigned to Provinces (7).

Deduct—Refunds.

(16) Includes Government proprietary share in Sultanpur Salt produce.

(17) Includes wire tramway receipts and that part of the receipts at treasuries which is expressly credited as a recovery of the charges for carriage and freight.

MAJOR HEADS

MINOR HEADS.

A.—Principal Heads of Revenue—contd.

VI.—OPIUM

Sale proceeds of Excise Opium.

Sale proceeds of Medical Opium.

Sale proceeds of Alkaloids.

✓ Miscellaneous (19).Deduct—Refunds.

(19) To this head should be credited :—

1. Fines and miscellaneous.

2. Sale-proceeds of confiscated opium. This should go to Opium, Excise (Provincial) or to Administration of Justice, according as the realising Officer belongs to the Opium, the Provincial Excise or the Judicial Department.

MAJOR HEADS	MINOR HEADS
A.—Principal Heads of Revenue—contd.	
LAND Revenue	
VII.—LAND REVENUE (1692) ...	✓ Ordinary revenue (20). (1692) Sale of Government estates. Sale-proceeds of waste-lands and redemption of land tax (21). Moturpha (house tax) Collections (Pakistan). Recoveries on account of survey and settlement charges. ✓ Rents, etc., of fisheries. Recovery of cost of maintenance of boundary pillars. Collections from Properties acquired under East Bengal Act. XXVII of 1951.

(20) Includes the following:—

Fixed collections.

Fluctuating collections.

Surplus collections.

✓ Collections from Government Estates.

Recoveries on account of revenue remitted in a former year should be taken to the detailed head to which they would have been credited if realised on due date: if it be necessary for local purposes, a detailed head may be provided.

Rent of lands taken up for salt manufacture, but relinquished, should be taken to this head; (if they were purchased, their rent would go under Collections from Government Estates; if the new receipt be simply the land revenue chargeable on them, it will go to one of the other detailed heads).

(21) Gross receipts will be credited under this head, the charges of measurement being defrayed from deposits made for that purpose by intending purchasers.

In the case of land transferred from a Railway Administration, not liable for the capitalised value of the abatement of land revenue, to a Railway Administration which is so liable, the capitalised value of the government assessment leviable should be credited to this head by debit to the Capital Account of the latter Railway.

MAJOR HEADS

MINOR HEADS

A.—Principal Heads of Revenue—contd.

VII.—LAND REVENUE—concl'd. ...

7—Land Revenue

Rates and cesses on lands.

Recoveries of overpayments (22).

Collection of payments for services rendered (23).

✓ Miscellaneous (24).

Deduct—Portion of Land Revenue due to Irrigation.

Receipts in England.

Deduct—Refunds.

(22) Recoveries on account of overpayments in previous years. In the case of major heads under which there is no minor head for "Recoveries of Overpayments", the receipt should be credited to the minor head "Miscellaneous" or other appropriate minor head under the major head of receipts concerned.

(23) This head is intended for receipts on account of services rendered, which cannot be adjusted in reduction of charges under the rules governing the treatment of recoveries of expenditure in the accounts and for which no adequate minor heads have been prescribed. In the case of major heads under which this minor head has not been provided, the recoveries should be taken to the minor head "Miscellaneous" or other appropriate minor head under the major head of receipts concerned. Recoveries relating to departments not having a special receipt head in the accounts should be taken to the minor head "Collection of payments for services rendered" under the Major head "XLVI—Miscellaneous". (See footnote 109).

✓ (24) Includes—

✓ Receipts on account of land registration fees.

Receipts from quarries and minor mineral products in forests and lands not under the management of the Forest Department.

Water mills rent.

Huccoba tax (in Sind).

✓ Malikana, or allowances to excluded proprietors. In East Bengal this is treated as ordinary revenue and not as a separate item of receipt under this minor head.✓ Fines and forfeitures of Revenue Courts.

Petroleum well revenue.

Jade and amber revenue.

Recoveries in Pakistan of law charges in England on account of appeals from Pakistan.

Miscellaneous receipts.

Rents of Railway class C lands and rents of buildings situated on such lands. Sale-proceeds of such lands, or of Railway class B or class D lands or of buildings or trees thereon, will be credited to the Railway Department.

Cash receipts of record rooms in offices the charges relating to which are debited to Land Revenue should be shown in a separate detailed head "Revenue Record Room Receipts" under the minor head "Miscellaneous". Receipts in stamps will be credited as receipts from other judicial stamps are credited. Charges of record rooms will be shown as establishment and other charges of the court or office concerned.

MAJOR HEADS

MINOR HEADS

A.—Principal Heads of Revenue—contd.

VIII.—PROVINCIAL EXCISE ...

Country Spirits (25).
Country fermented liquor.
Malt liquors.

Wines and Spirits (foreign liquors other than beer, medicated wines and commercial spirits).

Receipts from commercial spirits, including denatured spirits and medicated wines.

Opium.

Duties on medicinal and toilet preparations containing alcohol, opium, etc.

Hemp and other drugs (26).
Receipts from Distilleries.

Sale of alcohol for use as motor fuel.

Fines, confiscations and miscellaneous (27).

Recoveries of overpayments (22).

Collection of payments for services rendered (23).

Deduct—Refunds.

new
Taxes on vehicles 112
60 12 charges on Account
not on vehicle Act.

(25) Under this minor head and those that follow, suitable detailed heads should be opened by each Accountant General according to the requirements of each province after consultation with the Provincial Government.

(26) This includes Cocaine.

(27) This head includes—

Sale-proceeds of confiscated opium (see footnote 19).

Sale-proceeds of fruit trees, etc., within the Excise Office compound if realized by Excise Officers.

Sale-proceeds of locks if sold by the Excise Department.

Sale-proceeds of old furniture other than that pertaining to distilleries.

Rent of ganja gola in the Excise office compound.

Rent of godown.

Fines under the Opium Act.

Fines under the Abkari Act.

Contributions towards establishment.

Godown hire if the godown rent is realized by the Provincial Excise Department.

Proceeds of fines and confiscations should be credited to Administration of Justice when realized by Judicial Officers and to this head when realized by Excise Officers.

The sale-proceeds of confiscated cocaine made over to Government Medical Store Depots should be credited to this head irrespective of the Department by which the amount is realized.

MAJOR HEADS	MINOR HEADS
A.—Principal Heads of Revenue—contd.	
IX.—STAMPS—	
A.—NON-JUDICIAL ...	Sale of stamps (28).
B—Stamp Duty (Non-Judicial)	Duty on impressing documents (29).
	Fines and penalties (30).
	Miscellaneous (31).
	Recoveries from other Governments for stamps supplied from Provincial Stamps Stores.
B.—JUDICIAL—	Consular Fees realised in stamps.
(i) Court fees ...	<i>Deduct—Refunds.</i>
(ii) Other Receipts ...	Court fees realised in stamps.
	<i>Deduct—Refunds.</i>
	Sale of stamps (32).
	Fines and penalties (30).
	Miscellaneous (33).
	Recoveries from other Governments for stamps supplied from Provincial Stamps Stores.
C.—GENERAL ...	<i>Deduct—Refunds.</i>
	Security Printing, Pakistan—
	Recoveries from different Governments for value of stamps supplied.
	Other receipts.
	<i>Deduct—Refunds.</i>

(28) Includes—

Bills of Exchange or Hoondies.

Other non-judicial stamps.

(29) Includes—

(a) Duty recovered under rules 8 and 11 of the India Stamp Rules, 1925.

(b) Duty on documents voluntarily brought for adjudication. (Sec. 31, Act II of 1899).

(c) Duty on unstamped or insufficiently stamped documents levied under Chapter IV of Act II of 1899.

(d) Other items.

(30) Penalties under the Stamp Act II of 1899, do not all go to the same head ; those levied under Chapter IV.—Instruments not duly stamped, go to stamps,—the amount of the duty, to the minor head Duty on impressing documents,—the penalty, to Fines and penalties ; those levied under Chapter VII (Criminal Penalties), to Administration of Justice. Fines and penalties imposed by Cantonment Magistrates under Chapter IV of the Stamp Act, are credited to the Civil Department ; those imposed under Chapter VII are, however adjusted as Defence Receipts—Effective.

MAJOR HEADS	MINOR HEADS
A.—Principal Heads of Revenue—contd.	
X.—FOREST <i>48 - Forest</i>	Timber and other produce removed from the forests by Government agency. Timber and other produce removed from the forests by consumers or purchasers. Drift and waif wood and confiscated forest produce. Revenue from forests not managed by Government. Miscellaneous. <i>Deduct—Refunds.</i>

(31) Includes—

- Receipts on account of vakils' stamps.
- Adjudication fees.
- Other items.

(32) Under this head should be taken record-room receipt realized in stamps other than court fee stamps.

(33) Includes—

- Adjudication fees.
- Composition duty.
- Other items.

(Cash recoveries in pauper suits should go to "XXI.—Administration of Justice—Court Fees realized in cash").

MAJOR HEADS

MINOR HEADS

A.—Principal Heads of Revenue—contd.

✓
XI.—REGISTRATION

10-Registration

Fees for registering documents.

Fees for copies of registered documents.

✓ Miscellaneous (34).

Deduct—Refunds.

✓ (34) Fees for the authentication of powers of attorney should be credited to miscellaneous under Registration and not as fees for registering documents.



MAJOR HEADS

MINOR HEADS

A.—Principal Heads of Revenue—contd.

XII.—RECEIPTS UNDER MOTOR VEHICLES ACTS (35).

16—Taxes on Vehicles

✓ Receipts under the Motor Vehicles Act.

Receipts under the Provincial Motor Vehicles Taxation Act.

Other receipts.

Deduct—Refunds.

✓ (35) Receipts under Motor Vehicles Acts which are realised in Stamps may be credited at the option of the Provincial Government under the head "IX—Stamps" instead of under this head.

MAJOR HEADS

MINOR HEADS

A.—Principal Heads of Revenue—contd.

XII.—A.—TAXES AND DUTIES LEVIED
IN CONNECTION WITH THE RE-
HABILITATION OF DISPLACED
PERSONS.Additional Customs|Excise Duty
on ale, beer, wines, spirits and
liquors.Additional Customs|Excise Duty
on Motor Spirit.Additional Customs|Excise Duty
on Cigarettes.Additional Stamp Duty on Receipts
for sums exceeding Rs. 20.

Additional Income Tax.

Additional Sales Tax.

Tax on Air Passages.

Tax on Railway Fares and
Freights.Surcharge and|cess on Land Reve-
nues|Agricultural Income Tax.Taxes on Entertainment, Betting,
etc., (35-A).Tax on Callings and Professions
(35-B).

Taxes on Trades (35-C).

Taxes on Advertisements.

Surcharge on Tax on Motor Vehi-
cles.Toll on Vessels plying in land
waters.Toll on fares and freights on traffic
by inland vessels.Toll on freights and on goods car-
ried by road.

Surcharge on telegrams.

Surcharge on Commercial Broad-
casting Receiving Licences.*Deduct—Refunds.*

(35-A) Includes :—

- (a) Additional Tax on Entertainment.
- (b) Tax on Cinemas.
- (c) Additional Tax on Betting.

(35-B) Includes :—

- (a) Legal Practitioners.
- (b) Income Tax Practitioners.
- (c) Clearing Agents.
- (d) Contractors.

(35-C) Includes :—

- (a) Import and Export Licences.
- (b) Shops in Municipal and Cantonment areas.

MAJOR HEADS

MINOR HEADS

A.—Principal Heads of Revenue—concl'd.

XIII.—OTHER TAXES AND DUTIES—

A.—TAXES ON LUXURIES
INCLUDING TAXES ON
(ENTERTAINMENTS, AMU-
SEMENTS, BETTING AND
GAMBLING.

Entertainment Tax.

Betting Tax—

Totalisator.

Bookmakers.

Luxury Tax.

Deduct—Refunds.

B.—RECEIPTS FROM ELEC-
TRICITY DUTIES.Fees under the Electricity Rules
and fees for the electrical inspection
for cinemas.Receipts under the Bengal Electri-
city Duty Act, 1935.

Other receipts.

Loss or gain by exchange.

Deduct—Refunds.

C.—RECEIPTS FROM TOBAC-
CO DUTIES.Receipts under the Tobacco Vend
Fees Act (West Pakistan).Receipts under the Bahawalpur To-
bacco Fees Act.

Deduct—Refunds.

D.—RECEIPTS FROM ESTATE
DUTY.

Ordinary Receipts (36-A).

Other Receipts (36-A).

E.—WEALTH TAX

Deduct—Refunds.

F.—GIFT TAX

Ordinary Receipts.

Other Receipts.

Deduct Refunds.

G.—OTHER ITEMS (36)

Ordinary Receipts.

Other Receipts.

Deduct Refunds.

(36) Separate minor heads may be opened under this head with the approval of the Comptroller and Auditor General as and when new taxes or duties are levied by the Provinces or by the Central Government as the case may be. Such minor heads will not be included in this compilation but they may be mentioned by the Accountants General in their own Manuals.

(36-A) The duty realized under various sections of the Estate Duty Act, will be credited under the minor head "Ordinary Receipts" with the exception of the penalty recovered under section 8, 18 (2) of the Act which will be accommodated under "Other Receipts".

MAJOR HEADS	MINOR HEADS
B.—Railway Revenue Account	
XV.—STATE RAILWAYS.	
<i>Go-Railways</i> Gross Receipts	(37-A).
Deduct—Working Expenses ...	
Payments to worked lines ...	
Net Receipts	
XVI.—RAILWAY MISCELLANEOUS RECEIPTS.	Net earnings of Khanpur Chachran and Bahawalnagar Fort Abbas Railways (38).

(37-A) A list of Minor and Main heads under the Railway Major Heads is given in the Annexure to this list.

(38) The net earnings of Khanpur Chachran and Bahawalnagar Fort Abbas Railway, shall, after integration of Bahawalpur State, be booked provisionally under this minor head.

MAJOR HEADS.

MINOR HEADS.

C.—Irrigation, Navigation, Embankment and Drainage Works.

XVII.—IRRIGATION, NAVIGATION,
EMBANKMENT AND DRAINAGE
WORKS FOR WHICH CAPITAL AC-
COUNTS ARE KEPT.

A.—Irrigation Works ...
 (1) Productive Works ...
 Gross Receipts ...

Deduct—Working Expenses ...

Direct Receipts—
 Water rates (39).
 Owners' rates (40).
 ✓ Water supply of Towns (41).
 Sales of Water (42).
 Plantations (43).
 Other canal produce (44).
 Water-power (45).
 Navigation (46).
 Rents (47).
 Fines (48).
 Receipts from Workshops.
 Recoveries of expenditure.
 Miscellaneous (49).
 Portion of Land Revenue
 due to Works (50).
 Receipts in England.
 Loss or gain by exchange.
 Deduct—Refunds.
 Extensions and Improvements.
 Maintenance and Repairs.
 Establishment (51).
 Tools and Plant (52).
 Suspense (53).
 Provision for depreciation as cal-
 culated for transfer to the Dep-
 reciation Reserve Fund—Irriga-
 tion.
 Less—Amount to be spent from
 the Depreciation Reserve Fund—
 Irrigation.
 Net—Amount transferred to Dep-
 reciation Reserve Fund—Irriga-
 tion.
 Renewals and Replacements
 from the Depreciation Reserve
 Fund—Irrigation.
 Loss or gain by exchange.

Net Receipts.

(39) Sale proceeds of water for irrigation purposes only.

(40) Rates imposed on owners of land in respect of the benefit which they
 derive from irrigation.

(41) Sale proceeds of water supplied to towns for domestic purposes only.

(42) Sale proceeds of water supplied for purposes other than irrigation or town consumption.

(43) Sale proceeds of produce from regular canal plantations.

(44) Sale proceeds of produce (e.g., wood, grass, etc.) from canals or tanks other than from regular plantations.

(45) Mill rents and all charges made for water applied to turn machinery.

(46) Transit dues, transport profits, tolls and hire of ferry boats, etc.

(47) Includes rents of buildings, furniture and other special amenities but excludes rents of land. Suitable detailed heads should be opened for the record of several kinds of these rents according to local requirements.

(48) Fines for wastage of water and infringement of canal rules.

(49) Includes receipts by sale of drift wood, rents of land, supervision charges on sales of stock, value of stores found surplus, profits on stock due to revaluation, lapsed deposits, and fines [other than those for wastage of water and infringement of canal rules, vide footnote (48) above] and confiscated deposits which do not represent compensation for damage to works in progress.

NOTE.—When a fine is imposed or deposit confiscated with the object of defraying expenditure caused by the action of an individual or firm, as when a contractor is penalised for abandonment of his contract owing to the fact that such abandonment has increased the cost of the work, the amount of the penalty may be taken in reduction of the expenditure.

(50) Receipts due to the works, such as enhancement of land revenue, interest on the proceeds of the sales of waste land, after deduction, where necessary, of the cost of Civil Administration.

(51) This minor head is divided as follows :—

Name of Sub-division.	Remarks.
I. Direction	Includes Chief and Superintending Engineers, Consulting Architects and other Special Officers.
II. Executive	Establishment charges of workshops for which capital accounts are kept should be kept distinct from other charges, and recoveries on account of work done in such workshops for outside bodies and other departments of the Central Government should be taken in reduction of the charges.
III. Other Establishments ..	Establishment of a miscellaneous character not covered by subdivisions I or II above. In the case of Irrigation heads it includes medical establishment, establishment employed on large surveys for new irrigation, etc., projects, establishment employed entirely on the revenue management of irrigation, etc., of revenue, plantation and water regulation establishment etc., and charges detailed by the Civil Department for collection, etc., of revenue.
IV. Establishment charges creditable to other Governments, Departments, etc. ..	Debits to the major head on account of establishment charges in cases in which such charges are not adjustable in the account of any particular work under paragraph 261.

Name of Sub-division	Remarks.
V. <i>Deduct—Recoveries</i>	.. For credits of all kinds on account of (i) percentage or (ii) lump sum recoveries for work done, or other services rendered but excluding recoveries for work done in workshops when such credits are adjustable as reduction of expenditure in accordance with the rules in Statement E, in Appendix No. 2 of C. P. W. A. C.
VI. Pensionary charges	.. This sub-division relates only to the major heads "XVII". " " "18" "19" and "68".

2. The sub-divisions I to IV have, below them, the following heads, with such detailed heads as may be prescribed locally :—

- (a) Pay of Officers.
- (b) Pay of Establishments.
- (c) Other charges, sub-divided into—
 - (i) House rent and other allowances.
 - (ii) Cost of passages.
 - (iii) Travelling allowances.
 - (iv) Contingencies.
- (d) *Deduct—Recoveries.* For use only under sub-division II (Workshop section).

An additional head, "Bonus," may be opened, where necessary, for bonus paid to provident funds.

The heads (b) and (c) include also the charges on account of Divisional Accountants posted by the Accountant General.

(52) The divisions are (1) New Supplies, (2) Repairs and Carriage, (3) *Deduct—Recoveries* and (4) Lump sum charges creditable to other Governments, Departments, etc. The first of these includes Scientific instruments and drawing materials, Plant and machinery, Tools, Navigation plant, Camp equipage, Live stock, and Office furniture.

(53) The sub-heads are (1) Purchases, (2) Stock, (3) Miscellaneous Public Works Advances, (4) London Stores and (5) Workshop Suspense.

MAJOR HEADS.	MINOR HEADS.
C.—Irrigation, Navigation, Embankment and Drainage Works.—contd.	
(2) Unproductive Works ...	Same as for A (1)—Productive Works.
Gross Receipts ...	
Deduct—Working Expenses.	
Net Receipts or Payments ...	
B.—Navigation, Embankment and Drainage Works.	
(1) Productive Works ...	Direct Receipts— Navigation (46). Sales of Water (42). Plantations (43). Rents (47). Recoveries of expenditure. Miscellaneous (49). Portion of Land Revenue due to works (50). Loss or gain by exchange. Deduct—Refunds. Same as for A (1) above. Same as for B (1) above.
Gross Receipts ...	
Deduct—Working Expenses.	
Net Receipts ...	
(2) Unproductive Works ...	
Gross Receipts. ...	
Deduct—Working Expenses ...	
Net Receipts or Payments. ...	

MAJOR HEADS.

MINOR HEADS.

C.—Irrigation, Navigation, Embankment and Drainage Works.—*concl'd.*

XVIII.—IRRIGATION, NAVIGATION,
EMBANKMENT AND DRAINAGE
WORKS FOR WHICH NO CAPITAL AC-
COUNTS ARE KEPT.

A.—Irrigation Works ...

53 — Irrigation, navigation,
etc.

B.—Navigation, Embankment and
Drainage Works.

Direct Receipts—

Water rates (39).
Owners' rates (40).
Water-supply of Towns (41).
Sales of Water (42).
Plantations (43).
Other canal produce (44).
Water-power (45).
Navigation (46).
Rents (47).
Fines (48).
Recoveries of expenditure.
Miscellaneous (49).
Portion of land revenue due to
Works (50).

Loss or gain by exchange.
Deduct—Refunds.

Direct Receipts—

Navigation (46).
Sales of Water (42).
Plantations (43).
Rents (47).
Recoveries of expenditure.
Miscellaneous (49).
Portion of land revenue due to
Works (50).

Loss or gain by exchange.
Deduct—Refunds.

MAJOR HEADS.	MINOR HEADS.
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D.—Posts and Telegraphs.

XIX.—POSTS OFFICE DEPARTMENT

61—Post Office Department
Gross Receipts ...

(54-A).

Deduct—Working expenses ...

Net Receipts ...

XIX.—A TELEGRAPH AND TELEPHONE DEPARTMENT

62—Telegraph and Telephone
Gross Receipts ...

Deduct—Working expenses. ...

Net Receipts. ...

(54-A) A list of Minor Heads, Sub-divisions and Sub-heads under the Posts and Telegraphs Major Heads is given in the Annexure to this list.

MAJOR HEADS.

MINOR HEADS.

E.—Debt Services.

XX.—INTEREST.

24- Interest Income

Interest on loans and advances by the Central Government (55).

Interest on loans and advances by the Provincial Governments (55).

Interest realised on investments of Cash Balances (56).

Interest on arrears of revenue.

Interest on Irrigation Capital Outlay incurred before 1st April, 1937 (57).

Interest received from Commercial Departments.

Percentage from subscribers to Service Funds on foreign service (58).

Premium on loans.

Miscellaneous (59).

Railways contribution to General Revenues.

Dividend accruing on Investments in Commercial concerns, Corporations, etc.

Loss or gain by exchange.

Deduct—Refunds.

(55) A separate detailed head may be opened under these heads for each class of loans and advances provided in Sections 'Q' and 'R'.

(56) See footnote (376).

(57) Represents fixed adjustments in the East Bengal Accounts on account of interest on Irrigation Capital outlay incurred before the 1st April, 1937. The entire pre-1936 debt of the Province having been cancelled with effect from the 31st March, 1937 in the terms of Rule 35-A of the Devolution Rules, the adjustment is made by debit to "17-Interest on works for which Capital Accounts are kept" and credit to the head—Interest on further Capital Outlay incurred after 31st March, 1937 is, however, adjusted under the ordinary rules by credit to "22—Interest on Debt and Other Obligations."

(58) Detailed heads should be opened for each of the funds for which additional percentages are authorised.

(59) On law charges.

On the unpaid portion of purchase-money of waste lands.

On the unpaid portion of commutation of the claim of Government to land.

Dividend accruing on investment in the Commercial concerns, corporations etc.

On other accounts.

(60) Deleted.

MAJOR HEADS.

MINOR HEADS.

F.—Civil Administration—contd.

XXV.—A. FRONTIER REGIONS—

55-Ports, Light-houses
and shipping

A.—Frontier Watch and Ward Receipts—

Toll Fees on Khyber Road.

Receipts arising out of Mines and oilfields and Mineral Development (73-A).

Frontier Constabulary and Militia Receipts.

Recoveries of overpayments (22).
Miscellaneous.

B.—Other Receipts—

Land Revenue.

Provincial Excise.

Stamp Receipts.

Forest Receipts.

Registration Receipts.

Receipts under Motor Vehicles Acts.

Other Taxes and Duties.

Receipts from Administration of Justice.

Receipts from Jails and Convict Settlements.

Police Department Receipts.

Receipts from Educational Institutions.

Receipts from the Health Department.

Agricultural Receipts.

Veterinary Receipts.

Co-operative Receipts.

Receipts from the Industries Department.

Miscellaneous Department Receipts.

P. W. D. Receipts.

Taxes on Agricultural Income.

Miscellaneous.

(73-A) Receipts under this head should be shown under the following sub and detailed heads:—

- (1) Rents and Royalties—Annual Fees and Acreage Fees.
 - (a) Rents and Royalties—Annual Fees and Acreage Fees.
 - (b) Deduct—Refunds.
- (2) Other Receipts.

MAJOR HEADS.

MINOR HEADS.

35- Education F.—Civil Administration—contd.
 XXVI.—EDUCATION (74) —

A. University	...	...	Fees, Government Arts Colleges.
B. Secondary	...	...	Fees, Government Professional Colleges.
			Fees, Government Secondary Schools.
C. Primary	...	...	Fees, Government Primary Schools.
			Fines Under Sind Primary Education Act, 1947 (Sind).
			Receipts under the Sind Primary Education Act, 1947.
D. Special	...	...	✓ Fees and other receipts, Government Special Schools (75).
			Contribution (76).
			Grant from the Central Government for Frontier College for Women at Peshawar.
✓ E. General	...	...	Income from endowments (77).
			Recoveries of overpayments (22).
			Collection of payments for services rendered (23).
			✓ Miscellaneous (78).
			Deduct—Refunds.

(74) See footnote (220).

✓ (75) The receipts of Reformatory Schools such as sale-proceeds of manufactured articles and workshop receipts should, where the charges for these Schools are classified under "Education", be taken under this head.

(76) These are contributions from Pakistan States, municipalities and private persons.

(77) The capital value of the endowments should not appear in the accounts. Income from all sources including interest on Government Securities belonging to the endowments should be credited under this head.

✓ (78) Includes the sub-heads "Sale proceeds of books", "Examination Fees", and "Miscellaneous". ✓ The rents derived from the Government School and College hostels under the management of the Education Department are also taken to this head.

MAJOR HEADS.

MINOR HEADS.

F.—Civil Administration—contd.

XXVII.—MEDICAL

... ..

Medical School and College fees (79).

Hospital receipts (80).

Mental Hospital Receipts (81).

Sale of medicines.

Contributions (76).

Income from endowments (77).

Recoveries of overpayments (22).

Collection of payments for services rendered (23).

Miscellaneous.

Deduct—Refunds.

School and College fees.

Hospital Receipts.

Mental Hospital Receipts.

Sale of Medicines and Vaccines.

Contributions.

Income from Endowments.

Recoveries of overpayment.

Collection of payments for services rendered.

Miscellaneous.

Deduct—Refunds.

XXVII.—A—HEALTH (WEST PAK-ISTAN).

36-Health and
Population Control

(79) The fees from schools and colleges may be shown under separate detailed heads.

(80) Includes receipts from paying patients and Lock Hospital receipt.

(81) Includes receipts for maintenance of non-pauper patients and the proceeds of patients' labour.

MAJOR HEADS.	MINOR HEADS.
F.—Civil Administration—contd.	
XXVIII.—PUBLIC HEALTH ... <i>38—Public Health, Sanitation and Water.</i>	Sale-proceeds of sera and vaccines, etc. Contributions (76). Income from endowments (77). Recoveries of overpayments (22). Collection of payments for ser- vices rendered (23). Miscellaneous (82), (95). Transfer from Deposit Account of grant made by Central Govern- ment for Social Welfare Services. <i>Deduct—Refunds.</i>

(82) When classes for instruction in Public Health form part of a medical college, the cost of the establishment and the fees levied will be shown under the head "Medical". When they are distinct from the Medical College, the fees should be credited here and the cost of the establishment debited to "Public Health Establishment" under "39.—Public Health".

MINOR HEADS.

MAJOR HEADS.

F.—Civil Administration—contd.

XXIX.—AGRICULTURE. ...

15 Agriculture

Agricultural receipts (83).

Recoveries of overpayments (22).

Collection of payments for services rendered (23).

Contribution from the fund for the relief of groundnut cultivators.

Miscellaneous (84-B).

Deduct—Refunds.

(83) (a) Includes receipts on account of experimental cultivation. The different experiments may be represented by separate detailed heads:—Cotton Silk, Tea, Cotton gin, etc.

(b) Botanical and other public garden receipts and "Receipts on account of public exhibitions and fairs" should be shown as separate sub-heads under this minor head.

MAJOR HEADS.

MINOR HEADS.

F.—Civil Administration—contd.

XXXII.—INDUSTRIES ...

50—Industries

Veterinary College and School fees.

Other receipts (84).

Collection of payments for services rendered (23).

Receipts in England.

Deduct—Refunds.

XXXI.—CO-OPERATION ...

43—Co-operation

Audit fees. ✓

Miscellaneous receipts (85).

Deduct—Refunds.

(84) Includes the sub-head "Bacteriology". "Receipts on account of the sales of the anti-rinderpest serum issued from the Pakistan Animal Husbandry Research Institute, Peshawar," are adjusted under the sub-head solely on the books of the Accountant General, Pakistan Revenues.

(84-B) The contributions by Provinces and States in connection with the co-ordinated Locust Control Scheme are credited under this minor head.

(85) Includes also all recoveries made by the Registrar, Co-operative Societies, except fees for the audit of the accounts of Co-operative Banks and Societies.

MAJOR HEADS.

MINOR HEADS.

F.—Civil Administration—contd.

