



सत्यमेव जयते

GOVERNMENT OF THE PUNJAB

**FINANCE ACCOUNTS
1955-56**

AND

**THE AUDIT REPORT
1956**

FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB 1955-56

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**FINANCE ACCOUNTS OF THE GOVERNMENT OF THE PUNJAB FOR THE
YEAR 1955-56 AND THE REPORT OF THE COMPTROLLER AND
AUDITOR GENERAL OF INDIA.**

**CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL
OF INDIA**

This compilation containing the Finance Accounts of the Government of the Punjab for the year 1955-56 and the report of the Comptroller and Auditor General of India presents the accounts of the receipts and outgoings of the Government of the Punjab for the year, together with a report on the financial results disclosed by the different accounts and the other data coming under examination, that is to say, both the revenue and capital accounts, the accounts of the public debt and the liabilities and assets of the Government of the Punjab as deduced from the balances recorded in its books and other information. It supplements the report of the Comptroller and Auditor General of India on the accounts of the audited expenditure of the Government for the year, separately presented in the form of Appropriation Accounts for each Grant. In compliance with Article 151(2) of the Constitution of India read with President's order under Section 72(1) of the States Re-organisation Act, 1956, the Comptroller and Auditor General's report on the accounts accompanied by the accounts themselves is submitted by the Comptroller and Auditor General to the Governor to be laid before the State Legislature.

Both the Finance Accounts and the Appropriation Accounts for 1955-56 which as Comptroller and Auditor General I am required to audit, have been examined under my direction in accordance with the provisions of the Government of India (Audit and Accounts) Order 1936, as adapted under the India (Provisional Constitution) Order, 1947 read with Article 149 of the Constitution of India. It is to be noted that the Comptroller and Auditor General's responsibility for the audit of the accounts of the Government does not extend in full to the audit of the accounts of revenue, but I am satisfied on the best information available that the accounts of revenue included in the Finance Accounts herewith presented give a correct statement of the sums brought to account. Subject to these observations and also to those contained in the detailed reports which follow and in the report on the Appropriation Accounts, the accounts now presented are correct statements of the receipts and outgoings of the Government of the Punjab for the year 1955-56.

A. K. CHANDA,

Comptroller and Auditor General of India

NEW DELHI,

The

06 MAY 1956

A—GENERAL FINANCE ACCOUNTS

I—REPORT

INTRODUCTORY

1. The Government accounts are kept in the following three parts :—

- Part I—Consolidated Fund of the Punjab.
- Part II—Contingency Fund of the Punjab.
- Part III—Public Account of the Punjab.

In Part I of the accounts, there are three main divisions, namely:—

- (1) Revenue;
- (2) Capital; and
- (3) Debt (comprising Public Debt and Loans and Advances).

The first division deals with the proceeds from taxation and other receipts classed as revenue and the expenditure therefrom, the net result of which represents the revenue surplus or deficit for the year. The second division deals with expenditure met usually from borrowed funds with the object either of increasing concrete assets of a material character or of reducing recurring liabilities, such as those for future pensions by payment of the capitalised value. It also includes receipts of a capital nature which can properly be applied as a set off to capital expenditure. The third division comprises loans raised by Government—loans of a purely temporary nature classed as “Floating Debt” (such as Treasury Bills and Ways and Means Advances) as well as other loans classed as “Permanent Debt”—and “Loans and Advances made by Government” together with repayments of the former and recoveries of the latter.

In Part II of the accounts are recorded the transactions connected with the Contingency Fund set up by the Government of Punjab under Article 267(2) of the Constitution of India.

In Part III of the accounts, there are two main divisions, namely:—

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

The first division comprises receipts and payments, other than those falling under debt heads pertaining to Part I, in respect of which Government incurs a liability to repay the moneys received or has a claim to recover the amounts paid, together with repayments of the former and recoveries of the latter. The second division embraces all merely adjusting heads, under which appear remittances of cash between treasuries and transfers between different accounting circles. The initial debits or credits to the heads in this division are cleared eventually by corresponding receipts or payments either within the same circle of account or in another account circle.

The transactions included in these accounts represent mainly the actual cash receipts and disbursements during the financial year April to March, as distinguished from amounts due to or by Government during the same period. The cash basis system is, however, not entirely suitable for recording the transactions and presenting the true state of affairs of Government commercial

undertakings run on commercial principles. The detailed accounts of this class of undertakings are, therefore, maintained outside the regular accounts in proper commercial form and these accounts are subjected to a suitable audit check by the Indian Audit and Accounts Department.

2. *Sections and Heads of Accounts*—Within each of the divisions mentioned above, the transactions are grouped into Sections which are further sub-divided into major heads of Account. The Sections are distinguished by letters of the alphabet, a single letter denoting the revenue portion and a double letter denoting the capital portion of a particular category of transactions, e.g., Section A denotes the revenue (and expenditure) grouped as "Principal Heads of Revenue" and Section AA denotes the capital expenditure on works connected therewith. The major heads in the Revenue and Capital divisions are numbered serially, Roman numerals being employed on the receipt side and Arabic on the disbursement side. No numbering is adopted for the Contingency Fund and for the Debt, Deposit and Remittance heads, though these are also arranged in Sections.

The major heads are sub-divided into minor heads and the minor heads into sub-heads and detailed heads. Under each of these heads, the expenditure is shown as distributed between charged and voted. The major, minor and sub-heads prescribed for the classification of expenditure in the general accounts are not necessarily identical with the grants, sub-heads and other units of allotments which are selected by the Finance Department for Demands for Grants and the Appropriation Accounts, but in general a certain degree of correlation is maintained between the Demands for Grants and the Appropriation Accounts on the one hand and the Finance Accounts on the other.

3. *Balances and Reserves*—The accounts work from balance to balance, these balances working upto the general cash balances, a portion of which is kept in the treasuries within the State, while the rest is deposited with the Reserve Bank of India. Apart from these cash balances are the Cash Balance Investment Account and other special reserves invested outside the general cash balance of Government. Most of these reserves are invested in Treasury Bills and other short-term securities of the Central Government.

As it has not been possible to split up the balances into "Consolidated Fund" and "Public Account", one single balance for all the three parts, viz., Consolidated Fund, Contingency Fund and Public Account has been shown as hitherto.

(Throughout this part of the report the amounts shown represent thousands of rupees unless the contrary is specifically indicated)

SUMMARY OF THE TRANSACTIONS FOR THE YEAR 1955-56

4. A summary of the detailed transactions during the year under report as compared with the budget for the year is given in the sub-joined statement.

Receipts	Budget estimates, 1955-56	Actuals, 1955-56	More (+) Less (-)	Disbursements	Actuals, 1955-56			Variations between columns 6 and 7 More (+) Less (-)	
					Budget estimates, 1955-56	Out of Con- solidated Fund	Out of Con- tingency Fund		Total
1	2	3	4	5	6	7	8	9	10
PART I—CONSOLIDATED FUND									
(1) Revenue.									
<i>Revenue—</i>				<i>Expenditure</i>					
<i>Principal Heads of Revenue—</i>				<i>Direct Demands on the Revenue—</i>					
Union Excise Duties	65,22	64,86	-36	Land Revenue	1,36,91	1,22,41	..	1,22,41	-14,50
Taxes on Income other than Corporation Tax and Estate Duty	1,90,42	1,90,22	-20	State Excise Duties	51,69	48,27	..	48,27	-3,42
Estate Duty . . . . .	..	5,07	+5,07	Stamps	1,68	2,19	..	2,19	+51
Land Revenue	2,61,63	1,82,05	-79,58	Forest	48,31	49,15	..	49,15	+84
State Excise Duties	2,51,56	2,89,89	+38,33	Registration	16	14	..	14	-2
Stamps	61,09	80,77	+19,68	Charges on account of Motor Vehicles Acts	4,66	4,39	..	4,39	-27
Forest	49,26	51,40	+2,14	Other Taxes and Duties	22,67	20,65	..	20,65	-2,02
Registration	30,20	14,27	-15,93						
Receipts under Motor Vehicles Acts	34,29	36,82	+2,53	Total—Direct Demands	2,66,08	2,47,20	..	2,47,20	-18,88
Other Taxes and Duties	3,93,52	4,15,23	+21,71						
Total—Principal Heads	13,37,19	13,31,48	-5,71	Irrigation	1,08,17	80,91	..	80,91	-27,26
Irrigation—Net receipts	1,98,67	1,25,28	-73,39	Debt Services	64,75	32,19	..	32,19	-32,56
Debt Services	23,56	30,33	+6,77	Civil Administration	14,16,50	12,30,39	9	12,30,48	-1,86,11
Civil Administration	3,45,36	1,77,84	-1,67,52	Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements	4,58,89	3,71,08	..	3,71,08	-87,81
Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements	2,77,23	1,76,95	-1,00,28	Electricity Schemes	42,85	34,52	..	34,52	-8,33
Electricity—Net receipts	42,51	86,34	+43,83	Miscellaneous	4,79,70	6,42,41	..	6,42,41	+1,62,71
Miscellaneous	3,91,96	3,40,26	-51,70						

SUMMARY OF THE TRANSACTIONS FOR THE YEAR 1955-56—contd.

Receipts	Budget estimates, 1955-56	Actuals, 1955-56	More (+) Less (-)	Disbursements	Budget estimates, 1955-56	Actuals, 1955-56			Variations between columns 6 and 7 More (+) Less (-)
						Out of Consolidated Fund	Out of Contingency Fund	Total	
1	2	3	4	5	6	7	8	9	10
PART I—CONSOLIDATED FUND—concl'd.									
(1) Revenue—concl'd.									
Contributions and Miscellaneous Adjustments between Central and State Governments	1,76,48	1,53,98	-22,50	Contributions and Miscellaneous Adjustments between Central and State Governments	..	..	..	..	..
Extraordinary Items	96,61	80,44	-16,17	Extraordinary Items	1,29,59	1,14,30	..	1,14,30	-15,29
Total—Revenue ₹.	28,89,57	25,02,90	-3,86,67	Total—Expenditure on Revenue Account	20,66,53	27,53,00	9	27,53,09	-2,13,53
Deficit	+76,96	+2,50,10	+1,73,14						
	29,66,53	27,53,00	-2,13,53						

(2) Capital

Capital expenditure outside the Revenue Account—

Irrigation	7,59,09	2,87,24	..	2,87,24	-4,71,85
Agriculture	-1,63	-4,19	..	-4,19	-2,56
Industrial Development	58,08	46,80	..	46,80	-11,28
New Capital at Chandigarh	2,40,87	2,06,83	..	2,06,83	-35,04
Multipurpose River Schemes	19,63,25	13,24,09	..	13,24,09	-6,39,16
Civil Works	2,92,37	1,78,95	..	1,78,95	-1,13,42
Electricity Schemes	50,47	76,33	..	76,33	+25,86
Other State Works outside the Revenue Account	52,11	21,20	..	21,20	-30,91
Commuted Value of Pensions	3,99	92	..	92	-3,07

State Schemes of Government Trading 4,24 52,34 .. 52,34 +48,10

Total . 34,22,84 21,89,51 .. 21,89,51 -12,33,33

(3) Debt

Public Debt—			
Floating Debt	80,00	..	-80,00
Loans from the Central Government	45,85,34	29,52,30	-16,33,04
Loans and Advances by the State Government—	..	..	..
Loans and Advances (Recoveries)	2,27,05	1,11,99	-1,15,06
Total	48,92,39	30,64,29	-18,28,10
Total—Consolidated Fund	77,81,96	55,67,19	-22,14,77

Public Debt—			
Floating Debt	80,00	..	..
Loans from the Central Government	2,61,89	1,15,28	..
Loans and Advances by the State Government—			
Loans and Advances	12,80,10	7,30,08	..
Total	16,21,49	8,45,31	..
Total—Consolidated Fund	80,10,86	57,87,82	2 57,87,82 -22,23,04

SUMMARY OF THE TRANSACTIONS FOR THE YEAR 1955-56—concl'd.

Receipts 1	Budget estimates, 1955-56 2	Actuals, 1955-56 3	More (+) Less (-) 4	Disbursements 5	Budget estimates, 1955-56 6	Actuals, 1955-56 7	More (+) Less (-) 8
PART II—CONTINGENCY FUND							
Contingency Fund . . . . .	..	..	..	Contingency Fund . . . . .	..	9	+9
Total—Contingency Fund . . . . .	..	..	..	Total—Contingency Fund . . . . .	..	9	+9
PART III—PUBLIC ACCOUNT							
<i>Unfunded Debt—</i>							
State Provident Funds	70,65	82,08	+11,43	State Provident Funds	52,00	47,14	-4,86
Total	70,65	82,08	+11,43	Total	52,00	47,14	-4,86
<i>Deposits and Advances—</i>							
Appropriation for Reduction or Avoidance of Debt	87,54	52,18	-35,36	Appropriation for Reduction or Avoidance of Debt . . . . .	..	..	..
Famine Relief Fund	1,00	1,00	..	Famine Relief Fund . . . . .	..	..	..
Depreciation Reserve Fund—Electricity	38,45	67,88	+29,43	Depreciation Reserve Fund—Electricity	97	1,43	+46
Deposits of the Depreciation Reserve of Commercial Concerns	16,99	16,72	-27	Deposits of the Depreciation Reserve of Commercial Concerns	11,10	7	-11,03
Depreciation Reserve Fund—Government Presses	2,24	2,24	..	Depreciation Reserve Fund—Government Presses . . . . .	..	..	..
Fund for promotion of education amongst the educationally backward classes	25,00	25,00	..	Fund for promotion of education amongst the educationally backward classes	25,00	22,01	-2,99
Motor Transport Reserve Fund	31	30	-1	Motor Transport Reserve Fund	9	3	-6
Foodgrains Reserve Fund	23,08	..	-23,08	Foodgrains Reserve Fund . . . . .	..	..	..
Deposits of Local Funds	2,46,20	3,19,00	+72,80	Deposits of Local Funds	2,44,44	3,11,22	+66,78
Civil Deposits	9,61,88	16,82,18	+7,20,80	Civil Deposits	9,96,14	15,29,57	+5,33,43
Other Accounts	1,09,83	34,88	-74,95	Other Accounts	62,18	21,31	-40,87
Advances not bearing interest	1,40,04	2,44,48	+1,04,44	Advances not bearing interest	1,28,30	1,60,58	+32,28
Suspense Accounts	6,00,00	15,05,87	+9,05,87	Suspense Accounts	5,00,00	18,87,15	+13,87,15
Departmental and Similar Accounts	30,00	1,01,10	+71,10	Departmental and Similar Accounts	30,00	97,78	+67,78
Total	22,82,04	40,52,83	+17,70,79	Total	19,08,22	40,31,15	+20,32,93

<i>Remittances—</i> Remittances	52,37,00	67,83,54	+15,01,64	<i>Remittances—</i> Remittances	53,63,20	68,31,13	+14,67,53
Total—Public Account	76,30,69	1,09,23,55	+32,83,86	Total—Public Account	74,13,42	1,09,09,42	+34,96,00
TOTAL—PARTS I, II and III	1,54,21,65	1,64,00,74	+10,69,09	TOTAL PARTS I, II and III	1,54,24,28	1,66,97,33	+12,73,05
Opening Cash Balance	27,65	9,07,56	+8,79,91	Closing Cash Balance	25,02	7,00,97	+6,75,95
GRAND TOTAL	1,54,49,30	1,73,98,30	+19,49,00	GRAND Total	1,54,49,30	1,73,98,30	+19,49,00

Decrease in the Cash Balance—2,06,59.

Balances as a whole are dealt with in para 13 of the Report.

IMPORTANT VARIATIONS FROM THE BUDGET ESTIMATES

5. Brief explanations of the more important variations, both under receipts and disbursements, are given below:—

RECEIPTS

PART I—CONSOLIDATED FUND

I. REVENUE

Increases

V—Estate Duty (+5,97)—Unanticipated share in the divisible proceeds received from the Union Government.

VIII—State Excise Duties (+38,33)—Larger realisations from duties on country spirits (21,59), higher auction bids for opium licenses (14,06), smaller refunds (8,19), more income from duties on country fermented liquors, wines and spirits (3,83) and fines, confiscations and miscellaneous (58), offset partly by smaller receipts, than anticipated, from duties on medicinal and toilet preparations containing alcohol, opium, etc. (5,12), and sale of Power Alcohol (4,80).

IX—Stamps (+19,68)—Increased sales of non-judicial stamps (14,46) and judicial stamps (5,22).

X—Forest (+2,14)—Mainly more timber and other produce removed from forests by consumers or purchasers (6,45), offset partly by smaller quantity removed by Government agency (4,35).

XII—Receipts under Motor Vehicles Acts (+2,53)—Registration and renewal of route permits of more vehicles than originally anticipated (2,18) and change in classification of receipts from sale of permit applications as revenue receipts instead of reduction of expenditure (35).