XXXII.—INDUSTRIES

50- Industries

Industries.

Cottage Industries.

Cinchona plantations.

Fisheries.

School of Mines.

Recoveries of Overpayments (22).

Collection of payments for services rendered (23).

Contribution from the Fund for the relief of groundnut cultivators.

Deduct—Refunds.

MAJOR HEADS.

MINOR HEADS.

F.—Civil Administration—contd.

XXXIII.—AVIATION

57—Aviation

Aviation Receipts.

Loss or gain by exchange.

Deduct—Refunds.

XXXIV.—BROADCASTING

40—Broadcasting, Press
and Publication.

Licence Fees.

Other Receipts.

Receipts from the Sale of Gramo-
phone Records.

Loss or gain by exchange.

Deduct—Refunds.

XXXV.—DEPARTMENT OF SUPPLY
AND DEVELOPMENT

31—Supply and Inspection

Receipts of the Department of Sup-
ply and Development—(i) Fees on account of pur-
chase of stores.(ii) Fees on account of inspec-
tion of stores purchased
through the Department
of Supply and Develop-
ment.(iii) Fees on account of inspec-
tion of stores not purchased
through the Department
of Supply and Develop-
ment.

(iv) Miscellaneous—

Receipts of the Coal Com-
missioner.Receipts of the Textile
Commissioner.Receipts of the Central
Testing and Standard
Laboratories.Receipts of the Pakistan
Standard Institute.Other miscellaneous receipts
(85-A).

Deduct—Refunds (85-B).

(85-A) Receipts pertaining to new departments or not relating to any department for which a separate minor head exists will be accounted for under this minor head.

(85-B) Refunds relating to the respective organisations, etc., will be recorded under a separate detailed head under this minor head.

MAJOR HEADS.	MINOR HEADS.
F.—Civil Administration—concl'd.	
XXXVI.—MISCELLANEOUS DEPARTMENTS.	<p><i>Labour and Emigration—</i> Emigration fees (86). ✓ Fees for the registration of Trade Unions (87). <i>Miscellaneous—</i> Registration of Accountants. Examination fees (68). ✓ Patent fees (89). Sales of stores and materials. Fees for the inspection of steam boilers. Fees for Deposit and Registration of Trade Marks. Registration of Joint Stock Companies. Administration of Partnership Act, 1932. Administration of Bengal Money Lenders Act, 1940. Fire services. Imperial Dairy Department. Fees realised under the Insurance Act, 1938. Fees for registration of dealers in Tea. Receipts under Coal Mines Labour Welfare Act, 1947 (89-A). ✓ Miscellaneous (90). Deduct—Refunds.</p>

(86) The detailed heads are:—

- (a) Internal (i.e., within Pakistan).
- (b) External (i.e., outside Pakistan).

✓ (87) The fees realised for the registration of Trade Unions under the Trade Unions Act, 1926, are credited to this head.

(88) Examination fees relating to examinations conducted by Departments which have no answering head on the receipts side of the account are taken to this head, e.g., examination fees realised by the Public Service Commission of the Central Government and by the heads of Audit Offices.

✓ (89) The fees realised by the Controller of Patents are credited to this head.

(89-A) Includes receipts relating to excise duty on Coal and Coke levied under Section 3(1) of the Coal Mines Labour Welfare Act, 1947.

✓ (90) Includes birth, death and marriage registration fees and receipts of Scientific Departments (if any). The receipts from the utilisation Branch Projects of the Geological Survey of Pakistan are accounted for under a separate sub-head "Receipts of the Utilisation Branch projects-Geological Survey", the receipts from each individual project being shown under distinct detailed heads.

MAJOR HEADS.

MINOR HEADS.

G.—Currency and Mint.

XXXVII.—CURRENCY ...

22—Divident and Profit
from Public Financial
Institutions.

Share of Surplus Profits of the
State Bank of Pakistan (91).

Currency Note Press.

Value of old Currency Notes as-
sumed to be no longer in cir-
culation.

Value of unclaimed Currency
Notes.

Fines and forfeitures under the
Foreign Exchange Regulations
Act.

Miscellaneous.

Deduct—Refunds.

(91) This head is intended for the adjustment of surplus profits payable by the State Bank of Pakistan under the proviso to clause 31 of the State Bank of Pakistan Order, 1948.

MAJOR HEADS.

MINOR HEADS.

G.—Currency and Mint—concl'd.

XXXVIII.—MINT

25—Mint

... ..

Percentage chargeable on the
coinage of new rupees.

Fees for coining dollars, etc.

Other gain on silver coinage
operations.Profit from circulation of Nickel,
bronze and copper coins.

Assay Fees.

Miscellaneous (93).

Loss or gain by exchange.

Deduct—Refunds.

(93) Includes receipts on account of sale of old stores and materials.



MAJOR HEADS.

MINOR HEADS.

H.—Civil Works and Miscellaneous Public Improvements.

XXXIX.—CIVIL WORKS ...

56- Roads, Bridges, Ferry

Rents (47).

Ferry Receipts.

Tolls on Roads.

Receipts from Workshops.

Recoveries of expenditure

Transfer from Central Road Fund
(94).Transfer from the Fund for Roads
of National Importance.

Miscellaneous (95).

Loss or gain by exchange.

Deduct—Refunds.

(94) See footnote (334).

(95) Includes rents of land ; sales of produce, including wood, grass, fruits, vegetables, etc., from compounds of buildings when such produce is Government property ; supervision charges on sales of stock ; value of stores found surplus ; profits on stock due to revaluation ; lapsed deposits ; and fines and confiscated deposits which do not represent compensation for damage to works in progress [*vide* Note under footnote (49)].

MAJOR HEADS.

MINOR HEADS.

I.—Electricity Schemes

XLI.—RECEIPTS FROM ELECTRICITY
SCHEMES—

I.—Hydro-Electric Schemes ...

(Name of each scheme) ...

Gross Receipts ...

Deduct—Working Expenses ...

Sale of power.

Miscellaneous Revenue.

Loss or gain by exchange.

Deduct—Refunds.

Works expenditure financed from
Ordinary Revenues.

Maintenance proper.

Provision for depreciation as cal-
culated for transfer to the Dep-
reciation Reserve Fund.Less.—Amount to be spent from
the Depreciation Reserve Fund.Net amount transferred to the
Depreciation Reserve Fund.Renewals and Replacements from
the Depreciation Reserve Fund.Provision for transfer to the Spe-
cial Reserve Fund.Less—Amount to be spent from
the Special Reserve Fund.Net amount transferred to the
Special Reserve Fund.Extraordinary Renewals and Re-
placements from the Special
Reserve Fund.

Establishment.

Tools and Plant.

Suspense.

Cost of power creditable to bulk
supply.

Loss or gain by exchange.

Net RECEIPTS—

MAJOR HEADS.

MINOR HEADS.

I.—Electricity Schemes—concl'd.

II.—THERMO-ELECTRIC SCHEMES—

(Name of each scheme as under
I above).

(As under I prepage).

III.—GRID SUB-STATION SCHEMES—

(Name of each scheme as under
I above).

(As under I prepage).

J.—Miscellaneous

XLIII.—TRANSFERS FROM RELIEF
FUND (97) (327).

(97) This head is credited with the sums transferred from Relief Fund to meet expenditure on Famine Relief and other objects of a revenue or capital nature, which is chargeable against the Fund. The head is not operated upon in Provinces in which such transfers are treated as deductions from expenditure under "54-A—Relief Measures," and other heads concerned.

Transfers from the Fund.—whether as advances or as final transfers—on account of loans to cultivators under the Agriculturists, Loans Act, and for repayment of debt, are accounted for through the head "Transfers from Relief Fund" in the Debt Section of the accounts—[Vide footnotes (356), (356-A) and (357)].

MAJOR HEADS.

MINOR HEADS.

J.—Miscellaneous—contd.

XLIV.—RECEIPTS IN AID OF SUPER-
ANNUATION.Subscriptions to the Military
Fund.Receipts of the Military Orphan
Fund.Subscriptions to the Medical Retir-
ing Fund.Subscriptions under the Indian
Civil Service (Non-European
Members) Family Pension
Rules.Subscriptions under the Superior
Services (India) Family Pen-
sions (Untransferred) Rules.Subscription to the Bengal Civil
Fund (98).Contributions for pensions and
gratuities (99).Recoveries on account of capitalis-
ed marine pensions.

(98) To be divided into two detailed heads, "Ordinary" and "Additional".

(99) Includes refund of gratuity on re-employment and recoveries of actual charges in respect of pensions relating to other Governments.

Recoveries of leave and pensionary charges on account of establishment doing work for other Governments, outside bodies and others are adjusted in accordance with the following rule:—

When leave and pension contributions are levied separately, the recoveries representing leave contributions should be credited to the receipt head corresponding to the service head to which the pay of the establishment is debited, or where there is no corresponding receipt head, to the minor head "Collection of payments for services rendered" under the major head "XLVI.—Miscellaneous", while the recoveries representing pensionary contributions should be credited to "XLIV.—Receipts in aid of Superannuation". In cases in which the combined rates of leave and pension contributions continue to apply, the recoveries should continue to be credited to the head "XLIV.—Receipts in aid of Superannuation". These rules apply to recoveries of foreign service contributions also, the recoveries representing contribution for leave, where this is levied separately, being credited to the receipt head appertaining to the department which lent the officer to the foreign employer or to the head "XLVI.—Miscellaneous" as the case may be.

Additions to regular establishments the cost of which is recoverable from local funds, etc., should be debited direct to general revenues as a separate section or branch of the establishment to which they are attached. The recovery in respect of the cost of such establishment should be treated as a departmental receipt, unless it can be taken in reduction of expenditure under the rules governing the treatment of recoveries of expenditure in the accounts; while the recovery representing leave and pension contributions should be adjusted in accordance with the procedure set forth above.

MAJOR HEADS.

MINOR HEADS.

J.—Miscellaneous—contd.

XLIV.—RECEIPTS IN AID OF SUPER-
ANNUATION—*concl'd.*Deductions for Marine Pension
Fund.

Miscellaneous.

Loss or gain by exchange.

Deduct—Refunds.

Leave and pension contributions of Military Officers in permanent civil employ lent to Foreign Service should be adjusted as indicated above, while contributions of Military officers and others in permanent military employ, including those in temporary civil employ, and contributions for pensions of Pakistani soldiers lent for Imperial Service should be credited to the head "Defence Receipts—Effective" or "Defence Receipts—Non-Effective" as the case may be.

Contribution recovered from foreign employers towards Government's liability under rule II of the Indian Civil Service (Non-European Members) Provident Fund Rules is credited to this minor head.

Penal interest on arrears of contributions towards leave salary and pension of Government servants on foreign service is credited to the head of account to which the contributions are credited.

In the case of a Government Railway Servant transferred to Permanent Civil appointment who elects to earn pension for his Railway service, the amount contributed by the Railway Administration towards his State Railway Provident Fund together with interest thereon standing to his credit in the State Railway Provident Fund, is credited to the Civil Estimates under this Minor head, by debit to Railway Accounts. The amount of the Government servant's subscription together with interest, standing to his credit in the State Railway Provident Fund shall be transferred to his credit in the General Provident Fund to which thereafter he shall or may subscribe in accordance with the rules of that fund relative to compulsory or optional subscriptions.

(100) Deleted.

MAJOR HEADS.

MINOR HEADS.

J.—Miscellaneous—contd.

XLV.—STATIONERY AND PRINTING.

Stationery receipts (101).

32 - Stationery and Printing

Sale of plain paper used with stamps.

Sale of gazettes and other Government publications.

Other press receipts.

Deduct—Refunds.

(101) Includes sale proceeds of stationery.

Sale proceeds of stationery boxes, etc. (This head is intended for the proceeds of stationery boxes sold by the Controller or Superintendent of Stationery. The sale proceeds of boxes in which stationery is supplied from Central Stores should in other cases be credited to the head of account corresponding to the Department which sells the boxes and to "XLVI.—Miscellaneous", when the sales are effected by departments for which there are no answering heads on the receipt side of the account).

MAJOR HEADS.

MINOR HEADS.

J.—Miscellaneous—contd.

✓ XLVI.—MISCELLANEOUS (102).

51—Mines and Minerals

Unclaimed deposits.

Sale of old stores and materials.

Sale of land and houses, etc.

✓ Fees for Government audit (103).

✓ Contributions (104).

Rents, rates and taxes.

Citizenship, Naturalisation, Passport and Copyright fees.

✓ Other fees fines and forfeitures (105).

Interest on cemetery Endowments.

Receipts from Bus and Truck Services.

(102) This major head covers all transactions of the Civil Department which it is not found possible to bring to account under any of the descriptive major heads.

✓ (103) Includes fees from Courts of Wards for audit of their accounts.

✓ (104) This head is intended for contributions from Municipalities and Local Funds which are not made for any specific purpose.

✓ (105) Marriage and burial fees.

✓ Fees for the services of the Government Examiner of Questioned Documents.

Other items (fees for stamping weights and measures, fees for inspection and copying declarations, fees realized on licenses issued by the Ministry of States and Frontier Regions under the Indian Arms Rules, 1924).

MAJOR HEADS.

MINOR HEADS.

J.—Miscellaneous—concl'd.

XLVI.—MISCELLANEOUS—concl'd.

51—Mines and Minerals

Receipts arising out of the Rail Road Co-ordination Scheme.

Receipts on account of the Riot and Civil Commotion Insurance Scheme.

Receipts arising out of the Mines and Oil-fields and Mineral Development (Federal Control) Act, 1948 (105-A).

Receipts from Surcharges (111-B).

Receipts of Frontier Regions (West Pakistan).

Transfer from the Deposit Account of grants for Economic Development and Improvement of Rural Areas (106).

Gain by exchange on local transactions (107).

Recoveries of overpayments (108).

Repayment to General Revenues of losses on Press Traffic, etc.

Collection of payments for services rendered (109).

Fees realised under the Imports and Exports (Control) Act, 1950 (Central).

Net gain by exchange on Remittance transactions.

Quit Rents and Subsidies paid by Central Government.

Receipts realised under the Jute Ordinance, 1962.

✓ Miscellaneous (110).

Loss or gain by exchange.

Deduct—Refunds.

(105-A) Receipts under this head should be shown under the following sub and detailed heads:—

- (1) Rents and Royalties—Annual fees and Acreage fees.
 - (a) Rents and royalties, Annual fees and Acreage fees.
 - (b) Deduct—Refunds.
 - (c) Deduct—Share paid to Provincial Governments.
- (2) Other receipts.

The Provincial Government's share would be credited in the Provincial Section to the detailed head "Share of the Provincial out of receipts arising out of the Mines and Oilfields and Mineral Development (Federal Central) Act, 1948", under the existing minor head "Miscellaneous" of the Major Head "XLVI.—Miscellaneous."

(106) See footnote (172).

(107) On transactions not affecting the London Account.

(108) Cash recoveries of service payments in previous years (when the charges were debited to departments not having a corresponding receipt head).

(109) This minor head is used for those departments which have no special receipt head in the accounts.

(110) The detailed heads are :—

Unclaimed Supply Bills and Remittance Transfer Receipts of more than three years standing. (Military lapsed transfer receipts are adjusted in the books of the Defence Department.)

Loans remaining unclaimed for more than twenty years from the notified date of discharge and written off to revenue *vide* footnote (309).

Securities pertaining to *current* loans lying unclaimed for more than twenty years, the value of which is written off to Revenue under special orders of Government.

Treasure Trove.

Sale proceeds of Durbar presents. (Receipts of special missions, being commonly presents should be taken to this head. When instructions are given to open a separate head for any mission, separate sub-head will suffice.)

Commission on drawing and remitting interest on Government Securities and on Savings Bank investments.

Percentages chargeable on European stores for Provincial Government, Local Funds, etc., showing separately—

(1) One per cent. for Marine Insurance, cost of stores lost, general average, etc.

(2) Two per cent. for agency and departmental charges.)

Percentage on capital cost of furniture supplied to High Officers.

Recoveries on account of law charges other than those in pauper suits (when the charges have been against departments not having an answering receipt head).

Other items. Miscellaneous receipts in connection with the Elections such as fees of election papers and for Supply of attested copies, are to be classified under the sub-detailed head "Election Receipts" under this detailed head. See also instructions in footnote (295).

(111) Deleted.

MAJOR HEADS.

MINOR HEADS.

K.—Defence Services

XLVII.—DEFENCE
EFFECTIVE.

RECEIPTS—

A.—Receipts in Pakistan (111-A).

I. Fighting Services.

II. Administrative Services.

III. Manufacturing Establishments (including store).

IV. Army Headquarters, Staff of Commands, etc.

V. Purchase and sale of Stores, Equipment and Animals (other than those purchased direct by Manufacturing Establishments, Military Engineer Services, Royal Pakistan Air Force and Royal Pakistan Navy).

VI. Special Services.

VII. Transportation, Conservancy, Hot Weather Establishments and Miscellaneous.

VIII. Military Engineer Services (including stores).

IX. Auxiliary and Territorial Forces.

X. Royal Pakistan Air Force (including stores).

XI. Royal Pakistan Navy (including stores).

XII. Quetta Reconstruction.

B.—Receipts in England.

(Minor heads as above).

Loss or gain by exchange.

34—Defence Receipts

(111-A) A list of Sub-heads under the Defence Services minor heads is given in the Annexure to this list.

(111-B) The receipts under this minor head represent:—

- (i) Surcharge to cover losses from fall in prices.
- (ii) Surcharge on supplies to rationed towns.
- (iii) Surcharge to cover losses of food-grains due to riots or civil commotion etc.

MAJOR HEADS.

MINOR HEADS.

K.—Defence Services—concl'd.

XLVIII.—DEFENCE RECEIPTS—NON-EFFECTIVE.

34- Defence Receipts

A.—Receipts in Pakistan (111-A).

I. Army.

II. Royal Pakistan Air Force.

III. Royal Pakistan Navy.

B.—Receipts in England.

(Minor heads as above).

Loss or gain by exchange.

MAJOR HEADS.	MINOR HEADS.
L.—Contribution and Miscellaneous Adjustment between Central and Provincial Governments.	
XLIX.—GRANTS-IN-AID FROM CENTRAL GOVERNMENT (112).	Grant-in-aid to the Government of West Pakistan for taking over Central functions in respect of specified territories. Subvention from the Central Government.
L.—MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS.	

(112) Also includes grants charged in the Central Accounts to the Major head "61—Grants-in-aid to Provincial Governments" as mentioned in footnote (297-A).

MAJOR HEADS.

MINOR HEADS.

Extraordinary Items.

LI.—EXTRAORDINARY
(113).

RECEIPTS

Sale of land.

Sale of other Government Assets.

Other items (113-A).

Deduct—Refunds.

LII.—B—CIVIL DEFENCE.

29—Civil Defence and Fine
Service

Miscellaneous.

Receipts in England.

Deduct—Refunds.

(113) Any special and non-recurring receipts unconnected with expenditure previously debited to a capital head the amounts of which are sufficiently large to justify a departure from the general rule of classification laid down in Article 39 of the Account Code, Volume I, may be credited under this head if Provincial Government desires to distinguish them from the ordinary revenues of the year.

(113-A) Includes all receipts realized as a result of the levy imposed on cloth and yarn.

MAJOR HEADS.	MINOR HEADS.
A.—Direct Demands on the Revenue	
1.—CUSTOMS 	<p>Sea Customs, charges at the Ports (115).</p> <p>Land Customs, charges (116).</p> <p>Valuation organisation.</p> <p>Customs Intelligence and Investigation organisation.</p> <p>Assignments and Compensations.</p> <p>Central Excise Duties.</p> <p>Share of the cost of collection transferred from "2-Central Excise Duties."</p> <p>Miscellaneous..</p>

(115) The charges of each principal port should be stated under a separate sub-head.

Charges in connection with Jute Export duties should be shown separately, if possible.

(116) This head may, if necessary, be amalgamated with the head "Sea Customs, etc."

(117) Deleted.

MAJOR HEADS.	MINOR HEADS.
A.—Direct Demands on the Revenue—contd.	
2.—CENTRAL EXCISE DUTIES ...	<p>Collection on Central Excise Duties—</p> <p>Direction (i).</p> <p>Medical Establishment (ii).</p> <p>Preventive Establishment (iii).</p> <p>Directorate of Inspection and Training (iv).</p> <p>Royalties and Compensations.</p> <p>Cost of printing banderols and Central Excise Stamps and labels.</p> <p>Commission paid to Posts and Telegraph Department for Sale of Central Excise revenue stamps and labels.</p> <p>Works.</p> <p>Contribution to Staff Welfare Fund (Customs and Excise Department).</p> <p><i>Deduct</i>—Share debitable to 1—Customs.</p> <p><i>Deduct</i>—Amount recovered from other Governments, Departments and Private Parties (118).</p>

(118) Divided into :—

- (i) Amount recoverable from other Government, Departments.
- (ii) Amount recoverable from private parties.

MAJOR HEADS.

MINOR HEADS.

A.—Direct Demands on the Revenue—contd.

3.—CORPORATION TAX	Collection of Corporation Tax.
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MAJOR HEADS.	MINOR HEADS.
A.—Direct Demands on the Revenue—contd.	
4.—TAXES ON INCOME OTHER THAN CORPORATION TAX	Collection of Income Tax (119). Collection of Agricultural Income Tax. Contribution to the Staff Welfare Fund Income Tax Department, Directorate of training and Estate Duty). Other charges. Collection of Sales Tax. Other charges.
4-A.—SALES TAX	

(119) Includes charges for collection of Super-tax. Charges for collection of Corporation Tax will be accounted for under this head in the first instance. At the end of the year a proportionate share determined according to such method as may be decided upon will be transferred to "3.—Corporation Tax—Collection of Corporation Tax" by credit to a separate sub-head "Deduct—Proportionate charges transferred to 3.—Corporation Tax" to be opened under this head.

MAJOR HEADS.

MINOR HEADS.

A.—Direct Demands on the Revenue—contd.

5.—SALT

... ..

A.—Charges of the Central Excise and Salt Department.—

Direction.

Manufacture and Sale.

Engineering Section.

Medical Establishment.

Contribution to the Renewals Reserve Fund.

Renewals and Replacements.

Deduct—Amount met from the Renewals Reserve Fund.

Cost of Accounts and Audit.

Pensionary charges and contributions to Provident Fund.

Preventive Establishment.

Interest on Capital.

Royalties and Compensations.

Miscellaneous.

B.—Charges of Salt and Central Excises in Provinces.

Direction.

Preventive Establishment.

Medical Establishment.

Salt purchase and freight.

Royalties and Compensations.

Deduct—Charges recovered from the Customs Department.

Works.

Cost of printing banderoles.

Cost of printing Central Excise stamps and labels.

Deduct—Share debitable to '2—Central Excise Duties'.*Deduct*—Contributions from private parties.

MAJOR HEADS.

MINOR HEADS.

A.—Direct Demands on the Revenue—contd.

6.—OPIUM

Superintendence and other Establishments at Headquarters.

Opium Factory.

Purchase of Opium.

Payments to Opium Cultivators for the Supply of raw opium.

Works.

MAJOR HEADS.

MINOR HEADS.

A.—Direct Demands on the Revenue—contd.

7.—LAND REVENUE

Charges of administration (121).
 Management of Government estates (122).
 Charges on account of land revenue collections (123).
 Charges on account of fishery collections.
 Survey, Settlement and Record Operations.
 Land Records (124).
 Charges on account of encumbered estates.
 Allowances to District and Village Officers (125).
 Assignments and Compensation (126).
 Colonization.
 Expenditure incurred for acquisition and management of properties acquired under East Bengal Act XXVIII of 1951.

(121) This head includes all district administrative charges other than those debited to the group head 'E.—District Administration' subordinate to the major head '25.—General Administration' under the principle enunciated in footnote (169).

The sub-heads under this minor head vary from province to province according to the actual constitution of the district staff.

(122) Government Estates are estates of which the rental temporarily or permanently blongs to Government. The charges may be shown under three divisions—

- (a) Collection of Revenue.
- (b) Outlay on Improvement.
- (c) Cost of Settlement.

Where commission is paid on the collection of rents of Government estates, it should be debited to (a) under this head, and not to "Charges on account of land revenue collections."

The survey and settlement of a permanent estate, if done as an isolated business and not as part of a general arrangement for survey and settlement, should be taken to (c) under this head.

(123) Includes commission on Land Revenue Collections.

(124) This includes the charges of the department created for the maintenance of the record of survey but dealt with in different provinces under different names. It should be divided into two sub-heads "Superintendence" and "District charges". All Patwari and Kanungo charges should be shown under the latter head (except East Pakistan).

(125) These allowances consist mainly of allowances paid to village officials, many of them hereditary maintained in the interest of land revenue collection.

(126) Includes—

- (1) Payments to Inamdars and other grantees.
- (2) Pensions in lieu of resumed lands.
- (3) Malikana or Allowances to excluded proprietors.
- (4) Allowances to temples etc., known as 'Beriz' deductions from land revenue receipts.
- (5) Other land revenue compensations.

MAJOR HEADS.	MINOR HEADS.
A.—Direct Demands on the Revenue—contd.	
8.—PROVINCIAL EXCISE	Direction. Superintendence. District Executive Establishment (127). Distilleries (128). Departmental and Commission shops. Cost of opium supplied to Provincial Excise Department (129). Cost of Bhang supplied to Provincial Excise Department. Purchase of Ganja and other drugs. Purchase of alcohol for use as motor fuel. Compensations. Excise Bureau. (128).

(127) Includes Inspection and Prevention.

In East Pakistan the nomenclature used for this minor head is "District charges."

(128) In Bengal charges for "Excise Bureau" are shown under the minor head "Cost price of opium sold to Provincial Governments" under "VI—Opium".

(129) As soon as the opium is supplied to the Provincial Excise Department from the factory the cost price thereof is debited to this head by credit to the head "Cost price of opium sold to Provincial Governments" under "VI—Opium".

MAJOR HEADS.

MINOR HEADS.

A.—Direct Demands on the Revenue—contd.

9.—STAMPS—

A.—Non-Judicial

... ..

Superintendence (130).

Central Stamp Office.

Charges for the sale of stamps (131).

Cost of stamps supplied from Central Stamp Stores (132).

Cost of stamps supplied from Provincial Stamp Stores.

B.—Judicial

... ..

Superintendence (130). (131).

Charges for the sale of stamps

Cost of Stamps supplied from Central Stamp Stores (132).

Cost of stamps supplied from Provincial Stamp Stores.

C.—General

... ..

Security Printing (133).

(130) The distribution of the charges under this head and under the head 'Stamps supplied from Central Stores' between 'A.—Non-Judicial' and 'B.—Judicial' should be made in accordance with the orders of the Provincial Government to whom the matter should be referred. If considered desirable, the charges need not be distributed but may be shown under a single minor head outside the division.

Contingencies of Collectors' offices properly debitable to 'Stamps' should be taken under this head even when no separate District Establishments are entertained for stamp work alone.

(131) Includes commission, discount, and the pay and allowances of official vendors entertained for the sale of stamps.

(132) The cost of stamps supplied from the Central Stamp Stores is debited to this head. The charges include overhead charges to cover a portion of the cost of maintenance of the stores and incidental charges connected with the supply of stamps, if any.

(133) Subdivided into:—

(1) Capital Account.

(2) Revenue Account.

The latter head includes:—

(i) Working expenses including charges in England [e.g., (1) Sterling Overseas pay, (2) Stores for Pakistan and (3) Allowances and fees to scholars].

(ii) Interest on capital.

MAJOR HEADS.	MINOR HEADS.
A.—Direct Demands on the Revenue—contd.	
10.—FOREST	General Direction (134). Pakistan Forest College. Forest Research Institute. Conservancy and Works. Establishment. Interest on Capital (135).

(134) The charges on account of the pay, allowances and contingencies of the Inspector-General and Chief Conservators of Forests (or other officers of similar standing) should be shown under this head.

(135) This head records the interest on capital outlay on individual forest schemes which is specifically met from borrowed funds.

MAJOR HEADS.

MINOR HEADS.

A.—Direct Demands on the Revenue—contd.

11.—REGISTRATION

...

...

Superintendence.

District charges.

MAJOR HEADS.	MINOR HEADS.
A.—Direct Demands on the Revenue—contd.	
12.—CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS.	Charges of collection (136). Inspection of Motor Vehicles. Compensations to local bodies, etc. Other charges. Transfer to the Provincial Road Funds.

(136) The cost of special establishment, if any, entertained for administration of Motor Vehicles Acts is shown under this head. Such charges incurred in any Administrative Department of Government may be debited to the major head connected with the Department concerned.

MAJOR HEADS.

MINOR HEADS.

A.—Direct Demands on the Revenue—concl'd.**13.—OTHER TAXES AND DUTIES (137)**

Collection charges—
 Entertainment Tax.
 Betting Tax.
 Luxury Tax.
 Charges under the Electricity Acts.
 Charges in connection with Tobacco Duties.
 Charges in connection with Estate Duty.
 Contribution to the Staff Welfare Fund (Income Tax Department, Directorate of Training and Estate Duty).

(137) Separate minor heads may, if necessary, be opened with the approval of the Comptroller and Auditor General for the record of collection charges in respect of any other taxes and duties that may be levied. Such minor heads will not be included in this compilation but they may be mentioned by the Accountants General in their own Manuals.

MAJOR HEADS.	MINOR HEADS.
AA.—Principal Revenue Heads—Capital outlay on Salt Works within the Revenue Accounts.	
5-A.—CAPITAL OUTLAY ON SALT WORKS.	<p>Works.</p> <p>Plant and Machinery.</p> <p>Other items.</p> <p><i>Deduct</i>—Receipts and Recoveries on Capital Account.</p> <p>Loss or gain by exchange.</p> <p>Capital expenditure charged to Renewals Reserve Fund.</p> <p><i>Deduct</i>—Amount met from Renewals Reserve Fund.</p>

MAJOR HEADS.	MINOR HEADS.
B.—Railway Revenue Account.	
15-A.—STATE RAILWAYS ...	Interest on Capital Outlay provided otherwise than from the World Bank.
Interest on Debt.	Interest on Capital met from the World Bank Loans, Commitment charges.
15-B.—Appropriation to Improvement Fund	(37-A).
15-C.—Miscellaneous Railway Expenditure	(37-A).
15-D.—Contribution to General Revenues.	(37-A).
15-E.—Transfer to Railway Reserve Fund.	(37-A).
15-F.—Repayment of Debt. ...	(37-A).
BB.—Railway Capital Account within the Revenue Account.	
16.—CONSTRUCTION OF RAILWAYS (DEBITED TO PROVINCIAL REVENUES.)	

MAJOR HEADS.	MINOR HEADS.
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.	
17.—INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT (139).	Irrigation Works. Navigation, Embankment and Drainage Works.
18. OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES :—	
A.—Irrigation Works—	
(1) Works for which no Capital accounts are kept.	Works. Extensions and Improvements. Maintenance and Repairs. Establishment (51). Tools and Plant (52). Suspense (53). Contribution paid to local bodies. <i>Deduct</i> —Contributions recovered from local bodies. Loss or gain by exchange. Establishment (51). Tools and Plant (52). Other charges. Grants-in-aid. Suspense (53). Loss or gain by exchange.
(2) Miscellaneous Expenditure	

(139) See footnote (57).

MAJOR HEADS.

MINOR HEADS.

C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—concl'd.

18.—OTHER REVENUE EXPENDITURE
FINANCED FROM ORDINARY REVENUES—concl'd.

B. Navigation, Embankment and Drainage Works.

(1) Works for which no Capital accounts are kept.

As for A (1) above.

(2) Miscellaneous Expenditure.

As for A (2) above.

Deduct—Amount financed from Famine Relief Fund.

Net Amount Financed from Ordinary Revenues.

18. (1) OTHER REVENUE EXPENDITURE
FINANCED FROM FAMINE RELIEF FUND.

Irrigation Works.

Navigation, Embankment and Drainage Works.

MAJOR HEADS.

MINOR HEADS.

CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works within the Revenue Account.**19.—CONSTRUCTION. OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—****A.—Financed from Famine Relief Fund.**Irrigation Works.
Navigation, Embankment and
Drainage Works.
Same as for A above.**B.—Financed from Ordinary Revenues.**

Irrigation Works.

*Deduct—Repayments of Capital Expenditure financed from Ordinary Revenues.*Navigation, Embankment and
Drainage Works.**Net amount financed from Ordinary Revenues.**Irrigation Works.
Navigation, Embankment and
Drainage Works.**D.—Posts & Telegraphs Revenue Account.****20.—POSTS OFFICE DEPARTMENT—
Interest on Debt.**

(54-A).

**20-A.—TELEGRAPH AND TELEPHONE
DEPARTMENT—****Interest on Debt.****DD.—Posts and Telegraphs Capital Account within the Revenue Account.****21.—CAPITAL OUTLAY ON POSTS
OFFICE DEPARTMENT WITHIN THE
REVENUE ACCOUNT.**

(54-A).

**21-A.—CAPITAL OUTLAY ON TELE-
GRAPH AND TELEPHONE DEPART-
MENT WITHIN THE REVENUE AC-
COUNT.**

MAJOR HEADS.

MINOR HEADS.

E.—Debt Services.

✓ 22.—INTEREST ON DEBT AND OTHER OBLIGATIONS—

A.—INTEREST ON ORDINARY DEBT—

(i) RUPEE DEBT—

1. *Interest on Permanent Loans—*
(139-C).

NOTE.—A separate detailed head to be opened for interest payment on each denomination of loan.

2. *Discount on Loans—*

NOTE.—Discount relating to each denomination of loan should be shown separately.

✓ 3. *Floating Loans—*✓ Discount on Treasury Bills (140).
Interest on other Floating Loans
(141).4. *Other Items—*

Management of Debt.

Expenditure connected with the issue of new loans.

Miscellaneous.

5. *Interest on Loans taken from the Central Government.*6. *Deduct—Interest realised on investments of cash balances*
(142).

(139-C) Interest on loans notified for discharge should be adjusted under a separate sub-head "Interest on Loans in course of discharge" subordinate to the head "Interest on Permanent Loans". The interest payable in respect of unclaimed balances of loans, written off the Public Debt by credit to Revenue under foot-note (309), should be debited to the same head to which the repayment of the principal is debited.

✓ 140) The debit under this head in the accounts of a particular year is to be limited to the discount actually accrued during that year. This is effected in the manner indicated below. On the issue of a Treasury Bill, the entire amount of discount should be debited in the first instance to this head. At the end of the year this head should be relieved of that portion of the discount on Treasury Bills outstanding on the 30th June which has not yet accrued, by credit to this head and debit to a separate detailed head "Discount on Treasury Bills" subordinate to the minor head "Suspense Account" in the Deposit Section. On maturity of the Treasury Bill in the following year, the amount of discount accruing in that year should be debited to this head by credit to the detailed head under "Suspense Account" mentioned above, thus clearing the debit outstanding under that head.

As regards Treasury Bills issued by the Government of Pakistan, the necessary adjustment in respect of part discount in respect of bills outstanding on the 30th of June is made by the Account Officers in consultation with the Ministry of Finance Central Government. Similar adjustments in respect of Treasury Bills issued by Provincial Governments should be made by the Accountant General in consultation with the Government concerned.

(141) Temporary detailed heads should be opened as occasion requires.

(142) See Footnote (376).

MAJOR HEADS.	MINOR HEADS.
E.—Debt Services—contd.	
22.—INTEREST ON DEBT AND OTHER OBLIGATIONS— <i>contd.</i>	
A.—INTEREST ON ORDINARY DEBT <i>contd.</i>	
(ii) Debt raised Abroad.	<ol style="list-style-type: none"> 1. Interest on loans contracted in Foreign Countries (A separate detailed head to be opened for interest on each denomination of Foreign loan). 2. Interest portion of Annuities created in purchase of Railways (143).

(143) The capital portion of these payments is debited to Section N—Permanent Debt. The Payment relating to each Railway may be recorded separately.

MAJOR HEADS.

MINOR HEADS.

E.—Debt Services—contd.

22.—INTEREST ON DEBT AND OTHER
OBLIGATIONS—contd.A.—INTEREST ON ORDINARY DEBT
—contd.(ii) Debt Raised Abroad.—
concl'd.

3. Interest on outstanding liabilities of Railway Companies taken over on purchase or termination of contract (144).
4. Interest on liabilities assumed in respect of British Government 5 per cent. War Loan (1929-47).
5. Interest or loans from the International Bank for Reconstruction and Development for Railway Projects.
6. Interest on first £ 10 Million U.K. Credit.
7. Interest on second £ 10 Million U.K. Credit.
8. Discount on Loans.
9. Management of Debt.
10. Other Items—
Difference between par value and cost of Pakistan Loans purchased for cancellation.
Stamp duty on transfers and Powers of Attorney, etc.
11. Interest on Floating Loans.
12. Loss or gain by exchange.

(144) The detailed heads are :—

Interest on Pakistan Eastern Railway Irredeemable Debenture Stock,
4 per cent.

MAJOR HEADS.

MINOR HEADS.

E.—Debt Services—contd.

22.—INTEREST ON DEBT AND OTHER OBLIGATIONS—contd.

B.—INTEREST ON UNFUNDED DEBT.

1. *Special Loans—*

Interest on other Special Loans (145).

2. *Treasury Notes of Service and other Funds—*(146).3. *Deposits of Service Funds bearing interest—*(147).

Interest on Bengal Uncovenanted Service Family Pension Fund.

Interest on Bengal Service Family Pension Fund.

✓ 4. *Savings Bank Deposits* (147)—

Interest on Post Office Savings Bank Deposits.

Interest on Post Office Fixed Deposits.

Bonus on Post Office Cash Certificates. (148).

Bonus on Post Office Defence Savings Certificates.

Bonus on Post Office National Savings Certificates.

Bonus on Post Offices Ten year National Development Savings Certificates.

Payments to Post Office for Savings Bank, Cash Certificate and Defence National Savings Certificate work.

Bonus on Post Office Ten year National Development Savings Certificates.

(145) Detailed heads may be provided to show separately the interest payable on different interest bearing obligations treated as Special Loans.

(146) Includes interest on—

Treasury Notes on account of Soldiers' Savings Bank Deposits.

✓ (147) Interest on Savings Bank Deposits, State Provident Funds and Special Deposit Accounts is adjusted in closing the accounts of the year. Interest on Service Funds should, as far as possible, be also adjusted to the Service Head in the last month of the year, and if it is necessary to give credit to the Fund Account in any other month, it should be done by debit to "Interest Suspense Account" under "Unfunded Debt".

(148) See footnote (326).

MAJOR HEADS.

MINOR HEADS.

E.—Debt Services—contd.

22.—INTEREST ON DEBT AND OTHER
OBLIGATIONS—contd.B.—INTEREST ON UNFUNDED DEBT
—contd.5. *States Provident Funds*—(147).

Interest on General Provident Fund.

Interest on Indian Civil Service Provident Fund.

Interest on Indian Civil Service (Non-European Members) provident Fund.

Interest on Defence Savings Provident Fund.

Interest on Defence Savings Railway Provident Fund.

Interest on Pakistan Ordnance Department Provident Fund.

Interest on Military Engineering Services Provident Fund.

Interest on Defence Services Officers' Provident Fund.

Interest on Contributory Provident Funds.

Interest on Contributory (Transferred Railway Personnel) Provident Fund.

Interest on Deposits in State Railway Provident Institutions.

Interest on Contributory Provident Pension Fund.

Interest on Other Miscellaneous Provident Funds.

Interest on Salt Range Miners and Workers Provident Fund.

MAJOR HEADS.

MINOR HEADS.

E.—Debt Services—contd.

22.—INTEREST ON DEBT AND OTHER
OBLIGATIONS—contd.B.—INTEREST ON UNFUNDED DEBT
—concl'd.6. *Special Deposit Accounts—*
(147) and (149)—

Interest on General Family Pension Fund.

Interest on Hindu Family Annuity Fund.

Interest on Bengal Christian Family Pension Fund.

Interest on Postal Insurance and Life Annuity Fund (P T & T.).

Interest on Cemetery Endowment Fund.

Interest on Railway Staff Benefit Fund.

Interest on Dehri Workshop Casual Workers Bonus Fund.

Interest on Indian Railway Conference Association Employees' Provident Fund.

Interest on Eastern Group Sleeper Control Provident Fund.

Payments in England.

Interest on balances of the Indian Civil Service Family Pension Fund.

Interest on balances of the Indian Military Service Family Pension Fund.

Interest on balances of the Superior Services Family Pension Fund.

Interest on balances of the Indian Military Widows' and Orphans' Fund.

Loss or gain by exchange.

(149) These are funds mostly under private management which are permitted to deposit their money with Government at certain specified rates of interest.

MAJOR HEADS.

MINOR HEADS.

F.—Civil Administration.

25.—GENERAL ADMINISTRATION—

A.—Heads of Provinces including President, Cabinet and Ministers.

Salary of the President Governor.Secretarial Staff of President Governor.

(158).

Staff and household of President Governor.

(159).

Sumptuary allowance of President Governor.

Government Hospitality Organisation.

✓ State conveyances and motors of the President and Governors.

(160).

Expenditure from Contract allowance. (161).

Tour Expenses. (162).

Chief Commissioners.

Administrator of Karachi.

Cabinet.

Ministers.

Other Charges.

(158) Charges of Secretary to the President and Secretary to a Governor (or of Private Secretary to a Governor where this designation is retained) and of their establishment as well as any other expenditure connected therewith should be shown under this head.

(159) Includes all charges on account of the pay and allowances, etc., of Military Secretary, Aides-de-Camp and other personal staff of Heads of Provinces and of their establishments and contingencies. The charges on account of the establishment of the Military Secretary to the President and of contingencies are recorded under this head but the pay and allowances, etc., of the Military Secretary himself, Aides-de-Camp and Bodyguard of the President are debited to Defence estimates.

The travelling and other allowances granted to Officers of the Regular Army or Military Police on the retired list, while doing duty as honorary Aides-de-Camp to a Governor, will also be taken under this head.

F.—Civil Administration—contd.

✓(160) Under this head are included charges on account of the purchase, upkeep and feed of State horses, the repairs and upkeep of State carriages and the purchase and maintenance of State motor cars.

(161) This head is meant for expenditure of a semi-private character such as stable establishments and contingencies, wages and allowances of household servants, etc., incurred by the President and the Heads of Provinces which is met from the contract grant. Charges on account of purchase and maintenance of State motor cars for Heads of Provinces are also debited to this head.

The charges connected with the upkeep of the President's gardens are also recorded under this head. (In the case of Provincial Governors this expenditure is debited against the Civil Works grant).

(162) Suitable detailed heads may be opened under this head to suit the circumstances of each province.

(163) Deleted.

MAJOR HEADS.

MINOR HEADS.

F.—Civil Administration—contd.

25.—GENERAL ADMINISTRATION—
contd.

B.—Legislative Bodies ...

National Assembly.

Provincial Assembly.

Assembly Department.

✓ Elections for Legislatures (164).

✓ C.—Secretariat and Headquar-
ters Establishments.

✓ Civil Secretariats. (165).

Public Service Commission.

Board of Revenue, Financial
Commissioner and establish-
ments.Inspector General of Stamps, Re-
gistration and Excise. (166).Agent for Government Consign-
ments.✓ Local Fund Audit Establishments.
(167).

D.—Commissioners ...

Commissioners. (168).

E.—District Administration
(169).

General Establishments. (170).

Sub-divisional Establishments.

Other Establishments.

Deduct—Establishment charges
recoverable from other govern-
ments, Departments, etc.

F.—Works ...

Original Works.

Repairs.

(164) This head records the charges connected with the elections for the National and Provincial Assemblies and also those incurred in connection with commissions appointed from time to time for the trial of petitions against elections to National and Provincial Assemblies.

(165) The charges of different departments of a Secretariat should, if possible, be shown separately. Translators' Department should be an additional sub-head. The charges of the Intelligence Bureau attached to the Home Ministry and of the Secretariat of the Principal Supply Officers Committee (Pakistan) are also taken under this head.

Entire expenditure on account of Pakistan Civil Service Academy, Lahore including that relating to the training of Foreign Service probationers should be initially debited to the head '25—Genl. Admn.—C.—Secretariat and Headquarters Establishments—Cabinet Secretariat'. Expenditure on the training of Foreign Service probationers should, however, be transferred in lump to the Head '35—External Affairs—Miscellaneous' by a deduct entry under the former head.

Expenditure on account of Secretariats of (i) the Ministry of Foreign Affairs and (ii) Ministry of States and Frontier Regions is also taken under this head.

(166) Where such an officer exists in any province, the pay and allowances of the Inspector General and the cost of any combined establishment are taken to this head but where separate establishments are employed on the different services they shown under the respective major heads. A similar procedure

may be followed in other cases in which administrative services relating to more than two major heads of account are combined in a single charge for purposes of control.

(167) Records the cost of the audit of Local Fund Accounts.

(168) When additional Commissioners are employed only on judicial work, their pay and all other charges should be taken under "27.—Administration of Justice—Civil and Sessions Courts".

(169) In determining the precise charges on account of district administration which should be debited under this head, the general principle should be that any part of such charges which is definitely expended upon work connected with a single major head should be taken as a charge against that major head, while the rest of the charges spent upon work connected with more than one major head should be taken to this head.

(170) Charges on account of Treasury should be recorded under a separate sub-head—Charges for acquiring old and foreign coins under the Pakistan Treasure Trove Act should be treated as contingent charges of the Treasury. Charges for remittance of Treasure except those for which the State Bank of Pakistan is liable should be recorded under this head, *vide* also footnote (368).

MAJOR HEADS.

MINOR HEADS.

F.—Civil Administration—contd.**25.—GENERAL ADMINISTRATION—
contd.****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. (171).

Expenditure from Rural reconstruction Grants. (172).

Miscellaneous. (173).

Deduct—Contributions recoverable from other Governments, Departments, etc.

Loss or gain by exchange.

✓ (171) The allocation of the discretionary grants should be determined by the criterion as to who is the grantor and not by the purpose for which the grants are made. Thus the grants made by the Governor, Ministers, Commissioner or the Deputy Commissioner may be classified under this minor head. Similar grants, if any, made by other authorities should be recorded under the appropriate service head concerned and any expenditure which cannot be so recorded may be classified under "57.—Miscellaneous—Miscellaneous and unforeseen charges".

(172) In provinces where the expenditure on schemes financed from rural reconstruction grants is incurred by District Officers and Officers subordinate to them the charge is debited to this head, an equivalent amount being transferred from the deposit head "Deposit account of grant for Economic Development and Improvement of Rural Areas" to the head "XLVI.—Miscellaneous—Transfer from the deposit account of grants for Economic Development and Improvement of Rural Areas".

(173) Payments on account of passage money from Pakistan to the United Kingdom of selected candidates for the Civil Service of Pakistan are debited to this head.

(175) Deleted.

MAJOR HEADS.

MINOR HEADS.

F.—Civil Administration—contd.

26.—AUDIT

...

Comptroller and Auditor General.
(176).

Officers of the Pakistan Audit Department.

Account and Audit offices. (176).

Deduct—Establishment charges recovered from other Governments, Departments, etc.

(176) The cost of the Officers of the Pakistan Audit and Accounts Service and the Assistant Accounts and Audit Officers serving in the office of the Comptroller and Auditor General and in the Accounts and Audit offices is shown under the minor head "Officers of the Pakistan Audit Department".

(177) The sub-heads under this head are—

High Commissioner for Pakistan.

Establishment of the Director, Audit and Accounts, London.

Leave salaries and Deputation Pay.

Sterling Overseas Pay.

Othe Charges.

Deduct.—Establishment charges recovered from other Governments, Departments, etc.

MAJOR HEADS.

MINOR HEADS.

F.—Civil Administration—contd.

✓ 27.—ADMINISTRATION OF JUSTICE

Supreme Court.

High Courts and Chief Courts.

✓ Law Officers (178).

Administrator General and Official Trustee.

Official Assignee.

Official Receiver.

Coroner's Court.

Judicial Commissioner.

Civil and Sessions Courts (179).

Courts of Small Causes (180).

Criminal Courts.

Pledership and Mukhtiarship examination charges.

✓ (178) Includes—

(i) English Law officers (i.e., Advocate General, Standing Council Solicitor to Government).

(ii) Legal Remembrancer and High Court Pleaders.

(iii) Mofussil establishment.

In West Pakistan the charges on account of the Legal Remembrancer, who is also Secretary, Legislative Department, are debited to "25.—General Administration—C. Secretariat and Headquarters Establishments—Civil Secretariats".

The charges for conducting Civil suits are taken among Collectors' Contingencies if managed by the Collector; but so far as they consist of pleaders' fees, they should go under this head. The cost of suits, the filings of which is the natural and proper function of the Central as opposed to a Provincial Government, is a charge on the Central Government and should be debited to the department which originates the suit.

Fees to pleaders in pauper suits should be taken under this head (as well as other money charges in pauper suits, such as advances for batta to witnesses, the recoveries being credited to "Court fees realized in cash").

Fees paid directly by Treasury Officers to pleaders conducting criminal cases should be taken against this head and not against the department employing the pleaders. The retaining fees paid to public prosecutors and pleaders who are Government servants should be classified under the sub-head "Pay of Officers" or "Pay of establishment", whichever may be considered more suitable, and the daily fees paid for the conduct of cases to Government prosecutors and pleaders and to pleaders who are not in Government service should be classified under the sub-heads "Allowances, Honoraria, etc." and "Contingencies", respectively.

Advances for Civil suits should be finally debited to the Department receiving them.

(179) Includes :—

- (a) District and Sessions Judges.
- (b) Subordinate Judges.
- (c) Munsiffs.
- (d) Process-serving establishment.
- (e) Record-room copyist establishment (if separately organized).

The payments of actual expenses by a Court to a Government servant appearing as witness in his official capacity are debited to the detailed head "Diet and travelling allowances of witnesses".

(180) Presidency Court may be shown as a separate sub-head.

[The Small Cause establishment of a Subordinate Judge exercising Small Cause powers should be shown, not under this head, but under a separate detailed head under Subordinate Judges.]

(181) Deleted.

MAJOR HEADS.

MINOR HEADS.

F.—Civil Administration—contd.

28.—JAILS AND CONVICT SETTLEMENTS.

Jails. (182).

Jail manufactures. (183).

Charges on account of persons confined or detained in Jails outside the Province.

Losses on Sale of Subsidised food at Concession rates.

(182) Includes charges for Inspector General of Prisons which may be recorded under a separate sub-head "Superintendence". Other sub-heads and detailed heads of Jail expenditure should be settled by the Accountant General in consultation with Government, but see Note 1 of the General Note.

(183) This head should include all charges of convict labour, except Press charges (including cost of machinery, outlay in paper, ink and other supplies and (expense of maintenance), which are debitable to the grant for Stationery and Printing.

MAJOR HEADS.

MINOR HEADS.

F.—Civil Administration—contd.

29.—POLICE

Direction.

Superintendence.

District Executive Force. (185).

Police Training Schools.

Municipal and Cantonment Police.
(186).

Village Police.

(184) Deleted.

(185) May be sub-divided as under :—

DISTRICT POLICE—

District Superintendents and Assistants.

Police Force.

Mounted Police.

Office Establishment.

Allowances, Honoraria, etc.

Hospital charges.

Contingencies.

OTHER POLICE—Such of the above heads as may be applicable.

Against "Police Force" the several classes and grades may be grouped under one or more detailed heads according to local discretion.

The "Clerical Establishment" should include only clerks, etc., who are not regularly enlisted members of the Force; all enlisted members should be shown against "Police Force".

Under "Other Police" should be shown Police entertained as part of the District Force but for a special purpose such as Salt, Excise, Police, Preventive Police, and Municipal and Cantonment Police, if they form a separate part of the Force and are Municipal and Cantonment Police, if they form a separate part of the Force and are wholly paid by Government. The charges for each class may be distinguished.

Cost of escorts (i.e., their way charges, not their allowances) may be classified as a sub-head under Contingencies.

The cost of all Railway warrants issued by the Civil Police Department under the credit note system may be adjusted under a detailed head "Cost of Railway Warrants" subordinate to "Allowances," if such an adjustment is calculated to result in a reduction of clerical labour.

(186) This head is intended for the Municipal or Cantonment Police, if they form a separate part of the Force and if the Municipality or Cantonment repays the Government wholly or partly.

MAJOR HEADS.

MINOR HEADS.

F.—Civil Administration—contd.

29.—POLICE—contd.

Special Police. (187).

Railway Police. (188).

Criminal Investigation Department. (189).

(187) This minor head is intended to show the cost of Police Forces which are levied for special purposes and organized on a system different from the regular District Force. The Chittagong Frontier Police should be shown here. So also the Punjab Border Police, Baluch Levy and Pakistan States Police Force maintained by the Ministry of External Affairs. For charges connected with the additional police entertained under the Police Act (Act V) of 1861, see footnote (191).

(188) (1) Railway Police includes charges for "Crime and Order" Police only.

(2) On Pakistan Government Railways managed by Government, the cost of the police guards supplied by the Police Department at the request of the railway authorities for the performance of duties which should be arranged for by the railway authorities and are not part of the ordinary functions of the police should be debited to the railway concerned.

(189) The charges of the Intelligence Bureau attached to the Home Ministry of the Central Government are adjusted under "25—General Administration" (See footnote 165).

MAJOR HEADS.

MINOR HEADS.

F.—Civil Administration—contd.

29.—POLICE—contd.

Transfers to the General Police Fund (191).

Deduct.—Amount met from the General Police Fund. (191).

Loss on Sale Subsidised at concession rates (E.B.).

Miscellaneous. (192).

(191) The transactions connected with the General Police Fund where such a fund exists are accounted for as under :—

- (i) All moneys paid or recoveries made under Sections 13—15 of the Police Act, 1861, are credited to the appropriate minor head under "XXIII.—Police", a separate sub-head being opened for the purpose.
- (ii) The moneys so credited when transferred to the General Police Fund are accounted for by debit to the expenditure head "29.—Police—Transfers to the General Police Fund" and credit to the head "General Police Fund" in the Deposit Section of the Provincial Accounts.
- (iii) The actual expenditure met out of the Fund may be accounted for either as a direct charge against the fund or as a charge under "29.—Police" set off by a deduct entry under that major head representing transfer of a corresponding amount from the Fund. The Provincial Government will be free to adopt one or the other of these methods as may be found suitable.

NOTE.—Recoveries representing supervision and other indirect charges and leave and pension contributions in respect of additional police forces deputed or employed under Section 13—15 of the Police Act, 1861, are not recoveries under those Sections. The recoveries representing supervision and other indirect charges should be credited finally to the revenue head "XXIII.—Police—Collection of payments for services rendered" and those representing leave and pension contributions to the head "XXIII.—Police—Collection of payments for services rendered" or "XLIV.—Receipts in aid of superannuation—Contributions for pensions and gratuities" in accordance with the rule in footnote (99).

(192) Includes contributions by Government for Police bands. Contributions by Government to cover any deficit in the General Police Fund should be debited to a separate sub-head Contribution to the General Police Fund, under this minor head.

(193) Deleted.

MAJOR HEADS.

MINOR HEADS.

F.—Civil Administration—contd.

30.—PORTS AND PILOTAGE—

A.—Major Ports (194).

(1) Management and up-keep
of Ports.Direction (Headquarters Estab-
lishment).Pay and allowances of officers and
men afloat. (196).Pilotage and Pilot Establishments.
(197).

Purchase of stores.

Repairs and Maintenance (196).

Direction Headquarters Establish-
ments).Principal officers and their estab-
lishments.

Shipping offices.

Ship Survey Departments.

Miscellaneous (198).

Pay and allowances of officers and
men afloat (196).Victualling of officers and men
afloat. (196).

Charges for Pooled Launches

Purchase of marine stores and
coal for the building repairs and
outfits of ships and vessels
(196), (199).Purchase and hire of ships and
vessels (196), (200).Pilotage and Pilot establishments
(197).

Ports Establishments (201).

Miscellaneous shore establishment.

Subsidies to steam-boat Compan-
ies (202).

Miscellaneous.

Deduct—Recoveries.

Loss or gain by exchange.

(2) Other Charges.

B.—Other Ports.

(196) These heads relate to vessels, and in them each ship may be shown separately but if these are many and small, a group may be made. The vessels should be described so as to indicate their use: "Pilot Vessel", "Steam Tug", etc.

(197) The charges should not include those of vessels, which are provided for above.

(198) Includes charges on account of Marine Engineering State Scholarchips.

(199) May be divided into sub-heads—

(a) Building, Repairs and outfit (material).

(b) Ditto (personnel).

(c) Coal.

(200) There should be separate sub-heads for "Purchase" and "Hire".

(201) Includes—

Port Officer's Department.

Marine Court.

Shipping Master.

Charges for Survey of steam vessels.

(202) The particular line or service should be stated in the description of each charge.

MAJOR HEADS.	MINOR HEADS.
F.—Civil Administration—contd.	
31.—LIGHTHOUSES AND LIGHTSHIPS—	
(I) Capital Account ...	Lighthouses. Lightships. Tools, Plant and Equipment. Stock and Suspense. <i>Deduct—Receipts and Recoveries on capital account.</i> Loss or gain by exchange. <i>Deduct—Amount financed from General Reserve Fund—Lighthouses and Lightships.</i> <i>Deduct—Amount financed from Depreciation Reserve Fund—Lighthouses and Lightships.</i> Direction.
(II) Revenue Account ...	Lighthouses—working expenses. Lightships—working expenses. Contributions. Compensations. Contribution to Depreciation Reserve Fund. Contribution to the General Reserve Fund. Cost of Accounts and Audit. Pensionary and Provident Fund Charges. Interest on Capital. Miscellaneous. Loss or gain by exchange.

MAJOR HEADS.	MINOR HEADS.
F.—Civil Administration—contd.	
34.—FRONTIER REGIONS ...	<p><i>A. Frontier Watch and Ward.</i> (209).</p> <p>Frontier Constabulary and Militia. (210).</p> <p>Buildings and Communications. (211).</p> <p>Miscellaneous. (212).</p> <p><i>B. Other Charges.</i></p> <p>Political and Administrative charges.</p> <p>Works</p> <p>Education.</p> <p>Health Services.</p> <p>Agricultural Operation.</p> <p>Other Departments.</p> <p>Allowances to Frontier Tribes.</p> <p>Transfer to Fund for Special Frontier expenditure including development.</p> <p>Entertainment Charges.</p> <p>Miscellaneous expenditure.</p> <p><i>Deduct</i>—Charges recovered from other Government, Department, etc.</p>

(209) This head is intended for such charges as are directly connected with the defence operations of the various frontier, which may include besides expenditure incurred on various denominations of military police organisations, expenditure on roads declared to be of military importance and charges for hospitals, and other buildings required for the administration of the military police forces. Charges connected with the ordinary civil administration of the frontier areas, including expenditure on buildings and communications, are classified under the head 'B.—Other charges'. Charges incurred in frontier areas but not connected with the ordinary civil administration of those areas, e.g., Customs, Provincial excise, etc., are, however, brought to account under the appropriate major head of service concerned.