XIII—Other Taxes and Duties (+21,71)—Mainly owing to more income from Sales Tax (40,36), Entertainment Tax (4,07), and Tobacco Duties (81), offset partly by lesser receipts under Other Items (23,59), than anticipated.

Debt Services (+6,77)—Mainly increase in interest realised on investment of cash balances (9,43), unanticipated receipts of share of the Government in the dividends of the Punjab Financial Corporation (1,33) not originally provided for offset partly by smaller receipts under interest on loans and advances by the State Government (3,96).

Electricity Schemes—Net receipts (+43,33)—Owing to supply of power to Jammu and Kashmir State and the increased use of power by Pakistan and other bulk consumers (35,98) and smaller working expenses than anticipated (9,85).

Decreases

VII—Land Revenue (−79,58)—Mainly owing to heavy remissions and suspensions allowed on account of unprecedented rains and floods in the State (72,79), larger portion of Land Revenue transferred to Irrigation Works (3,89) and more refunds, than anticipated (2,79).

XI—Registration (—15,93)—Owing to non-materialisation of compulsory registration of all alienations of agricultural lands.

Irrigation—Net receipts (—73,39)—Mainly owing to smaller realisations than anticipated, from water rates and betterment fee, increase in unrealised balances due from the P.E.P.S.U. and Rajasthan States (89,31), smaller grant from the Government of India and lesser contributions from villagers for Drainage Works (6,29), offset partly by smaller working expenses than anticipated (22,50).

Civil Administration (—1,67,52)—This is the net result of variations under the various heads, the more important of which are explained below:—

(a) *XXI—Administration of Justice (—2,28)*—Owing to smaller receipts than anticipated, under “General fees, fines and forfeitures” (3,18), offset partly by smaller refunds (89) and larger receipts under “Miscellaneous fees and fines” (21), than originally anticipated.

(b) *XXII—Jails and Convict Settlements (—3,25)*—Non-functioning of Jail industries for considerable period due to political agitation and smaller sales of Jail manufactures.

(c) *XXIII—Police (—42,22)*—Mainly recoveries from the Government of India, previously accounted for under the receipt head having been transferred to the expenditure side.

(d) *XXVI—Education (—52,45)*—Mainly owing to smaller receipts, than anticipated, from the Government of India in connection with certain educational schemes.

(e) *XXVII—Medical (—7,28)*—Mainly smaller contributions from local bodies than anticipated (3,17), post-budget decision to account for grants-in-aid from the Central Government in respect of the scheme for development of Lahaul and Spiti Areas under head “XLIX” (2,92) and non-realisation of grant-in-aid from the Government of India towards the treatment of displaced T.B. patients due to non-implementation of the scheme (95).

(f) *XXVIII—Public Health (—18,01)*—Mainly smaller receipts than anticipated under “Miscellaneous” due to lesser number of samples of food stuffs being found adulterated and late implementation of certain schemes on sharing basis with the Government of India.

(g) *XXIX—Agriculture (+6,40)*—Mainly under “Agricultural Receipts” due to adjustment of sale proceeds of ammonium sulphate and share of Government of India towards loss on cultivation charges under “Mechanical Cultivation Scheme”.

(h) *XXX—Veterinary (—5,71)*—Smaller receipts than anticipated, from sale of cattle, fall in the rates of agricultural produce and inadequate supply of canal water to Kharif Crops in Hissar Cattle Farm (4,14) and change in classification of receipts in respect of the provision under “Transfer from the Deposit Account of Grants made by other Governments, etc.” shown as reduction of expenditure instead of under receipts (1,56).

(i) *XXXI—Co-operation* (—18,62)—Mainly smaller realisations from the Government of India due to abandonment of certain schemes (19,40), offset partly by smaller refunds (44) and larger receipts of a miscellaneous nature (37), than anticipated.

(j) *XXXII—Industries and Supplies* (—23,98)—Mainly smaller receipts of grants due to non/late implementation of certain centrally-sponsored schemes (15,96), payment of grants by the Central Government direct to private institutions (13,67) and unanticipated refunds (101), offset partly by larger receipts due to more business conducted by the Stores Purchase Organisation (1,00) and increased production in certain industrial institutes (5,62).

Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements (—1,00,28)—Mainly reduction in 'Betterment' receipts and less irrigation on account of heavy rains and floods (52,02), failure to commission Kotla Power House into service as scheduled (30,27) and smaller contribution from the Government of India towards the construction of certain buildings (17,61).

Miscellaneous (—51,70)—This is the net result of variations under various heads, the more important of which are given below:—

(a) *XLIV—Receipts-in-aid of Superannuation* (+1,05)—Mainly larger receipts, than anticipated, under "Contributions for Pensions and Gratuities."

(b) *XLV—Stationery and Printing* (+8,66)—Mainly larger income from sale of text books (7,90), stationery (56) and other press receipts (23), than originally anticipated.

(c) *XLVI—Miscellaneous* (—61,41)—Mainly smaller receipts from Bus Services due to non-implementation of the Transport Corporation Scheme (81,96), decline in receipts of miscellaneous nature (36,05), larger refunds (11,47), fall in income from surcharges (2,26) and fees for Government audit (1,14), offset partly by larger receipts on account of displaced persons (26,29), recoveries of overpayments (1941), unclaimed deposits (17,72), fees, fines and forfeitures (5,87), receipts on account of elections (1,27), collections of payments for services rendered (38), sale of land and houses, etc. (22) and sale of old stores and materials (13).

Contributions and Miscellaneous Adjustments between Central and State Governments (—22,50)—Mainly change in classification of booking the grants for grow more food schemes under the respective receipts heads (18,33) and smaller receipt of grants under Article 275 of the Constitution of India (4,02).

Extraordinary Items (—16,17)—Mainly owing to low tempo of expenditure on Community Development Projects, National Extension Services and Local Development Works resulting in decrease in the share receivable from the Government of India (16,49), offset partly by unanticipated pre-partition receipts (47).

3. DEBT

Decreases

Floating Debt (—80,00)—Anticipated ways and means advances not taken from the Reserve Bank of India.

Loans from the Central Government (—16,33,04)—Smaller loans taken from the Government of India, than anticipated.

Loans and Advances by the State Government (Recoveries) (—1,15,06)—Smaller recoveries of loans than anticipated.

PART III—PUBLIC ACCOUNT

Increases

State Provident Funds (+11,43)—Mainly larger credits under General Provident Fund.

Depreciation Reserve Fund—Electricity (+29,43)—Mainly omission to make budget provision for the share receivable out of the common pool of Nangal Project.

Deposits of Local Funds (+72,80)—Mainly larger receipts under District Funds (40,02), and Municipal Funds (32,37).

Civil Deposits (+7,20,80)—Mainly under 'Personal Deposits' (4,81,57), Public Works Deposits (2,27,21), Revenue Deposits (9,77), and Deposits on account of Police Funds (3,85), offset partly by decrease under Civil Courts Deposits (1,42).

Advances not bearing interest (+1,04,44)—Mainly under Accounts with Part 'B' States (98,38) and Advances Repayable (7,04), offset partly by decrease under Accounts with the Government of Pakistan (67), Accounts with Burma Government (64) and Permanent Advances (23).

Suspense Accounts (+9,05,87)—Under Cash Balance Investment Account (9,25,61), offset partly by decrease under Suspense Account (19,74).

Departmental and Similar Accounts (+71,10)—Owing to decrease in the cash balance in the hands of Public Works and Forest officers.

Remittances (+15,01,64)—Increase under Adjusting Account between Central and State Governments (12,88,30), Cash Remittances, etc. (1,81,48), Reserve Bank of India Remittances (36,34), offset partly by decrease under Adjusting Account with Railways (2,34) and Inter-State Suspense Account (2,15).

Decreases

Appropriation for Reduction or Avoidance of Debt (—35,36)—Smaller repayments of loans than anticipated.

Foodgrains Reserve Fund (—23,06)—Mainly due to non-recovery of surcharge to cover losses from fall in prices of foodgrains.

Other Accounts (—74,95)—Decrease under the Deposit account of losses on the electricity side of Bhakra Nangal Project to be written off (50,00), smaller subventions from Central Road Fund owing to slow progress on works (21,18) and decrease under Deposit accounts of grants made by the various Central Committees (3,76).

DISBURSEMENTS
PART I—CONSOLIDATED FUND

I—REVENUE

Increases

Miscellaneous (+1,62,71)—This is the net result of variations under the various heads, the more important of which are explained below:—

(a) *54—Famine (+3,18,88)*—Mainly owing to larger expenditure on grants given to the flood-affected persons for repair and rebuilding of the damaged houses (2,82,28) and more expenditure on Relief Works (36,90) than originally anticipated, offset partly by non-utilisation of provision for Gratuitous Relief (58).

(b) *55—Superannuation Allowances and Pensions (+9,39)*—Mainly owing to unanticipated payment of pensions towards the close of the year (3,95), gratuities (3,92) and less pensionary charges transferred to commercial departments than originally anticipated (1,96), offset partly by undrawn claims (27).

(c) *56—Stationery and Printing (+11,07)*—Adjustment of debits for the cost of paper supplied in the previous years (10,16), printing charges of certain text books nationalized during the later part of the year (3,00), more charges on printing of electoral rolls (50) and unanticipated liabilities (31), offset partly by non-receipt of machinery (2,50) and unutilized provision (40).

(d) *57—Miscellaneous (−1,76,03)*—Mainly owing to non-implementation of decision to form Transport Corporation (81,86), larger recoveries from the Government of India, etc. (65,53), non-implementation of Harijan Housing Scheme (10,00), smaller receipt of community listening radio sets (4,88), less expenditure on National Cadet Corps (4,53), maintenance of smaller number of inmates in infirmaries (4,13), decreased grant on the basis of revised estimates of Land Revenue (3,58), non-utilization of provision (2,59) and decision to debit the cost of non-judicial staff in District Rent Office to the Settlement Organisation (1,17), offset partly by larger expenditure on replacement of buses (1,03) and more grants to the Panchayats (1,02).

Decreases

7—*Land Revenue (−14,50)*—Mainly owing to non-fixation of pay of certain staff and change in personnel (7,84), restriction of Killa Bandi (4,61), non-utilization of provision (1,81), economy (1,11) and less expenditure on District charges (55½) and on Survey, Settlement and Record Operations (54), offset partly by larger expenditure on account of entertainment of additional staff (2,11).

8—*State Excise Duties (−3,42)*—Mainly owing to less consumption of power alcohol (3,23) and unfilled vacancies and change in personnel (22).

13—*Other Taxes and Duties (−2,02)*—Mainly owing to late appointment of certain staff or economy.

Irrigation (—27,26)—Mainly non-execution of certain works due to floods (14,14), smaller interest charges due to less capital outlay than anticipated (14,04), non-sanction or abandonment of certain schemes (3,71), and non-sanction of estimates (54), offset partly by larger establishment charges (3,86) expenditure on urgent repair works (94) and Irrigation and Power exhibition (45).

Debt Services (—32,56)—Mainly owing to smaller repayment of loans to the Central Government than anticipated (1,57,22) and smaller interest on loans taken from the Central Government (73,19), offset partly by smaller recoveries on account of amount advanced from the State Loan Account (1,21,86), interest transferred to commercial departments (74,92) and larger interest on General Provident Fund (91).

Civil Administration (—1,86,11)—This is the net result of variations under the various heads, the more important of which are explained in the succeeding sub-paragraphs:—

(a) 25—*General Administration* (—18,94)—Mainly owing to non-utilization of provision or economy (10,66), unfilled vacancies or retrenchment in staff (5,07) and larger recoveries than anticipated (3,38).

(b) 27—*Administration of Justice* (—3,49)—Mainly owing to unfilled vacancies (1,56), non-utilization of provision (1,00) and less expenditure due to amendment of Criminal Procedure Code (71).

(c) 28—*Jails and Convict Settlements* (—3,24)—Mainly owing to fall in prison population and in the rates of dietary articles used in jails (2,15) and non-functioning of jails industries due to political agitation (1,01).

(d) 29—*Police* (—15,23)—Mainly owing to larger recoveries from the Government of India and other departments (17,63) and unfilled vacancies (1,18), offset partly by increased expenditure under temporary allowance (2,67) and more expenditure on touring (60).

(e) 37—*Education* (—41,91)—Mainly owing to lesser expenditure in connection with the scheme of conversion of high schools into multipurpose type schools (18,17), lesser grants to local bodies for opening of new schools and to entertain teachers for existing schools (13,01), late/non-implementation of certain other development schemes (6,48), non-utilization of funds (3,00) and unfilled vacancies (1,35).

(f) 38—*Medical* (—20,87)—Mainly smaller expenditure on certain centrally sponsored and other development schemes (16,09), non-payment of subsidy to subsidized dispensaries (2,08), undrawn bills and unfilled vacancies (75), lesser expenditure on diet of patients (61), non-utilization of funds (50), lesser expenditure by the High Commissioner for India in London than originally budgeted (41) and less purchase of stores (26).

(g) 39—*Public Health* (—19,45)—Mainly owing to non-implementation of certain centrally sponsored development schemes (22,03), offset partly by smaller recoveries than originally anticipated from other Governments and departments (2,63).

(h) 41—*Veterinary* (—4,51)—Mainly owing to less expenditure on certain development schemes (2,41), non-implementation of the scheme "Continuance of establishment of key village and artificial insemination centres" (1,04), non-utilization of funds (70) and non-payment of grants-in-aid for want of Government decision (17).

(i) 42—*Co-operation* (—21,45)—Mainly owing to non-implementation of the scheme of formation of Industrial Co-operatives of cycle parts manufacturers (16,75), unanticipated recoveries from the Government of India in connection with the schemes for the development of leather industry (3,01) and handloom industry (85) and less expenditure on certain other development schemes (69).

(j) 43—*Industries* (—36,32)—Due to late/non-implementation of centrally sponsored and ^{and supplies} planning schemes (33,82), non-execution of works (1,90) and non-utilization of provision (60).

Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements (—87,81)—Mainly owing to slow progress or less expenditure on works (94,88), smaller interest charges on capital owing to grant of lesser amount of loans by the Government of India (39,63), non-incurring of certain expenditure due to non-realizations of betterment fee (27,00), clearance of larger items lying under suspense (23,76), less maintenance charges, etc., on Central Government buildings at Simla on account of their re-transfer to the Government of India (5,25) late sanction of certain works (4,96), non-sanction of estimates (2,90) and inability of District Boards to earn the grants earmarked for them (2,76), offset partly by restoration of damages to road communication caused by floods (34,41), smaller amount transferred from Central Road Fund due to slow progress on works (33,73); execution of urgent works (18,82), additional expenditure necessitated by damages to canals by floods (12,41), smaller recoveries (3,73), larger adjustment of *pro rata* distribution of establishment charges than originally anticipated (3,60), write-back of previous expenditure from a deposit head (3,22), improvement to roads (1,92) and post-budget decision to increase the annual limit of expenditure on certain works (1,06).

Electricity Schemes (—8,33)—Mainly payment of smaller interest due to lesser capital outlay on electricity schemes than anticipated.

Extraordinary Items (—15,29)—It is made up of the following variations:—

(a) 63-B—*Community Development, Projects, National Extension Services and Local Development Works* (—13,39)—Mainly owing to late/non-implementation of certain schemes resulting in smaller expenditure on Communication works (3,17), on Rural Arts, Crafts and Industries (2,97) on Health and Rural Sanitation (2,44), on Education (2,35), on Training (1,47), on Agriculture and Animal Husbandry (25) and unfilled vacancies (2,02), offset partly by larger expenditure on Local Development Works (1,46).

(b) 64-C—*Prepartition Payments* (—1,90)—Lesser payments of pre-partition claims than anticipated.

2—CAPITAL

Increases

81-A—*Capital Outlay on Electricity Schemes (+25,86)*. Explanation for excess is still awaited from the Head of Department. Also refer to para 36 of the Audit Report on the Appropriation Accounts of the Government of the Punjab for 1955-56.

85-A—*Capital Outlay on State Schemes of Government Trading (+48,10)*—Mainly due to unanticipated adjustment of cost of material and equipment received under the T.C.A. programme on account of Tubowell Project (69,67), offset partly by more recoveries of advances in respect of Foodgrains Reserve Scheme (21,50).

Decreases

68—*Construction of Irrigation, Navigation, Embankment and Drainage Works (-4,71,85)*—Mainly lesser expenditure on the Sirhind Feeder Project than anticipated owing to non-receipt of loan for the project from the Government of India (1,58,85), non-materialization of certain schemes (1,11,53), late starting of works or slow progress (71,82), non-receipt of debit from the Electricity department (71,18), non-receipt of machinery and stores (22,53), low tempo of expenditure due to late receipt of loan for certain irrigation schemes from the Government of India (18,31), non-sanction of estimates (13,47), non-completion of tubewells in time by the contractors (11,27), non-clearance of credits under suspense (10,35), non-payment of compensation for land (10,00), non-payment of claims (4,77), erroneous provision (3,21), non-utilisation of provision (3,00), late sanction of technical staff (1,96), smaller purchase of Tools and Plant (1,10) and smaller *pro rata* share of establishment charges (99), offset partly by repairs to heavy damages caused by floods (16,31), adjustment of previous debits (10,41), post-budget expenditure on flood control work along the river Ravi (8,32) and more expenditure on certain works (8,20).