(210) For charges connected with the different military police and militia organisations such as Levies, Kurram Militia, Scouts, Frontier Constabulary, etc. Separate sub-heads will be opened for the charges pertaining to each important organisation.

(211) For expenditure on construction and maintenance of buildings for Militia and Frontier Constabulary and of roads declared by the President to be of military importance.

(212) For charges on all other services such as Medical establishments, Inspecting Officers, Frontier Corps, and other petty establishments.

MAJOR HEADS.

MINOR HEADS.

F.—Civil Administration—contd.

35.—FOREIGN AFFAIRS.

Diplomatic and Consular Service.*
 High Commissioners (213).
 Trade Commissioners and Trade Agents.
 Entertainment charges.
 Special Diplomatic Expenditure (214).
 Refugees and State prisoners.
 Works.
 Miscellaneous. (215).

(213) Includes expenditure of the High Commissioner for Pakistan in U.K. which is accounted for under the following sub-heads:—

High Commissioner's Establishment charges.

Salaries General.

Salaries—Civilians Casualties Branch.

Office expenses.

Education Department.

Colonial departmental charges for issue of leave salaries.

Stores Department.

Trade Department.

Deduct—Recoveries, share of the Cost of High Commissioner's establishment debitable to Provincial Governments etc.

(214) This is intended to provide for special charges. Nothing should be taken to this head without special instructions from the Comptroller and Auditor General.

(215) Includes:—

(1) Expenditure incurred in Pakistan in connection with Pakistan's membership of the United Nations and other similar International Organisations.

(2) Cost of training foreign service probationers.

(3) Expenditure on the relief, repatriation and burial of destitute Pakistan Nationals.

Advances made to distressed Pakistan Nationals in India are accounted for under the "Advances Repayable, Civil Advances—Advances to distressed Pakistan Nationals in India and the amounts that are ultimately found to be irrecoverable are written off by transfer to the minor head Miscellaneous under "35—External Affairs".

(216) Deleted.

*(This will also include the expenditure : on the passport offices in India and Burma.)

MAJOR HEADS.

MINOR HEADS.

F.—Civil Administration—contd.

✓ 36.—SCIENTIFIC DEPARTMENTS ...

Survey of Pakistan (217).
 Botanical Survey.
 Zoological Survey and Marine Fisheries Department.
 Anthropological Survey.
 Geological Survey (217-A).
 Exploration of Coal, Petroleum and Minerals.
 Mines Department (217-B).
 Archaeological Department.
 Grants-in-aid and Donations to Scientific Societies and Institutes.
 Meteorological Department.
 ✓ Museums (218).

Deduct—Amount met from the Fund for Agricultural Development.

(217) Includes the following sub-heads :—

- (1) Surveyor General's Office.
- (2) Map Publication Offices.
- (3) Mathematical Instrument Office.
- (4) Survey Parties.
- (5) *Deduct*—Establishment and other charges recovered from other Governments, Departments, etc.

(217-A) The expenditure connected with the utilisation Branch of the Geological Survey of Pakistan is accounted for under a separate sub-head "utilisation Branch projects," with detailed heads for each project.

(217-B) Includes charges of the Pakistan School of Mines.

✓ (218) To include donations.

(219) Deleted.

MAJOR HEADS.	MINOR HEADS.
F.—Civil Administration—contd.	
37.—EDUCATION. (220) :—	
A. University ...	Grants to Universities (221). Government Arts Colleges (222). Grants to non-Government Arts Colleges (221). Government Professional Colleges. (223). Grants to non-Government Professional Colleges (221).
B. Secondary ...	Government Secondary schools (224). Direct grants to non-Government Secondary Schools (221). Grants to local bodies for secondary Education (221).
C. Primary ...	Government Primary Schools (224). Direct grants to non-Government primary Schools (221). Grants to local bodies for primary education (221).

(220) This head, as well as the corresponding receipt head, should be confined to transactions under the control of the Education Department, education outside its control being dealt with under the respective subject heads. Thus navigational education should be shown under "Ports and Pilotage," agricultural education under "Agriculture," industrial education under "Industries," and so on. In provinces in which the Intermediate classes have been separated from the universities, the words "(including Intermediate classes)" may be inserted against the head "B.—Secondary."

(221) The recurring and non-recurring grants may be shown separately. Contributions to Provident Funds for teachers in non-pensionable service should also be shown here.

(222) Includes Science Colleges and English and Oriental Colleges, which should be distinguished.

(223) Includes—

Law Colleges.

Engineering Colleges.

Training Colleges.

Commercial Colleges.

(224) If convenient, boys' schools and girls' schools should be shown separately.

MAJOR HEADS.

MINOR HEADS.

F.—Civil Administration—contd.

37.—EDUCATION—concl'd.

D. Special

Government special schools (224)
(225).Direct grants to non-Government
Special Schools (221).Grants to local bodies for special
education (221).

E. General

... ..

Direction.

Inspection.

Scholarships (226).

✓ Miscellaneous (227).

Transfer to the Fund for Educa-
tional and Economic uplift of
Scheduled Castes.Expenditure on Educational Uplift
of Scheduled Castes.*Deduct*—Amount met from the
Fund for Educational and Eco-
nomic Uplift of Scheduled
Castes.*Deduct*—Amount met from the
Fund for Development of Urdu.*Deduct*—Amount met from the
Fund for Overseas Scholarships
Scheme.*Deduct*—Amount met from the
Fund for scholarship to children
of class II and class III servants.*Deduct*—Amount met from the
Fund for scholarship to children
of class IV servants.*Deduct*—Amount met from the
Fund for pride of performance.*Deduct*—Amount met from the
Fund for Development of Ben-
gali Language and Literature.

MAJOR HEADS.

MINOR HEADS.

F.—Civil Administration—contd.

Deduct—Amount met from the Fund for journalists and men of letters and their families.

Deduct—Amount met from the Fund for Educational Uplift of Buddhist students.

Deduct—Amount met from the Fund for Educational Uplift of Christian students.

(225) Includes—

Training Schools.

Schools of Arts.

Law Schools.

Engineering and Surveying Schools.

Reformatory Schools.

Other Schools, such as Madrassas.

(226) In Arts Colleges.

In Professional Colleges.

In Secondary Schools.

In Primary Schools.

In Special Schools.

✓ (227) Includes—

✓ Grants for the encouragement of literature.

Government Book Depot.

Registration of Books.

Printing of Books.

✓ Examination charges.

✓ Grants to the School Book Society.

✓ Text-Book Committee.

✓ Charitable Institutions.

Miscellaneous.

NOTE.—Expenditure on prizes should form part of the ordinary expenditure of the institutions in which they are given and need not be separately shown in the accounts. But when the amount of expenditure on prizes is small, it may be recorded under a single detailed head under "E.—General—Miscellaneous".

MAJOR HEADS.

MINOR HEADS.

F.—Civil Administration—contd.

✓ 38.—MEDICAL. (228).

Medical Establishment (229).

Hospitals and Dispensaries (230).

✓ Grants for Medical purposes (231).

Medical Colleges and Schools.

Mental Hospital.

Chemical Examiner.

Miscellaneous.

(228) The following governing principle is laid down for determining whether an item of expenditure should be recorded under the head "38—Medical" or "39.—Public Health." The head "38—Medical" has reference to medical facilities given to the public through the treatment of individual cases, while the head "39.—Public Health" has reference to general measures affecting the public as a whole, e.g., sanitation, research investigation, the control and combating of epidemic diseases, etc. The principle is, however, subject to the provisions of Article 30 of the Account Code Volume I.

So far as West Pakistan is concerned, the head 39—Public Health accommodates expenditure in respect of the Establishment sub-heads Chief Engineer and Superintending Engineer a Town Planner and the head "Charges in England" (for portion of expenditure relating to the Establishment sub-heads mentioned above).

(229) Includes.—(1) All-Pakistan Medical Council; (2) Superintendence (i.e., Surgeon General or Director Health Services with his establishment and contingent charges); (3) District Medical Officer (including Assistants and Establishment); Sub-ordinate Medical Officers attached to districts, sub-divisions, or similar general duties, and not drawing pay as part of a Hospital Staff, should be shown here; (4) Reserve Medical Subordinates.

NOTE.—The additional allowances which Surgeons get should be shown under the appropriate head of Jails (that is, as pay if in charge, and as hospital charges (if only in Medical charge) Mental Hospital and Medical Schools.]

(230) Includes:—(1) Mofussil Hospitals and Dispensaries; (2) Marine Hospitals; (3) Grants to Hospitals and Dispensaries, including grants to leper asylums; (4) Other charges; (1) includes charges on account of Leper and Lock Hospitals.

✓ (231) Includes grants to the Dufferin Fund (otherwise than for specific hospitals which are shown under "Hospitals and Dispensaries") the St. Johns' Ambulance Association (Pakistan), the Pakistan Red Cross Society, and the Pakistan Nursing Association, grants for the training of Dhais, etc.

MAJOR HEADS.	MINOR HEADS.
38-A.—HEALTH SERVICES (WEST PAKISTAN).	Health Establishment. Hospitals and Dispensaries. Grants for Health Purposes. Colleges and Schools. Mental Hospitals. Chemical Examiner. Expenses in connection with Epidemic Diseases. Laboratories. Health Centres. Works.

MAJOR HEADS.

MINOR HEADS.

F.—Civil Administration—contd.

39.—PUBLIC HEALTH. (228).

✓ Public Health Establishment
(232).

Grants for Public Health purposes
(233).

Expenses in connection with epi-
demic diseases (234).

Bacteriological Laboratories (235).

Pasteur Institutes.

Works (236).

Miscellaneous.

702/ (232) The entire charges on account of officers and establishments who devote part of their time to duties connected with hospitals and part to those connected with public health should be debited to the head "38—Medical". Charges on account of Port Health Officers should be included here. See also footnote (234).

✓ The charges on account of Sanitary Engineer and his Staff may be recorded under this head even though for the time being the Engineer be under the administrative control of the Public Works Department.

(233) To include grants for tuberculosis sanitaria etc., and expenditure incurred by way of grants or subsidies in connection with medical research tuberculosis, town-planning, pilgrim traffic, etc., also in East Pakistan sanitary charges in connection with inland labour transport. See also footnote (241).

(234) Charges in connection with bubonic plague, malaria and other epidemics may be recorded under three different sub-heads,—one for each. Charges on account of quinine should be shown under the sub-head "Malaria". Charges on account of port quarantine, including fees paid to medical officers for the inspection of vessels should also be taken here under a separate detailed head.

(235) Bacteriological charges unconnected with human diseases are adjusted under "41.—Veterinary".

(236) Includes expenditure on sanitary works executed by the Sanitary Engineer even though for the time being that officer be under the administrative control of Public Works Department. If, however, the work executed forms an integral part of a Government building, the expenditure on that work should be debited to the Major head to which the cost of the original building work is debited.

(237) Deleted.

MAJOR HEADS.

MINOR HEADS.

F.—Civil Administration—contd.

40.—AGRICULTURE

...

Direction (238).
 Superintendence (239).
 Subordinate and Expert Staff.
 Experimental Farms (240).
 Agricultural Demonstration and
 Propaganda including public
 exhibitions and fairs (241).
 Agricultural Experiments and Re-
 search (242).
 Agricultural Education (243).
 Agricultural Engineering.
 Boring operations.
 Botanical and other Public Gar-
 dens.
 Imperial Council of Agricultural
 Research Department.
 Scheme for the improvement of
 Agricultural marketing in
 Pakistan.
 Special Rural Uplift Schemes.
 Payment of net proceeds of the
 Agricultural Produce Cess to
 the Imperial Council of Agri-
 cultural Research.
 Block grant for transfer to the
 Deposit Account of grants for
 the relief of groundnut cultiva-
 tors.
 Cane Development and Regula-
 tion of Sugar Industry.
 Grants-in-aid, Contribution etc.,
 Other charges.
 Works.
 Deduct—Amount met from the
 Fund for Agricultural Develop-
 ment.

(238) Records charges on account of Director of Agriculture and his establishment.

(239) Records charges on account of supervising staff, such as Deputy and Assistant Directors of Agriculture and their establishment.

(240) Includes Agricultural and Dairy Farms other than Demonstration Farms.

(241) All expenditure on propaganda work done by the Department on the use of improved implements, seeds and manures, methods of cultivation, etc., in villages as also charges on account of demonstration and trial plots, agricultural fairs and shows, etc. are debited to this head. Charges incurred primarily in the interest of public health on exhibitions and fairs unconnected with the Agriculture Department should be classified under the major head "39-Public Health".

(242) Expenditure on agricultural experiments and research schemes including those partly or wholly subsidised by outside agencies, such as the Pakistan Council of Agricultural Research, the Pakistan Central Cotton Committee, the Pakistan Central Jute Committee, etc, may be shown under this head.

(243) Includes charges on experiments and research conducted in Agricultural Institutions and in farms attached to such institutions.

MAJOR HEADS.

MINOR HEADS.

F.—Civil Administration—contd.

41.—VETERINARY	...	...	<p>Superintendence (243-B). Veterinary Education and Research. Subordinate establishment. Hospitals and dispensaries. <u>Breeding Operations (244).</u> Prizes. Camel Specialist. Bacteriologist. Other charges. Direction. Superintendence. Grants-in-aid. Other charges. Deduct—Amount met from the Fund for Agricultural Development.</p>
42.—CO-OPERATION	..		

(243-B) In West Pakistan, the expenditure on the pay and office establishment etc., of the Director of Veterinary Services is recorded under a separate minor head "Direction" and not under this head.

(244) Includes—

- | | |
|--|--------------------------------------|
| (i) Cattle breeding operations and operations. | (ii) Horse, mule and donkey breeding |
|--|--------------------------------------|

MAJOR HEADS.

MINOR HEADS.

F.—Civil Administration—contd.

43.—INDUSTRIES

...

Industries (245).
 Cottage Industries.
 Drug manufacture.
 Fisheries.
 Scientific and Industrial Research.
 Block Grant for transfer to the Fund for Scientific and Industrial Research.
Deduct—Amount met from the Fund for Scientific and Industrial Research.
 Grants-in-aid.
Deduct—Amount met from the Fund for Agricultural Development.

(245) Includes—

- (1) Direction, (2) Superintendence, (3) Industrial Education, (4) Industrial Development (5) Government Commercial undertakings and (6) **Miscellaneous.**

MINOR HEADS.

MINOR HEADS.

F.—Civil Administration—contd.

46.—DEPARTMENT OF SUPPLY AND
DEVELOPMENT ...

Secretariat.

Directorates-General.

Purchase Organisations.

Inspection Organisations.

Central Testing Laboratories
Pakistan Standards Institution.

Other Organisations (249-B).

Works.

(249-B) Sub-divided into :—

Controllers of supplies.

Advisers to Government.

Electrical Commissioners.

Iron and steel controller.

Coal Commissioner.

Textile Adviser.

Transport services.

Shipping organisation.

Stores Section.

Other miscellaneous organisations.

MAJOR HEADS.	MINOR HEADS.
F.—Civil Administration—contd.	
47.—MISCELLANEOUS DEPARTMENTS	<p><i>Labour and Emigration—</i> Emigration (250). Inspector of Factories. Labour (251). Expenditure connected with the administration of the Coal Mines Labour Welfare Fund Act, 1947 (251-A). <i>Inspection and Tests—</i> Explosives. Inspector of Steam Boilers. <i>Statistics—</i> Bureau of Commercial Intelligence including Statistics. Census. Gazetteer and Statistical Memorials. Provincial Statistics (252). <i>Miscellaneous—</i> Registration of Accountants. Preservation and translation of ancient manuscripts. Examinations (253). Imperial Library. Controller of Patents and Designs. Superintendent of Insurance. Registrar of Joint Stock Companies. Registrar of Trade Marks. Administration of Partnership Act, 1932. Administration of Bengal Money Lenders Act, 1940. Imperial Diary Department. Resettlement and Employment Organisation. Fire Services.</p>

MAJOR HEADS.	MINOR HEADS.
F.—Civil Administration—contd.	
47.—MISCELLANEOUS DEPARTMENTS—concl'd.	<p>Payment of the net proceeds of the Excise Duty on Coal and Coke to the Coal Mines Stowing Board.</p> <p>Transfer to Mica Mines Labour Welfare Fund.</p> <p>Expenditure on Mica Mines Labour Welfare Measures.</p> <p><i>Deduct</i>—Amount met from the Mica Mines Labour Welfare Fund.</p> <p>Ecclesiastical.</p> <p>Tourist Department.</p> <p>Public Relations.</p> <p>Labour Courts, Labour Courts of Enquiries and the Board of Conciliation under Industrial Disputes Act, 1947.</p> <p>Miscellaneous.</p>

(250) May be sub-divided into—

- (a) Internal (i.e., within Pakistan).
- (b) External (i.e., outside Pakistan).

(251) Includes charges for the Commissioner of Labour and other Labour Offices.

(251-A) Sub-divided into—

- *1. Transfer of net proceeds of excise duty on coal and coke to the Coal Mines Labour Welfare Fund.
- 2. Grants to Housing Accounts of the Fund.
- **3. Coal Mines Labour Welfare Commissioner.
- **4. Advisory Committee.
- 5. General Welfare Measures.
- *6. *Deduct* Recoveries from the Coal Mines labour Welfare Fund.

The expenditure under Sub-head 3 above will be apportioned between the General Welfare Account and the Housing Account in the ratio of 7: 2. See footnote (339-A & B).

*These will be further split up into (1) General Welfare Account and (2) Housing Account.

**These will be further split up into detailed heads like "Pay of Officers", "Pay of Establishment", etc.

(252) The allowance paid to an officer acting as Marriage Registrar under the Christian Marriage Act (Act XV. of 1872), is treated as expenditure debitable to this minor head. The allowances paid to the Roman Catholic Authorities for the maintenance of ecclesiastical returns of births baptisms, marriages and burials are also debited to this head.

Also includes charges for the registration of Railway and River-borne traffic and foreign frontier and internal road-borne traffic.

(253) Includes charges of examinations for entrance into the public service other than those for examinations conducted by the Public Service Commissions or by heads of offices, which are debited to "General Administration" or departmental heads of account. Includes also the charges in connection with language examinations, the rewards for passing such examinations being classified as charges of the departments to which the officers receiving the rewards permanently belong and not of the departments to which the officers might be temporarily attached at the time of appearing for the examinations. The same principle will also be applied in the case of an officer who, at the time of appearing for the examination, happens to be temporarily serving under a Government other than that to which he permanently belongs.

MAJOR HEADS.	MINOR HEADS.
F.—Civil Administration.—concl'd.	
43-A.—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT.	<i>Deduct</i> —Receipts and Recoveries on Capital Account.
44-A.—CAPITAL OUTLAY ON CIVIL AVIATION (254).	A.—Civil Aviation.
	Works.
	Equipment.
	Establishment.
	B.—Meteorological.
	Works.
	Equipment.
	Establishment.
	<i>Deduct</i> —Receipts and Recoveries on Capital Account.
	<i>Deduct</i> —Amount transferred from the Fund for the Development of Civil Aviation.
Capital expenditure financed from Ordinary Revenues.	
<i>Deduct</i> —Repayment of Capital expenditure financed from Ordinary Revenues.	
Net amount financed from Ordinary Revenues.	
54-A.—Capital Outlay on Broadcasting.	Works.
	Equipment.
	Installation Department.
	<i>Deduct</i> —Receipts and Recoveries on Capital Account.
	<i>Deduct</i> —Amount met from the Fund for Development of Broadcasting.

(254) See footnote (304).

(255) Deleted.

MAJOR HEADS.

MINOR HEADS.

G.—Currency and Mint.

48.—CURRENCY.

Currency Note Printing Press
(133).

Cost of one Rupee Note Form.

Miscellaneous.

MAJOR HEADS.

MINOR HEADS.

H.—Civil Works and Miscellaneous Public Improvements—contd.

50.—CIVIL WORKS—concl'd.	Original Works—Buildings— concl'd.
	Agriculture.
	Veterinary.
	Co-operation.
	Industries.
	Currency.
	Mint (262).
	Civil Works (263).
	Stationery and Printing.
	Miscellaneous Departments (264).
	✓Original Works—Communication (265).
	Original Works—Miscellaneous (266).
	Repairs (260) (267).
	Petty construction and Repairs by Civil Departments (267-A).
	Establishment (51).
	Tools and Plant (52).
	Grants-in-aid.
	Suspense (53).
	Block Grant for transfer to Cen- tral Road Fund (268).
	Deduct—Amount met from Cent- ral Road Fund (268).
	Deduct—Amount met from Sub- ventions from Central Road Fund (268).
	Deduct—Amount met from the Subventions from Fund for Roads of National Importance.
	Deduct—Amount financed from Provincial Road Fund.

(262) Includes the expenditure on works in connection with the buildings only and not the charges in connection with machinery and equipment, etc., which will be debited to the head '49-Mint'.

(263) For buildings of the Public Works Department (Civil Works Section), including residences not reserved for any department. Includes also as a distinct detailed head "Losses on Stock", which is meant for all general losses on stock which cannot be definitely attributed to any work, whether building or road, the accounts of which are open.

(264) Includes all Civil Departments (other than the Irrigation Branch of the Public Works Department and the Railways and Posts and Telegraphs Departments) not included in the list of minor and detailed heads under the major head "50".

(265) This minor head is meant for charges on roads, bridges, ferries, tunnels, ropeways, causeways, tramways, and other means of communication, together with buildings, wells, encamping grounds, etc., for travellers, and mile-stones, fencing, arboriculture, inspection houses, and other works connected with communications. It should be suitably sub-divided according to local requirements.

(266) This head should be used as sparingly as possible, i.e., only where there is absolutely no other head which can be appropriately applied.

(267) This minor head should be suitably divided so as to record the expenditure on Repairs in the same detail as the charges on Original Works—Buildings, Communications or Miscellaneous, as the case may be. One of the detailed heads may be "Losses on Stock" if it is considered necessary to have one under "Repairs" in addition to that provided under "Original Works" vide footnote (263).

The head "Repairs—Buildings" includes also taxes debitable to the Public Works Department on both residential and non-residential buildings, charges on account of watchmen for the care of vacant buildings and rents of hired residences.

(267-A) To be divided into two sub-heads (1) Works and (2) Repairs. This minor head records expenditure on Central Civil Works in Provinces, the maintenance of which has been entrusted to Heads of Departments for economical and/or administrative reasons.

(268) See footnote (334).

MAJOR HEADS.

MINOR HEADS.

I.—Electricity Schemes.

52.—INTEREST ON CAPITAL OUTLAY
ON ELECTRICITY SCHEMES
(269).

I.—HYDRO ELECTRIC SCHEMES.

II.—THERMO ELECTRIC SCHEMES.

III.—GRID SUB-STATION SCHEMES.

52-A.—OTHER REVENUE EXPENDI-
TURE CONNECTED WITH ELEC-
TRICITY SCHEMES.

Establishment charges.

Miscellaneous expenditure (in-
cluding surveys).

Loss or gain by Exchange.

(269) The interest charges on each scheme or project may be recorded under a separate Sub-Major head.

MAJOR HEADS.

MINOR HEADS.

H.H.—Capital Account of Civil Works and Miscellaneous Public Improvements within the Revenue Account.

50-A.—CAPITAL OUTLAY ON CIVIL WORKS MET OUT OF EXTRAORDINARY RECEIPTS.

Works.

Establishment.

Tools and Plant.

Stock and Suspense.

Miscellaneous.

Loss or Gain by Exchange.

Deduct—Receipts and Recoveries on Capital Account.

II.—Capital Account of Electricity Schemes within the revenue account.

53.—CAPITAL OUTLAY ON ELECTRICITY SCHEMES ...

I.—Hydro-Electric Schemes
(Name of each scheme).

II.—Thermo-Electric Schemes.
(Name of each scheme).

Amount transferred from 81-A—
Capital Outlay on Electricity
Schemes.

Deduct—"Repayment of Capital
expenditure financed from Ordinary
revenues."

MAJOR HEADS.

MINOR HEADS.

J.—Miscellaneous

54.—RELIEF.

A.—Relief Measures (207) (271).

Salaries and Establishment (272).

(270) The head will accommodate the expenditure on relief on account of prevention of Famine as well as expenditure on relief to people in distress due to drought, flood or other natural causes.

(271) All expenditure incurred directly for the relief of distressed People shall be debited to the head "54-A—Relief Measures". Expenditure incurred indirectly on relief e.g., charges incurred on an increase of the Police Force, medical aid, or compensation to Government servant for dearness of provision, shall be debited to the appropriate service heads. Subject to the observance of this broad principle the rules laid down in footnotes (272) to (275) and the detailed heads prescribed therein may be modified where necessary to suit local conditions and orders.

NOTE 1.—Expenditure incurred during the period of observation and test prior to the formal declaration of famine or scarcity should be finally debited to the head "54-A—Relief Measures," but expenditure incurred during such period on a revenue producing Irrigation works in respect of which a capital account is kept should be dealt with in accordance with the rule in footnote (273) (b).

NOTE 2.—The term "scarcity" as used in the above note denotes a recognised stage of distress intermediate between the stages of observation and test and famine, which any Provincial Government is at liberty formally to declare, if necessary.

(272) The following detailed heads should be opened :—

1. Pay and Allowances, Special Relief Officers.
2. Establishments—
 - (a) Clerks and other superior establishments.
 - (b) Inferior establishments.
3. Travelling allowances.
4. Contingencies.

As regards Government servants, the following rules should be observed :—

- (a) In the case of a Government servant already in the service of Government (other than an officer in military employ proper), his pay and allowances, together with his contingent expenditure, shall be debited to the ordinary service head when he is merely an addition to an existing establishment which requires strengthening owing to famine work but when he is detached altogether from his own regular duties and is employed mainly on famine relief, and his place in the permanent establishment is filled up by fresh appointment, his pay and allowances together with his contingent expenditure shall be taken to the head "54-A—Relief Measures".
- (b) The pay and allowances of an establishment specially entertained for, and mainly employed on relief, shall together with its contingent expenditure be debited to the head "54-A—Relief Measures".
- (c) In all cases falling under clauses (a) and (b), travelling allowances to and from the work and also while engaged on the work, as well as pay and allowances during transit, shall be debited to the head to which the pay of the official while actually employed on the work is debited.
- (d) The rules regulating the debit of the pay and allowances of Government servant in military employ properly deputed to famine duty are given in Section 1 of Appendix 3 to Account Code, Volume I.

MAJOR HEADS.

MINOR HEADS.

J.—Miscellaneous—contd.

54.—RELIEF—concl'd.

Relief Measures—concl'd.

Relief Works (273).

Gratuitious Relief (274).

Rehabilitation Programme.

Miscellaneous (275).

Deduct—Amount transferred from Relief Fund (276).

B.—Transfers to Relief Fund.

(277) (327).

(273) The following rules regulate classification of expenditure of Public Works undertaken for purposes of relief :—

- (a) Public Works undertaken in consequence of the occurrence of famine but not directly for the employment of famine stricken people and not therefore treated as relief works will be classified in the accounts as ordinary Public Works except that any expenditure in excess of normal rates incurred in consequence of the employment for relief purpose of unskilled and unprofitable labour will be transferred to the head "54-A—Relief Measures."
- (b) Public Works expenditure which is undertaken directly for the relief of famine and controlled and managed under the conditions applicable to relief works will be debited to "54-A—Relief Measures" whether or not the work is one which would have at some time or other to be undertaken irrespective of famine. If, however, the work on which famine labour is employed is a revenue producing work in respect of which a capital account is kept (whether within or outside the Revenue Account of the Government), the value of the work done, reckoned at ordinary rates, will be taken to the ordinary head of account, and the excess only debited to "54-A—Relief Measures."

(274) Includes—

- ✓ (a) Relief given in Government Institutions.
- (b) Relief given at the houses of the people.
- (c) Relief given in other ways.

(275) The procedure to be adopted for the adjustment of advances granted in connection with relief work, if recorded under this head in the first instance, may be settled by the Accountant General in consultation with Government.

(276) *Vide* footnote (97).

(277) Contributions from Revenue to the Fund under the provisions of the Act or otherwise are debited to this head by credit to the Fund.

MAJOR HEADS.

MINOR HEADS.

J.—Miscellaneous—contd.**54-A.—PRIVY PURSES (277-A).**

Privy Purses.

*Deduct—Amount recoverable
from the West Pakistan Gov-
ernment.*

(277-A) Accommodates payment of Privy Purses to the Rulers of Kalat, Bahawalpur, Khairpur, Makran, Lasbela and Kharan.

MAJOR HEADS.

MINOR HEADS.

J.—Miscellaneous—contd.

55.—SUPERANNUATION ALLOWANCES
AND PENSIONS.Superannuation and Retired
Allowances.

Equated payments of commuted
value of pensions transferred
from Capital (outside the
revenue account) (278).

✓ Compassionate Allowances.

Gratuities (279).

Contributions for pensions and
gratuities (279-A).

Pensions for distinguished and
meritorious services or for poli-
tical considerations (280).

Charitable Allowances (280).

Pensions, etc., under the War
Risks Compensation Schemes.

Special pensions connected with
war, 1914.

Special pensions connected with
the war, 1939.

Payments under the War Injury
Schemes, 1942.

Pensions to the dependents of
deceased lascars (ex-German
ship) interned during the war
in Germany.

Allowances to the Rulers of the
Integrated states.

Donations to Service Funds.

✓ Donations to Provident Funds
(281).

(278) See footnote (306).

(279) Includes marriage dowries to female pensioners.

(279-A) The Contributions payable by one Government to another on account
of pensions and gratuities of officers who are either borne on the joint cadre of
the two governments or are lent to the former by the later Government, are
debited to this head.

(280) Includes share of expenditure debitable to the Government of
Pakistan on account of pensions and allowances paid to the members of family
or servants of former rulers in India under Section 145 of the Government of
India Act 1935 as it stood on 14th August 1947.

(281) The contribution payable by Government under Rule 11 of the
Indian Civil Service (Non-European Members) Provident Fund Rules should
be debited to this head. The incidence of this contribution should be deter-
mined in each case according to the length of service rendered under each
Government.

Contribution payable by the Government under the Contributory Provident
Fund Rules should also be charged to this head, unless the Government Servant
belong to a Commercial Department in which case the charge should be debited
to the Accounts of the Commercial Department concerned.

MAJOR HEADS.

MINOR HEADS.

J.—Miscellaneous—contd.

55.—SUPERANNUATION ALLOWANCES
AND PENSIONS—concl'd.

Pensions of the Military Fund.
 Pensions of the Military Orphan Fund.
 Pensions of the Medical Retiring Fund.
 Pensions under the Indian Civil Service (Non-European Members) Family Pension Rules.
 Pensions under the superior Services (India) Family Pensions (Untransferred) Rules.
 Government contribution payable under the Indian Civil Service Family Pension Rules.
 Concession grants in respect of past contributions to Annuities (282).
 Covenanted Civil Service Pensions.
 Pensions of the Bengal Civil Fund.
 Transfer to the Pension Equalisation Fund (283).
 Home Service Pensions (284).
Deduct—Actual amount of pensions recovered from other Governments.
Deduct—Pensionary charges transferred to Commercial Departments.
Deduct—Amount transferred from the Pension Equalisation Fund (283).
Deduct—Pensionary charges of the Ecclesiastical Department recoverable from the war and Railway Departments.

(282) Refund of 4 per cent. annuity deductions made from the pay of Indian Civil Service Officers prior to 1st April 1919 is shown under this head.

(283) See footnote (338).

(284) This head is operated by the High Commissioner for Pakistan in U.K.

MAJOR HEADS.

MINOR HEADS.

J.—Miscellaneous—contd.

56.—STATIONERY AND PRINTING ...

I.—Stationery—

Stationery Offices and Stores.
 Purchase of Stationery Stores.
Stationery supplied by other Governments.
 Discount on plain paper used with stamps.
 Purchase of plain paper used with stamps.
 Deduct—Value of Stationery supplied to other Governments and paying departments.

II.—Printing—

Government Presses.
 Printing at private Presses.
 Lithography.
 Transfer to Depreciation.
 Reserve Fund—Government Presses.
 Renewals and Replacements.
 Deduct—Amount met from the Depreciation Reserve Fund—Government Presses.
 Cost of printing work done by other Governments.
 Deduct—Cost of Printing work done for other Governments and paying departments.

(285) Deleted.

MAJOR HEADS.

MINOR HEADS.

J.—Miscellaneous—concl'd.

57.—MISCELLANEOUS—concl'd.

✓ Miscellaneous Durbar charges (294).

Pilgrimage beyond Pakistan.

Refugees State Pensioners and Detenus.

Riot and Civil Commotion Insurance Scheme.

Expenditure on Bus and Truck Services.

Expenditure on Air Raid Precautions.

Expenditure connected with Export Credit Guarantee Scheme.

Net loss by exchange on Remittance transactions.

Loss by exchange on local transactions.

Transfer to the Fund for Educational and Economic Uplift of Scheduled Castes.

Transfer to Fund for Roads of National Importance.

Transfer to Fund for Promotion of Cottage Industries.

Transfer to Fund for Civil Defence.

Contribution to Staff Welfare Fund (General).

Expenditure on Economic Uplift of Scheduled Castes.

Deduct—Amount met from the Fund of Educational and Economic Uplift of Scheduled Castes.

✓ Miscellaneous and unforeseen charges (295).

Expenditure connected with Conferences, Commissions etc.

Loss or gain by exchange (296-A).

✓ (294) Includes charges on account of Durbar presents or allowances to Vakils, if any.

(295) The detailed heads are:—

Allowances to Civil servants out of employ.

✓ Annual stipends to holders of literary titles. (Charges on account of the grant of Rs. 100 per annum to the holders of the titles of Mahamahopadhyaya and Shams-ul-Ulema are taken to this head).

Travelling allowances of officials and non-officials attending durbars.

✓ Rewards for destruction of wild animals. (Includes rewards for destruction of dogs and snakes.)

Petty construction and repairs—

(This head is intended for payments not debitable to any special major head). Losses on uninsured shipments.—

(Includes charges on account of general average and expenses of salvage).

✓ Miscellaneous charges for the treatment of patients at the Pasteur Institute.

Subsidies for land communication.

Repayments of loans credited to revenue after the lapse of 20 years from the date of discharge and of interest due thereon.

Other items.

No amount is to be debited to the head "Other items", or credited under the corresponding receipt head (*vide* footnote 110), without the special order, in each case, of a Gazetted Officer who will consider, before he admits it, whether the case is not provided for within the regular classification. As regards the allocation of the discretionary grants, see footnote (171).

(296) Deleted.

(296-A) See para 2 of the General Directions on page 1.

MAJOR HEADS.

MINOR HEADS.

JJ.—Miscellaneous Capital Account within the Revenue Account.

55.-A.—Commutation of pensions financed from ordinary Revenues. (297).

Amount transferred from "83.—
Payments of commuted value of
pensions."

57.-A.—Capital outlay on Rail Road Coordination Scheme financed from ordinary Revenues.

(297) See footnote (306).



MAJOR HEADS.

MINOR HEADS.

K.—Defence Services.

58.—DEFENCE
TIVE—

SERVICES—EFFEC-

I.—Charges in Pakistan (111-A).

1. Fighting Services.
2. Administrative Services.
3. Manufacturing Establishments (including stores).
4. Army Headquarters, Staff of Command, etc.
5. Purchase and sale of stores, Equipment and Animals (other than those purchased direct by Manufacturing Establishments, Military Engineer Services, Royal Pakistan Air Force and Royal Pakistan Navy).
6. Special Services.
7. Transportation, conservancy, Hot Weather Establishments and Miscellaneous.
8. Military Engineer Services (including stores).
9. Auxiliary and Territorial Forces.
10. Royal Pakistan Air Force (including stores).
11. Royal Pakistan Navy (including stores).
12. Quetta Reconstruction.
13. Capital outlay on Defence Services met from within the Revenue Account (Effective) by transfer from Major Head '86—Capital Outlay on Defence Services.'

II.—Charges in England—
Same as above.

Loss or gain by exchange.

I.—Charges in Pakistan (111-A).

1. Army.
2. Royal Pakistan Air Force.
3. Royal Pakistan Navy.
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.

II.—Charges in England—

Same as above.

Loss or gain by exchange.

59.—DEFENCE
EFFECTIVE.

SERVICES—NON-

60.—TRANSFERS TO OR FROM DE-
FENCE RESERVE FUND.

MAJOR HEADS.	MINOR HEADS.
L.—Contribution and Miscellaneous Adjustments between Central and Provincial Governments.	
61.—GRANTS-IN-AID TO PROVINCIAL GOVERNMENTS.	Grants to the Government of East Pakistan.
	Grants to the Government of West Pakistan (297-A).
62.—MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS (298).	

(297-A) Also includes grants-in-aid of Rs. 1.25 lakhs made to the old Province of N.W.F.P. under Section 142 of Government of India Act, 1935 (Adapted) and the grant to the Government of West Pakistan in respect of functions transferred to it under Section 6 (3) (a) of the Establishment of West Pakistan Act, 1955.

(298) This head is intended for the record of such miscellaneous adjustments between the Central and Provincial Governments in respect of services rendered or contributions made by the one to the other as cannot conveniently be brought to account under the appropriate service heads of expenditure. Suitable descriptive minor heads may be opened where necessary for separate payments debited to this head.

MAJOR HEADS.

MINOR HEADS.

M.—Extraordinary Items.**63.—EXTRAORDINARY CHARGES.**

Extraordinary Charges.

Loss or gain by exchange.

Transfers to Special Funds (299-A)

63.—A. DEVELOPMENT.

A. Land Revenue.

B. Forest.

C. Irrigation, Navigation, Embankment and Drainage works.

D. General Administration.

E. Jails and Convict Settlements.

F. Police.

G. Ports and Pilotage.

H. Light-houses and Light-ships.

I. Frontier Regions.

J. Foreign Affairs.

K. Scientific Department.

L. Education.

M. Medical.

N. Public Health.

O. Agriculture.

P. Veterinary.

Q. Co-operative.

R. Industries.

S. Aviation.

T. Broadcasting.

U. Department of Supply and Development.

V. Miscellaneous Departments.

W. Mint.

X. Civil Works.

Y. Miscellaneous.

Z. Grants-in-aid to Provincial Governments.

MAJOR HEADS.	MINOR HEADS.
BB.—Railway Capital Account outside the Revenue Account.	
67.—CONSTRUCTION OF STATE RAILWAYS.	
67-A.—CONSTRUCTION OF STATE RAILWAYS—Capital outlay by Government of Pakistan.	(37-A).
67-B.—CONSTRUCTION OF STATE RAILWAYS—Capital outlay by Government of East Pakistan.	
67-C.—CONSTRUCTION OF STATE RAILWAYS—Capital outlay by Government of West Pakistan.	
CC.—Capital Account of Irrigation, Navigation, Embankment and drainage works outside the Revenue Account.	
68.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—	
A.—Irrigation Works—	
(1) Productive	Works. Establishment (51). Tools and Plant (52). Suspense (53). Deduct—Receipts and Recoveries on capital account. Survey and investigation. Loss or gain by exchange. Same as for A (1) above.
(2) Unproductive	

MAJOR HEADS.	MINOR HEADS.
CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works outside the Revenue Account—concl'd.	
68.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—concl'd.	
B.—Navigation, Embankment and Drainage Works—	
(1) Productive	Same as for A (1) above.
(2) Unproductive	Ditto.
Deduct—Amount financed from Famine Relief Fund.	
Deduct—Amount financed from Ordinary Revenues.	
Add—Repayments of Capital Expenditure financed from Ordinary Revenues.	
Net expenditure outside the Re- venue Account.	
DD.—Posts and Telegraphs Capital Account outside the Revenue Account.	
69.—CAPITAL OUTLAY ON POSTS OFFICE DEPARTMENT.	(54-A).
69-A.—CAPITAL OUTLAY ON TELE- GRAPH AND TELEPHONE DEPARTMENT.	

MAJOR HEADS.

MINOR HEADS.

FF.—Civil Administration—Capital Accounts outside the Revenue Account.

70.—CAPITAL OUTLAY ON IMPROVEMENT OF PUBLIC HEALTH (303).

Works and acquisition.
Establishment.
Tools and Plant.
Suspense.

Deduct—Receipts and recoveries on Capital Account.

71.—CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH (303).

Same as against 70 c.o. etc : above
Loss or gain by exchange.

Government contribution to the Share Capital of the Agricultural Bank.

Reclamation of culturable waste land in West Pakistan.

Deduct.—Amount met from the Fund for Agricultural Development.

Same as against 70 c.o. etc : above

72.—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT. (303).

72-A.—CAPITAL OUTLAY ON CIVIL AVIATION (304).

A. Civil Aviation—
Works.

Equipment.
Establishment.

B. Meteorological—
Works.

Equipment.
Establishment.

Deduct—Capital expenditure financed from Ordinary Revenue.

Add—Repayment of Capital expenditure financed from Ordinary Revenues.

Net expenditure outside the Revenue Account.

72-B.—CAPITAL OUTLAY ON BROADCASTING.

Works.
Equipment.
Installation.
Suspense.

Miscellaneous.

Deduct—Receipts and Recoveries on Capital Account.

(303) For expenditure under these heads each individual scheme or project should be treated as a separate sub-major head.

(304) Expenditure on Civil Aviation Works may be met from:—

- (1) current revenues.
- (2) a special fund called the "Fund for the development of Civil Aviation".
- (3) borrowed funds or other resources outside the Revenue Account.

2. The principles to be observed in deciding whether an item of works expenditure should be allocated to Revenue or to Capital are as follows:—

- (a) Capital bears all charges for the first construction and equipment of a project as well as charges for maintenance of completed parts of a scheme until the whole scheme is completed, and charges for such substantial additions and improvements to existing works as may be sanctioned by competent authority provided that the cost of the scheme or of the substantial addition or improvement exceeds Rs. 1,000/-. Charges on account of the restoration of damage caused by extraordinary casualties may also be taken to Capital.
- (b) Revenue bears all recurring charges on maintenance and repairs, working expenses temporary and experimental works and minor additions or improvements costing not more than Rs. 1,000/.
- (c) Revenue bears all charges for renewal and replacement even when such renewal and replacement include an element of betterment. When a renewal or replacement scheme includes a substantial addition or improvement, only the cost of the latter provided it exceeds Rs. 1,000/- may be taken to capital.

3. In accordance with the principles enunciated above the following expenditure should be deemed "Capital":—

Initial outlay, e.g.,—

- (a) Cost of land, cost of construction of landing grounds, aerodromes including approach roads, runways, hangars, slipways, moorings, workshops stores, administrative and control buildings, Aerodrome Offices, and residential quarters for officers and clerks.
- (b) Provisions of flood lights, boundary lights, obstruction lights, beacons, power house buildings including plant and quarters for operators and other staff.
- (c) Meteorological works located on aerodromes, viz., Observatories, office buildings, store buildings and staff quarters.
- (d) The cost of any establishment specifically created for preparation of projects, for, or the supervision or construction of, a work debitable to Capital, cost of tools and plant specifically purchased for such work, or charges for establishment and tools and plant payable to Public Works Department or other Departments or Governments for carrying out Aviation Works debitable to Capital.

4. Revenue bears all charges including:—

- (i) the cost of temporary or experimental works.
- (ii) the cost of small minor works not exceeding Rs. 1,000/-.
- (iii) the cost of any renewal or replacement in accordance with paragraph 2 (c) above.
- (iv) standing charges on maintenance and repairs.

5. Except in the case of expenditure from the Fund for the development of Civil Aviation, all works expenditure which under the allocation rules applicable to this Department is debitable to Capital will be recorded in the first instance under the major head "72-A—Capital Outlay on Civil Aviation" outside the revenue account, and at the end of the year any expenditure which the Government of Pakistan may decide to meet from revenue will be deducted in lump from the total expenditure recorded under this head and transferred to the major head "44-A. Capital Outlay on Civil Aviation" within the Revenue Section of the account.

Expenditure of a capital nature met from the Fund for the development of Civil Aviation is recorded under the head "44-A—Capital Outlay on Civil Aviation", an equivalent amount being transferred from the Fund in the Deposit Section of accounts as a deduct entry. Expenditure which is debitable to Revenue Account falls under the major head "44—Aviation".

MAJOR HEADS.

MINOR HEADS.

FF.—Civil Administration—Capital Accounts outside the Revenue Account—contd.**73.—CAPITAL OUTLAY ON PORTS.****A—MAJOR PORTS—CENTRAL.**

Land.

Works.

Suspense.

Vessels.

Other equipment.

Miscellaneous.

Deduct—Receipts and Recoveries
on Capital Account.**B—OTHER PORTS—PROVINCIAL.**

Launches.

Land.

Works.

Suspense.

Other equipments.

Miscellaneous.

Deduct—Receipts and recoveries
on Capital Account.**C—MERCANTILE MARINE ACADEMY.**(The minor head will be the same
as under 'A—Major Ports—
Central').**74.—CAPITAL OUTLAY ON LIGHT-
HOUSES AND LIGHTSHIPS.**

Stock and Suspense.

Deduct—Receipts and recoveries
on Capital Account.

MAJOR HEADS.	MINOR HEADS.
FF.—Civil Administration—Capital Accounts outside the Revenue Account—contd.	
74.—CAPITAL OUTLAY ON LIGHT-HOUSES AND LIGHTSHIPS— <i>concl'd.</i>	<p>Loss or gain by exchange.</p> <p><i>Deduct</i>—Amount financed from General Reserve Fund—Light-houses and Lightships.</p> <p><i>Deduct</i>—Amount financed from Ordinary Revenues.</p>
GG.—Currency and Mint—Capital Accounts outside the Revenue Account.	
77.—CURRENCY CAPITAL ACCOUNT OUTSIDE THE REVENUE ACCOUNT.	<p>Government's share of the Capital of the State Bank of Pakistan.</p> <p>Government's share in Capital outlay of Security Printing Press.</p> <p>Payment towards State Bank of Pakistan Reserve Fund.</p> <p>Land.</p> <p>Buildings.</p> <p>Plant and Machinery.</p> <p>Minor Equipment.</p> <p>Miscellaneous.</p> <p><i>Deduct</i>—Depreciation.</p> <p>Establishment.</p> <p>Loss or gain by exchange.</p>
77-A.—CAPITAL OUTLAY ON MINTS.	Plant and Machinery.

MAJOR HEADS.

MINOR HEADS.

HH.—Capital Account of Civil Works and Miscellaneous Public Improvements outside the Revenue Account—contd.

78.—INITIAL EXPENDITURE ON NEW
FEDERAL CAPITAL.

A—CAPITAL AT KARACHI.

B—CAPITAL AT ISLAMABAD.

"C—SECOND CAPITAL AT DACCA"

Works.

Establishment.

Tools and Plants.

Stock and Suspense.

Miscellaneous.

Deduct—Receipts and recoveries
on capital account.

Administrative Expenditure :—

Federal Capital Commission
Adviser and Consultants.

Works Expenditure :—

Survey and other Preliminary
expenditure.

Acquisition of land.

Buildings.

Communications.

Irrigation.

Electricity.

Sanitation, Water Supply and
Sewerage.

Miscellaneous.

Tools and Plants.

Grant-in-aid.

Suspense.

Miscellaneous expenditure.

Deduct—Receipts and Recoveries
on Capital Account.

MAJOR HEADS.

MINOR HEADS.

HH.—Capital Account of Civil Works and Miscellaneous Public Improvements outside the Revenue Account—contd.

80.—TOWN DEVELOPMENT SCHEME—
contd. (305-A).

Works and Acquisition.
Establishment.
Tools and Plant.
Grants-in-aid to Local Bodies.
Deduct—Receipts and Recoveries
on Capital Account.
Deduct—Amount met from Sub-
vention from Special Fund for
Rehabilitation of Displaced per-
sons.
Loss or gain by exchange.

(306) All payments on account of communication of Railway and Posts and Telegraphs pensions are debited to the revenue accounts of those departments, and all other payments on account of Commutation of pensions, whether in England or in Pakistan, including payments made to other Governments, are brought to account in the first instance under the Head "83.—Payments of commuted value of pensions—Commutated value of pensions" in the books of the Central or the Provincial Government, as the case may be, and at the end of the year such portion of the expenditure recorded under that head as the Central or Provincial Government as the case may be, may decide to meet from current revenues is transferred to the Capital major head "55-A.—Commutation of pensions financed from ordinary revenues" under Section "JJ.—Miscellaneous—Capital Account within the Revenue Account". The net amount debited to the capital major head "83.—Payments of commuted value of pensions" after deducting therefrom the recoveries, if any, from other Governments, is repaid from revenue by system of equated payments spread over 15 years, which include interest on the capital invested. The equated payments in respect of each year's commutation commence from the following year, and the rate of interest that is adopted is, in the case of the Central Government, that Government's borrowing rate, and, in the case of a Provincial Government, that which it may decide to fix with due regard to the principle that the interest portion of the equated payments should approximate closely to the actual interest charges paid on any sums borrowed for this purpose.

Where pensionary charges between two Governments are settled annually on the basis of commuted values by payments of the net amount due by one Government to the other, the net amount so paid or recovered is brought to account under the minor head "Payments of commuted value of pensions" or the head "Deduct—Amount recovered from other Governments" as the case may be.

The total equated payments in respect of each year's commutation are debited to the head "55.—Superannuation allowances and pensions—Equated payments of commuted value of pensions transferred from Capital, etc.", by credit to (a) the Capital head "83.—Payments of commuted value of pensions—Deduct—Capital portion of equated payments out of revenue for the capital portion of the payments, and (b) "22—Interest on Debt and Other Obligations, Deduct—Interest portion of equated payments on account of commuted value of pensions" for the interest portion of the payments.

All capital charges on account of commutation of pensions debitable to the Central Government excepting those pertaining to the Defence Department, are brought to account finally on the books of the Accountant General, Pakistan Revenues. The adjustments on account of commutations of Military pensions are made under the head "83.—Payments of commuted value of pensions" on the Defence books, the equated payments in respect of these commutations being debited to the Defence major head concerned. The High Commissioner for Pakistan in passing the payments to Pakistan through the London Account Current furnishes the necessary information as to the head to which the pensions are debited in each case.

Payments from provincial treasuries of commuted value of pensions of officers whose pensions are, in the first instance, charged to Central (Federal) Revenues and ultimately recovered from the Provinces under certain sections of the Government of India Act, 1935, are adjusted in the Central and Provincial Section of the Provincial Accountant General's books without the intervention of the Accountant General, Pakistan Revenues.

MAJOR HEADS.

MINOR HEADS.

JJ.—Miscellaneous Capital Account outside the Revenue Account—concl'd.

84.—CAPITAL OUTLAY ON PRINTING PRESSES.

Buildings.
Plant and Machinery.
Miscellaneous.

85. PAYMENTS TO RETRENCHED PERSONNEL.

Non-Commercial Departments.
Irrigation.
Other Commercial Departments and undertakings.
Deduct—Repayments out of revenue (307).

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

KK.—Defence Capital Account outside the Revenue Account.

86.—CAPITAL OUTLAY OF DEFENCE SERVICES.

1. Works.
2. Equipment, Plant and Machinery (including Factories).
3. Pensions debitable to capital.
4. *Deduct*—Lump Sum transferred to Capital Outlay on Defence Services met from within the Revenue Account.

(307) The general procedure is that payments on account of gratuities to retrenched personnel which are taken, in the first instance, to the capital Major head "85.—Payments to Retrenched Personnel" are written back to revenue in five years beginning from the year succeeding the year of payment, but no interest is taken into account for the purpose of this adjustment. The annual debits on account of writes back of gratuity payments so far as they relate to non-Commercial Departments are taken to the minor head "Gratuities" under the major-head "55.—Superannuation Allowances and Pensions" by credit to this head, while such debits relating to Commercial Departments are taken to a separate sub-head under "Working Expenses" of the Commercial Department concerned. This procedure is, however, subject to modification by a Provincial Government.

MAJOR HEADS.

MINOR HEADS.

**MM.—Capital Account of Extraordinary items outside the
Revenue Account.**

**87.—CAPITAL OUTLAY ON SCHEMES
OF STATE TRADING.**

MEDICAL STORES.

**MEDICAL STORES DEPOTS AND FAC-
TORIES.**

**1. PURCHASE OF QUININE AND
QUININE SUBSTITUTES.**

**2. PURCHASE OF RESERVE STORES BY
THE DEPARTMENT OF SUPPLY AND
DEVELOPMENT.**

**3. PURCHASE OF FOOD STUFFS AND
OTHER COMMODITIES—**

(a) PURCHASES BY THE MINIS-
TRY OF FOOD AND AGRICUL-
TURE.

(b) PURCHASES BY THE LOCAL AD-
MINISTRATION.

(c) PURCHASES BY THE MINIS-
TRY OF KASHMIR AFFAIRS.

**4. SCHEME FOR THE PRODUCTION
AND SUPPLY OF COAL.**

(See Footnote).

1. Expenditure on Purchases.

(i) Expenditure in Pakistan.

(ii) Expenditure in England.

(iii) Expenditure in other over-
seas countries.

**2. Fare, Freight, Storage and
other incidental charges.**

3. Administrative Expenditure.

4. Advances.

**5. Deduct—Receipts and Re-
coveries on Capital Account.**

**6. Profit|Loss transferred to
Revenue Account and other
Account.**

As against 'Medical Stores'
above.

2. Suspense.

As against 'Medical Stores'
above.

As against 'Medical Stores'
above.

MAJOR HEADS.	MINOR HEADS.
MM—Capital Account of Extraordinary items outside the Revenue Account—contd.	
87.—CAPITAL OUTLAY ON SCHEMES OF STATE TRADING— <i>concl'd.</i>	
5. SCHEME FOR THE PURCHASE OF JUTE AND JUTE MANUFACTURE—	As against 'Medical Stores' above.
(a) PURCHASE OF JUTE.	
(b) PURCHASE OF JUTE MANUFACTURE.	
6. SCHEME FOR PURCHASE AND SALE OF MATERIAL FOR PROMOTING COTTAGE INDUSTRIES.	As against 'Medical Stores' above.
7. SCHEME FOR THE PURCHASE OF COTTON.	As against 'Medical Stores' above.

FOOTNOTE.—It is not necessary that all the Minor Heads shown in the second column should be opened under each Sub-Major Head. Only such of these may therefore be opened as are actually required.

MAJOR HEADS.

MINOR HEADS.

**MM.—Capital Account of Extraordinary items outside the
Revenue Account—contd.**

88.—GRANTS TO PROVINCIAL GOVERNMENT FOR DEVELOPMENT.

Grants for Agricultural Improvement and Research.

Grants for other Development Schemes.

89.—CENTRAL MISCELLANEOUS INVESTMENTS.

Investment in the Refugees Finance Corporation.

Investment in the Share Capital of the Insurance Promotion Corporation.

Investment in the Share Capital of House Building Finance Corporation.

Investment in the Karachi Electric Supply Corporation.

Investment in the National Bank of Pakistan.

Investment in the International Finance Corporation.

Investment in the Export Credits Guarantee Scheme.

90.—PROVINCIAL MISCELLANEOUS INVESTMENTS.

Investments in the N.W.F.P. Road Transport Board.

Share Capital of West Pakistan Government towards the West Pakistan Road Transport Board.

Investment in Quetta Electric Supply Company.

Investment in the Share Capital of the Dacca Electricity Development Company Limited.

Subscription to the Share Capital of the Agricultural Bank.

Investment towards the Share Capital of the Sugar Mills at Charsadda.

Subscription to the Share Capital of the East Pakistan Jute Marketing Corporation.

Subscription to the Share Capital of East Pakistan Small Scale and Cottage Industries Corporation.

MAJOR HEADS.

MINOR HEADS.

MM.—Capital Account of Extraordinary items outside the Revenue Account.—contd.

90.—PROVINCIAL MISCELLANEOUS
INVESTMENTS.—*Concl'd.*Investment in the Share Capital
of West Pakistan Mineral De-
velopment Corporation.Investment towards the Share
Capital of Rural Credit Socie-
ties.Investment in the Shares Capital
of P.I.D.C.Subscription to the Share Capital
of the East Pakistan Forest
Industries Development Cor-
poration.Subscription to the Share Capital
of Road Transport Corporation.Investment towards the Share
Capital of Khairpur Agencies
Ltd.Subscription to the Share Capital
of Development of Credit and
Marketing structures.Subscription to the Share Capi-
tal of the Export of Fish through
Khulna Central Fishermen's Co-
operative Society Ltd.Subscription to the Share capi-
tal of weavers Cooperative.Subscription to the Share Capi-
tal of Development of Brass and
Bell Metal Industry on Coopera-
tive Basis.91.—CAPITAL OUTLAY ON SCHEMES
FOR REHABILITATION OF DISPLAC-
ED PERSONS FROM KASHMIR.

Irrigation Schemes.

Improvement of Agriculture Land.
Development of Cottage and
Small Industries.Commercial and Residential Hous-
ing Schemes.

Community Project (307-A).

Deduct—Amount met from
the Fund for Rehabilitation of
Displaced Persons.(307-A) Includes expenditure on Roads, Bridges, culverts, Schools and Edu-
cational expenses, Dispensaries, Drinking Water, etc.

MINOR HEADS.

MINOR HEADS.

MM.—Capital Account of Extraordinary items outside the Revenue Account—concl'd.

92.—EXTRAORDINARY CHARGES

Acquisition of new territories.

Sections N to V—Deposits, Advances, Suspense and Remittance Heads and Cash Balances.

The accounts marked (D) appear in books of Defence Services only, those marked (R) in the Railway accounts and those marked (P and T) in the Posts, Telegraphs and Telephone Accounts.

The words "Sterling Account" have been added to the heads which record transactions of a definitely sterling character. The transactions under these heads, which appear only on the books of the High Commissioner for Pakistan are not passed on to Pakistan, but are finally accounted for in his books.

MINOR HEADS.	MINOR HEADS.
N.—Public Debt.	
CENTRAL SECTION	
A.—DEBT RAISED IN PAKISTAN. I.—PERMANENT DEBT (308) II.—FLOATING DEBT (308)	(i) Loans bearing interest. A separate head for each denomination of loan. (ii) Loans not bearing interest. Expired Loans (309). A separate head for each denomination of loan. Treasury Bills. Other Floating Loans (310).

(308) Permanent Debt includes all debt which at the time when it is raised has a currency of more than twelve months. The term "Floating Debt" is applied to borrowings of a purely temporary nature such as Treasury Bills and Ways and Means advances from the State Bank with a currency of not more than twelve months.

(309) Represent unclaimed balances of old loans which have been notified for discharge and have ceased to bear interest from the due date of discharge. The amounts unclaimed are usually retained in the accounts of Government as debt for twenty years from the date of discharge of the loan; after this period the unclaimed balances are written off the debt account by credit to Revenue, payments of amounts subsequently claimed being also debited to Revenue.

(310) Temporary detailed heads should be opened as occasion requires.