71—*Capital Outlay on Schemes of Agricultural Improvement and Research (-2,56)*—Lesser expenditure on the scheme for the reclamation of banjar lands in the state owing to non-availability of land in compact blocks (6,39), offset partly by smaller recoveries on capital account than anticipated (3,87).

72—*Capital Outlay on Industrial Development (-11,28)*—Mainly less Government contribution due to non-collection of share capital to the full extent owing to late establishment of a mill (10,00), larger receipts and recoveries on capital account than anticipated (2,55), offset partly by restoration of damages caused by floods (65), filling up depression in an industrial area (55) and appointment of staff for land acquisition works (5).

79—*Expenditure on New Capital for Punjab at Chandigarh (-35,04)*—Mainly lesser execution of works than anticipated (100,75), offset partly by smaller recoveries on capital account (36,17) and larger purchases of stock articles (29,18).

80-A—*Capital Outlay on Multipurpose River Schemes (-6,39,16)*—Explanation for saving is still awaited from the Head of Department. Also refer to para 36 of the Audit Report on the Appropriation Accounts of the Government of the Punjab for 1955-56.

81—*Capital Account of Civil Works outside the Revenue Account (-1,13,42)*—Mainly smaller expenditure on certain works (81,68), lesser expenditure on

development of centrally sponsored schemes (39,56), smaller establishment charges (13,61), non-construction of certain roads (5,99), non-purchase of material (4,09) and larger recoveries on capital account (1,48), offset partly by non-receipt of grants from the Government of India (32,50).

82—*Capital Account of other State Works outside the Revenue Account* (—30,91)—Mainly due to non-implementation of the scheme of nationalization of additional routes (26,24), non-purchase of (i) buses (3,47) and (ii) land and buildings (55) and non-adjustment of the cost of two chassis (47).

83—*Payments of Commuted Value of Pensions* (—3,07)—Mainly payment of lesser amount of commuted value of pensions than anticipated.

3. DEBT

Decreases

Floating Debt (—80,00)—No ways and means advances taken from the Reserve Bank.

Loans from the Central Government (—1,46,11)—Repayment of smaller amount of loans taken from the Government of India, than anticipated.

Loans and Advances by the State Government (—5,50,07)—Mainly smaller grant of Miscellaneous Loans and Advances (5,64,27), Loans to Displaced Persons (61,63), Loans under Community Development Programme (24,17) and House Building advances to Government servants (6,92), offset partly by larger advances made to cultivators (1,04,74) and loans to municipalities (2,00).

PART III—PUBLIC ACCOUNT

Increases

Deposits of Local Funds (+66,78)—Mainly larger withdrawals from District Funds (47,71), and Municipal Funds (18,89).

Civil Deposits (+5,33,43)—Mainly under Personal Deposits (4,62,21), Public Works Deposits (79,44) and Civil Courts' Deposits (5,96), offset partly by decrease under Revenue Deposits (13,70) and Deposits on account of Police Funds (59).

Advances not bearing interest (+32,28)—Mainly under Accounts with Part 'B' States (19,96), Advances Repayable (11,60), Accounts with the Government of Burma (45) and Accounts with the Government of Pakistan (32).

Suspense Accounts (+13,87,15)—Increase under Cash Balance Investment Account (14,25,11), offset partly by decrease under Suspense Account (37,96).

Departmental and Similar Accounts (+67,78)—Increase in the cash balances in the hands of Public Works and Forest Officers.

Remittances (+14,67,93)—Increase under Adjusting Account between Central and State Governments (12,81,45), Cash Remittances, etc. (1,29,01), Reserve Bank of India Remittances (56,68) and Adjusting Account with Railways (4,05), offset partly by decrease under Inter-State Suspense Account (3,26).

Decreases

State Provident Funds (—4,86)—Mainly smaller payments from General Provident Fund (5,88), offset partly by larger withdrawals from Workmen's Contributory Provident Fund (59) and from Indian Civil Service Provident Fund (41).

Deposits of the Depreciation Reserve of Commercial Concerns (—11,03)—Mainly owing to replacement of smaller number of buses than originally anticipated (10,80) and smaller cost of renewals and replacement of plant and machinery, etc., for Government Central Workshops, Amritsar (23).

Fund for promotion of education amongst the educationally backward classes (—2,99)—Smaller expenditure on stipends to scholars and grants-in-aid to institutions.

Other Accounts (—40,87)—Mainly smaller subventions from the Central Road Fund owing to slow progress on works (44,91), non-receipt of grants from the Central Government for the food production drive schemes (2,11) and Deposit account of Relief and Rehabilitation Loans written off (30), offset partly by larger receipts from grants from the various Indian Central Committees than anticipated (6,39).

REVENUE POSITION OF GOVERNMENT—GENERAL REMARKS

6. The total receipts and expenditure on revenue account were 25,02,90 and 27,53,00 against the budget forecast of 23,89,57 and 29,66,53 respectively. The revenue deficit was 2,50,10 against the deficit of 76,96 according to the original forecast. The decrease of 1,73,14 over the budget forecast was the cumulative result of a net decline of 1,72,26 in the ordinary revenue account and 88 under extraordinary items.

The decrease of 1,72,26 in the ordinary revenue account was mainly owing to less revenue than anticipated under Civil Administration, Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements, Land Revenue, Irrigation, Miscellaneous, Contributions and Miscellaneous Adjustments between Central and State Governments and Registration and larger expenditure under Miscellaneous, offset partly by decrease in expenditure under Civil Administration, Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements, Debt Services, Irrigation, Land Revenue, Electricity Schemes, State Excise Duties and Other Taxes and Duties and by larger receipts under Electricity Schemes, State Excise Duties, Other Taxes and Duties, Stamps, Debt Services, Estate Duty, Receipts under Motor Vehicles Acts and Forest.

The decrease of 88 under Extraordinary Items was mainly owing to decreased grants from the Government of India for Community Development Projects, National Extension Services and Local Development Works, offset partly by decreased expenditure on Communication works, Rural Arts, Crafts and Industries, Health and Rural Sanitation, Education, etc., and lesser pre-partition payments than anticipated.

Taxes on Income other than Corporation Tax and Estate Duty, Land Revenue, State Excise Duties, Other Taxes and Duties, Irrigation, Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements and Miscellaneous account for 68·7 per cent of the ordinary revenue of the State. The largest decrease in revenue was under Civil Administration.

The important variations both under revenue and expenditure are explained in paragraph 5.

CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT

Progressive Capital Outlay to end of the year

7. The following table shows a progressive account of the capital expenditure outside the revenue account of the Government of the Punjab up to the end of 1955-56.

Nature of Expenditure 1	Expenditure upto 1954-55 2	Expenditure during 1955-56 3	Total upto 1955-56 4
1. 65-A—Capital Outlay on Forests	84	..	84
2. 68—Construction of Irrigation, etc., Works	20,36,02	2,87,24	—47(a) 23,23,26(b)}
3. 71—Capital Outlay on Schemes of Agricultural Improvement and Research	1,34,33	—4,19	1,30,14
4. 72—Capital Outlay on Industrial Development	1,34,77	46,81	1,81,58
5. 79—Expenditure on New Capital for Punjab at Chandigarh ..	7,17,31	2,05,83	9,23,14
6. 80-A—Capital Outlay on Multi-purpose River Schemes ..	97,13,07	13,24,09	+47(a) 1,10,37,16(b)}
7. 81—Capital Account of Civil Works outside the Revenue Account	5,85,57	1,78,95	7,64,52
8. 81-A—Capital Outlay on Electricity Schemes	9,06,04	76,33	9,82,37(b)
9. 82—Capital Account of other State Works outside the Revenue Account	70,69	21,19	91,88
10. 83—Payments of Commuted Value of Pensions	56,31	92	57,23
11. 85-A—Capital Outlay on State Schemes of Government Trading	—2,04,30	52,34	—1,51,96
12. 85-B—Appropriations to the Contingency Fund	50,00	..	50,00
Total	1,42,00,65	21,89,51	1,63,90,16(b)

(a) *Proforma* adjustment in respect of expenditure relating to Bhakra Nangal Project booked under "68" during 1955-56 instead of "80-A" made after the close of accounts.

(b) Excludes figures for the period from the 1st April 1947 to the 14th August 1947.

Under item 1 is recorded the expenditure of a capital nature on the grow more food schemes of the Forest Department.

The outlay under item 2 pertains mainly to the Hariko Project and Western Jumna and Uppar Bari Doab Canals. A review of the financial results of Irrigation Works will be found in paragraph 8 on pages 20—22.

Under item 3 is recorded the expenditure incurred in connection with the grow more food schemes of the Agriculture Department to be financed from loans. Minus expenditure during the year is due to the receipts and recoveries on Capital account which are taken in reduction of expenditure, being larger than the expenditure incurred during the year.

Under item 4 is recorded the Capital expenditure in connection with the development of industries, work centres and industrial areas in the State.

Under item 5 the net outlay (expenditure minus receipts) in connection with the construction of New Capital for Punjab at Chandigarh, is recorded.

The outlay under item 6 pertains to the Bhakra Nangal Project.

The outlay under item 7 is in connection with works which are not revenue producing except residential buildings for which rents are realised.

The expenditure under item 8 relates to the Uhl River Hydro-Electric Scheme, and certain Thermo-Electric Schemes. A review of financial results of these schemes is given in paragraph 9.

Item 9 represents the outlay on the Punjab Roadways, Jullundur, Amritsar and Ambala.

Payments of commuted value of pensions are recorded in the first instance under item 10 and are then written back to revenue by a system of equated payments of principal and interest over a period of 15 years.

The expenditure under item 11 represents the net outlay (expenditure minus receipts) on the purchase and sale of foodgrains and motor vehicles.

The expenditure under item 12 represents the amount appropriated from the Consolidated Fund of the State to the Contingency Fund established under Article 267(2) of the Constitution of India.

FINANCIAL RESULTS OF IRRIGATION WORKS. 1955-56

20

8. The financial results of Irrigation Works are given below in the form of the Capital and Revenue Accounts of all systems except Gurgaon, Harike, Government Central Workshops (unproductive), Indri Land Reclamation Farm, Sidharthahar Scheme and Sirhind Feeder Canal which are under construction and have not started earning revenue.

Name of Project	Direct Capital Outlay		Revenue Receipts during 1955-56			Net Revenue excluding interest			Net profit or loss after meeting interest		
	During the year	To end of the year	Direct Revenue (Public Works Receipts)	Portion of land revenue due to Works	Total revenue receipts	Direct working expenses during the year	Surplus of revenue over expenditure (+) or of expenditure over revenue (-)	Rate per cent on Capital outlay to end of the year	Interest on the Capital outlay	Surplus of revenue over expenditure (+) or of expenditure over revenue (-)	Rate per cent on Capital outlay to end of the year
1	2	3	4	5	6	7	8	9	10	11	12
A—Irrigation Works											
(I) Productive—											
1. Upper Bari Doab Canal . . .	4,78	2,30,71	40,50	6,77	47,27	59,06	-11,79	5.11	8,87	-20,66	8.95
2. Western Jumna Canal . . .	33,37	3,14,49	1,13,67	3,57	1,17,24	42,41	+74,83	16.02	11,75	+57,03	12.21
2-A. Western Jumna Canal Extension Scheme (a)	..	1,52,57									
3. Sirhind Canal . .	6	2,60,32	82,05	1,85	83,90	35,08	+43,82	18.75	10,39	+38,43	14.76
4. Government Central Workshops Unit No. 1 . . .	8,72	-21,46	32,49	..	32,49	13,67	+18,82	..	-47	+19,29	..
5 Eastern Canal . .	1,23	2,32,67	16,25	1,33	17,58	12,56	+5,02	2.16	9,25	-4,23	1.82
6. Bhakra Project	9,09,16	84,51,70 +47(b)	14,89	1,69	16,58	58,41	-11,83	.49	3,40*	-45,23	=84

FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

7. Shah Nahar Project ..	1,17	24,90	25	36	61	2,15	-1,54	6.18	83	-2,37	9.52
8. Munnak (Tubewell) Scheme ..	-8	6,81	..	..	..	..	..	..	24	-24	3.52
9. Radaur Tubewell Scheme ..	2	6,12	..	..	..	..	..	..	21	-21	3.43
10. Madhopur Beas Link ..	34,65	92,11	..	..	..	..	..	..	2,99	-2,99	3.25
11. Technical Co-operation Aid Scheme ..	1,00,43	1,68,35	1	..	1	1,31	-1,30	.77	4,72	-6,02	3.58
Total—(1) Productive ..	10,93,46	99,19,76	3,00,11	15,57	3,15,68	2,24,65	+91,03	.92	58,23	+32,80	.33
(2)—Unproductive											
1. Ghaggar Canals	..	3,77	46	35	81	10	+71	18.83	15	+56	14.85
2. Jagadhri Tubewell Scheme ..	17	1,13,17	2	..	2	9,37	-9,35	8.26	3,93	-13,28	11.73
Total—(2) Unproductive ..	17	1,16,94	48	35	83	9,47	-8,64	7.39	4,08	-12,72	10.88
Total A—Irrigation Works ..	10,93,63	1,00,36,70	3,00,59	15,92	3,16,51	2,34,12	+82,39	.82	62,31	+20,08	.20

*Interest capitalized during the year: The figure 3,40 represents interest charges on capital outlay incurred upto 1946-47.

(a) It forms a part of the Western Jumna Canal but the figures are being kept separate as desired by Government for future reference.

(b) *Proforma* adjustments.

1. The figures shown in column 3 "To end of year" are exclusive of figures for the period 1st April 1947 to 14th August 1947 which will be added *proforma* when the final accounts for the period are received from the Accountant General, West Pakistan.

2. The percentage of net profit on the capital outlay during the year under report works out to .20 against 1.35 in the previous year. The fall in percentage is owing to—

(i) increase in the working expenses without a corresponding increase in the receipts against Upper Bari Doab Canal, Sirhind Canal and Eastern Canals. In the case of Sirhind Canal, the increase in working expenses is due to extra expenditure that had to be incurred on repairing damages and breaches brought about by the unprecedented rains and floods of October 1955 and the decrease in revenue receipts is owing to the special remissions that had to be granted for the destruction of crops on account of rains and floods. The remaining cases are under investigation.

(ii) Bhakra Project which is under construction and is yet in the preliminary stage of its working.

3. Works in Irrigation Branch are classified as 'Productive' or 'Unproductive' according as the net revenue (gross revenue less working expenses) derived from each work on the expiry of ten years from the date of closure of the construction Estimate covers or does not cover the annual interest charges on the capital invested at the prescribed rate. The productivity test involves some *proforma* adjustments which do not appear in the Government accounts. If a work classed as 'Productive' fails to yield the prescribed return in three successive years, it is transferred to the 'Unproductive' class. Similarly, if a work classed as 'Unproductive' succeeds in yielding in three successive years the prescribed return it is transferred to the 'Productive' class.

4. (i) Productive canals in the State continued to satisfy during the year, the conditions of productivity and yielded the prescribed return on capital invested with the exception of Upper Bari Doab Canal, Eastern Canals, Bhakra, Shah Nahar, Tubewell projects (Munak and Radaur) and Madhopur Beas Link. In the case of Upper Bari Doab Canal and Eastern canals the fall in percentage has been explained in para 2(i) above. In the remaining cases the canals are still under construction and against which only some figures of receipts and working expenses have appeared in the preliminary stage of their working.

(ii) The circumstances in which no receipts and working expenses appear against the Munak Tubewell Scheme, Radaur Tubewell Scheme and Madhopur Beas Link during the year under review are under investigation.

(iii) The percentage of return in respect of the Government Central Workshops could not be worked out owing to the non-adjustment of the debits for the period 1st April 1947 to 14th August 1947 which are awaited from the Accountant General, West Pakistan.

5. There was no change of classification of any canal from 'Productive' to 'Unproductive' or *vice versa* during the year.

FINANCIAL RESULTS OF ELECTRICITY SCHEMES

9. The Government undertakings in the Punjab State comprise both ^{Electrical} ~~Electrical~~ and Thermo-Electric Schemes. The following statement shows the financial results for the year 1955-56 of both the Hydro-Electric and Thermo-Electric Government undertakings on which Capital invested is Rs. 25 lacs or over.

Name of Scheme	Direct Capital Outlay		Gross Revenue during 1955-56	Working Expenses			Net Revenue excluding interest			Net profit or loss after meeting interest		Year of operation
	During the year 1955-56	To end of the year 1955-56		Depreciation	Direct working expenses	Total working expenses (5+6)	Surplus of revenue over expenditure (+) or of expenditure over revenue (-)	Rate percent on capital outlay to end of the year	Interest on capital outlay	Surplus of Revenue over expenditure (+) or of expenditure over revenue (-)	Rate percent on capital outlay to end of the year	
1	2	3	4	5	6	7	8	9	10	11	12	13
<i>I. Hydro-Electric Schemes</i>												
The Uhl River Scheme	87,65	8,82,46(a)	1,58,61	18,55	56,70	75,25	+83,36	9.45	32,48	+50,88	5.77	23rd
<i>II. Thermo-Electric Schemes</i>												
Panipat Jagadhri Servicing Plant	-13,04	32,39	12,20	2,70	2,19	4,89	+7,31	22.57	1,35	+5,96	18.40	5th

(a) Excludes figures for the period from the 1st April 1947 to the 14th August 1947.

I—HYDRO-ELECTRIC SCHEMES

The Uhl River Hydro-Electric Scheme started yielding revenue in the year 1933-34. although the construction estimate was closed on the 31st March 1936. It worked at a loss in the Joint Punjab upto the year 1942-43 but from 1943-44 it began to show a gradual increase in the profit after meeting the interest charges. During the year under review there has been a net profit of 50.88 after meeting interest charges amounting to 32.48 which gives a percentage of 5.77 on the direct capital outlay to end of the year as against the net profit of 67.94 during the year 1954-55, i.e., 8.55 per cent.

As the scheme was not expected to yield enough revenue to repay the annual interest at 5½ per cent on the capital invested which includes (i) direct charges (ii) indirect charges and (iii) all arrears of interest, if any, prescribed by the State Government as a test of productivity, the Government declared it in June 1946, as "unproductive". In the Punjab (I) the scheme, however, satisfied the test of productivity and has yielded revenue in excess of the prescribed percentage of 5.75 for three successive years. It was declared by the State Government to be "productive" in November 1954. During the year under review, the scheme has yielded a net revenue of 9.336 per cent on the capital invested to end of the year against 12.297 per cent in 1954-55.

The increase in the net revenue in consequence of which the scheme has been declared as "productive" is mainly owing to the capital cost of the scheme having been reduced by one fourth on account of the cost of the transmission lines and distribution system left in the West Pakistan. Consequently, the expenditure on interest, depreciation and maintenance has been decreased, whereas the revenue of the scheme has increased owing to the sale of surplus power at favourable rates to the West Pakistan. Besides, in the Joint Punjab, the bulk of the supply was sold to big industrialists and other consumers at low rates, while in the Punjab (I) the supply has been made available to comparatively smaller consumers at the standard tariff rates which are appreciably higher than those realised from the large consumers in the Joint Punjab.

II—THERMO-ELECTRIC SCHEMES

Panipat Jagadhri Servicing Plant *Panipat Electric Supply Scheme*

The construction of this scheme was started in the year 1947-48 in anticipation of approval of the project estimate which was sanctioned in July 1950 for Rs. 50,40,777 as "unproductive". This project was intended primarily for supplying power for 240 tubewells to be sunk by the Irrigation Branch around Panipat in connection with the Grow More Food Campaign and also for rehabilitating the industrialists uprooted from the Punjab (Pakistan) on partition. It was put into operation towards the end of the year 1950-51. During the year 1952-53, it was decided by the State Government to interlink the Thermo

Plants at Panipat and Jagadhri for technical and economic reasons and to treat them as a servicing plant for feeding particular localities for each of which separate accounts are being maintained. Revised project estimate for the servicing plant has not yet (April 1957) been sanctioned.

After the advent of energy from the Nangal Hydro-Electric Scheme when the Ganguwal power house was put into operation in January 1955, the operation of this servicing plant was stopped. This plant did not function during 1955-56. The working expenses during the year represent mainly the adjustment of depreciation charges and maintenance of the plant. The net receipts of 5,96 during the year are due to adjustment of 10,43 on account of cost of power supplied to the various Thermo-Electric Schemes during 1954-55 but not credited during 1954-55 by the Department. While commenting on the financial working of this scheme for 1954-55, these receipts were taken into account. The orders of the Government as to how the capital cost of the servicing plant is to be adjusted finally, are awaited.

10. EXPENDITURE ON IMPORTANT CAPITAL PROJECTS UNDER CONSTRUCTION

I. BHAKRA NANGAL PROJECT

The objects, scope and main features of the project have been detailed in para 10 on page 24 of the Audit Report, 1951.

The following is a summary of the expenditure on the project under the various sub-heads as compared with the project estimate, 1955, which has not yet been sanctioned.

(i) Bhakra Dam

Sub-heads	Estimated cost	Expenditure to the end of 1955-56
1	2	3
	Rs.	Rs.
I—Works	1,03,35,04,000	69,65,58,211 } (a) +46,163
II—Establishment	11,80,47,000	9,07,92,275 } (a) +699
III—Tools and Plant	1,19,68,000	83,98,725 } (a) +113
IV—Suspense .. .. .	..	4,64,77,244
Interest charged to Capital .. .. .	..	7,47,67,546
Deduct—Receipts and Recoveries on Capital Account	-3,05,91,000	-1,72,53,828
Deduct—Amount debitable to other Governments .. .. .	..	-5,45,70,287
Total—Direct Charges	1,13,29,28,000	84,51,69,886 } (a) +46,975

(a) *Proforma* adjustment in respect of expenditure relating to Bhakra Project booked under "68" during 1955-56 instead of "80-A" made after the close of accounts.

Sub-heads	Estimated cost	Expenditure to end of 1955-56
1	2	3
	Rs.	Rs.
Audit and Accounts Charges	51,26,000	54,18,023 } (a)+462
Capitalised abatement of Land Revenue ..	31,42,000	47,480
Total—Indirect Charges	82,68,000	54,65,503 } (a)+462
Total ..	1,14,11,96,000	85,06,35,389 } (a)+47,437
Arrears of accumulated interest charges		1,44,43,398
<i>(ii) Nanгал Hydro-Electric Scheme</i>		
I—Works	52,82,71,000	22,91,80,529
II—Establishment	4,65,43,000	1,67,74,485
III—Tools and Plant	1,40,12,000	40,23,329
IV—Suspense	67,18,000	-96,39,909
Interest on Capital		3,27,30,472
<i>Deduct—Receipts and Recoveries on Capital Account</i>	-37,14,000	-19,59,845
<i>Deduct—Amount debitable to other Governments</i>		-1,17,85,894
<i>Deduct—Amount of net receipts transferred to meet capitalised interest charges</i>		-7,76,993
Total—Direct Charges	59,18,30,000	25,85,46,174
Audit and Accounts Charges	24,07,000	18,02,924
Capitalized abatement of Land Revenue ..	50,000	1,320
Total Indirect charges	24,57,000	18,04,244
Total	59,42,87,000	26,03,50,418
Arrears of accumulated interest charges		62,82,653

II. CHANDIGARH CAPITAL PROJECT

The objects and scope of the project have been detailed in para 10 on page 26 of the Audit Report 1951.

2. The project estimate was sanctioned in 1953 for a sum of Rs. 17,44,23,000 (gross). It is now under revision.

(a) *Proforma* adjustment in respect of expenditure relating to Bhakra Project booked under "68" during 1955-56 instead of "80-A" made after the close of accounts.

3. The assistance received from the Government of India by way of loans upto March 1956 amounted to Rs. 644 lakhs.

4. The following is a summary of the expenditure on the project under the various sub-heads as compared with the sanctioned project estimates—

Sub-heads	Estimated cost	Expendi- ture to end of 1955-56
1	2	3
	Rs.	Rs.
(a) Works—		
1. Land acquisition and survey	83,01,000	79,79,465
2. Roads and bridges	1,32,46,000	77,59,450
3. Water supply, storm water drainage, sewer- age and landscaping	3,81,44,000	1,68,98,997
4. Civil works including cost of electricity ..	2,56,63,000	90,25,105
5. Government buildings (residential and non- residential)	5,67,36,000	4,75,89,436
6. Dam across Sukhna Choe	58,00,000	41,97,427
7. Special Tools and Plant	See against Tools and Plant	5,88,428
8. Other items	96,33,000	48,24,292
Total—works	<u>15,75,23,000</u>	<u>9,88,57,600</u>
(b) Establishment	1,25,00,000	1,10,71,598
(c) Tools and Plant	44,00,000	17,64,344
(d) Suspense .. .. .	..	1,15,16,300
GRAND TOTAL	<u>17,44,23,000</u>	<u>12,32,09,842</u>
Deduct—Receipts and Recoveries on Capital Account -9,32,84,000 -3,08,95,380		
Net Total	8,11,39,000	9,23,14,462

III.—JAGADHRI TUBEWELL PROJECT

The objects and the scope of the project have been detailed in para 10 on page 23 of the Audit Report, 1950.

The expenditure incurred on the project has exceeded the sanctioned amount but the project estimate has not been revised.

2. For financing the scheme the Government of India have so far sanctioned a loan of Rs. 1,25,00,000.

3. The following is a summary of the expenditure on the project under the various sub-heads as compared with the sanctioned estimate:—

Sub-heads	Estimated cost	Expenditure to end of 1955-56
1	2	3
	Rs.	Rs.
I—Works and Suspense—		
Preliminary expenses	11,520	11,973
Construction of tubewells	41,05,594	60,56,797
Other Works (land, falls, drainage, crossings, bridges, buildings, channels, etc) and Suspense	63,99,949	50,62,995
II—Establishment	5,50,000	11,10,858
III—Tools and Plant	1,52,966	89,766
Audit and Accounts Charges	1,01,978	1,15,051
Capitalised abatement of Land Revenue	15,965	..
Total	1,13,37,972	1,24,47,440
<i>Deduct—Receipts and Recoveries on Capital Account</i>	<i>—6,83,000</i>	<i>—10,15,758</i>
Net charges	1,06,54,972	1,14,31,682

IV—HARDKE PROJECT

The objects and scope of the project have been detailed in para 10 on page 23 of the Audit Report 1950.

Sanction to the project estimate has not so far been accorded. The project is being executed in anticipation of the sanction.

The following is a summary of the expenditure on the project under the various sub-heads as compared with the provision made in the estimate—

Sub-heads	Estimated cost	Expenditure to end of 1955-56
1	2	3
	Rs.	Rs.
(a) Works—		
Preliminary charges	3,70,700	2,71,830
Construction proper	13,39,10,300	6,41,67,216
Total	13,42,81,000	6,44,39,046
(b) Establishment and General charges ..	65,02,000	43,44,305
(c) Tools and Plant	27,36,000	3,81,282
(d) Suspense .. .. .	..	—11,12,110
(e) Interest charged to capital .. .. .	..	93,36,260
Total	14,35,19,000	7,73,88,783
<i>Deduct</i> —Receipts and Recoveries on Capital Account	—1,64,000	—16,88,249
Net Charges	14,33,55,000	7,57,00,534
Indirect charges	17,71,000	6,44,390
Total	14,51,26,000	7,63,44,924

V—MADHOPUR BEAS LINK PROJECT

The objects and scope of the project have been detailed in para 10 on page 27 of the Audit Report, 1952. The scheme was started towards the end of 1951-52.

2. The project is financed from loans sanctioned by the Govt. of India.

3. The following is a summary of the expenditure incurred on the project as compared with estimates which are still under sanction—

Sub-heads	Estimated cost	Expenditure to end of 1955-56
1	2	3
	Rs.	Rs.
I—Works	2,26,75,000	80,88,581
II—Establishment	14,83,000	12,97,284
III—Tools and Plant	2,04,000	99,535
IV—Suspense .. .. .	..	—28,390
V—Deduct—Receipts and Recoveries on Capital Account	—1,37,000	—5,810
Total—Direct Charges	2,42,25,000	94,51,200*
Capitalised abatement of Land Revenue ..	28,000	80,090
Audit and Accounts charges	2,28,000	..
Total—Indirect Charges	2,56,000	80,090
Total—Direct and Indirect Charges	2,44,81,000	95,31,290

* Includes Rs. 2,40,230 on account of preliminary expenditure booked under the major head "18" upto 1954-55.

COMMITMENTS

11. The statement appearing as Appendix I at the end of this compilation shows the extent to which the Punjab Government was committed on 31st March 1956 in respect of sanctioned estimates, expenditure on which is debitabie outside the Revenue Account.

These commitments amounted to 75,61,89 and were in connection with—

1. Irrigation works excluding items No; 5, 20, 22, 24, 30, 31, 55, 60, 68, and 76 in Appendix I, the estimates for which have not been sanctioned	32,82,36
2. Buildings and Roads excluding items No; 100, 106, 109, 111, 139, 147, 151, 167, 174, 175, 177, 180, 181, 183, 185, 188, 192, 193, 194, and 213 in Appendix I, the estimates for which have not been sanctioned	10,25,06
3. Electricity schemes excluding items No., 218, 224 and 242, in Appendix I, the estimates for which have not been sanctioned	32,54,47
GRAND TOTAL ..	75,61,89

DEBT POSITION—GENERAL STATEMENT

12. The debt position of the Government of the Punjab as it stood at the beginning and the close of the year 1955-56 is summarised in the statement below:—

Nature of Debt 1	Amount of Debt		Difference (+) or (—) 4
	On the 1st April, 1955 2	On the 31st March, 1956 3	
Loans from the Central Government	1,33,84,22	1,62,21,24	+ 28,37,02
Unfunded Debt	3,99,00	4,33,94	+ 34,94
Gross Total—Rupee Debt ..	1,37,83,22	1,66,55,18	+ 28,71,96
<i>Deduct</i> —Outstanding Loans and Advances made by Government ..	—11,61,69	—17,79,72	—6,18,03
Net Debt ..	1,26,21,53	1,48,75,46	+ 22,53,93

There was an increase of 22,53,93 in the net debt liability at the close of the year. This was owing to increase under Loans from the Central Government (28,37,02) and Unfunded Debt (34,94), offset partly by an increase (6,18,03) under Loans and Advances made by Government.

Loans from the Central Government—The balance under this head increased by 28,37,02. The particulars of the loans and the balance of each loan outstanding on the 31st March, 1956, will be found in paragraph 7 of Part B of this Report. No amortisation arrangements for the repayment of these loans have been made by the State Government.

Unfunded Debt—This comprises the provident fund balances of Government servants.

Loans and Advances made by Government—The details of the transactions on account of loans and advances made by Government are shown in statement No. 5 of Part B of this compilation.

The increase of 6,18,03 under this head is mainly owing to increase under Loans to Municipalities (4,74), Advances to Cultivators (1,72,42), Miscellaneous Loans and Advances (3,92,44) and Loans and Advances under the Community Development Programme (51,54), offset partly by decrease under Loans and Advances to Displaced Persons (3,72).

Debt Services—The net charge on the revenues of the State to meet the service of debt was 5,03,56 as detailed below:—

A—Repayment of principal of Loans from the Central Government	52,18
B—Payment of interest on Debt—	
Interest on other Floating Loans	20
Interest on loans from the Central Government	4,52,85
Interest on State Provident Fund Balances	13,79
Total	5,19,02
<i>Deduct</i> —Interest on Loans and Advances by the State Government	- 15,46
Net charge	5,03,56

The net charge is 20·12 per cent of the total revenue of the State for the year.

BALANCE

13. The following statement shows the ways and means position of the Punjab Government month by month during the year under review—

Month	Opening Cash Balance		Receipts	Disbursements	Closing Cash Balance	
	In Treasuries	In Bank			In Treasuries	In Bank
1	2	3	4	5	6	7
April, 1955	4,90	9,02,66	11,63,28	17,95,11	5,08	2,70,65
May, 1955	5,08	2,70,65	9,46,94	11,40,15	4,79	77,73
June, 1955	4,79	77,73	12,15,11	12,42,29	8,08	47,26
July, 1955	8,08	47,26	19,22,23	16,39,72	4,57	3,33,28
August, 1955	4,57	3,33,28	11,30,76	12,17,13	4,15	1,47,33
September, 1955	4,15	1,47,33	11,96,73	14,46,05	4,35	-1,02,19
October, 1955	4,35	-1,02,19	28,49,33	21,69,43	4,41	5,78,15
November, 1955	4,41	5,78,15	13,14,77	16,57,61	4,00	2,35,72
December, 1955	4,00	2,35,72	15,21,27	15,20,99	4,03	2,35,97
January, 1956	4,03	2,35,97	14,62,64	14,77,31	4,30	2,21,03
February, 1956	4,30	2,21,03	16,92,33	16,56,24	4,09	2,57,33
March, 1956	4,09	2,57,33	54,66,64	50,27,09	4,28	6,96,69

Under an agreement with the Reserve Bank of India, the Government of the Punjab have to maintain a minimum balance of ₹10 lakhs at the Bank. The Bank intimates to the Government by telegram their daily balance with the Bank at the close of each working day. If, on weekly settlement days, this balance falls below the agreed minimum, the deficiency is made good either by taking a ways and means advance or by selling treasury bills to the public. During the period under report no treasury bills were issued, nor were any ways and means advances taken from the Reserve Bank of India.