MINOR HEADS.

MINOR HEADS.

N.—Public Debt.—concl'd.

CENTRAL SECTION—concl'd.

B.—DEBT RAISED ABROAD.
PERMANENT DEBT.

- (i) Loans bearing Interest.
(A separate head for each denomination of loan).
- (ii) Capital portion of Annuities created in purchase of Railways.
(A separate head for each of the Annuities in course of payment).
- (iii) Discharge of Liability in respect of British War Loan (1929—47).
- (iv) Loans not bearing interest.
Expired loans.
(A separate head for each denomination of loan).

PROVINCIAL SECTION

A.—DEBT RAISED IN PAKISTAN.
I.—PERMANENT DEBT (308).

II.—FLOATING DEBT (308)

III.—LOANS FROM THE CENTRAL
GOVERNMENT.

B.—DEBT RAISED ABROAD.

- (i) Provincial Loans bearing interest (311).
(A separate head for each denomination of loan).
- (ii) Loans not bearing interest.
Expired Loans.
(A separate head for each denomination of loan) (309).
- Treasury Bills.
- Other Floating Loans (310).
- A separate head for each denomination of loan raised by the provinces.

(311) For loans raised by Provincial Governments in the open market.

MINOR HEADS.

MINOR HEADS.

O.—Unfunded Debt.

Special Loans.

SPECIAL LOANS.

Endowments for Charitable Educational institutions.

MINOR HEADS.

MINOR HEADS.

O.—Unfunded Debt—contd.

DEPOSITS OF SERVICE FUNDS

RUPEES AND STERLING ACCOUNTS

Indian Civil Service Family Pension Fund (Untransferred).

Indian Military Service Family Pension Fund (Untransferred).

Indian Military Widow's and Orphans' Fund (Untransferred).

Miscellaneous Service Funds (314).

Bengal Uncovenanted Service Family Pension Fund.

Bengal and Madras Service Family Pension Fund.

(314) In the local accounts inner columns will be used to distinguish the separate funds concerned.

MINOR HEADS.	MINOR HEADS.
O.—Unfunded Debt.—contd.	
SAVINGS BANK DEPOSITS	Post Office Savings Bank Deposits.
POST OFFICE CERTIFICATES	Post Office Fixed Deposits.
	Post Office Cash Certificates (315).
	Post Office Ten Year Defence Savings Certificates.
	Post Office Twelve-year National Savings Certificates.
	Ten year National Development Savings Certificates.

(315) Unclaimed balances of cash certificates are transferred direct to Revenue at the end of three account years after the date of their maturity that is, in the June, Final accounts of the 9th Account year from the date of issue and of those issued prior to the 3rd April 1929 whose period of maturity has been extended to ten years, at the end of three account years after the date of their extended maturity, that is, in the June, Final accounts of the 14th Account year from the date of their original issue.

MINOR HEADS.

MINOR HEADS.

P.—Deposits and Advances

PART I.—DEPOSITS BEARING INTEREST

(A).—Reserve Funds

DEPRECIATION RESERVE FUND—RAILWAYS.	Depreciation Reserve Fund.
POST OFFICE RENEWALS RESERVE FUND	As in column I.
TELEGRAPH AND TELEPHONE RENEWALS RESERVE FUND.	
RENEWALS RESERVE FUND—SALT REVENUE.	As in column I.
DEPRECIATION RESERVE FUND—LIGHTHOUSES AND LIGHTSHIPS.	As in column I.
DEPOSITS OF DEPRECIATION RESERVE OF GOVERNMENT COMMERCIAL CONCERNS (320).	A separate minor head for each separate account.
IMPROVEMENT FUND (320-A).	Improvement Fund.
RAILWAY RESERVE FUND	Improvement Fund Investment Account.
	Reserve Fund.
	Reserve Fund Investment Account.
POST OFFICE RESERVE FUND	
TELEGRAPH AND TELEPHONE RESERVE FUND.	As in column I.
GENERAL RESERVE FUND—LIGHTHOUSES AND LIGHTSHIPS.	As in column I.
DEPRECIATION RESERVE FUND OVERSEAS (COMMUNICATION SERVICE.	As in column I.

(320) The Depreciation Reserve Fund deposited with the Government in respect of commercial undertakings of Central and Provincial Governments are treated as deposits of the Governments concerned and recorded in the accounts under this head, being placed in Part I or in Part II according as the funds are or are not regarded as bearing interest.

(320-A) This fund has been created with effect from 1955-56 to meet the expenditure on :—

- (1) Unremunerative projects mainly intended for improving operational efficiency of Railways Costing more than revised limit of 'New Minor Works' but less than Rupees 3 lakhs each and
- (2) All works whether new or addition or alteration to existing works pertaining to 'Staff Welfare' or provision of amenities to 'Lower Class Passengers' irrespective of cost.

MINOR HEADS.**MINOR HEADS.**

P.—Deposits and Advances—contd.**PART I.—DEPOSITS BEARING INTEREST—concl'd.****(B).—Other Deposits Accounts****OTHER DEPOSITS****State Railway Deposits.**

MINOR HEADS.

MINOR HEADS.

P.—Deposits and Advances—contd.

PART II.—DEPOSITS NOT BEARING INTEREST.

(A).—Sinking Funds.

APPROPRIATION FOR REDUCTION OR
AVOIDANCE OF DEBT.SINKING FUNDS FOR LOANS GRANT-
ED TO LOCAL BODIES (323).SINKING FUND INVESTMENT AC-
COUNT (324).

Sinking Funds (321).

Other Appropriations (322).

A separate head for each fund
brought to account.Sinking Fund Investment Ac-
count.

(321) This head is credited with the amount set apart each year for the sinking fund created for loans by charge to "23—Appropriation for Reduction or Avoidance of Debt" and with the profits realised on investment of the balances in the Fund, and 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 debited to the head "Permanent Debt" by *per contra* credit to the head "Deposit and Advances—Miscellaneous—Government Account."

(322) This head will be closed to 'Government account' in the ledger.

(323) Represents funds constituted for the discharge of loans taken from Government by public bodies.

(324) In cases where the amounts at credit of the Sinking Funds are invested, the amount expended on the purchase of securities should be debited to this head, which will be credited to the same extent when the securities are sold, any profit or loss arising out of the investment being transferred to the head "Appropriation for Reduction or Avoidance of Debt; Sinking Funds". Interest realised on Securities purchased on the investment account should be credited and any payment of advance interest on Securities purchased on that account should be debited to the head "Sinking Fund".

MINOR HEADS.

MINOR HEADS.

P.—Deposits and Advances—contd.

PART II.—DEPOSITS NOT BEARING INTEREST—contd.

(B).—Reserve Funds.

DEFENCE RESERVE FUND	As in column 1.
DEFENCE MODERNISATION FUND	Do.
POST OFFICE CERTIFICATES BONUS FUND (326).	Cash Certificates Bonus Fund. Defence Savings Certificates Bonus Fund.

(325) Deleted.

(326) At the end of the year the unutilised balance of the amount provided under the head "22.—Interest on debt and other obligations—Bonus on Post Office Cash Certificates" is transferred to this head. When it is necessary to draw on the fund, the amount transferred from the fund is shown under "22.—Interest on debt and other obligations—Bonus on Post Office Cash Certificates—Deduct—amount transferred from the Post Office Cash Certificates Bonus Fund", the entire amount of bonus paid during the year being debited to "22.—Interest on debt and other obligations—Bonus on Post Office Cash Certificates".

MINOR HEADS.

MINOR HEADS.

P.—Deposits and Advances—contd.**PART II.—DEPOSITS NOT BEARING INTEREST—contd.****(B).—Reserve Funds—contd.****RELIEF FUND (327).***Receipts.***A.—Relief Fund—**

Transfers from the Revenue Account (328).

Interest receipts (329).

Recoveries of Relief expenditure (330).

Gain on realisation of securities (333).

Other items.

B—Investment Account—

Sale of securities (333).

*Payments.***A.—Relief Fund—**

Transfers to the Revenue Account (328).

(327) Deleted.

(328) See footnotes (97) and (277).

(329) Receives credit for interest realised on investment of balances of the Relief Fund. See also footnote (333).

(330) See footnote (275). Any incidental recoveries of expenditure on objects other than Relief which was met from the balance of the Relief Fund, should be credited to the appropriate major head of receipts corresponding to the head to which the expenditure was debited or to "XLVI-Miscellaneous" in the absence of such a head.

MINOR HEADS.

MINOR HEADS.

P.—Deposits and Advances—contd.**PART II.—DEPOSITS NOT BEARING INTEREST—contd.****(B).—Reserve Funds—contd.****RELIEF FUND (327)—concl'd.***Payments—concl'd.***A.—Relief Fund—concl'd.**Transfers to General Balances
for repayment of debt (331).Transfers to the General Balances
for financing loans to cultiva-
tors, etc. (332-A).Writes-off of irrecoverable loans
to Cultivators.Loss on realisation of securities
(333).

Other payments.

B.—Investment Account—

Purchase of securities (333).

(331) See footnote (356).

(332) See footnote (357).

(332-A) See footnote (356-A).

(333) When Relief Fund balances are invested in the securities of the Central Government the amount representing the actual cost price of the securities is debited to the head "Purchase of securities" under "B Investment Account". the payments on account of advance interest, if any, being taken as an item of deduction under the head "Interest receipts". When the securities are sold, an amount equal to the purchase price paid on the securities is credited to the head "Sale of securities" under "B-Investment Account", the interest realised from the date of the last half-yearly payment up to the date of sale being credited to the head "Interest receipts". The difference between the total of these two latter sums and the sale proceeds of the securities will be taken to the head "Gain/Loss on realisation of securities". The balance under "B-Investment Account" on any date will represent the actual cost price of the securities which are held in the Fund on that date.

MINOR HEADS.

MINOR HEADS.

P.—Deposits and Advances—contd.**PART II.—DEPOSITS NOT BEARING INTEREST—contd.****(B).—Reserve Funds—contd.**

CENTRAL ROAD FUND (334).

As in column (1).

(334) As a result of the recommendations of the Road Conference this fund was 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 2½ annas per gallon. Grants are made to Provincial Governments and other bodies out of the fund so constituted for the purposes of road development. The proceeds of the duties at the above rate are first credited to the head "I—Customs" or "II—Central Excise Duties" according as they represent duty of custom or of excise but at the end of each year an equivalent amount is transferred as a block grant to the "Central Road Fund" by debit to the head "50—Civil Works—Block grant for transfer to Central Road Fund". Grants made out of this Fund to Provincial Governments and others are debited to the Fund. The charges met out of the 15 per cent reserve retained by the Central Government in the Central Road Fund are brought to account in the first instance under "50—Civil Works—Central" the debit under that head being set off by an equivalent amount transferred from the deposit head "Central Road Fund" so that the net charge under "50—Civil Works" will be nil. This transfer is shown under a distinct minor head "Deduct—Amount met from Central Road Fund".

The subventions made from the Central Road Fund to Provincial Governments and centrally administered areas are credited to the head "Subventions from Central Road Fund" in the accounts of the Province or of the central area concerned. This head is debited with the expenditure on objects approved by the Central Government. The actual expenditure incurred from time to time is charged in the Provincial accounts to the head '50—Civil Works', or other appropriate heads of account concerned. At the same time an equivalent amount is transferred month by month to the deposit head 'Subventions from Central Road Fund' by credit to "XXXIX—Civil Works—Transfer from Central Road Fund" or other appropriate revenue head concerned. A similar procedure is also followed in the accounts of the centrally administered areas with the difference that the transfer to the deposit head 'Subventions from Central Road Fund' is made by reduction of expenditure under a distinct head—'Deduct—Amount met from subventions from Central Road Fund' under the relevant head of account and not by credit to the relevant revenue head concerned.

The expenditure on interest and amortisation charges in respect of loans taken for financing construction, etc., of roads and bridges is debited to the head 'P—Deposits and Advances—Other Accounts—Subventions from Central Road Fund' by per contra credit to the heads '22—Interest on debt and other obligations—D—Transfers' and '23—Appropriation for reduction or avoidance of debt—Other Appropriations.'

(335) Deleted.

MINOR HEADS.

MINOR HEADS.

P.—Deposits and Advances—contd.**PART II.—DEPOSITS NOT BEARING INTEREST—contd.****(B).—Reserve Funds—contd.**

PROVINCIAL ROAD FUNDS.

GENERAL POLICE FUND (337).

CIVIL AVIATION FUND (337-A).

FUND FOR SOCIAL UPLIFT SCHEMES.

FUND FOR AIR-CRAFT FACTORY,
TANK AND HEAVY GUN MANU-
FACTURE.FUND FOR ECONOMIC DEVELOPMENT
SCHEMES.FUND FOR ROADS OF NATIONAL
IMPORTANCE.FUND FOR AGRICULTURE DEVELOP-
MENT.FUND FOR PROMOTION OF COTTAGE
INDUSTRIES.

FUND FOR CIVIL DEFENCE.

NATIONAL RECONSTRUCTION FUND.

FUND FOR OVERSEAS SCHOLARSHIPS
SCHEMES.Investment Account (336).
Other Account.

(336) This minor head may be opened in provinces in which a part of the Fund is invested.

(337) See footnote (191).

(337-A) An amount equivalent to the additional duty on petrol consumed for aviation purposes [See footnote (334)] is transferred as a block grant to this head by debit to the head '44—Aviation—Appropriation to Civil Aviation Fund'. The actual expenditure is brought to account in the first instance under the minor head 'Special grants-in-aid from the additional tax on petrol consumed for aviation purposes' subordinate to the Major head "44-Aviation" the debit under that head being set off by an equivalent amount transferred from the deposit head by deduct entry under a separate minor head 'Deduct amount met from Civil Aviation Fund' under the above Major head.

MINOR HEADS.

MINOR HEADS.

P.—Deposits and Advances—contd.

PART II.—DEPOSITS NOT BEARING INTEREST—contd.

(B).—Reserve Funds—contd.

DEPOSIT ACCOUNT OF THE FUND FOR
RESTORATION OF EARTHQUAKE
DAMAGE TRANSFERRED FROM
CENTRAL GOVERNMENT.

FUND FOR ECONOMIC DEVELOPMENT
AND IMPROVEMENT OF RURAL
AREAS.

SPECIAL DEVELOPMENT FUND
(WEST PAKISTAN).

FUND FOR THE GRANT OF SCHOLAR-
SHIPS TO STUDENTS (BAHAWAL-
PUR)

INDUSTRIAL RESEARCH FUND
(WEST PAKISTAN).

FUND FOR SCIENTIFIC AND INDUS-
TRIAL RESEARCH.

MOTOR TRANSPORT RESERVE FUND.
(WEST PAKISTAN).

FUND FOR DEVELOPMENT OF CIVIL
AVIATION.

FUND FOR SPECIAL FRONTIER EX-
PENDITURE INCLUDING DEVELOP-
MENT.

FUND FOR DEVELOPMENT OF BROAD-
CASTING.

FUND FOR THE RELIEF OF GROUND-
NUT CULTIVATORS (338-A).

POST WAR RECONSTRUCTION AND
DEVELOPMENT FUND.

} As in column I.

Investment Account, Sale|Pur-
chase of Securities.

Receipts—

Interest Receipts.

Gain|Loss on realisation of Secu-
rities.

Other items.

Payments—

Other payments.

} As in column I.

} As in column I.

(338-A). The credits passed by British Government on account of rebates received from shippers of groundnuts are recorded under this head. The contributions from the fund to the Provincial Governments are credited to the Provincial accounts under "XXIX-Agriculture-Contributions from Central Government for the relief of groundnut cultivators". This amount together with an equivalent contribution from provincial finances is adjusted under "40-Agriculture-Block grant for transfer to the Deposit Account of grants for the relief of groundnut cultivators". The expenditure on assistance to cultivators is accounted for under the service heads concerned and at the end of the year an equivalent amount is transferred from the deposit head to the minor head 'Amount met from the Deposit Account of grants for the relief of groundnut cultivators' subordinate to the service major heads concerned.

MAJOR HEADS.	MINOR HEADS.
P.—Deposits and Advances—contd.	
PART II.—DEPOSITS NOT BEARING INTEREST—contd.	
(B).—Reserve Funds—contd.	
RENEWALS RESERVE FUND—ARMY ORDNANCE AND CLOTHING FAC- TORIES (D).	} As in column I.
RENEWALS RESERVE FUND—DAIRY FARMS (D).	
RENEWALS RESERVE FUND—GRASS FARMS (D).	
RENEWALS RESERVE FUND—MEDI- CAL STORE DEPOTS AND WORK- SHOPS (D).	
SALT MINES WELFARE FUND.	} Coal Mines Labour Welfare Fund. Contribution from the Transfer to Revenue Account (339-B).
MICA MINES LABOUR WELFARE FUND.	
COAL MINES LABOUR WELFARE FUND (339-A).	
POST OFFICE IMPROVEMENT FUND	} As in column I.
TELEGRAPH AND TELEPHONE IM- PROVEMENT FUND.	
STAFF WELFARE FUND (GENERAL).	
STAFF WELFARE FUND (CUSTOMS AND EXCISE DEPARTMENT).	
PAKISTAN CIVIL BENEVOLENT FUND.	} As in column I.
FOREIGN AID FUND.	
FOREIGN AID COUNTERPART FUND.	
RIOT AND CIVIL COMMOTION IN- SURANCE FUND.	As in column I.
FUND FOR THE EDUCATIONAL AND ECONOMIC UPLIFT OF SCHEDULED CASTES.	As in column I.

MAJOR HEADS.

MINOR HEADS.

P.—Deposits and Advances—contd.**PART II.—DEPOSITS NOT BEARING INTEREST—contd.****(B).—Reserve Funds—concl'd.**

FUND FOR GRANT TO UNIVERSITIES

STAFF WELFARE FUND (INCOME
TAX DEPARTMENT DIRECTORATE
OF TRAINING AND ESTATE DUTY).FUND FOR SCHOLARSHIPS TO THE
CHILDREN OF CLASS II AND III
SERVANTS.FUND FOR EDUCATIONAL UPLIFT OF
BUDDHIST STUDENTS.FUND FOR EDUCATIONAL UPLIFT OF
CHRISTIAN STUDENTS.

As in column 1.

(339-A). The net proceeds received from Railways on account of excise duty on coal and coke levied under Section 3(1) of the Coal Mines Labour Welfare Fund Act, 1947, will be credited in the first instance to the Major Head "II—Central Excise Duties" and then transferred monthly to this head by per contra debit to the Major Head "47—Miscellaneous Departments". The credits to the Funds on this account will be apportioned between the General Welfare Account and the Housing Account in the ratio of 7 : 2 (see footnote 339-B). Grants, if any by the Central Government to the Housing Account of the Fund will also be passed through the head "47—Miscellaneous Departments", as in footnote (251-A).

(339-B) Sub-divided into (1) General Welfare Account and (2) Housing Account.

MAJOR HEADS.

MINOR HEADS.

P.—Deposits and Advances—contd.

PART II.—DEPOSITS NOT BEARING INTEREST—contd.

(B).—Reserve Funds—concl'd.

DEPRECIATION RESERVE FUND— ELECTRICITY.	Depreciation Reserve Fund— Contribution from|transfer to the Revenue Account.
	Investment Account—Sale|Pur- chase of Securities.
	Interest Receipts.
SPECIAL RESERVE FUND—ELECTRI- CITY.	Special Reserve Fund Contribu- tion from|transfer to the Re- venue Account.
DEPRECIATION RESERVE FUND— GOVERNMENT PRESSES.	Investment Account—Sale|Pur- chase of Securities.
DEPOSITS OF DEPRECIATION RESERVE OF COMMERCIAL CONCERNS.	A minor head for each separate account.
PEASANTS WELFARE FUND (WEST PAKISTAN). (339-C).	
DEPRECIATION RESERVE FUND (IRRI- GATION).	
Depreciation Reserve Fund— Contribution from transfer to the Revenue Account.	
Investment Account—Sale|Pur- chase of Securities.	
Interest Receipts	
FUND FOR ARTISTS, JOURNALISTS, MEN OF LETTERS AND THEIR FAMILIES.	
FUND FOR DEVELOPMENT OF URDU.	
FUND FOR DEVELOPMENT OF BEN- GALI LANGUAGE AND LITERATURE.	
FUND FOR SCHOLARSHIPS TO THE CHILDREN OF CLASS IV SERVANTS.	
FUND FOR PROMOTING PRIDE OF PERFORMANCE.	
FUND FOR REHABILITATION OF DISPLACED PERSONS.	

(339-C) Expenditure connected with the welfare of peasants when incurred by a Department is taken to its Service Head under a new minor head "Peasants welfare programme" which may be opened specially for the purpose. At the same time an equivalent amount is transferred from the Fund to the corresponding receipt head under a new minor head "Transfers from the Peasants' Welfare Fund" which may also be opened for the purpose.

(345-A) This head should receive credits for security deposits tendered by Cashiers of the Civil Departments, except the Departments which have already got their separate Deposit Accounts e.g., P.W.D. As the minor heads 'Supply and Development Department Deposits', 'Food Department Deposits' and 'Deposits of the Department of Mineral Concessions' do not cater for Cash Security Deposits of Cashiers in those Departments their Security Deposits should also be accommodated under the minor head 'Security Deposits of Cashiers etc'.

(346) This head is intended for the adjustment of interest on securities held by Accountants General as Treasurers of Charitable Endowments, or on account of Miscellaneous Trusts and also for the adjustment of payments of arrears of interest, etc., lying at credit of the head.

Debits and credits connected with Charitable Endowments and Miscellaneous Trusts are adjusted on the books of the Accountant General concerned.

Debits on account of the payment of Trust Interest Payment Orders issued by the late Controller of the Currency, and Deputy Controller of the Currency, Calcutta (including such orders revalidated by the Accountant General, East Pakistan and the Managers, State Bank of Pakistan, and duplicates issued by them) as well as those issued by the Accountant General, East Pakistan for payment of arrears of interest, etc., under the head "Central Trust Interest Fund" are adjusted on the books of the Accountant General, Pakistan Revenues. If such a transaction appears in the books of any other Account Officer it should be passed on to that Accountant General.

(347) Deleted.

MAJOR HEADS.

MINOR HEADS.

P.—Deposits and Advances—contd.**PART II.—DEPOSITS NOT BEARING INTEREST—contd.****(C).—Other Deposit Accounts—contd.****DEPARTMENTA' AND JUDICIAL DE-
POSITS—contd.****CIVIL DEPOSITS—contd.**Deposits of the Tea Cess Fund
(348).Deposits of the Lac Cess Fund
(349).

Deposits of the Cotton Cess Fund.

Deposits of Jute Cess Fund.

Deposits of Coffee Cess Fund (350).

Deposits of the Coconut Cess
Fund.Deposits of Cess on oilseeds and
Oils.Deposits on account of Police
Funds.Deposits of Canal Clearance
Fund.Deposits of Agror Accumulation
Fund.Deposits of Thandiani Hill
Location Fund.

Deposits of Sadana Fund.

Deposits of the Agriculture Pro-
duce Cess Fund.Deposits of the Historical Mosque
Fund.

(348) This head is intended to record the transactions connected with the tea-cess, the net proceeds of which are to be made over to the Pakistan Tea Board. 95% of the gross collections of the cess are credited to this head, while the remaining 5% representing collection charges of the cess are credited to the head "I—Customs, Sea|Land Customs; Miscellaneous (other items)" or "II—Central Excise Duties; Miscellaneous" according as the case is levied under Sub-Section (1) or (2) of Section 5 of the Pakistan Tea Act, 1950. The above mentioned distribution into 95 and 5 per cent should be shown as such *ab initio* in the treasury account and book adjustments in this respect in the Civil Accounts Offices should be required.

(349) This head is intended to record the transactions connected with the lac cess, the net proceeds of which are remitted to the Lac Association.

(350) This head is intended to record the transactions connected with the Coffee Cess, the net proceeds of which are remitted to the Coffee Cess Committee.

MAJOR HEADS.

MINOR HEADS.

P.—Deposits and Advances—contd.

PART II.—DEPOSITS NOT BEARING INTEREST—contd.

(C).—Other Deposit Accounts—contd.

DEPARTMENTAL AND JUDICIAL DEPOSITS—contd.

CIVIL DEPOSITS—contd.

Deposits for work done for Pakistan States, Public bodies, or private individuals (351).

Deposits on account of revenue collected on behalf of H. H. the Khan of Kalat.

Repatriation deposits of Pakistan National Abroad.

Pakistan Research Fund (352).

Municipal taxes on Government residential buildings (353).

(351) Sums received in advance from Municipalities or other bodies financially independent of Government for payment of compensation for land acquired for such bodies as well as the amounts deposited by Pakistan States for Survey works to be done by Government officers, in the States, are credited to this head.

(352) This head is intended to record the grant made by the Central Government to the Pakistan Research Fund Association for combating epidemic diseases etc. The grants made by the Pakistan Research Fund Association from the fund to the Provincial Governments and centrally administered areas are accounted for under the minor head "Deposit account of grants made by the Pakistan Research Fund Association" under the Deposit major head "Other Accounts".

(353) Amounts recovered from Government servants occupying Government residential buildings on account of municipal taxes may, in the first instance, be credited to this head pending payment to the Municipality.

MAJOR HEADS.

MINOR HEADS.

P.—Deposits and Advances—contd.

PART II.—DEPOSITS NOT BEARING INTEREST—contd..

(C).—Other Deposit Accounts—contd.

DEPARTMENTAL AND JUDICIAL DEPOSITS—contd.

CIVIL DEPOSITS—contd.

Unclaimed deposits in the General Provident Fund (354).

Unclaimed deposits in the Indian Civil Service Provident Fund (354).

Unclaimed deposits in the Indian Civil Service (Non-European Members) Provident Fund (354).

Unclaimed deposits in the Contributory Provident Funds (354).

Unclaimed deposits in other Miscellaneous Provident Funds (354).

Unclaimed deposits in Defence Savings Provident Fund (354).

Deposits of fees received by Government servants for work done for private bodies.

Deposit on account of cost price of Liquor, Ganja and Bhang (East Pakistan).

Companies Liquidation Accounts (354-A).

Provident Societies Liquidation Account (354-B).

Deposits of Bait-ul-Mal (West Pakistan).

Security Deposits of the Central Secretariat Library.

(354) The amounts of subscriptions to these Provident Funds remaining unclaimed for a period exceeding six months should be transferred to these heads at the end of each year and dealt with under the ordinary rules relating to Deposits.

MAJOR HEADS.

MINOR HEADS.

P.—Deposits and Advances—contd.

PART II.—DEPOSITS NOT BEARING INTEREST—contd.

(C).—Other Deposit Accounts—contd.

DEPARTMENT AND JUDICIAL DEPOSITS—concl'd.

CIVIL DEPOSITS—concl'd.

Department of Advertising Films and Publication Deposits.

Coal Deposits.

Deposits on account of Sugar supplied by Pakistan Government.

Sind Mosque and Hostel Fund.

Deposits of Fees of valuers' of Estate Duty (354-C).

Deposits in connection with Elections.

Deposits for imports against the U.K. Loans.

Deposit account for the purchase of Antiquities and works of Arts for National Museum.

"Deposits on account of sale proceeds of movable assets of Evacuees (E.P.)."

"Deposit for security of the purchasing Agents of the Civil Supplies Department."

(354-A) This head receives the credits on account of unclaimed dividends and undistributed assets of Companies in official or voluntary liquidation under Act No. XXXVI of 1940. Any money paid into this account which remains unclaimed thereafter for a period of fifteen years, shall be transferred to the general revenue account of the Central Government, but any claim preferred under Sub-Section (5) of the aforesaid Act to any money so transferred shall be allowable as if such transfer had not been made, the order for payment on such claim being treated as an order for refund of revenue.

(354-B) This head receives the sum made over by the Liquidators to the Superintendent of Insurance under Section 93(5) of the Insurance Act, 1938. If within a period of five years from the date on which any sums have been made over to the Superintendent of Insurance an order of a Court of competent jurisdiction has not been obtained at the instance of any claimant to such sums for their disposal, the said sums shall become the property of Government.

(354-C) In the implementation of the provisions of Sub-Section (4) of Section 59 of the Estate Duty Act, 1950. (X of 1950), so far as it relates to the collection of cost of arbitration and its disbursements to valuers, the accountable person deposits under this minor head, into a treasury and in the name of the Income-Tax Appellate Tribunal, such amount as the latter may determine on account of fees and T.A. of valuers. The Tribunal makes payment of amounts due to the valuers, out of his deposit account, in accordance with the Scale laid down by the Government of Pakistan, Ministry of Finance (Revenue Division) from time to time.

MAJOR HEADS.

MINOR HEADS.

P.—Deposits and Advances—contd.**PART II.—DEPOSITS NOT BEARING INTEREST—contd.****(C).—Other Deposit Accounts—contd.**

OTHER DEPOSITS	...	Defence Services Deposits (D.) (355). State Railway Deposits. "Post Office Deposits." "Telegraph and Telephone Department Deposits." "Post Office Trust Interest Accounts." "Telegraph and Telephone Trust Interest Accounts." Foreign Money Orders (P. & T.) Telegraph Fine Fund (P. & T.) Trust Interest Account (D.) (R.) Unclaimed deposits in Defence Services Officers' Provident Fund (354). Unclaimed Savings Bank Deposits of petty amounts of less than rupees two (P. & T.) Fund for relief of Military Refugees. Transfers from Relief Fund for repayment of debt (356). Transfers from Relief Fund for financing loans to cultivators, etc. (356-A).
TRANSFERS FROM RELIEF FUND.		
HARIJAN WELFARE FUND (356-B).		