The year opened with a cash balance of 4,90 in Treasuries and 9,02,66 at the Bank and closed with a balance of 4,28 in Treasuries and 6,96,69 at the Bank.

Besides the cash balance referred to above, the resources of the Government of the Punjab included certain investments in Treasury bills (5,00,00) and securities of the Central Government (1,18,80) and fixed deposits with the Bikaner Bank Loharu (7). Not being intended for specified purposes, these investments are accounted for under the head "Cash Balance Investment Account". The total amount of interest earned on these investments in 1955-56 was 13,57.

The balances of the Government at the commencement and close of the year, therefore, stood as follows—

	On the 1st April, 1955	On the 31st March, 1956
Cash	9,07,56	7,00,97
Investments	2,19,37	6,18,87
	11,26,93	13,19,84

The increase of 1,92,91 in the closing balance is owing to increase in the net debt ₹22,53,93 and excess of receipts over disbursement, under Debt Deposit and Remittance heads and Contingency Fund 3,78,59, partly offset by revenue deficit, 2,50,10 and large capital expenditure outside the Revenue Account 21,89,51.

A part of the resources (both cash and investment) of the Government of the Punjab mentioned above is in respect of amounts at the credit of certain accounts earmarked for specified purposes. Details of the earmarked portion of the balances are given in the statement below:—

Name of the Reserve Fund or Deposit Account	Balance on the 1st April, 1955			Balance on the 31st March, 1956		
	Cash	Invest- ment	Total	Cash	Invest- ment	Total
	1	2	3	4	5	6	7
1. Famine Relief Fund	3,00	..	3,00	4,00	..	4,00
2. Depreciation Re- serve Fund—Elec- tricity	1,51,74	..	1,51,74	2,18,20	..	2,18,20
3. Depreciation Reserve Fund—Govt. Presses	..	..	..	224	..	224

Name of the Reserve Fund or Deposit Account 1	Balance on the 1st April, 1955			Balance on the 31st March, 1956		
	Cash 2	Invest- ment 3	Total 4	Cash 5	Invest- ment 6	Total 7
4. Deposits of the De- preciation Reserve of Commercial Con- cerns	27,89	..	27,89	44,54	..	44,54
5. Fund for promo- tion of education amongst the edu- cationally back- ward classes ..	11,32	..	11,32	14,31	..	14,31
6. Motor Transport Re- serve Fund ..	1,46	..	1,46	1,73	..	1,73
7. Foodgrains Reserve Fund ..	9,24	..	9,24	9,23	..	9,23
8. Subventions from Central Road Fund	6,30	..	6,30	18,87	..	18,87
9. Deposit account of the grant made by the Indian Council of Agricultural Research ..	-79	..	-79	-73	..	-73
10. Deposit account of grants made by the Indian Central Su- garcane Committee	-1,24	..	-1,24	-20	..	-20
11. Deposit account of grants from the Central Govern- ment for develop- ment of handloom industries ..	-2,70	..	-2,70	-2,70	..	-2,70
12. Central Cotton Committee Re- search Fund ..	15	..	15	-2	..	-2
13. Deposit account of grants made by the Indian Central Tobacco Commit- tee	-4	..	-4	-3	..	-3

Name of the Reserve Fund or Deposit Account 1	Balance on the 1st April, 1955			Balance on the 31st March, 1956		
	Cash	Invest- ment	Total	Cash	Invest- ment	Total
	2	3	4	5	6	7
14. Deposit account of grants made by the Indian Central Oilseeds Committee ..	2	..	2	-8	..	-8
15. Deposits of the sale-proceeds of World Health Organisation Seals	2,75	..	2,75	2,75	..	2,75
16. Deposit account of grants from the Central Government for the food production drive schemes — Bonus for accelerating production of foodgrains	1,28,88	..	1,28,88	1,28,94	..	1,28,94
17. Deposit account of the grant made by the Central Government for financing Cotton Extension Schemes	1,02	..	1,02	1,12	..	1,12
18. Deposit account of Relief and Rehabilitation Loans to be written off ..	41,54	..	41,54	41,54	..	41,54
19. Deposit account of grants for economic development and improvement of Rural Areas ..	-2,93	..	-2,93	-2,93	..	-2,93
Total ..	3,77,61	..	3,77,61	4,80,78	..	4,80,78

The Certificates of verification pertaining to these balances are given in Part 'B' of this compilation.

Excluding these earmarked balances, the free balances of the State at the beginning and at the end of the year were as follows:—

	On the 1st April, 1955	On the 31st March, 1956
Cash	5,29,95	2,20,19
Investments	2,19,37	6,18,87
	7,49,32	8,39,06

SUMMARY OF GENERAL FINANCIAL POSITION

14. As stated in paragraph 6, the year under report closed with a revenue deficit of 2,50,10 against the surplus of 2,27,64 in the preceding year. The deficit in the revenue account was mainly owing to less revenue than anticipated under Civil Administration, Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements, Land Revenue, Irrigation, Miscellaneous Contributions and Miscellaneous Adjustments between Central and State Governments and Registration offset partly by increase in receipts under Electricity, State Excise Duties, Other Taxes and Duties, Stamps, Debt Services, Estate Duty, Receipts under Motor Vehicles Acts and Forest.

The deficit would have been more but for smaller expenditure mainly under Civil Administration, Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements, Debt Services, Irrigation and Land Revenue.

Capital expenditure outside the revenue account amounted to 21,89,51. This was mainly incurred on Multipurpose River Schemes (13,24,09), Irrigation Works (2,87,24), New Capital for Punjab at Chandigarh (2,05,83), Civil Works (1,78,95) and Electricity Schemes (76,33).

The net debt of the State amounted to 1,48,75,46 at the end of the year. Against this liability, the Irrigation assets alone (excluding Gurgaon, Harike Government Central Workshops (unproductive), Indri Land Reclamation Farm, Sidharthahar Scheme and Sirhind Feeder Canal which are under construction) amounted to 1,00,36,70 yielding a net profit of 20,08 or a return of 20 on the capital outlay. The State Government's investments in shares of commercial concerns amounted to Rs. 1,06,93,500 details of which are given in Appendix II of this publication.

Further commitments in respect of capital expenditure debitable outside the Revenue Account amounted to 75,61,89 excluding the items mentioned in paragraph 11. The State Government did not issue any guarantees in respect of the loans raised by the local bodies, etc.

The year ended with a balance of 13,19,84 (cash 7,00,97 and investments 6,18,87) as compared with the opening balance of 11,26,93 (cash 9,07,56 and investments 2,19,37). The reasons for the increase have been given in paragraph 13. The balance with the Reserve Bank on 31st March 1956 was 6,96,69.

A—GENERAL FINANCE ACCOUNTS
PART II—ACCOUNTS
NO. 1—PERCENTAGE DISTRIBUTION OF REVENUE AND EXPENDITURE
FOR 1955-56

Heads	Amount in thousands of rupees	Percentage of total Revenue	Percentage of total Expendi- ture
1	2	3	4
Revenue—			
Principal Heads of Revenue—			
Union Excise Duties	64,86	2.59	2.36
Taxes on Income other than Cor- poration Tax and Estate Duty ..	1,90,22	7.60	6.91
Estate Duty	5,97	.24	.22
Land Revenue	1,82,05	7.27	6.61
State Excise Duties	2,89,89	11.58	10.53
Stamps	80,77	3.23	2.93
Forest	51,40	2.05	1.87
Registration	14,27	.57	.52
Receipts under Motor Vehicles Acts	36,82	1.47	1.34
Other Taxes and Duties	4,15,23	16.60	15.08
Total—Principal Heads of Revenue	13,31,48	53.20	48.37
Irrigation, Navigation, Embankment and Drainage Works	1,25,28	5.01	4.55
Debt Services	30,33	1.21	1.10
Civil Administration	1,77,84	7.11	6.46
Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements	1,76,95	7.07	6.43
Electricity Schemes	86,34	3.45	3.14
Miscellaneous	3,40,26	13.59	12.36
Contributions and Miscellaneous Ad- justments between Central and State Governments	1,53,98	6.15	5.59
Extraordinary Items	80,44	3.21	2.92
Total—Revenue	25,02,90	100.00	90.92
Expenditure—			
Direct Demands on the Revenue—			
Land Revenue	1,22,41	4.89	4.45
State Excise Duties	48,27	1.93	1.76
Stamps	2,19	.09	.08
Forest	49,15	1.96	1.79
Registration	14	.01	.00
Charges on account of Motor Vehicles Acts	4,39	.18	.16
Other Taxes and Duties	20,65	.82	.75
Total—Direct Demands ..	2,47,20	9.88	8.99

**NO. 1—PERCENTAGE DISTRIBUTION OF REVENUE AND EXPENDITURE
FOR 1955-56—contd.**

Heads 1	Amount in thousands of rupees 2	Percentage of total Revenue 3	Percentage of total Expendi- ture 4
Expenditure—contd.			
Revenue Account of Irrigation, Navigation, Embankment and Drainage Works	80,91	3.23	2.94
Debt Services	32,19	1.29	1.17
Civil Administration—			
General Administration ..	1,57,12	6.28	5.70
Administration of Justice ..	44,54	1.78	1.62
Police	3,35,34	13.40	12.18
Education	3,69,74	14.77	13.43
Medical and Public Health ..	1,45,45	5.81	5.28
Agriculture	48,40	1.93	1.76
Other Heads	1,29,80	5.19	4.72
Total—Civil Administration ..	12,30,39	49.16	44.69
Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements ..	3,71,08	14.83	13.48
Electricity Schemes	34,52	1.38	1.25
Miscellaneous			
Miscellaneous	1,88,98	7.55	6.86
Other heads	4,53,43	18.11	16.47
Total—Miscellaneous ..	6,42,41	25.66	23.33
Contributions and Miscellaneous Ad- justments between Central and State Governments			
Extraordinary Items	1,14,30	4.56	4.15
Total—Expenditure ..	27,53,00	109.99	100.00

NO. 2—GENERAL ABSTRACT OF RECEIPTS AND DISBURSEMENTS

Receipts 1	Actuals for 1955-56 2	Disbursements 3	Actuals for 1955-56 4
	Rs.		Rs.
PART I—CONSOLIDATED FUND			
Ordinary Revenue Receipts	24,22,45,414	Revenue Expenditure	27,52,99,442
Extraordinary Items	80,44,033		
Total—Revenue Receipts (A)	25,02,89,447	Total—Expenditure on Revenue Account (A)	27,52,99,442
		Capital Expenditure outside the Revenue Account	21,89,50,996
Public Debt incurred	29,52,30,179	Public Debt discharged	1,15,28,435
Loans and Advances by State Governments.	1,11,99,095	Loans and Advances by State Governments	7,30,02,625
Total—Consolidated Fund	55,67,18,721	Total—Consolidated Fund	57,87,81,498
PART II—CONTINGENCY FUND			
Contingency Fund	..	Contingency Fund	9,000
Total—Contingency Fund	..	Total—Contingency Fund	9,000
PART III—PUBLIC ACCOUNT			
Unfunded Debt incurred	82,08,188	Unfunded Debt discharged	47,13,488
Deposits and Advances	40,52,82,789	Deposits and Advances	40,31,15,638
Remittances	67,88,64,076	Remittances	68,31,13,266
Total—Public Account (Opening) Cash Balance (B)	1,09,23,55,053	Total—Public Account (Closing) Cash Balance (B)	1,09,09,42,392
	9,07,55,620		7,00,96,504
GRAND TOTAL	1,73,98,29,394	GRAND TOTAL	1,73,98,29,394

(A) Revenue deficit during the year¹ 2,50,09,995.(B) Decrease of cash balance during the year¹ 2,06,59,116.

(Balances as a whole are dealt with in paragraph 13 of the Report).

NO. 3—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS

Heads of Revenue	Actuals for 1955-56	Heads of Expenditure	Actuals for 1955-56							Grand Total
			Charged			Voted				
			Out of Consolidated Fund	Out of Contingency Fund	Total	Out of Consolidated Fund	Out of Contingency Fund	Total		
1	2	3	4	5	6	7	8	9	10	
	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
A.—PRINCIPAL HEADS OF REVENUE—		A—DIRECT DEMANDS ON THE REVENUE—								
II—Union Excise Duties	64,83,000									
IV.—Taxes on Income other than Corporation Tax and Estate Duty	1,90,22,000	7—Land Revenue ..	..	..	..	1,22,40,624	..	1,22,40,624	1,22,40,624
V.—Estate Duty	5,97,000	8—State Excise Duties	..	..	..	48,26,868	..	48,26,868	48,26,868
VII.—Land Revenue	1,82,04,460	9—Stamps .. ..	..	..	..	2,19,016	..	2,19,016	2,19,016
VIII.—State Excise Duties	2,89,83,619	10—Forest .. ..	..	..	..	49,14,799	..	49,14,799	49,14,799
IX—Stamps	90,77,387	11—Registration ..	..	..	..	13,923	..	13,923	13,923
X—Forest	51,40,052	12—Charges on account of Motor Vehicles Acts ..	..	..	..	4,39,242	..	4,39,242	4,39,242
XI—Registration	14,27,080	13—Other Taxes and Duties .. ..	..	..	..	20,64,650	..	20,64,650	20,64,650
XII—Receipts under Motor Vehicles Acts	36,82,413									
XIII—Other Taxes and Duties	4,15,22,608									
Total	13,31,47,517	Total	..	..	..	2,47,19,122	..	2,47,19,122	2,47,19,122
C.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—		C—REVENUE ACCOUNT OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—								
XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—		17—Interest on Works for which Capital Accounts are kept ..	61,32,145	..	61,32,145	..	..	..	61,32,145
Gross Receipts—										
Direct Receipts ..	2,85,69,960									

NO. 3—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—*contd.*

Heads of Revenue	Actuals for 1955-56	Heads of Expenditure	Actuals for 1955-56						Grand Total
			Charged			Voted			
			Out of Consolidated Fund	Out of Contingency Fund	Total	Out of Consolidated Fund	Out of Contingency Fund	Total	
1	2	3	4	5	6	7	8	9	10
	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
C.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS <i>Could</i>		C—REVENUE ACCOUNT OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS <i>Could</i>							
<i>XVII 'Impairment etc. on works Capital accounts are kept credit'</i>									
Portion of Land Revenue due to Works	14,23,722								
Deduct—Working Expenses	—1,75,70,346								
Net Receipts	1,24,23,836								
XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept <i>Capital</i>	1,05,941	18—Other Revenue Expenditure financed from Ordinary Revenues				10,58,858		10,58,858	10,58,858
TOTAL	1,25,28,677	TOTAL	61,32,145	..	61,32,145	19,58,858	..	19,58,858	80,91,003
E—DEBT SERVICES—		E—DEBT SERVICES—							
XX—Interest	30,33,267	22—Interest on Debt and other Obligations	4,60,84,187	..	4,60,84,187	..	..	..	4,60,84,187
		Deduct—							
		(1) Interest transferred to Commercial Departments and undertakings	4,85,55,651	..	—1,85,55,651	..	..	..	—4,85,55,651
		(2) Interest transferred to 85-A—Capital Outlay on State Schemes of Government Trading	—31,893	..	—31,893	..	..	..	—31,893
		(3) Interest portion of equated payments on account of commuted value of pensions	—95,634	..	—95,634	..	..	..	—95,634

		Net Amount met out of Ordinary Revenues		23.—Appropriation for Reduction or Avoidance of Debt					
				—19,98,991	..	—19,98,991	..	..	—19,98,991
				52,17,992	..	52,17,992	..	..	52,17,992
TOTAL	30,33,267	TOTAL	32,19,001	32,19,001	..	32,19,001	..	..	32,19,001
F—CIVIL ADMINISTRATION.		F—CIVIL ADMINISTRATION—							
XXI—Administration of Justice	18,17,508	25—General Administration	6,35,773	9,000	6,44,773	1,50,78,078	..	1,50,78,078	1,57,20,851
XXII—Jails and Convict Settlements	3,01,008	27—Administration of Justice	11,47,507	..	11,47,507	33,06,003	..	33,06,003	44,53,510
XXIII—Police	12,19,015	28—Jails and Convict Settlements	..	..	..	39,88,871	..	39,88,871	39,88,871
XXVI—Education	72,53,663	29—Police	..	..	..	3,35,33,839	..	3,35,33,839	3,35,33,839
XXVII—Medical	17,03,971	30—Scientific Departments	..	..	..	66,402	..	66,402	66,402
XXVIII—Public Health	8,74,630	37—Education	..	..	..	3,69,73,613	..	3,69,73,613	3,69,73,613
XXIX—Agriculture	21,01,980	38—Medical	..	..	..	96,22,293	..	96,22,293	96,22,293
XXX—Veterinary	6,39,144	39—Public Health	..	..	..	49,23,466	..	49,23,466	49,23,466
XXXI—Co-operation	6,26,484	40—Agriculture	..	..	..	48,40,017	..	48,40,017	48,40,017
XXXII—Industries and Supplies	3,41,440	41—Veterinary	..	..	..	24,13,939	..	24,13,939	24,13,939
XXXVI—Miscellaneous Departments	9,44,739	42—Co-operation	..	..	..	22,71,854	..	22,71,854	22,71,854
		43—Industries and Supplies	..	..	..	34,40,938	..	34,40,938	34,40,938
		47—Miscellaneous Departments	..	..	..	7,98,712	..	7,98,712	7,98,712
TOTAL	1,77,83,571	TOTAL	17,53,230	9,000	17,62,230	12,12,56,025	..	12,12,56,025	12,30,48,306
H—CIVIL WORKS, MULTI-PURPOSE RIVER SCHEMES AND MISCELLANEOUS PUBLIC IMPROVEMENTS—		H—CIVIL WORKS, MULTIPURPOSE RIVER SCHEMES AND MISCELLANEOUS PUBLIC IMPROVEMENTS							
XXXIX—Civil Works	71,54,706	50—Civil Works	84,051	..	84,051	2,10,57,123	..	2,10,57,123	2,20,41,174
XL—Receipts from Multipurpose River Schemes	1,05,39,710	51-A—Interest on Capital Outlay on Multipurpose River Schemes	6,53,514	..	6,53,514	..	..	..	6,53,514
		51-B—Other Revenue Expenditure connected with Multipurpose River Schemes	..	..	..	1,44,12,896	..	1,44,12,896	1,44,12,896
TOTAL	1,78,94,416	TOTAL	7,37,565	..	7,37,565	3,63,70,019	..	3,63,70,019	3,71,07,584

NO. 3—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—contd.

42

Heads of Revenue	Actuals for 1955-56	Heads of Expenditure	Actuals for 1955-56							Grand Total
			Charged			Voted				
			Out of Consolidated Fund	Out of Contingency Fund	Total	Out of Consolidated Fund	Out of Contingency Fund	Total		
1	2	3	4	5	6	7	8	9	10	
	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I—ELEKTRICITY SCHEMES—		I—ELECTRICITY SCHEMES—								
XLI—Receipts from Electricity Schemes—		52—Interest on Capital Outlay on Electricity Schemes	34,47,946	..	34,47,946	..	..	..	34,47,946
Gross Receipts	1,75,97,278									
Deduct—Working Expenses	—69,63,072									
Net Receipts	86,34,206	52-A—Other Revenue Expenditure connected with Electricity Schemes .. ..	..	..	..	3,951	..	3,951	3,951
TOTAL	86,34,206	TOTAL	34,47,946	..	34,47,946	3,951	..	3,951	34,51,897	
J—MISCELLANEOUS—		J—MISCELLANEOUS—								
XLIV—Receipts in aid of Superannuation	3,36,532	54—Famine .. ..	..	..	..	3,21,38,303	..	3,21,38,303	3,21,38,303
		54—B—Privy Purses and Allowances of Indian Rulers .. ..	..	..	..	2,023	..	2,023	2,023
XLV—Stationery and Printing	36,33,237	55—Superannuation Allowances and Pensions	1,92,371	..	1,92,371	79,26,327	..	79,26,327	81,18,698	
XLVI—Miscellaneous	3,00,55,705	56—Stationery and Printing	567	..	567	50,83,728	..	50,83,728	50,84,295	
		57—Miscellaneous	2,79,933	..	2,79,933	1,86,18,070	..	1,86,18,070	1,88,98,003	
TOTAL	3,40,25,474	TOTAL	4,72,771	..	4,72,771	6,37,68,451	..	6,37,68,451	6,42,41,222	

FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

L—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND STATE GOVERNMENTS—		L—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND STATE GOVERNMENTS	..	..	..	..	..	..
XLIX—Grants-in-Aid from Central Government	1,53,77,000							
L—Miscellaneous Adjustments between Central and State Governments	31,286							
TOTAL	1,53,98,286	TOTAL	..	..	..	..	..	..
M—EXTRAORDINARY ITEMS—		M—EXTRAORDINARY ITEMS—						
LI—Extraordinary Receipts	22,260	63—Extraordinary Charges	..	..	..	..	..	..
		63-B—Community Development Projects, National Extension Services and Local Development Works	..	..	1,14,20,703	..	1,14,20,703	1,14,20,703
LI-A—Receipts on account of Community Development Projects, National Extension Services and Local Development Works	79,78,054							
LI-L-C—Prepartition Receipts	46,720	64 C—Prepartition Payments	..	..	9,605	..	9,605	9,605
TOTAL	80,44,033	TOTAL	..	..	1,14,30,308	..	1,14,30,308	1,14,30,308
		TOTAL—EXPENDITURE ON REVENUE ACCOUNT	1,57,92,708	9,000	1,55,01,708	25,95,08,734	25,95,08,734	27,53,08,442
		TOTAL—REVENUE	..	..	..	..	..	25,02,89,447
		Deficit (—)	..	..	..	..	..	2,50,09,995*

* Excluding expenditure met from the Contingency Fund

NO. 3—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—concl'd.

Heads of Revenue	Actuals for 1955-56	Heads of Expenditure	Actuals for 1955-56						Grand Total
			Charged			Voted			
			Out of Consolidated Fund	Out of Contingency Fund	Total	Out of Consolidated Fund	Out of Contingency Fund	Total	
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		CC.—CAPITAL ACCOUNT OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS OUTSIDE THE REVENUE ACCOUNT—							
		68—Construction of Irrigation, Navigation, Embankment and Drainage Works	25,35,900	..	25,35,900	2,61,87,759	..	2,61,87,759	2,87,23,659
		71—Capital Outlay on schemes of Agricultural Improvement and Research	..	..	..	—4,18,529	..	—4,18,529	—4,18,529
		72—Capital Outlay on Industrial Development	..	..	..	46,80,469	..	46,80,469	46,80,469
		EE.—CAPITAL ACCOUNT OF CIVIL WORKS, MULTIPURPOSE RIVER SCHEMES AND MISCELLANEOUS PUBLIC IMPROVEMENTS OUTSIDE THE REVENUE ACCOUNT—							
		79—Expenditure on New Capital for Punjab at Chandigarh	..	..	..	2,05,83,029	..	2,05,83,029	2,05,83,029
		80A—Capital outlay on Multipurpose River Schemes	3,55,06,213	..	3,55,06,213	9,69,02,446	..	9,69,02,446	13,24,08,659

81—Capital Account of Civil works outside the Revenue Account	..	..	..	1,78,95,007	..	1,78,95,007	1,78,95,007
II—CAPITAL ACCOUNT OF ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT—									
81-A—Capital Outlay on Electricity Schemes	..	..	..	76,32,542	..	76,32,542	76,32,542
JJ.—MISCELLANEOUS CAPITAL ACCOUNT OUTSIDE THE REVENUE ACCOUNT—									
82—Capital Account of other State works outside the Revenue Account									
83—Payments of Commuted value of Pensions	..	..	..	21,19,544	..	21,19,544	21,19,544
	—5,830	..	—5,830	98,173	..	98,173	92,343		
85-A—Capital outlay on State Schemes of Government Trading									
	31,893	..	31,893	52,02,290	..	52,02,290	52,34,183		
TOTAL	3,80,68,176	..	3,80,08,176	18,08,82,820	..	18,08,82,820	21,89,50,996		
TOTAL—REVENUE	25,02,89,447	TOTAL—EXPENDITURE	5,38,60,884	9,000	5,38,69,884	44,03,89,554	..	44,03,89,554	49,42,69,438

NO. 4—STATEMENT SHOWING THE DISTRIBUTION BETWEEN THE CHARGED AND VOTED EXPENDITURE

46

Particulars	Actuals for 1955-56							Grand Total
	Charged			Voted			8	
	Out of Consolidated Fund	Out of Contingency Fund	Total	Out of Consolidated Fund	Out of Contingency Fund	Total		
1	2	3	4	5	6	7	8	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Expenditure on Revenue Account (a)	1,57,92,708	9,000	1,58,01,708	28,60,40,152	..	28,60,40,152	30,18,41,860	
Expenditure outside the Revenue Account	3,80,53,176	..	3,80,53,176	18,08,82,820	..	18,08,82,820	21,89,50,996	
Disbursements under Public Debt and Loans and Advances (b)	1,15,28,435	..	1,15,28,435	7,30,02,625	..	7,30,02,625	8,45,31,060	
	6,53,89,319	9,000	6,53,98,319	53,99,25,597	..	53,99,25,597	60,53,23,918	
(a) The figures have been arrived at as follows—								
Total expenditure as in Account No. 3	1,57,92,708	9,000	1,58,01,708	25,95,06,734	..	25,95,06,734	27,53,08,442	
Add—Working Expenses of—								
Irrigation	..	..	..	1,75,70,346	..	1,75,70,346	1,75,70,346
Electricity Schemes	..	..	..	89,63,072	..	89,63,072	89,63,072
Total	1,57,92,708	9,000	1,58,01,708	28,60,40,152	..	28,60,40,152	30,18,41,860	
(b) The figures have been arrived at as follows—								
N—Public Debt—								
Loans from the Central Government	1,15,28,435	..	1,15,28,435	..	..	..	1,15,28,435
P—Loans and Advances by State Governments—								
Loans to Municipalities, Port Funds, etc.	..	..	..	7,23,85,607	..	7,23,85,607	7,23,85,607
Loans to Government Servants	..	..	..	6,17,018	..	6,17,018	6,17,018
Total	1,15,28,435	..	1,15,28,435	7,30,02,625	..	7,30,02,625	8,45,31,060	

FINANCE ACCOUNTS. GOVERNMENT OF THE PUNJAB

NO. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS

Heads	Actuals for 1955-56
A—Principal Heads of Revenue—	
Rs.	
II—Union Excise Duties—	
✓ Share of net proceeds assigned to States	64,86,000
Total	64,86,000
IV—Taxes on Income other than Corporation Tax and Estate Duty—	
✓ Share of net proceeds assigned to States	1,90,22,000
Total	1,90,22,000
V—Estate Duty—	
✓ Share of net proceeds assigned to States	5,97,000
Total	5,97,000
VII—Land Revenue—	
Ordinary revenue	1,73,53,075
Sale-proceeds of waste-lands and redemption of land tax	8,956
Rates and cesses on land	3,136
Recoveries of overpayments	19,818
Collection of payments for services rendered	223
Miscellaneous	27,91,608
Deduct—Portion of Land Revenue due to Irrigation Works	—15,92,972
Deduct—Refunds	—3,79,384
Total	1,82,04,460
VIII—State Excise Duties—	
Country spirits	1,39,59,040
Country fermented liquor	70,561
Malt liquors	1,68,610
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)	29,71,314
Receipts from commercial spirits, including denatured spirits and medicated wines	2,81,151
Opium	71,37,301
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	87,808
Hemp and other drugs	1,60,041

NO. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads	Actuals for 1955-56
	Rs.
A—Principal Heads of Revenue—<i>contd.</i>	
VIII—State Excise Duties—<i>concl'd.</i>	
Receipts from Distilleries	1,780
Receipts from the sale of power alcohol	45,19,287
Fines, confiscations and miscellaneous	1,69,140
Recoveries of overpayments	8,825
Collection of payments for services rendered	11,357
<i>Deduct—Refunds</i>	—5,57,596
Total	2,89,88,619
IX—Stamps—	
A—Non-Judicial—	
Sale of stamps	48,87,157
Duty on impressing documents	1,88,943
Fines and penalties	20,541
Miscellaneous	5,457
<i>Deduct—Refunds</i>	—45,484
Total	50,56,614
B—Judicial—	
(i) Court fees—	
Court fees realised in stamps	30,41,595
(ii) Other Receipts—	
Fines and penalties	680
Miscellaneous	229
<i>Deduct—Refunds</i>	—21,731
Total	30,20,773
GRAND TOTAL	80,77,387

NO. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads	Actuals for 1955-56
Rs.	
A—Principal Heads of Revenue—<i>contd.</i>	
X—Forest—	
Timber and other produce removed from the forests by Government agency	28,66,288
Timber and other produce removed from the forests by consumers or purchasers	19,03,638
Drift and waif wood and confiscated forest produce	17,222
Revenue from forests not managed by Government	82,926
Miscellaneous	2,72,201
<i>Deduct</i> —Refunds	—2,223
Total	51,40,052
 XI—Registration—	
Fees for registering documents	12,76,858
Fees for copies of registered documents	1,35,694
Miscellaneous	14,675
<i>Deduct</i> —Refunds	—147
Total	14,27,080
 XII—Receipts under Motor Vehicles Acts—	
Receipts under the Indian Motor Vehicles Act.	9,49,492
Receipts under the State Motor Vehicles Taxation Act	26,96,432
Other Receipts	36,489
Total	36,82,413
 XIII—Other Taxes and Duties—	
A—Taxes on Luxuries including taxes on Entertainments, Amusements, Betting and Gambling—	
Entertainment Tax	28,09,204
<i>Deduct</i> —Refunds	—1,775
Total	28,07,429

NO. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*concl.*

Heads	Actuals for 1955-56
Rs:	
A—Principal Heads of Revenue—<i>concl.</i>	
XIII—Other Taxes and Duties—<i>concl.</i>	
B—Receipts from Electricity Duties—	
Fees under the Indian Electricity Rules, 1922 and fees for the electrical inspection of cinemas	77,098
Other receipts	702
Receipts in England	1,079
<i>Deduct—Refunds</i>	473
Total	78,406
C—Receipts from Tobacco Duties—	
Receipts under the Punjab Tobacco Vend. Fees Act, 1934—	
License fees	5,80,788
Miscellaneous	881
<i>Deduct—Refunds</i>	238
Total	5,81,431
D—Receipts under the Sales Tax Acts—	
Taxes	2,86,09,406
License fees	27,827
Miscellaneous	33,170
<i>Deduct—Refunds</i>	1,28,077
Total	2,85,42,326
E—Other Duties—	
Receipts under the Punjab Urban Immoveable Property Tax Act, 1940	41,49,688
Receipts under the Punjab Forward Contract Tax Act, 1951	2,16,529
Receipts from the Punjab Passengers and Goods Taxation Act, 1952	51,94,445
Recoveries of overpayments	3,816
<i>Deduct—Refunds</i>	51,564
Total	95,12,914
GRAND TOTAL	4,15,22,506

NO. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads	Actuals for 1955-56
	Rs.
C—Irrigation, Navigation, Embankment and Drainage Works—	
XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—	
A—Irrigation Works—	
(1) Productive Works—Gross Receipts—	
Direct Receipts—	
Water rates	2,20,12,219
Water supply of towns	6,266
Sales of water	12,85,915
Plantations	5,72,650
Other canal produce	61,144
Water-power	2,71,856
Navigation	3,32,241
Rents	3,22,907
Fines	2
Receipts from workshops	19,90,846
Recoveries of expenditure	66,913
Miscellaneous	16,45,719
Portion of Land Revenue due to Works	13,88,846
Deduct—Refunds	—35,824
Deduct—Amount creditable to Rajasthan on account of Sutlej Valley Project	—11,472
Total-Gross Receipts	2,99,10,228
Deduct—Working Expenses—	
Extensions and Improvements	2,17,502
Maintenance and Repairs	88,35,633
Establishment	72,69,929
Tools and Plant	3,00,855
Provision for Depreciation	3,95,968
Renewals and Replacements	6,151
Deduct—Amount met from Depreciation Reserve Fund	—6,151
Charges in England	—276
Deduct—Amount debitable to Rajasthan on account of Sutlej Valley Project	—3,96,071
Total—Working Expenses	—1,66,23,540
Net Receipts	1,32,86,688

NO. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads	Actuals for 1955-56
	Rs.
C—Irrigation, Navigation, Embankment and Drainage Works—<i>contd.</i>	
XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—<i>concl'd.</i>	
A—Irrigation Works—<i>concl'd.</i>	
(2) Unproductive Works—Gross Receipts—	
Direct Receipts—	
Water rates	46,280
Recoveries of expenditure	12
Miscellaneous	2,286
Portion of Land Revenue due to Works	34,876
Total—Gross-Receipts	83,454
Deduct—Working Expenses—	
Extensions and Improvements	51
Maintenance and Repairs	9,27,906
Establishment	17,734
Tools and Plant	1,115
Total—Working Expenses	-9,46,806
Net Receipts	-8,63,352
Total—XVII—Irrigation, etc., Works for which Capital Accounts are kept	1,24,23,336
XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—	
A—Irrigation Works—	
Direct Receipts—	
Water rates	988
Miscellaneous	21,221
Receipts in England	19,668
Loss or gain by exchange	34
Total	41,911