(355) Includes Navy Deposits also. The receipts in respect of surplus of estates of deceased, insane and missing persons and the property of the deserters may be accounted for under a distinct sub-head "Deposits of surplus of estates of deceased officers, deserters and others of the Pakistan Army."

(356) This head is credited with the amounts transferred from the Relief Fund to general balances for repayment of debt. The actual payments in discharge of debt are accounted for under "N-Public Debt".

This head is closed to Government Account in the ledger.

(356-A) This head is credited with the amounts transferred from the Relief Fund to general balances for financing loans to cultivators. The actual payments of advances to cultivators and the repayments of such advances are accounted for under "R-Loans and Advances by Provincial Governments". This head is closed to Government account in the Ledger.

(356-B) Expenditure connected with the welfare of Harijans when incurred by a Department is taken to its service head under a new minor head "Harijan Welfare Programme" which may be opened specially for the purpose. At the same time an equivalent amount is transferred from the Fund to the corresponding receipt head under a new minor head "Transfers from the Harijan Welfare Fund" which may also be opened for the purpose.

MAJOR HEADS.

MINOR HEADS.

P.—Deposits and Advances—contd.**PART II.—DEPOSITS NOT BEARING INTEREST—contd.****(C).—Other Deposits Accounts—contd.****OTHER ACCOUNTS.**

Subventions from Central Road Fund (334).

Subventions from the Fund for Roads of National Importance.

Deposit Account of grants for Economic Development and Improvement of Rural Areas (358).

Deposit Account of contributions for cattle improvement.

Deposit Account of the grant made by the Pakistan Central Cotton Committee (359).

Deposit Account of the grant made by the Pakistan Central Jute Committee.

Deposit Account of the grant made by the Food and Agricultural Council.

Deposit Account of grant from the Central Government for the development of sericultural industry.

Deposit Account of grant from the Central Government for the development of handloom industries.

Deposit Account of the grant made by the Central Sugarcane Committee.

Central Cotton Committee Research Fund (359).

Deposit on account of central transactions in Non-Bank treasuries and sub-treasuries (360).

Deposit Account of grants for the relief of groundnut cultivators.

Deposit Account of grants made by the Central Government for Social uplift Schemes.

MAJOR HEADS.

MINOR HEADS.

P.—Deposits and Advances—contd.

PART II.—DEPOSITS NOT BEARING INTEREST—concl'd.

(C).—Other Deposit Accounts—concl'd.

OTHER ACCOUNTS—concl'd.

Deposit account of grants made by the Pakistan Research Fund Association (361-A).

Deposit Account of District Sailors', Soldiers' and Air-men's Boards (361-B).

Deposits of the Eastern States Joint Armed Police Contributory Provident Fund.

Muslim Education Cess Fund.

Scholarship Fund for Training Abroad (West Pakistan).

Taraqi-e-Urdu Fund (West Pakistan).

Bazm-i-Iqbal Fund.

Account of deposit of taxes under Transfer of Property (Pakistan) ordinance, 1947 (No. IV of 1947).

Tanzim-e-Masajid Fund (Bahawalpur).

Deposit on account of wheat received from centre.

Fund for T.B. Hospital (Bahawalpur).

Deposits on account of grants from the Central Government for relief measures in Scarcity areas.

Compulsory Military Training Fund.

Police clothing and equipment Fund.

Art and Literature Fund.

Games and Sports Fund.

Sanitary Board Fund.

Deposit account of grant from Central Government for Health Schemes.

Subvention from the Fund for Rehabilitation of Displaced Persons.

(358) Moneys received by a province in aid of rural reconstruction schemes, whether as grants from the Central Government or contribution from the Public are credited to this deposit head. The actual expenditure out of the moneys

held in the Deposit Account is budgeted and accounted for as ordinary expenditure of the Department concerned, the necessary transfer of funds representing actual expenditure being made at the end of the year to the appropriate revenue head of receipts concerned. This procedure is applicable *mutatis mutandis* to transactions of other funds of this kind which are fed by contributions from the Central Government or outside agencies where the authority making the contributions does not retain full control over expenditure therefrom.

(359) Grants-in-aid made by the Pakistan Cotton Committee to the Governments of East Pakistan and West Pakistan, for expenditure on special schemes of agricultural research and other allied objects in those provinces, are credited to this fund. The Committee retains full control over the expenditure out of this fund although the Director of Agriculture of the Province or any officer authorised by him actually operates the fund. Where, however, the Committee does not retain full control over the expenditure out of this fund, the accounting procedure follows *mutatis mutandis* the procedure laid down in footnote (358).

(360) Amount placed at the credit of a Provincial Government as permanent deposit to cover the amount by which Provincial balance is depleted on account of central transactions in Non-Bank Provincial treasuries and sub-treasuries is credited to this head in the Provincial accounts, the corresponding debit in the central account being taken to the Suspense head "Advance credit on account of central transactions in Non-Bank Provincial treasuries and sub-treasuries".

(361-A) See footnote (352).

(361-B) Grants made to Provincial Governments by the Sailors', Soldiers' and Airmen's Board are credited to this head in the first instance. The actual expenditure incurred is debited to a distinct detailed head under "57.—Miscellaneous—Miscellaneous and unforeseen charges", the necessary transfer of an equal amount being made at the end of the year to the corresponding revenue head "XLVI.—Miscellaneous—Miscellaneous" by *per contra* debit to this head.

MAJOR HEADS.

MINOR HEADS.

P.—Deposits and Advances—contd.

PART III.—ADVANCES NOT BEARING INTEREST.

ADVANCES REPAYABLE	Civil Advances (362). ✓ <u>Advances for rest camps (363).</u> Special Advances. Forest Advances. Revenue Advances (364). Opium Advances (365). Advances Recoverable, Post Office Department. Advances Recoverable Telegraph and Telephone Department. Advances Recoverable (D). Advances Recoverable, State Railways.
ADVANCES REPAYABLE—High Commissioner for Pakistan (Sterling Account).	
PERMANENT ADVANCES	Permanent Advances, Civil. Permanent Advances, Post Office Department. Permanent Advances, Telegraph and Telephone Department. Permanent Advances, Railways.
PERMANENT ADVANCES —High Commissioner for Pakistan (Sterling Account).	

(362) Divided by inner columns in the local books into as many detailed heads as convenient. The following are some of them: "Objection-book Advances", "Service Fund Advances". And others should provide for any considerable departmental Advance Accounts, such as Advances of the Public Works Department, Takavi Works Advances.

✓ (363) Advances made by Civil Officers in connection with the marching of troops.

(364) To be divided under two group heads with details as follows:—

Group Heads	Detailed heads
Advances for survey operations	<div> <div> Advances for Boundary Pillars Revenue Survey Advance Talukdari settlement advances. Cost of Survey marks. Cost of boundary marks recoverable from landholders. Cost of boundary marks pending completion of survey operations. </div> </div>
Salt and Excise Advances	<div> Abkari advances. Salt manufacture advances. </div>

(365) Advances for wells, etc., made in the Opium Department. Advance payments made to cultivators of opium crop which are ultimately adjusted against the cost of opium payable to the cultivators at the time of purchase of opium are also debited to this head.

MAJOR HEADS.

MINOR HEADS.

P.—Deposits and Advances—contd.**PART III.—ADVANCES NOT BEARING INTEREST—contd.****ACCOUNT WITH FOREIGN GOVERN-
MENT AND PAKISTAN STATES.****Miscellaneous.**

Government of Ceylon (366).

His Majesty's Colonial Govern-
ment, Straits Settlements (366).His Majesty's Colonial Govern-
ment, Mauritius (366).Accounts with Colonial Govern-
ments (D).His Majesty's Colonial Govern-
ment, Hongkong.His Majesty's Colonial Govern-
ment, Aden.His Majesty's Protectorate Gov-
ernment—

Federated Malay States.

Kedah States.

The Government of Perlis.

The Government of Sarawak.

Uganda.

Jehore.

North Borne.

His Majesty's Colonial and Pro-
tectorate Government, Kenya.

Government of Singapore.

(366) The balances in these accounts are adjusted by means of Bills of Exchange.

MAJOR HEADS.

MINOR HEADS.

P.—Deposits and Advances—contd.

PART III.—ADVANCES NOT BEARING INTEREST—contd.

ACCOUNTS WITH FOREIGN GOVERNMENTS AND PAKISTAN STATES—*concl'd.*

His Majesty's Colonial Government, Southern Rhodesia.

Command Paymaster, Hongkong.

Command Paymaster, Singapore.

Accounts with other Foreign States (367).

Account with Foreign Governments—

Savings Bank Transfers (P. & T.).

Account Current with Pakistan States.

Note.—Each Accountant General should open an account with each State with which he has dealings.

ACCOUNTS WITH THE GOVERNMENT OF BURMA.

As in column (1).

ACCOUNTS WITH THE GOVERNMENT OF BURMA—High Commissioner for Pakistan (*Sterling Account*)

Ditto.

ACCOUNTS WITH THE BURMA RAILWAY BOARD.

A separate Minor head for each Government or Railway.

ACCOUNTS WITH THE GOVERNMENT OF INDIA.

ACCOUNTS WITH THE GOVERNMENT OF INDIA—High Commissioner for Pakistan (*Sterling Account*)

(367) This head is intended for the record of transactions with Nepal, Sikkim, Tibet and other States of this class.

MAJOR HEADS.

MINOR HEADS.

P.—Deposits and Advances—contd.**PART III.—ADVANCES NOT BEARING INTEREST—contd.****ACCOUNTS WITH THE STATE BANK.****Transactions on behalf of the State Bank (368).**

(368) The receipts and payments on account of the State Bank appearing in the Government accounts should in the first instance be credited or debited to this minor head under the appropriate detailed heads specified below :—

RECEIPTS

- (1) Renewal and enfacement fees on G. P. Notes.
- (2) Commission for the management of Public Debt.
- (3) Brokerage commission, etc., on new loans.
- (4) Postage and telegram charges and out of pocket expenses in connection with the new loans.
- (5) Postage and telegram charges reimbursed to the Public Debt Office.
- (6) Miscellaneous.
- (7) Balance due from the State Bank.

PAYMENTS

- (8) Cost of note forms.
- (9) Charges for remittance of treasure—
 - (a) Police escort charges.
 - (b) Cost of boxes, cart and cooly hire, etc.
 - (c) Pay and allowances of potdars, accompanying remittances.
 - (d) Railway and Steamer freights.
- (10) Dividend on State Bank Shares.
- (11) Miscellaneous.
- (12) Balance due to the State Bank.

Transactions on account of the State Bank occurring at treasuries or sub-treasuries should be carried by the Government, Central or Provincial, in whose jurisdiction the treasury or sub-treasury is situated, until they are cleared by the Accountant General with the Bank. Transactions brought to account under the head "Accounts with the State Bank" by adjustment in accounts offices should be classified as Central or Provincial according as the office of origin is Central or Provincial.

The Civil Accountants General should send a statement each month to the Central Accounts Section of the State Bank at Karachi showing the credits and debits recorded under the above heads in their respective books during the previous month, the debits and credits being supported by such vouchers and documents as may be desired by the Bank. If the net total of the statement be a credit, arrangement should be made for the disbursement of the amount to the Bank and if the net total in the monthly statement be a debit, the amount should be recovered from the Bank for credit to this head.

The Major head "Accounts with the State Bank" with the Minor head should also be opened in the books of Railway Accounts Officers for adjustment of the cost of Railway freights in connection with the remittances of treasure. Each Railway Accounts Officer will prepare monthly bills for the amounts of credit notes and Railway Warrants issued by the State Bank, or on its behalf, by Treasury Officers, etc., and submit them to the Central Accounts Section of the State Bank at Karachi which will make payment by cheques, drafts or remittance transfer receipts. The bills for the amount of commission due on these credit notes and Railway Warrants will be similarly dealt with.

(Explanation.—Charges for remittance of treasure for which the State Bank of Pakistan is liable include charges for keeping currency Chests supplied with sufficient notes and Coin, charges for remittance of small coin between regular small coin Depots and treasuries and subtreasuries where there are currency chests, and charges for remittance of uncurrent coin when sent separately. Under the head "Pay and allowances of potdars accompanying remittances" should be debited the allowances of a potdar accompanying a remittance whether he is permanent or temporary, and the pay of a temporary potdar engaged in connection with the remittance, whether he accompanies it or remains at the treasury to carry on the work of the potdar deputed with the remittance).

MAJOR HEADS.

MINOR HEADS.

P.—Deposits and Advances—contd.**PART III.—ADVANCES NOT BEARING INTEREST—contd.**

COINAGE ACCOUNTS (369) ..

Bullion Advances for Coinage.

Mint Certificates.

Small Coin Depot Balances.

Bronze (and Copper) Coinage Account (370).

(369) These accounts receive the balances of bullion and of small coin (which have to be excluded from the general available cash balance) by credit for the opening and debit for the closing balance of each account. "Bullion Advances for Coinage" receives the balance of the bullion account, and "small Coin Depot Balances", which should be divided by inner columns into "Small Silver Coin Balance", "Quaternary Small Coins", "Nickel Coin balance", and "Bronze and Copper Coins balance", those of the Small Coins Depot accounts. The bronze and Nickel coin balance in the Mint is provided for in the second part of the Bronze and Nickel Coinage Account, *vide* following notes.

(370) The Bronze (and Copper) Coinage Account is in four parts. The first two parts are on the books of the Accountant General, West Pakistan, The last two parts are on the books of the Accountant General, Pakistan Revenues, who makes the necessary adjustments relating to those accounts by journal entries as soon as the June final figures are completed, thus :—

No. 1.—Bronze Mintage Account**Debits**

Balance on July 1st representing value metal in stock at the Mint.
 M. Purchase of metal (a)
 M. Metal value of uncurrent and confiscated coins destroyed.
 M. Value of copper received from the Silver Refinery,
 Difference, being profit or loss arising on mintage operations, transferred to Account No. 3 (e).

Credits

M. Sale proceeds of Copper, Bronze, etc. (b).
 M. Value of metal transferred to Mint for contingent purposes (c).
 M. Value of metal transferred to other departments of the Mints etc.
 M. Value of metal transferred to Nickel Mintage Account.
 M. Nominal value of coins manufactured, and transferred to Account No. 2 (d).
 Balance on June 30th representing value of metal, in stock at the mint.

No. 2. Bronze Coin Account

Balance of coins in the Mint on July 1st.
 M. New Coins received from Mintage Account (d).

M. Net issue to treasuries and depots (f).
 Balance of coins in the Mint on June 30th.

No. 3. Mint Profit Account

Proportion of profit upon coins passed into circulation during the year and transferred to account No. 4 (g).
 Balance, being profit on coins in Depots and Mints on June 30th, carried forward to next year (g).

Balance from last year of profits not yet appropriated.
 Gross profit on manufacture during the year transferred from Account No. 1 (e).

No. 4. Profit on Bronze Coinage Account

M. Loss on coins destroyed (h) ..
 "T. Difference being net profit or loss to be credited or debited to Suspense" (i).

Profit on coins passed into circulation transferred from Account No. 3 (g).

NOTE.—The heads marked M are transactions in the Mint account under "Bronze (and copper) Coinage Account". The head marked T relates to transactions in the Treasury account under "Bronze (and copper) Coinage Account".

MAJOR HEADS.

MINOR HEADS.

P.—Deposits and Advances—contd.

PART III.—ADVANCES NOT BEARING INTEREST—concl'd.

COINAGE ACCOUNTS—concl'd.

Nickel Coinage Account (371).
 Quaternary Coinage Account
 (371-A).
 Quaternary Rupee Coin Balances
 (371-B).
 Nickel Rupee Balances (371-C).

The other heads, except the balances, come in by transfer in making up the account at the end of the year—

- (a) Cost of copper, tin, zinc, etc., purchased for Bronze coinage is debited to this head.
- (b) Credit receipts to this head.
- (c) When copper, etc., is thus transferred, the Mint Master should debit "Loss on Coinage" by credit to this head.
- (d) This transfer should be made monthly by the Mint Master in his monthly account.
- (e) The closing balance of copper, etc., in stock being first ascertained, the difference required to produce this as the balance of Account No. 1 should be transferred by the Accountant General, West Pakistan in closing the account at the end of the year to the Accountant General, Pakistan Revenues, for adjustment in Account No. 3 on the books of the latter.
- (f) The Mint Master should credit this by debit to "Mint Remittances" or to "Foreign Remittances".
- (g) The Government is entitled to bring to account each year, as profit realised only that portion which belongs to the amount of coin issued for circulation that is passed out of Mint and depots combined.

The sum of the gross profits brought forward from last year, and the gross mintage profit of the year, must therefore be distributed as follows:—

- Let A be the amount of coin in the Mint and depots on July 1st;
 B be the new coin added to the joint stock during the year;
 C be the net issues to the treasuries;
 $D = A + B - C$ is the balance in Mint and depots on June 30th.

Then, out of the whole sum of the gross profit $C/A+B$ is the portion to be taken as realised and transferred to Account No. 4.

$\frac{D}{A+B}$ is the portion to be carried forward as balance to next year.

- (h) This represents the difference between the nominal value and metal value of uncurrent coins destroyed at the Mints.
- (i) This result is taken to the head "Suspense Account—Profit from circulation of Nickel, Bronze and Copper Coins". An amount of Rs. 45 lakhs is then credited to "XXXVIII-Mint" by debit to the suspense head referred to above.

(371) The remarks in footnote (370) apply *mutatis mutandis* to Nickel Coinage Account.

(371-A) The quaternary coinage account is maintained in four parts in the same way as the accounts of bronze and nickel coinage. The first two parts, designated "Quaternary Mintage Account" and 'Quaternary Coin Account', are operated on the books of the Accountant General, West Pakistan, and the other two parts, designated 'Mint Profit Account' and 'Profit on Quaternary Coinage Account', are operated on the books of the Accountant General, Pakistan Revenues. The instructions in footnotes Nos. (369) and (370) apply *mutatis mutandis* to transactions under the minor head 'Quaternary Coinage Account' except that the profit from the circulation of the quaternary coins and the loss on the destruction of uncurrent coins is not taken to revenue but is adjusted under the head 'Purchases and Sales of Silver-Net Profit from the circulation of Quaternary Coins.'

(371-B) This head accommodates transactions connected with the issue to, and return by, State Bank of Pakistan of quaternary rupee coins.

(371-C) This head accommodates transactions connected with the issue to, and return by the State Bank of Nickel Rupee Coins as distinct from other Nickel Coins.

MAJOR HEADS.	MINOR HEADS.
P.—Deposits and Advances—contd.	
PART IV.—SUSPENSE.	
SUSPENSE ACCOUNTS	Suspense Account. Central Accounts Office—State Bank Suspense. Advances—Broadcasting. Local Public Works Expenditure. Suspense Account (D). Sale proceeds of surplus military lands and buildings. Suspense Account, Post Office De- partment. Suspense Account, Telegraph and Telephone Department. Suspense Account (R.) (372). Railway Deposits Investment Ac- count. Staff Benefit Fund Investment Ac- count (R.) Capitalized Outstandings (373). Savings Bank Investment Ac- count (374). English Stores Suspense Account (375). Transfer to Revenue and Capital heads in Central Account.

(372) This head is sub-divided into—

- State Bank Suspense.
- Remittances into Banks.
- Cheques and Bills.

(373) When outstandings due to Government are capitalized so as to bear interest, the amount is debited as a loan to the party concerned. The credit is taken to the head "Capitalized Outstandings" under "Suspense" so as to avoid bringing it under the service head of "Receipts" until it is actually realized.

(374) This head receives the debits on account of purchases of Promissory Notes for Savings Bank depositors, pending adjustment by debit to the Local Account. The sale proceeds of these securities and the interest realised thereon are credited to the same head.

(375) To receive the debits and credits on account of English stores, which appear in the Remittance Account and which are required to be entirely and exactly adjusted in the Remittance Account, though they cannot always be finally disposed of in the Pakistan accounts at once.

MAJOR HEADS.

MINOR HEADS.

P.—Deposits and Advances—contd.

PART IV.—SUSPENSE—contd.

SUSPENSE ACCOUNTS—concl'd. ...

Cash Balance Investment Account (376).

Discount Sinking Fund (377).

Recoveries of Service Payments (378).

Departmental Adjusting Account (379).

West Pakistan (Internal) Adjusting Account (376-A).

Works Audit Suspense (376-B).

Advance credit on account of central transactions in Non-Bank Provincial treasuries and sub-treasuries (379-A).

Profit from circulation of Nickel, Bronze and Copper Coins (379-C).

(High Commissioner for Pakistan).

Discount involved in the issue of loans.

(STERLING ACCOUNT).

Purchase of Pakistan Stock and Bonds.

Indian Civil Service Family Pension Fund (Transferred).

Super Services (India) Family Pension Fund (Transferred).

Indian Military Service Family Pension Fund (Transferred).

Indian Military Widow's and Orphans' Fund (Transferred).

Miscellaneous.

(376) This head is intended for the record of transactions connected with temporary investments of cash balances, e.g., in short term loans or other securities of the Government of Pakistan. "To distinguish between temporary short-term investments, e.g., in Treasury bills, and more permanent investments in securities this head may be divided into (A) Short-term investments and (B) Long term investments." In the Central Accounts the head is debited with the amounts expended on the purchase of the Securities, and on the cancellation of the loans. the nominal value of the cancelled Securities is debited to "Permanent Debt" by *per contra* credit to this head to the extent of the purchase price originally debited to it, the difference being adjusted by addition to or deduction from the amount

of interest derived from such investments, which itself is adjusted by reduction of expenditure under "22—Interest on Debt and Other Obligations". Similarly, any profit or loss arising out of the sale or transfer of Securities held in the investment account is adjusted by addition to or deduction from the amount of the said interest, the sale-proceeds or transfer value being credited to this head to the extent of the purchase price.

The procedure set forth above applies *mutatis mutandis* to transactions connected with the investment of cash balances of any Provincial Government in their own securities, etc., when however, such investment is made by one Government in the Securities, etc., of another Government any interest derived is credited as receipt under "XX—Interest—realised on investments of Cash Balances".

(376-A) This head will be operated upon on the same lines as the "Suspense head" or, "Departmental Adjusting Account." It will accommodate Provincial transactions which originate in books of any one of the offices of the Accountants General, West Pakistan, the Comptroller, Northern Area, West Pakistan, Peshawar, the Comptroller Southern Area, West Pakistan, Karachi, and are finally adjustable on the books of any of the above named Accounts Offices.

(376-B) It will accommodate Provincial transactions originating in the books of Director of Audit and Accounts Works, Lahore which are finally adjustable in the books of the Accountant General, West Pakistan, Comptrollers, Northern Area, and Southern Area, West Pakistan and vice versa. See also note 376-A.

(377) When a Sinking Fund is established for the discount on a rupee loan, in order to spread the charge to revenue over the period of the currency of the loan, the full nominal value of the loan is credited to the head "Permanent Debt", and the discount is debited to the head "Discount Sinking Fund". The debit against the latter head is cleared by annual payments out of revenue on a Sinking Fund basis, such payments being adjusted in the Revenue Account under head "22—Interest on Debt and Other Obligations—Discount on Loans". A separate sub-head may be opened under this Minor Head for each rupee loan for which a Discount Sinking Fund is established.

(378) Recoveries made in course of audit are taken in the first instance to this head and thereafter finally brought to account.

(379) This head is intended for the provisional adjustment of departmental receipts and payments which are entered by the treasury in separate schedules. The amounts so adjusted are cleared by *minus* credits and debits afforded through the Departmental Classified Abstracts in which the transactions are finally brought to account. The head is also used for the provisional adjustment of inter-departmental transfers.

(379-A) See footnote (361-A).

(379-C) This head will consist of the following detailed heads:—

'Profit from circulation of Nickel Coins'.

'Profit from circulation of Bronze and Copper Coins'.

'Profit on Nickel Rupees'.

'Deduct—amount taken to revenue'.

(vide item (i) of footnote 370).

MAJOR HEADS.	MINOR HEADS.
P.—Deposits and Advances—contd.	
PART IV.—SUSPENSE—contd.	
PURCHASES AND SALES OF SILVER.	Purchases and Sales of Silver (380).
CHEQUES AND BILLS	Pre-audit Cheques. Cheques issued, Local Funds. Departmental Cheques (381). Bills of Exchange Receivable (382). Bills Payable (383).
DEPARTMENTAL AND SIMILAR ACCOUNTS (384).	Civil Departmental Balances (385). Post Office Department Cash Balances. Telegraph and Telephone Department Cash Balances. Defence Services Departmental Balances (D). Government of Pakistan Railway Cash Balances (R).

(380) The detailed heads are :—

Receipts

Proceeds of Sales of Silver.
Transfers from Silver Redemption Reserve.
Value of silver transferred for quaternary coinage.
Net profit from the circulation of quaternary Coins.
Other items.

Payments

Transfers to silver Redemption Reserve.
Incidental charges for shipment of silver, etc.
Other payments.

(381) This head provides for the case of any department that renders accounts to the Civil Department being allowed to draw money on cheques and account for the money by credit to cheques and debit to service or other heads.

(382) Bills received in remittance or in payment of an account (e.g., of a Foreign State) should be credited to the head concerned by debit to this head and then sent for collection and credit to this head.

(383) Claims against Government which are paid by remittance of Bills of Exchange will first be adjusted by credit to this head, pending the procuring of a bill of which the cost should be debited to this head.

(384) These accounts receive debit for the cash balance held by Departmental Officers outside the generally available cash balances. The decrease/increase of the Departmental cash balance, from month to month, is shown as credit/debit in these accounts. Under Government of Pakistan Railway cash balances are separate heads for Capital and Revenue.

(385) Includes Public Works cash balances.

MAJOR HEADS.

MINOR HEADS.

P.—Deposits and Advances—contd.**PART IV.—SUSPENSE—concl'd.****EXCHANGE ON REMITTANCE AC-
COUNTS (386).****A.—Gain or Loss by Exchange
on—**

- (i) Remittances through State Bank.
- (ii) Persia Bills.
- (iii) (a) Postal and Money Order transactions.
- (b) Telegraph and Telephone transactions.
- (iv) Opium supplied to Hong-kong etc.
- (v) Other transactions (387).

B.—Transfers to—

- (i) Capital and Revenue heads in the Central Accounts.
- (ii) Capital and Revenue heads in the Provincial Accounts.

**C.—Net Gain or loss by Exchange
transferred to Revenue.****PART V.—MISCELLANEOUS.****MISCELLANEOUS**

... ..

Government Account (389).
Miscellaneous.

**MISCELLANEOUS DEPOSITS—High
Commissioner for Pakistan (Ster-
ling Account).**

(386) See Article 231 of the Account Code, Volume IV.

(387) A detailed head should be opened for each class of transaction, as authorised by the Comptroller and Auditor General from time to time.

(389) This is the general closing account, and its place in the ledger is at the very beginning. But special writes-off to "Government" require an account in the Combined Finance and Revenue Accounts to receive them and that account is taken in this place. See also footnotes (321), (322) and (356).

MAJOR HEADS.	MINOR HEADS.
Q.—Loans and Advances by the Central Government (390).	
ADVANCES TO PROVINCIAL GOVERNMENTS.	As in column (1).
ADVANCES TO FOREIGN GOVERNMENTS.	
LOANS TO STATES AND NOTABILITIES (392).	
LOANS TO LOCAL FUNDS, ETC. (390).	Loans to Major Port Trusts. Regimental and other Loans (D). Loans to Local Boards for railway construction. Loans to Railway Companies. Advances to Cultivators. Miscellaneous Loans and Advances. House building advances. Advances for the Purchase of motor conveyances— (i) Motor Cars. (ii) Motor Cycles, etc. Advances for the purchase of other conveyances. Passage Advances (393). ✓ Other Advances (394).
LOANS TO GOVERNMENT SERVANTS.	

(390) Any one of the minor heads shown against the head "Loans to Municipalities, Port Funds, etc.," under Section R may be opened under this head, if required.

(392) Loans and Advances granted to States and political pensions by the Dominion Government and the repayments thereof are brought to account under this head.

(393) Interest bearing passage advances will be adjusted under this head. Non-interests bearing passage advances will be adjusted under Section P.—Deposits and Advances not bearing interest.

✓ (394) Includes interest bearing advances to Government servants for the purchase of type-writers.

MAJOR HEADS.	MINOR HEADS.
R.—Loans and Advances by Provincial Government (390).	
LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.	Loans to Port Trusts and other Port Funds. Loans to Municipalities. Loans to District and other Local Fund Committees. Loans to Landholders and other Notabilities. Advances to Cultivators (395). Advances under Special Laws (396). Loans to Local Boards for Railway construction. Miscellaneous Loans and Advances (397).
LOANS TO GOVERNMENT SERVANTS	House building Advances. Advances for purchase of motor conveyances. Advances for purchase of other conveyances. Passage Advances (393). Other Advances (394).

(395) Includes—

Land Improvement Act.

To cultivators.

To colonists.

For Relief purposes.

To Tenants on Government Estates.

Experimental Loans to Petty Zamindars.

Famine Advances.

Agriculturists' Loans Act, XII of 1884

Advances in cases of distress.

Co-operative Credit Societies Act.

Financial assistance from Government.

(396) Includes—

Drainage and Embankment Advances.

Karachi Joint Water Board Advances.

Karachi Improvement Trust Advances.

Lahore Improvement Trust.

Thal Development Authority.

(397) Loans which do not fall strictly under any of the other classes should be shown under this head.

MAJOR HEADS.

MINOR HEADS.

S.—Remittances.**I.—REMITTANCES WITHIN PAKISTAN.**

MONEY ORDERS

Other Local Remittances.

CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER.

Inland Money Orders (Post Office).

Cash Remittances between Treasuries.

Customs Remittances.

Salt Remittances.

Opium Remittances.

Excise Remittances.

Forest Remittances.

Quaternary Rupee Remittances (398).

Remittances of Government Commercial Undertakings.

Post Office Department Remittances.

Telegraph and Telephone Department Remittances.

Public Works Remittances (399).

I.—Remittances into Treasuries (400).

II.—Public Works Cheques (400).

III.—Other Remittances (401).

Transfers between Public Works Officers (402).

(398) Remittance between Treasuries and departmental accounts.

(399) For transactions of Public Works Officers with Treasury and other officers of the Civil Department (including the Forest Department) within the same circle of account. Transactions originating in other circles of account are also passed on to Public Works Officers by the Accountant-General through this head.

(400) If a Public Works officer deals with Treasuries in account with another Account officer, the transactions on account of remittances into treasuries and cheques drawn are classified as pertaining to the sub-head "III—Other remittances—(b) adjustable by Public Works officers".

The procedure mentioned above does not apply to transactions in respect of cheques and cash remittances of the Central Public Works Department officers, occurring in treasuries in West Pakistan. These transactions are passed on to the Director of Audit and Accounts Works through Exchange Accounts in accordance with the procedure laid down in Article 133 of the Account Code, Volume IV.

(401) This head is sub-divided into:—

(a) Items adjustable by Civil and

(b) Items adjustable by Public Works.

(402) For transactions between Public Works Officers (including Civil officers acting as Public Works Disbursers) rendering accounts to the same Accountant General.

MAJOR HEADS.

MINOR HEADS.

S.—Remittances.—contd.**I.—REMITTANCES WITHIN PAKISTAN—contd.***Other Local Remittances—contd.*

CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—concl'd.

Remittances of the Military Engineer Services (403).

Transfers between officers of Military Engineer Services (404).

Transfer within the same Railway (405).

Mint Remittances (398).

Small Coin Depot Remittances (398).

Nickel Rupee Remittances (398).

Judicial Remittances (398).

Miscellaneous Remittances. (398).

Baluchistan Suspense.

Divisional Transfers (406).

(403) Remittances and other transactions between Army and Military Engineer Services within the same Military Accounts District.

(404) Transfers between Military Engineer Services districts within the same Military Accounts District.

(405) Sub-divided into—

(1) Divisional,

(2) Railway Revenue, and

(3) Railway Capital.

The first sub-head embraces transfers between construction divisions of the line. The second embraces transfers with Revenue Account in the Capital Account books. The third sub-head includes transfers with Capital Account in the Revenue books of the line.

(406) For the record of transactions between the Military Officers rendering accounts to the same Controller of Military Accounts.

MAJOR HEADS.

MINOR HEADS.

S.—Remittances.—contd.**I.—REMITTANCES WITHIN PAKISTAN—contd.**STATE BANK OF PAKISTAN REMIT-
TANCES (406-A).REMITTANCES ADJUSTED ON THE
CENTRAL BOOKS.ADJUSTING ACCOUNT BETWEEN CEN-
TRAL AND PROVINCIAL GOVERN-
MENTS.

INTER-PROVINCIAL SUSPENSE ACCOUNT

Foreign Remittances.

(Suitable minor heads may be
opened where necessary).A separate head for account bet-
ween any two provinces.

(406-A) This head records transactions connected with the drawing and encashment of Telegraphic transfers and drafts on State Bank Account, including transactions relating to Security Deposit Interest drafts and divided warrant payment orders issued by the Bank.

MAJOR HEADS.

MINOR HEADS.

S.—Remittances.—contd.**I.—REMITTANCES WITHIN PAKISTAN—contd.***Other Departmental Accounts.*

ACCOUNTS BETWEEN CIVIL AND CIVIL.

1. PAKISTAN REVENUES ACCOUNT.

2. OTHER ACCOUNTS.

Exchange Account.

Account between :—

Accountant General Pakistan Re-

venues and

Audit officer Industry, Supply
and Food.

A.G. East Pakistan.

A.G. West Pakistan.

Comptroller Northern Area, West
Pakistan.Comptroller Southern Area, West
Pakistan.Director, Audit and Accounts
Works, Lahore.

Account between :—

Audit Officer Industries, Supply
and Food and

A.G. East Pakistan.

A.G. West Pakistan.

Comptroller Northern Area, West
Pakistan.Comptroller Southern Area, West
Pakistan.

Account between :—

A.G. East Pakistan and

A.G. West Pakistan.

Comptroller Northern Area, West
Pakistan.Comptroller Southern Area, West
Pakistan.Director Audit and Accounts
Works, Lahore.

Account between :—

A.G. West Pakistan and

Comptroller Northern Area, West
Pakistan.Comptroller Southern Area, West
Pakistan.Director Audit and Accounts
Works, Lahore.

Account between :—

Comptroller Northern Area, West
Pakistan andComptroller Southern Area, West
Pakistan.

MAJOR HEADS.

MINOR HEADS.

S.—Remittances.—contd.

I.—REMITTANCES WITHIN PAKISTAN—contd.

2. OTHER ACCOUNTS—concl'd.

Director Audit and Accounts,
Works, Lahore.

Account between :—

Comptroller Southern Area, West
Pakistan and

Director Audit and Accounts,
Works, Lahore.

Account between :—

Audit Officer, I.S. & F. and

Director Audit and Accounts,
Works, Lahore.

EXCHANGE ACCOUNTS BETWEEN
MILITARY ACCOUNTS OFFICERS
(INCLUDING NAVY).

Account between :—

A separate minor head for account
between each Military Accounts
Officer and each other Military
Accounts officer, including the
Controller of Naval Accounts
Karachi (407).

TRANSFERS BETWEEN RAILWAYS
(403).

Transfers between Railways.

(407) At present there are 9 Defence Accounts officers (including Navy)
as detailed below :—

- (1) Command Controller of
Military Accounts, Rawal-
pindi.
- (2) Controller of Factory Ac-
counts, Wah Cantt.
- (3) Controller of Military Ac-
counts and Pensions, Lahore
Cantt.

- (4) Controller of Accounts, Air
Force, Lahore Cantt.
- (5) Controller of Military Ac-
counts, Karachi.
- (6) Controller of Naval Ac-
counts, Karachi.
- (7) Field Controller of Military
Accounts, Lahore Cantt.
- (8) Controller of Military Ac-
counts, Dacca.

(408) Transfers between different railways.

MAJOR HEADS.

MINOR HEADS.

S.—Remittances.—contd.**I.—REMITTANCES WITHIN PAKISTAN—contd.**

EXCHANGE ACCOUNTS BETWEEN POST OFFICE DEPARTMENT, TELEGRAPHS AND TELEPHONE DEPARTMENT AND RAILWAYS.

EXCHANGE ACCOUNTS BETWEEN THE POST OFFICE DEPARTMENT, TELEGRAPHS AND TELEPHONE DEPARTMENT AND THE DEFENCE SERVICES (INCLUDING NAVY).

Account between Deputy Comptroller, Posts, Telegraphs and Telephones, Lahore|Dacca and Financial Adviser and Chief Accounts officer, P.W.R., Lahore. Financial Adviser and Chief Accounts officer, P.E.R., Chittagong.

Account between Deputy Comptroller, Posts, Telegraphs and Telephones, Lahore|Dacca and Command Controller of Military Accounts, Rawalpindi.
Controller of Military Accounts, (O) Rawalpindi.
Controller of Factory Accounts, Wah Cantt.
Field Controller of Military Accounts, Lahore Cantt.
Controller of Military Accounts and Pensions, Lahore Cantt.
Controller of Accounts, Air Forces, Lahore Cantt.
Controller of Military Accounts, Karachi.
Controller of Naval Accounts, Karachi.
Controller of Military Accounts, Dacca.

MAJOR HEADS.

MINOR HEADS.

S.—Remittances.—contd.

I.—REMITTANCES WITHIN PAKISTAN—contd.

EXCHANGE ACCOUNTS BETWEEN
RAILWAY AND DEFENCE SERVICES
(INCLUDING NAVY).

ACCOUNT BETWEEN CIVIL AND
OTHER DEPARTMENTS.
EXCHANGE ACCOUNTS BETWEEN
CIVIL AND POST OFFICE DEPART-
MENT AND THE TELEGRAPHS AND
TELEPHONE DEPARTMENT.

Account between Financial Adviser and Chief Accounts officer, P.W.R., Lahore and :—
each one of the Defence Accounts officers.

Account between Financial Adviser and Chief Accounts officer, P.E.R., Chittagong and :—
each one of the Defence Accounts officers.

Account between :—

A.G. Pakistan Revenues and Deputy Comptroller, Posts, Telegraphs and Telephone, Lahore|Dacca.

Audit Officer, Industries, Supply and Food and Deputy Comptroller, Posts, Telegraphs and Telephones, Lahore|Dacca.

A.G. West Pakistan and Deputy Comptroller, Posts, Telegraphs and Telephones, Lahore|Dacca.

Comptroller Northern Area, West Pakistan and Deputy Comptroller, Posts, Telegraphs and Telephones, Lahore|Dacca.

Comptroller, Southern Area, West Pakistan and Deputy Comptroller, Posts, Telegraphs and Telephones, Lahore|Dacca.

A.G. East Pakistan and Deputy Comptroller, Posts, Telegraphs and Telephones, Lahore|Dacca.

Director, Audit and Accounts Works, Lahore and Deputy Comptroller, Posts, Telegraphs and Telephones, Lahore|Dacca.

MAJOR HEADS.

MINOR HEADS.

S.—Remittances.—contd.

I.—REMITTANCES WITHIN PAKISTAN—*concd.*

EXCHANGE ACCOUNTS BETWEEN
CIVIL AND RAILWAYS (413).

Account between :—

A.G. Pakistan Revenues	}	Financial Adviser and Chief Accounts Officer, P.W.R., Lahore.
Audit Officer Industries, Supply and Food and A.G. West Pakistan and A.G. East Pakistan and Comptroller Northern Area, West Pakistan and Comptroller Southern Area, West Pakistan and Director, Audit and Accounts Works, Lahore.		
	}	Financial Adviser and Chief Accounts Officer, P. E. R., Chittagong.

EXCHANGE ACCOUNTS BETWEEN
CIVIL AND DEFENCE SERVICES
(INCLUDING NAVY).

A separate minor head for accounts between each Civil Accountant General and each Military Account officer including the Deputy Controller of Naval Accounts.

(413) For details see Annexure to Chapter 13 of the Account Code, Vol. IV.

MAJOR HEADS.

MINOR HEADS.

S.—Remittances—concl'd.

II.—REMITTANCES BETWEEN ENGLAND AND PAKISTAN.

REMITTANCE ACCOUNT BETWEEN
ENGLAND AND PAKISTAN.*(Rupee and Sterling Accounts)*ACCOUNT WITH THE HIGH
COMMISSIONER FOR PAKIS-
TAN IN UNITED KINGDOM.I.—ITEMS ADJUSTABLE IN
PAKISTAN.*Receipts.*

Revenue Receipts (414).

Capital Receipts (414).

Net disbursements on behalf of
the Provincial Government.Remittance: Miscellaneous Ac-
counts between England and
Pakistan.*Payments.*Expenditure on Revenue Account
(414).

Capital Expenditure (414).

Remittance: Miscellaneous Ac-
counts between England and
Pakistan.II.—ITEMS ADJUSTABLE IN
ENGLAND.Remittance: Miscellaneous Ac-
counts between England and
Pakistan.

(414) Sub-divided into—Civil.

Posts and Telegraphs.

Railways.

Defence Services.

MINOR HEADS.

MINOR HEADS.

T.—Transfer of Cash between England and Pakistan
(Rupee and Sterling Accounts)

REMITTANCES THROUGH THE STATE
 BANK.
 OTHER MISCELLANEOUS TRANSFERS.

U.—State Bank Deposits

STATE BANK DEPOSITS (415).

State Bank Deposits.

V.—Cash Balance

CASH BALANCE—

I.—BALANCE IN PAKISTAN.

Cash in Treasuries.

Deposits with the State Bank.

Remittances in transit :—

Local.

Foreign.

II.—BALANCE IN ENGLAND :

(Sterling Account)

HIGH COMMISSIONER FOR PAKISTAN
 IN UNITED KINGDOM.

Cash in hand at Lloyds Bank Ltd.
 (Eastern Department).

(415) This is a mere adjusting head and records the net results of cash transactions and adjustments with the State Bank pending, adjustments against the head "V—Cash Balance—Deposits with the State Bank".

Annexure

(See footnotes 37-A, 54-A and III-A.)

I.—List of Minor and Main heads under the Railway Major Heads.

B.—Railway Revenue Account.

MAJOR HEADS	MINOR HEADS	MAIN HEADS
XV.—State Railways Gross Receipts.	Coaching Earnings. Goods Earnings. Sundry Other Earnings. Suspense.	
<i>Deduct</i> —Working Expenses	A.—Maintenance of Structural Works. B.—Maintenance and supply of steam Locomotive Power. BB.—Maintenance and supply of diesel locomotive power. C.—Maintenance of Carriage and Wagon Stock. D.—Maintenance and Working of Ferry Steamers and Harbours. E.—Expenses of Traffic Department. F.—Expenses of General Department. G.—Miscellaneous Expenses H.—Expenses of Electrical Department. I.—Suspense. J.—Appropriation to Depreciation Reserve Fund.	General Administration. Repairs and Maintenance. General Administration. Repairs and Maintenance. Operating Expenses. Same as under B above. Same as under B above. General Administration. Repairs and Maintenance. Operating Expenses. General Administration. Repairs and Maintenance. General Administration. Repairs and Maintenance. Same as under B above.
Payments to Worked Lines	(i) Net earnings paid to worked lines. (ii) Subsidy and Rebate. (iii) Miscellaneous Payments.	

MAJOR HEADS	MINOR HEADS	MAIN HEADS
XVI.—Railway Receipts, Miscellaneous	<p>Interest on Depreciation Reserve Fund Balances.</p> <p>Interest on Railway Reserve Fund (Renamed as Improvement Fund w.e.f. 1-4-1955) Balances.</p> <p>Interest and dividends on securities purchased from the Railway Reserve Fund and the Depreciation Reserve Fund.</p> <p>Contribution for Government supervision and control recoverable from Companies.</p> <p>Miscellaneous Receipts.</p>	
(EXPENDITURE)		
15-B.—Appropriation Improvement Fund.		
15-C.—Miscellaneous Expenditure, Railway	<p>Railway Division.</p> <p>Inspection.</p> <p>Audit.</p> <p>Ministry of Finance (Communication Division).</p> <p>Miscellaneous Establishments.</p> <p>Pensionary Charges.</p> <p>Surveys.</p> <p>Suspense.</p> <p>Miscellaneous Charges.</p>	
15-D.—Contribution to General Reserve.		
15-E.—Transfer to Railway Reserve Fund.		
15-F.—Repayment of Debt.		
<i>BB.—Railway Capital Account Outside the Revenue Account.</i>		
67.—Construction of State Railways.	<p>I. Preliminary Expenses.</p> <p>II. Land.</p> <p>III. Structural Engineering Works.</p> <p>IV. Equipment.</p> <p>V. Rolling Stock.</p> <p>VI. General charges.</p> <p>VII. Collieries.</p> <p>VIII. Miscellaneous.</p> <p>IX. Suspense.</p> <p>X. Purchase of Railway lines.</p> <p>XI. Investment in Road Services.</p> <p>XII. Investment in Steamer Services.</p> <p>XIII. <i>Deduct</i>—Receipts on Capital Account.</p>	

II.—List of Minor heads, Sub-divisions and Sub-heads under the posts and Telegraphs Major Heads.

D.—Posts and Telegraphs.

Major Heads.—XIX.—Post Office Department—Gross Receipts.

MINOR HEADS	SUB-DIVISIONS	SUB-HEADS
Abstract A.—Postage Revenue	I. General Receipts ..	Sale of Ordinary stamps.
		<i>Deduct—</i>
		Value of stamps used for realising Customs Duty.
		<i>Deduct—</i> Refund of ordinary Stamps.
		<i>Deduct—</i> Value of Stamps affixed to Pakistan Postal Orders.
		Sale of Service Stamps.
	II. Postal Receipts ..	Postage realised in cash.
		Net receipts from other Postal Administrations.
		<i>Deduct—</i> Refund of Postage.
		Net payments to other Postal Administration.
	I. General Receipts ..	Interest on Renewals Reserve Fund Balances.
		Fees and other Receipts.
Abstract B.—Miscellaneous Revenue.	II. Postal Receipts ..	Receipts on account of Money Orders, British Postal Orders and Pakistan Postal Orders.
		<i>Deduct—</i> Refunds.
		Fees and other Receipts.
		<i>Deduct—</i>
		Miscellaneous Refunds.
	III. Miscellaneous.	

II.—List of Minor heads, Sub-divisions and Sub-heads under the posts and Telegraphs Major Heads.

D.—Posts and Telegraphs.

Major Heads—XIX-A—Telegraph and Telephone Department—Gross Receipts.

MINOR HEADS	SUB-DIVISION	SUB-HEADS
Abstract A.—Telegraph and Telephone Revenue	I. Telegraph and Radio Receipts.	Telegraph/charges (including Radio Telegraphs) realised in cash or by book transfer. Net Receipts from other Telegraph Administration. Net Receipts from Radio Companies. <i>Deduct—</i> Net payments to other Telegraphs Administration. Net payments to the Radio Companies. Refunds of over charges and payments of delivery charges. Foreign Traffic Exchange Adjustments (transferred to Miscellaneous Revenue).
	II. Telephone Receipts (including Radio Telephones).	Rent of Telephones. Telephone Call Fees.
	I. Joint Telegraphs (including Radio and Telephone Receipts).	Interest on Renewals Reserve Fund Balances. Fees and other Receipts.
	II. Telegraph Receipts (including Radio).	Rent of Wires and instruments leased to Railways and Canals etc. Recoveries from Guarantors. Fees and other Receipts. Foreign Traffic Exchange Adjustments. <i>Deduct—</i> Miscellaneous. <i>Deduct—</i> Misc. Refunds.
Abstract B.—Miscellaneous Revenue	III. Telephone Receipts.	Recoveries from Guarantors. Royalties on licences for private telephone lines and systems. Fees and other Receipts. <i>Deduct—</i> Miscellaneous Refunds.
	IV. Loss or Gain by Exchange.	

Major Heads.—XIX—Post Office Department—Deduct—Working Expenses

MINOR HEADS	SUB-DIVISIONS
Abstract C.—General Administration.	I.—General charges.
Abstract D.—Account and Audit	II.—Departmental Dispensaries.
Abstract E.—Control (Circle Offices).	III.—Postal Insurance organisation.
Abstract F.—Omitted.	IV.—Welfare Fund.
Abstract G.—Pensionary charges.	V.—Loss or gain by Exchange.
Abstract H.—Stamps, Post Cards, Printing and Stationery.	I.—Cost of Post office Audit Offices transferred from "26 Audit".
Abstract I.—Maintenance of Assets.	I.—Control Circle Offices.
Abstract J.—Postal Expenses (including cost of Combined Offices).	II.—Loss or gain by Exchange.
	I.—Pensionary charges.
	II.—Loss or gain by Exchange.
	I.—Stamps, Post-cards etc.
	II.—Stationery and Printing.
	III.—Cost of Stamp Offices.
	IV.—Loss or gain by Exchange.
	I.—Post Office.
	II.—Railway Mail Service.
	I.—General Superintendence—Post Offices and Railway Mail Service.
	II.—Post Offices.
	III.—Sorting and other charges (Railway Mail Service Division under heads of circles.)
	IV.—Conveyance of Mails.
	IVA.—Departmental Mail Motor Service.
	V.—Miscellaneous—Postal Expenses.
	VI.—Postal Training centre.

Major Heads.—XIX—Post Office Department—Deduct-
Working Expenses—contd.

MINOR HEADS	SUB-DIVISIONS
Abstract K.—Omitted.	
Abstract L.—Omitted.	
Abstract M.—Omitted.	
Abstract N.—Contribution to the Renewals Reserve Fund.	
Abstract N-A.—Contribution to Improvement Fund.	
Abstract O.—Deduct Credits to Working Expenses.	<p>I.—Services rendered to other Governments, Departments, etc.</p> <p>II.—Share of Revenue Establishment debitable to Capital and Renewals Reserve Fund.</p> <p>III.—Recoveries of indirect and freight, charges on stores issued to works debitable to Capital and Renewals Reserve Fund.</p> <p>IV.—Share of cost of stamp offices recovered from Provincial Government.</p>

Major Head—XIX-A—Telegraph and Telephone Department—Deduct Working Expenses.

MINOR HEADS	SUB-DIVISIONS
Abstract C.—General Administration (Directorate).	I.—General charges. II.—Stores Depot and Workshop. III.—Stores Accounts Offices. IV.—Welfare Fund. V.—Departmental Dispensaries. VI.—Loss or gain by Exchange.
Abstract D.—Accounts and Audit.	I.—Cost of Telegraph and Telephone Audit transferred from 26-Audit Cash—Stores.
Abstract E.—Control (Regional offices).	I.—Research and Training (Joint Telegraph, Telephone and Wireless).
Abstract F.—Engineering and Wireless expenses.	II.—Divisional Offices.
Abstract G.—Pensionary Charges.	I.—Pensionary charges. II.—Loss or gain by exchange.
Abstract H.—Printing and Stationery.	I.—Telegraph. II.—Stationery and Printing.
Abstract I.—Maintenance of Assets.	(a) Telegraph. I.—Telegraph Traffic Signal offices and wireless offices. II.—Maintenance of Telegraph and Trunk Telephone Lines and Wireless communications. III.—Research and Training Joint charges. IV.—Maintenance of Telegraph Offices and instruments and Wireless Offices. V.—Maintenance of Stores Depots and Work Shop Assets. (b) Radios. I.—Repairs to Buildings. II.—Repairs to Telegraph and Telephone Lines and Wireless Communications.

Major Head—XIX-A—Telegraph and Telephone Department—Deduct-
Working Expenses—contd.

MINOR HEADS	SUB—DIVISIONS
Abstract J.—Omitted.	III.—Repairs to Apparatus and Plants.
Abstract K.—Telegraph Traffic. (Excluding cost of combined offices).	(c) Telephones. I.—Repairs to Buildings. II.—Repairs to Telegraph and Telephone Lines and Radio Communications.
Signal offices.	III.—Repairs to Apparatus and Plants.
Abstract L.—Omitted.	I.—Telegraph Traffic Signal offices. (Excluding Radio Telegraph.)
Abstract M.—Telephone Expenses.	II.—Radio Signal offices.
Abstract N.—Contribution to Renewals Reserve Fund.	I.—Telephone Engineering and operative charges.
Abstract N.—A—Contribution to Improvement Fund.	II.—Telephone Accounts.
Abstract O.—Deduct—Credits to Working Expenses.	III-A.—Telephone Districts.
	III-B.—Telephone Divisions.
	I.—Telegraph.
	II.—Telephone.
	I.—Share of Revenue Establishment debitable to Capital and Renewals Reserve Fund.
	II.—Recoveries of indirect and freight charges on Stores issued to works debitable to Capital and Renewals Reserve Fund.
	III.—Recoveries of on Costs on manufactured articles issued from Work Shop.

MAJOR HEADS	MINOR HEADS
20. Posts and Telegraphs—Interest on Debt. DD.—Posts and Telegraphs Capital Account within the Revenue Accounts.	Interest on Capital Outlay. Interest surcharge or rebate on accumulated net profit or loss.
21. Capital Outlay on Posts and Telegraphs.	Amount transferred from "69-Capital Outlay on Posts and Telegraphs— A.—Capital Outlay on New Assets".

DD.—Posts and Telegraphs Capital Account outside the Revenue Account.
69.—Capital outlay on Posts and Telegraphs.

MINOR HEADS	SUB-DIVISIONS	SUB-HEADS
A-I.—Capital Outlay on New Assets of the Post Office Department. A-II.—Post Office Department Renewals of Wasting Assets debitable to Renewals Reserve Fund.	I. Postal	Buildings and Railway Mail Vans.
	II. Telegraphs ..	Buildings. Telegraphs lines and wires (excluding those required for Telephone Works). Telegraph lines and Wires for telephone works. Apparatus and Plant.
	III. Radios	Buildings. Aerial System. Apparatus and Plant.
	IV. Telephones ..	Buildings. Lines and Wires. Apparatus and Plant.
	V. Stores Suspense ..	
	VI. Manufacture Suspense	
	VII. Demands payable ..	
	VIII. <i>Deduct</i> —Extraordinary receipts on Capital Account.	
	IX. <i>Deduct</i> —Credits on account of sale and abandonment of assets	
	X. <i>Deduct</i> —Capital Outlay financed from Ordinary Revenues.	
B-I.—Capital Outlay on New Assets of the Telegraph and Telephone Department. B-II.—Telegraph and Telephone Deptt. Renewals and Replacements of Wasting Assets debitable to Renewals Reserve Fund.	I. Postal	Buildings.
	II. Telegraphs ..	Buildings. Lines and Wires. Apparatus and Plant.
	III. Radios	Buildings. Aerial System. Apparatus and Plant.
	IV. Telephones ..	Buildings. Lines and Wires. Apparatus and Plant.
	V. <i>Deduct</i> —Amount transferred to renewals Reserve Fund.	

III.—List of sub-heads under the Defence Services Minor Heads.
 Major Head—XLVII.—Defence Receipts Effective—A.—Receipts in
 Pakistan
 58.—Defence Services—Effective—I—Charges in Pakistan.

MINOR HEADS	SUB-HEADS
I|1. Fighting Services ...	Forces in Pakistan proper. Miscellaneous.
II|2. Administrative Services ...	Military Training. Education. Royal Pakistan Army Service Corps. Remount Depots and Breeding Operations. Pakistan Army Veterinary Corps. Pakistan Army Ordnance Corps. Education of Military pupils at Medical Colleges and Schools. Medical Services. Military Accounts Offices. Cantonments. Miscellaneous Services under the control of the Master General of Ordnance in Pakistan. Miscellaneous Services under the control of the Adjutant General in Pakistan. Miscellaneous Services under the control of the Chief of the General Staff. Miscellaneous Services under the control of the Quartermaster General in Pakistan. Medical Stores Depots and Workshops. Royal Pakistan Army Service Corps. Ordnance and Clothing Factories. Grass Farms. Dairy Farms.
III|3. Manufacturing Establishments (including stores).	
IV.—Army Headquarters, Staff of Commands, etc.	
4. Do.	Army Headquarters. Staff of Commands. Staff of Districts and Brigades.

III.—List of sub-heads under the Defence Services Minor Heads—*contd.*

MINOR HEADS	SUB-HEADS
V|5. Purchase and sale of stores, equipment and animals (other than those purchased direct by Manufacturing Establishments, Military Engineering Services, Royal Pakistan Air Force and Royal Pakistan Navy).	Royal Pakistan Army Service Corps. Animals (Remounts). Pakistan Army Ordnance Corps. Lethal Stores Inspectorates and Chemical Defence Research.
VI|6.—Special Services.	
VII|7.—Transportation, Conservancy, Hot Weather Establishment, etc.	Transportation. Hired Transport, etc. Conservancy, Hot Weather Establishments, etc. Miscellaneous.
VIII. Military Engineer Services (including stores).	Rents. Recoveries on account of supply of water and electric energy. Sales of Government property. Miscellaneous.
8.—Military Engineer Services (including stores).	Receipts from Land Sales Suspense Account. Receipts from the Hastings Military Land Suspense Account. Works. Maintenance Buildings, Communications, etc. Maintenance and operation installations. General Charges. Establishment. Tools and Plant. Stores. Military Engineer Services Advances.
IX.—Auxiliary and Territorial Forces.	Staff at Army Headquarters, Headquarters of Commands and Headquarters of District and Brigades.
9. Do.	Auxiliary Force. Territorial Force.
X.—Royal Pakistan Air Force (including stores).	Sale of Stores. Miscellaneous, Works.

III.—List of sub-heads under the Defence Services Minor Heads—*contd.*

MAJOR HEADS	SUB-HEADS
10.—Royal Pakistan Air Force (including Stores.)— <i>concl'd.</i>	Squadrons and Staff at Group, Wing Stations, Wing Headquarters, Royal Pakistan Air Force, Hill and Pakistan Air Force. Educational, etc., Establishments and Royal Pakistan Air Force Medical Service, Depots, etc. Royal Pakistan Air Force Headquarters. Purchase and Sale of Stores. Miscellaneous. Works Expenditure. Receipts in respect of supplies and services. Receipts from hire of vessels and sale proceeds of stores, etc. Miscellaneous. General supervision. Naval Survey Department. Salaries and allowances of Officers and Men afloat. Miscellaneous Shore Establishments. Dockyards and Workshops. Purchase and sale of stores. Purchase and hire of ships and vessels. Expenditure on works. Miscellaneous. Miscellaneous.
XI.—Royal Pakistan Navy (including Stores).	Works. General Charges. Engineering Establishments. Other Establishments. Tools and Plant. Stores. Quetta Reconstruction Advances.
11.—Royal Pakistan Navy (including Stores).	
XII.—Quetta Reconstruction (including Stores).	
12. Do.	
13. Capital Outlay on Defence Services met from within the Revenue Account (Effective) by transfer from Major Head '88—Capital Outlay on Defence Services'.	
XLVIII|59.—Defence Receipts Services Non-Effective— A.—Receipts in Pakistan. I.—Charges in Pakistan.	
I|1.—Army.	Rewards for Military Services.