NO. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*concl.*

Heads	Actuals for 1955-56
C—Irrigation, Navigation, Embankment and Drainage Works—<i>concl.</i>	Rs.
XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—<i>concl.</i>	
B—Navigation, Embankment and Drainage Works—	
Direct Receipts—	
Water rates	36,590
Rents	1,081
Miscellaneous	25,829
Deduct—Refunds	—70
Total	63,430
Total—XVIII—Irrigation, etc., Works	1,05,341
E—Debt Services—	
XX—Interest—	
Interest on loans and advances by the State Govern- ments	15,45,605
Interest realised on investments of Cash Balances	13,56,601
Miscellaneous	1,33,351
Deduct—Refunds	—2,290
Total	30,33,267
F—Civil Administration—	
XXI—Administration of Justice—	
Sale-proceeds of unclaimed and escheated property	44,707
Court-fees realised in cash	19,035
General fees, fines and forfeitures	15,09,159
Miscellaneous fees and fines	1,08,001
Miscellaneous	13,147
Recoveries of overpayments	3,813
Collection of payments for services rendered	2,26,932
Receipts in England	2,239
Deduct—Refunds	—1,09,525
Total	18,17,508

NO. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads	Actuals for 1955-56
	Rs.
F—Civil Administration—<i>contd.</i>	
XXII—Jails and Convict Settlements—	
Jails	31,983
Jail Manufactures	2,57,378
Recoveries of overpayments	17,548
Collection of payments for services rendered	266
<i>Deduct—Refunds</i>	-6,167
Total	3,01,008
XXIII—Police—	
Police supplied to public departments, private companies and persons	1,425
Recoveries on account of village police	48
Cash receipts under the Arms Act	1,19,875
Fees, fines and forfeitures	5,355
Recoveries of overpayments	1,40,396
Collection of payments for services rendered	5,47,285
Miscellaneous	4,05,172
Receipts in England	13,365
<i>Deduct—Refunds</i>	-13,906
Total	12,19,015
XXVI—Education—	
A—University—	
Fees, Government Arts Colleges	8,84,386
Fees, Government Professional Colleges	79,169
B—Secondary—	
Fees, Government Secondary Schools	15,28,766
C—Primary—	
Fees, Government Primary Schools	6,034
D—Special—	
Fees and other receipts, Government Special Schools	4,827
E—General—	
<u>Contributions</u>	<u>11,95,871</u>
Recoveries of overpayments	79,900
Collection of payments for services rendered	28,993
Miscellaneous	35,77,983
Receipts in England	1,442
<i>Deduct—Refunds</i>	-1,33,713
Total	72,53,663

NO. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads	Actuals for 1955-56
	Rs.
F—Civil Administration—<i>contd.</i>	
XXVII—Medical—	
Medical School and College fees	1,90,241
Hospital receipts	2,42,884
Mental Hospital receipts	1,39,653
Sale of medicines	1,20,013
Contributions	8,37,288
Recoveries of overpayments	20,582
Collection of payments for services rendered	17,058
Miscellaneous	2,29,381
Receipts in England	—2,926
<i>Deduct</i> —Refunds	—30,203
Total	17,63,971
XXVIII—Public Health—	
Sale-proceeds of sera and vaccines, etc.	1,30,156
Recoveries of overpayments	9,673
Collection of payments for services rendered	31,658
Miscellaneous	7,00,276
Receipts in England	3,752
<i>Deduct</i> —Refunds	—885
Total	8,74,630
XXIX—Agriculture—	
Agricultural receipts	19,62,615
Fisheries	1,07,601
Recoveries of overpayments	39,137
Collection of payments for services rendered	4,935
<i>Deduct</i> —Refunds	—12,328
Total	21,01,960
XXX—Veterinary—	
Veterinary College and School fees	46,645
Other receipts	5,82,945
Collection of payments for services rendered	10,292
<i>Deduct</i> —Refunds	—738
Total	6,39,144

NO. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads	Actuals for 1955-56
Rs.	
F—Civil Administration—<i>concl'd.</i>	
XXXI—Co-operation—	
Audit fees	4,94,497
Miscellaneous receipts	39,882
<i>Deduct—Refunds</i>	—7,895
Total	5,26,484
XXXII—Industries and Supplies—	
Industries	4,35,793
Recoveries of overpayments	5,663
Collection of payments for services rendered	563
<i>Deduct—Refunds</i>	—1,00,570
Total	3,41,449
XXXVI—Miscellaneous Departments—	
<i>Labour and Emigration—</i>	
Fees for the registration of Trade Unions	3,595
<i>Miscellaneous—</i>	
Examination fees	1,33,628
Sale of stores and materials	507
Fees for the inspection of steam boilers	44,936
Administration of Indian Partnership Act, 1932	5,063
Miscellaneous	7,58,093
Receipts in England	1,133
<i>Deduct—Refunds</i>	—2,216
Total	9,44,739
H—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements—	
XXXIX—Civil Works	
Rents	5,94,329
Recoveries of expenditure	1,56,483
Transfer from Central Road Fund	—2,401
Grants from the Government of India for the development of State Roads of Economic or Inter-State importance	43,71,803
Miscellaneous	21,13,170
Receipts in England	5,912
<i>Deduct—Refunds</i>	—84,590
Total	71,54,706

NO. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads	Actuals for 1955-56
	Rs.
H—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements—<i>contd.</i>	
XL-A—Receipts from Multipurpose River Schemes—	
Bhakra Nangal Project—	
I. Bhakra Dam—Irrigation Branch—	
(i) Productive—	
Gross Receipts—	
Direct Receipts—	
Water rates	11,11,294
Sales of water	1,14,335
Other canal produce	142
Rents	1,453
Recoveries of expenditure	1,076
Miscellaneous	2,61,066
Portion of Land Revenue due to Works	1,69,250
<i>Deduct</i> —Refunds	—567
Total—Bhakra Dam	16,58,049
II—Nangal Hydro-Electric Scheme—	
Electricity Branch—	
A—Main Project—	
P—Production—	
Sale of power	65,43,169
Miscellaneous Revenue	2,449
<i>Deduct</i> —Share of other Governments transferred to—	
PEPSU	—14,67,528
Rajasthan	—9,96,243
Total	40,81,847
T—Transmission—	
Sale of power	20,866
Miscellaneous Revenue	1,19,864
<i>Deduct</i> —Refunds	—68
Total	1,40,662

NO. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*concl'd.*

Heads	Actuals for 1955-56
	Rs.
H—Civil Works, Multipurpose River Scheme and Miscellaneous Public Improvements—<i>concl'd.</i>	
XL-A—Receipts from Multipurpose River Schemes—<i>concl'd.</i>	
U—Nangal Hydro-Electric Scheme—<i>concl'd.</i>	
Electricity Branch—<i>concl'd.</i>	
B—Bulk Supply—	
Sale of power	36,663
Miscellaneous Revenue	121
Total	36,784
D—Distribution—	
Sale of power	39,83,798
Miscellaneous Revenue	6,39,707
<i>Deduct—Refunds</i>	—1,137
Total	46,22,368
Total—Nangal Hydro-Electric Scheme	88,81,661
GRAND TOTAL	1,05,39,710
I—Electricity Schemes—	
XLI—Receipts from Electricity Schemes—	
I—Hydro-Electric Schemes—	
Uhl River Scheme—	
P—Production—	
Gross Receipts—	
Sale of power	6,229
Miscellaneous Revenue	18,909
Receipts in England	1,264
Total	26,402

NO. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads	Actuals for 1955-56
I—Electricity Schemes—<i>contd.</i>	Rs. .
XLI—Receipts from Electricity Schemes—<i>contd.</i>	
I—Hydro-Electric Schemes—<i>contd.</i>	
Uhl River Scheme—<i>contd.</i>	
Deduct—Working Expenses—	
Maintenance proper	1,76,726
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund Rs. 2,57,700.	
<i>Less</i> —amount to be spent from the Depreciation Reserve Fund	Rs. 64,617
Net amount transferred to the Depreciation Reserve Fund	1,93,083
Renewals and Replacements from the Depreciation Reserve Fund	64,617
Establishment	3,93,550
Tools and Plant	8,019
Total—Working Expenses	—8,35,995
Net Receipts	—8,09,593
T—Transmission—	
Gross Receipts—	
Miscellaneous Revenue	4,16,258
<i>Deduct</i> —Refunds	—35
Total	4,16,223
Deduct—Working Expenses—	
Works expenditure financed from Ordinary Revenues	1,746
Maintenance proper	1,95,381
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund Rs. 4,55,200	
<i>Less</i> —Amount to be spent from the Depreciation Reserve Fund	Rs. 32,299
Net amount transferred to the Depreciation Reserve Fund	4,22,901
Renewals and Replacements from the Depreciation Reserve Fund	32,299

NO. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads	Actuals for 1955-56
	Rs.
I—Electricity Schemes—<i>contd.</i>	
XLI—Receipts from Electricity Schemes—<i>contd.</i>	
I—Hydro-Electric Schemes—<i>contd.</i>	
Uhl River Scheme—<i>contd.</i>	
T—Transmission—<i>concl'd.</i> <i>Deduct working expenses</i>	
Establishment	3,74,115
Tools and Plant	14,855
Loss or gain by exchange	—2
Cost of power creditable to bulk supply	20,47,124
Total—Working Expenses	—30,88,419
Net Receipts	—26,72,196
B—Bulk Supply—	
Gross Receipts—	
Sale of power	32,26,674
Miscellaneous Revenue	832
Total	32,27,506
Deduct—Working Expenses—	
Maintenance proper	168
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund Rs. 32,900	
<i>Less—Amount to be spent from the Deprecia- tion Reserve Fund</i>	
Net amount transferred to the Depreciation Reserve Fund	32,900
Establishment	273
Tools and Plant	1
Total—Working Expenses	—33,342
Net Receipts	31,94,164

NO. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads	Actuals for 1955-56
	Rs.
I—Electricity Schemes—<i>contd.</i>	
XII—Receipts from Electricity Schemes—<i>contd.</i>	
I—Hydro-Electric Schemes—<i>concl'd.</i>	
Uhl River Scheme—<i>concl'd.</i>	
D—Distribution—	
Gross Receipts—	
Sale of power	1,16,31,642
Miscellaneous Revenue	5,59,608
<i>Deduct—</i> Refunds	—288
Total	1,21,90,962
 <i>Deduct—Working Expenses—</i>	
Works expenditure financed from Ordinary Revenues	6,393
Maintenance proper	3,97,807
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund	Rs. 11,09,300
<i>Less—</i> Amount to be spent from the Depreciation Reserve Fund	Rs. 31,771
Net Amount transferred to the Depreciation Reserve Fund	10,77,529
Renewals and Replacements from the Depreciation Reserve Fund	31,771
Establishment	20,51,227
Tools and Plant	2,998
Total—Working Expenses	—35,67,725
Net Receipts	86,23,237
Total-I—Hydro-Electric Schemes	83,35,612
 II—Thermo-Electric Schemes—	
(1) Panipat Jagadhri Servicing Plant—	
Gross Receipts—	
Sale of power	12,18,908
Miscellaneous Revenue	725
Total	12,19,633

NO. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads	Actuals for 1955-56
	Ra.
I—Electricity Schemes— <i>contd.</i>	
XLI—Receipts from Electricity Schemes— <i>contd.</i>	
II—Thermo-Electric Schemes— <i>contd.</i>	
(1) Panipat Jagadhri Servicing Plant— <i>concl'd.</i>	
<i>Deduct—Working Expenses—</i>	
Maintenance proper	29,143
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund	Rs. 2,70,100
<i>Less—Amount to be spent from the Depreciation Reserve Fund</i>	
Net amount transferred to the Depreciation Reserve Fund	2,70,100
Establishment	5,590
Tools and Plant	2
Cost of power creditable to bulk supply	1,84,012
Total—Working Expenses	—4,88,847
Net Receipts	7,90,786
(2) Abohar Electric Supply Scheme—	
Gross Receipts—	
Sale of power	2,18,461
Miscellaneous Revenue	16,238
Total	2,34,699
<i>Deduct—Working Expenses—</i>	
Works expenditure financed from Ordinary Revenues	59
Maintenance proper	88,779
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund	Rs. 35,800
<i>Less—Amount to be spent from the Depreciation Reserve Fund</i>	
Reserve Fund	Rs. 3,436
Net amount transferred to the Depreciation Reserve Fund	32,364
Renewals and Replacements from the Depreciation Reserve Fund	3,436
Establishment	17,702
Tools and Plant	3,130
Total—Working Expenses	—1,45,470
Net Receipts	89,229

NO. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads	Actuals for 1955-56
	Rs.
I—Electricity Schemes—<i>contd.</i>	
XLI—Receipts from Electricity Schemes—<i>contd.</i>	
II—Thermo-Electric Schemes—<i>contd.</i>	
(3) Moga Electric Supply Scheme—	
Gross Receipts—	
Sale of power	58,644
Miscellaneous Revenues	2,574
Total	61,218
Deduct—Working Expenses—	
Works expenditure financed from Ordinary Revenues	—347
Maintenance proper	17,809
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund Rs. 38,000.	
Less—Amount to be spent from the Depreciation Reserve Fund	
Net amount transferred to the Depreciation Reserve Fund	38,000
Establishment	3,310
Tools and Plant	585
Total—Working Expenses	—59,357
Net Receipts	1,861
(4) Fazilka Electric Supply Scheme—	
Gross Receipts—	
Sale of power	2,01,194
Miscellaneous Revenue	19,441
Total	2,20,635
Deduct—Working Expenses—	
Maintenance proper	84,552
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund Rs. 26,700	

NO. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads	Actuals for 1955-56
	Rs.
I—Electricity Schemes—<i>contd.</i>	
XLI—Receipts from Electricity Schemes—<i>contd.</i>	
II—Thermo-Electric Schemes—<i>contd.</i>	
(4) Fazilka Electric Supply Scheme—<i>concl'd.</i>	
<i>Deduct—Working Expenses—<i>concl'd.</i></i>	
<i>Less—Amount to be spent from the Depreciation Reserve Fund</i>	Rs. 8,162
Net amount transferred to the Depreciation Reserve Fund	18,538
Renewals and Replacements from the Depreciation Reserve Fund	8,162
Establishment	16,862
Tools and Plant	3,145
Total—Working Expenses	—1,31,259
Net Receipts	89,376
(5) Sonapat Electric Supply Scheme—	
<i>Deduct—Working Expenses—</i>	
Cost of power creditable to bulk supply	34,405
Total—Working Expenses	—34,405
Net Receipts	—34,405
(6) Sonapat Refugee Colony—	
<i>Deduct—Working Expenses—</i>	
Cost of power creditable to bulk supply	2,883
Total—Working Expenses	—2,883
Net Receipts	—2,883
(7) Panipat Refugee Colony—	
<i>Deduct—Working Expenses—</i>	
Cost of power creditable to bulk supply	6,378
Total—Working Expenses	—6,378
Net Receipts	—6,378

NO. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads	Actuals for 1955-56
I—Electricity Schemes—<i>contd.</i>	Rs.
XLI—Receipts from Electricity Schemes—<i>contd.</i>	
II—Thermo-Electric Schemes—<i>contd.</i>	
(8) Jagadhri Industrial Area—	
<i>Deduct—Working Expenses—</i>	
Cost of power creditable to bulk supply	84,875
Total—Working Expenses	—84,875
Net Receipts	—84,875
(9) Panipat Industrial Area—	
<i>Deduct—Working Expenses—</i>	
Cost of power creditable to bulk supply	5,135
Total—Working Expenses	—5,135
Net Receipts	—5,135
(10) Sonapat Industrial Area—	
<i>Deduct—Working Expenses—</i>	
Cost of power creditable to bulk-supply	25,321
Total—Working Expenses	—25,321
Net Receipts	—25,321
(11) Tubewells at Panipat—	
<i>Deduct—Working Expenses—</i>	
Maintenance proper	153
Cost of power creditable to bulk supply	11,277
Total—Working Expenses	—11,430
Net Receipts	—11,430
(12) Tubewells at Jagadhri—	
<i>Deduct—Working Expenses—</i>	
Cost of power creditable to bulk supply	70,696
Total—Working Expenses	—70,696
Net Receipts	—70,696

NO. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*concl'd.*

Heads	Actuals for 1955-56
	Rs.
I—Electricity Schemes—<i>concl'd.</i>	
XLI—Receipts from Electricity Schemes—<i>concl'd.</i>	
II—Thermo-Electric Schemes—<i>concl'd.</i>	
(13) Panipat Outside Licensed Area—	
<i>Deduct—Working Expenses—</i>	
Cost of power creditable to bulk supply	44,342
Total—Working Expenses	—44,342
Net Receipts	—44,342
(14) Jagadhri Outside Licensed Area—	
<i>Deduct—Working Expenses—</i>	
Cost of power creditable to bulk supply	2,83,239
Total—Working Expenses	—2,83,239
Net Receipts	—2,83,239
(15) Panipat Electric Supply Undertaking—	
<i>Deduct—Working Expenses—</i>	
Cost of power creditable to bulk supply	43,954
Total—Working Expenses	—43,954
Net Receipts	—43,954
Total-II—Thermo-Electric Schemes	2,98,594
Total XLI—Receipts from Electricity Schemes	86,34,206
J—Miscellaneous—	
XLIV—Receipts in aid of Superannuation—	
Contributions for pensions and gratuities	3,14,799
Miscellaneous	27,994
Receipts in England	2,167
<i>Deduct—Refunds</i>	—8,428
Total	3,36,532

NO. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads'	Actuals for 1955-56
	Rs.
J—Miscellaneous—<i>concl.</i>	
XLV—Stationery and Printing—	
Stationery receipts	1,56,391
Sale of plain paper used with stamps	1,05,720
Sale of gazettes and other Government publications	33,35,997
Other press receipts	36,844
Receipts in England	57
<i>Deduct</i> —Refunds	—1,772
Total	36,33,237
XLVI—Miscellaneous—	
Unclaimed deposits	22,48,278
Sale of old stores and materials	22,412
Sale of land and houses, etc.	50,656
Fees for Government audit	3,34,188
Rents, rates and taxes	26,668
Other fees, fines and forfeitures	13,16,607
Receipts in connection with Elections	1,51,987
Receipts on account of displaced persons	40,92,311
Receipts from Bus Services	1,12,49,179
Receipts from surcharges	1,71,595
Recoveries of overpayments	20,04,910
Collection of payments for services rendered	2,16,982
Miscellaneous	93,23,653
Receipts in England	18,088
Loss or gain by exchange	81
<i>Deduct</i> —Refunds	—11,71,890
Total	3,00,55,705
L—Contributions and Miscellaneous Adjustments between Central and State Governments—	
XLIX—Grants-in-aid from Central Government—	
✓ Grants-in-aid under Article 275 of the Constitution	1,53,77,000
Total	1,53,77,000
L—Miscellaneous Adjustments between Central and State Governments	
	21,286
Total	21,286

NO. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*consolid.*

Heads	Actuals for 1955-56
	Rs.
M—Extraordinary Items—	
LI—Extraordinary Receipts—	
Sale of Land	4,935
Other items	17,315
Total	22,250
II-A—Receipts on account of Community Development Projects, National Extension Services and Local Develop- ment Works—	
A—Community Development Projects—	
Grants from the Government of India	53,22,289
Other receipts	4,23,760
B—National Extension Services—	
Grants from the Government of India	13,27,250
Other receipts	4,159
C—Local Development Work:—	
✓ Grants from the Government of India	8,38,900
Other receipts	58,696
Total	79,75,054
LII-C—Prepartition Receipts—	
Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept	30,265
Police	100
Industries and Supplies	78
Civil Works	16,286
Miscellaneous	16,286
Total	46,729

NO. 6—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS

Heads	Actuals for 1955-56							Grand Total
	Charged			Voted				
	Out of Consoli- dated Fund	Out of Contingency Fund	Total	Out of Consoli- dated Fund	Out of Contingency Fund	Total		
1	2	3	4	5	6	7	8	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
A—Direct Demands on the Revenue—								
7—Land Revenue—								
Charges of administration	39,685	..	39,685	39,685	
Survey, Settlement and Record Operations	2,23,343	..	2,23,343	2,23,343	
Land Records	55,57,039	..	55,57,039	55,57,039	
Assignments and Compensations	31,089	..	31,089	31,089	
Works	15,192	..	15,192	15,192	
Development Schemes	63,74,276	..	63,74,276	63,74,276	
Total	1,22,40,624	..	1,22,40,624	1,22,40,624	
8—State Excise Duties—								
Superintendence	6,364	..	6,364	6,364	
District Executive Establishment	5,13,935	..	5,13,935	5,13,935	
Distilleries	28,739	..	28,739	28,739	
Cost of opium supplied to State Excise Department.	4,41,591	..	4,41,591	4,41,591	
Purchase of alcohol for use as motor fuel	37,97,312	..	37,97,312	37,97,312	
Compensations	16,629	..	16,629	16,629	
Excise Bureau	22,298	..	22,298	22,298	
Total	48,26,868	..	48,26,868	48,26,868	
9—Stamps—								
A—Non-Judicial—								
Superintendence	26,602	..	26,602	26,602	
Charges for the sale of stamps	1,22,451	..	1,22,451	1,22,451	

NO. 6—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads	Actuals for 1955-56						Grand Total
	Charged			Voted			
	Out of Consolidated Fund	Out of Contingency Fund	Total	Out of Consolidated Fund	Out of Contingency Fund	Total	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—Direct Demands on the Revenue—<i>concl'd.</i>							
B—Stamps—<i>concl'd.</i>							
A—Non-Judicial—<i>concl'd.</i>							
Cost of stamps supplied from Central Stamp Stores	33,468	..	33,468	33,468
Total—Non-Judicial	1,82,521	..	1,82,521	1,82,521
B—Judicial—							
Charges for the sale of stamps	25,606	..	25,606	25,606
Cost of stamps supplied from Central Stamp Stores	10,889	..	10,889	10,889
Total—Judicial	36,495	..	36,495	36,495
GRAND TOTAL	2,19,016	..	2,19,016	2,19,016
10—Forest—							
General Direction	1,32,754	..	1,32,754	1,32,754
Conservancy and Works	25,31,776	..	25,31,776	25,31,776
Establishment	16,76,036	..	16,76,036	16,76,036
Development Schemes	5,73,967	..	5,73,967	5,73,967
Charges in England	266	..	266	266
Total	49,14,709	..	49,14,709	49,14,709
11—Registration—							
District charges	13,923	..	13,923	13,923
Total	13,923	..	13,923	13,923

12—Charges on account of Motor Vehicles

Acts—								
Charges of collection	..	..	..	10,808	..	10,808	10,808	
Inspection of Motor Vehicles	..	..	..	4,28,434	..	4,28,434	4,28,434	
Total	..	..	..	4,39,242	..	4,39,242	4,39,242	
13—Other Taxes and Duties—								
Collection charges—								
Charges under the Electricity Acts	..	..	..	1,47,211	..	1,47,211	1,47,211	
Taxes and Duties having a common administrative staff	..	..	..	19,17,332	..	19,17,332	19,17,332	
Charges in England	..	..	..	107	..	107	107	
Total	..	..	..	20,64,650	..	20,64,650	20,64,650	

C—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—

17—Interest on Works for which Capital Accounts are kept—

Irrigation Works	..	..	..	61,32,145	..	61,32,145	61,32,145	
Total	..	..	..	61,32,145	..	61,32,145	61,32,145	(a)

18—Other Revenue Expenditure financed from Ordinary Revenues—

Incharge of Public Works Officers—

A—Irrigation Works—

(1) Works for which no Capital Accounts are kept—

Works	..	..	..	5,111	..	5,111	5,111	
Maintenance and Repairs	..	..	..	14,787	..	14,787	14,787	
Establishment	..	..	..	2,087	..	2,087	2,087	
Tools and Plant	..	..	..	45	..	45	45	
Total	..	..	..	22,010	..	22,010	22,010	

(2) Miscellaneous Expenditure—

Establishment	..	..	..	1,72,443	..	1,72,443	1,72,443	
Tools and Plant	..	..	..	7,327	..	7,327	7,327	
Other Charges	..	..	..	1,86,032	..	1,86,032	1,86,032	

(a) The corresponding figure shown in the Administrative Accounts for the year is Rs. 61,36,829. The difference of Rs. 4,684 has been adjusted in the accounts for 1956-57 (Pre-reorganisation).

NO. 6—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—contd.

Heads 1	Actuals for 1955-56						Grand Total 8
	Charged			Voted			
	Out of Consolidated Fund 2	Out of Contingency Fund 3	Total 4	Out of Consolidated Fund 5	Out of Contingency Fund 6	Total 7	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
C—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—concld.							
18—Other Revenue Expenditure financed from Ordinary Revenues—concld.							
Grants-in-aid	12,500	..	12,500	12,500
Suspense	—3,463	..	—3,463	—3,463
Total	3,74,839	..	3,74,839	3,74,839
Total-A—Irrigation, etc., Works	3,96,849	..	3,96,849	3,96,849
B—Navigation, Embankment and Drainage Works—							
(1) Works for which no Capital Accounts are kept—							
Works	5,21,278	..	5,21,278	5,21,278
Extensions and Improvements	78,874	..	78,874	78,874
Maintenance and Repairs	5,07,340	..	5,07,340	5,07,340
Establishment	5,70,383	..	5,70,383	5,70,383
Tools and Plant	19,973	..	19,973	19,973
Suspense	—1,35,818	..	—1,35,818	—1,35,818
Charges in England	—21	..	—21	—21
Total-B—Navigation, etc., Works	15,62,009	..	15,62,009	15,62,009
GRAND TOTAL	19,58,858	..	19,58,858	19,58,858

E—Debt Services—

22—Interest on Debt and other Obligations—

A—Interest on Ordinary Debt—

(1) Floating Loans—

Interest on other Floating Loans	19,916	..	19,916	19,916
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(2) Other Items—

Miscellaneous	349	..	349	349
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(3) Interest on Loans taken from the Central Government

	4,52,84,027	..	4,52,84,027	4,52,84,027
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Total-A—Interest on Ordinary Debt	4,53,04,892	..	4,53,04,892	4,53,04,892
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B—Interest on Unfunded Debt—

State Provident Funds—

Interest on General Provident Fund	12,91,000	..	12,91,000	12,91,000
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Interest on Indian Civil Service Provident Fund	44,850	..	44,850	44,850
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Interest on Indian Civil Service (Non-European Members) Provident Fund	11,025	..	11,025	11,025
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Interest on Contributory Provident Fund	16,240	..	16,240	16,240
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Interest on other Miscellaneous Provident Funds	16,180	..	16,180	16,180
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Total-B—Interest on Unfunded Debt	13,79,295	..	13,79,295	13,79,295
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D—Transfers—

Deduct—

(1) Interest transferred to Commercial Departments—

Irrigation	—36,68,045	..	—36,68,045	—36,68,045
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Multipurpose River Schemes	—3,61,59,727	..	—3,61,59,727	—3,61,59,727
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Electricity Schemes	—34,47,946	..	—34,47,946	—34,47,946
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Other Government Commercial Departments and Undertakings	—2,79,933	..	—2,79,933	—2,79,933
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(2) Interest transferred to 85-A—Capital

Outlay on State Schemes of Government Trading	—31,893	..	—31,893	—31,893
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(3) Interest portion of equated payments on account of commuted value of pensions

	—95,634	..	—95,634	—95,634
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Total-D—Transfers	—4,86,83,178	..	—4,86,83,178	—4,86,83,178
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GRAND TOTAL	—19,98,991	..	—19,98,991	—19,98,991
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23—Appropriation for Reduction or Avoidance of Debt—

Other Appropriations	52,17,992	..	52,17,992	52,17,992
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Total	52,17,992	..	52,17,992	52,17,992
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NO. 6—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—contd.

Heads	Actuals for 1955-56						Grand Total
	Charged			Voted			
	Out of Consolidated Fund	Out of Contingency Fund	Total	Out of Consolidated Fund	Out of Contingency Fund	Total	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	R	Rs.	Rs.	Rs.
F—Civil Administration—							
25—General Administration—							
A—President, Vice President, Heads of States, Cabinet and Ministers—							
Emoluments and allowances of the Governor	66,000	..	66,000	..	..	..	66,000
Secretariat Staff of Governor	79,163	..	79,163	..	..	..	79,163
Sumptuary allowance of Governor	..	9,000	9,000	..	..	..	9,000
Staff and household of Governor	1,35,366	..	1,35,366	..	..	..	1,35,366
Expenditure from contract allowances	42,878	..	42,878	..	..	..	42,878
Tour Expenses	58,119	..	58,119	..	..	..	58,119
Ministers	..	..	..	2,46,849	..	2,46,849	2,46,849
B—Parliament and the State Legislature—							
Legislative Council	27,150	..	27,150	2,58,879	..	2,58,879	2,86,029
Legislative Assembly	26,604	..	26,604	7,34,486	..	7,34,486	7,61,090
C—Elections—							
Other Election Charges	..	..	..	2,83,033	..	2,83,033	2,83,033
D—Secretariat and Attached Offices—							
Civil Secretariat	..	..	..	34,10,905	..	34,10,905	34,10,905
Public Service Commission	1,95,134	..	1,95,134	..	..	..	1,95,134
Board of Revenue, Financial Commissioner and Establishments	..	..	..	9,96,410	..	9,96,410	9,96,410
Local Fund Audit Establishments	..	..	..	3,48,473	..	3,48,473	3,48,473
E—Commissioners—							
Commissioners	..	..	..	2,84,507	..	2,84,507	2,84,507

F—District Administration—									
General Establishments	6,359	..	6,359	67,14,221	..	67,14,221	67,19,680		
Sub-divisional Establishments . . . . .	..	..	..	6,48,870	..	6,48,870	6,48,870		
Other Establishments . . . . .	..	..	..	5,89,571	..	5,89,571	5,89,571		
G—Works—									
Repairs . . . . .	..	..	..	3,859	..	3,859	3,859		
H—Miscellaneous—									
Discretionary Grants by Heads of States, etc. . . . .	..	..	—	12,427	..	12,427	12,427		
Miscellaneous . . . . .	..	..	..	1,928	..	1,928	1,928		
Development Schemes . . . . .	..	..	..	5,36,973	..	5,36,973	5,30,973		
Charges in England—									
High Commissioner—									
Share of the cost of the High Commis- sioner's establishment debitable to State Governments . . . . .	..	..	..	3,000	..	3,000	3,000		
Other Charges . . . . .	..	..	..	1,687	..	1,687	1,687		
Total	6,35,773	9,000	6,44,773	1,50,76,078	..	1,50,76,078	1,57,20,861		
27—Administration of Justice—									
High Courts	11,24,867	..	11,24,867	..	..	..	11,24,867		
Law Officers . . . . .	..	..	..	3,35,329	..	3,35,329	3,35,329		
Administrator General and Official Trustee . . . . .	..	..	..	13,341	..	13,341	13,341		
Civil and Sessions Courts . . . . .	..	..	..	25,26,624	..	25,26,624	25,26,624		
Courts of Small Causes . . . . .	..	..	..	77,108	..	77,108	77,108		
Criminal Courts . . . . .	..	..	..	3,44,414	..	3,44,414	3,44,414		
Charges in England	22,640	..	22,640	9,187	..	9,187	31,827		
Total	11,47,507	..	11,47,507	33,06,003	..	33,06,003	44,53,510		
28—Jails and Convict Settlements—									
Jails . . . . .	..	..	..	36,97,245	..	36,97,245	36,97,245		
Jail manufactures . . . . .	..	..	..	2,65,729	..	2,65,729	2,65,729		
Charges on account of persons confined or detained in Jails outside the State. Works . . . . .	..	..	..	434	..	434	434		
	..	..	..	25,463	..	25,463	25,463		
Total	39,88,871	..	39,88,871	39,88,871		

NO. 6—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

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FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

Heads	Actuals for 1955-56						Grand Total
	Charged			Voted			
	Out of Consolidated Fund	Out of Contingency Fund	Total	Out of Consolidated Fund	Out of Contingency Fund	Total	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F—Civil Administration—<i>contd.</i>							
29—Police—							
Superintendence	3,97,439	..	3,97,439	3,97,439
District Executive Force	2,98,86,276	..	2,98,86,276	2,98,86,276
Police Training Schools and Colleges	2,92,439	..	2,92,439	2,92,439
Railway Police	6,48,591	..	6,48,591	6,48,591
Criminal Investigation Department	13,02,287	..	13,02,287	13,02,287
Miscellaneous	64,303	..	64,303	64,303
Works	9,37,415	..	9,37,415	9,37,415
Charges in England	5,089	..	5,089	5,089
Total	3,35,33,639	..	3,35,33,639	3,35,33,639
36—Scientific Departments—							
Grants-in-aid and Donations to Scientific Societies and Institutes	400	..	400	400
Museums	66,002	..	66,002	66,002
Total	66,402	..	66,402	66,402
37—Education—							
A—University—							
Government Arts Colleges	20,35,374	..	20,35,374	20,35,374
Grants to non-Government Arts Colleges	1,000	..	1,000	1,000
Government Professional Colleges	3,30,803	..	3,30,803	3,30,803
Grants to non-Government Professional Colleges	6,600	..	6,600	6,600

D—Secondary						
Government Secondary Schools . . . . .	..	..	..	42,30,594	..	42,30,594
Direct Grants to non-Government Secondary Schools . . . . .	..	..	..	4,62,500	..	4,62,500
Grants to local bodies for Secondary Education . . . . .	..	..	..	1,31,733	..	1,31,733
C—Primary—						
Government Primary Schools . . . . .	..	..	..	61,904	..	61,904
Grants to local bodies for Primary Education . . . . .	..	..	..	1,36,83,290	..	1,36,83,290
D—Special—						
Government Special Schools . . . . .	..	..	..	1,51,379	..	1,51,379
Direct Grants to non-Government Special Schools . . . . .	..	..	..	5,792	..	5,792
E—General—						
Direction . . . . .	..	..	..	4,34,141	..	4,34,141
Inspection . . . . .	..	..	..	9,13,517	..	9,13,517
Scholarships . . . . .	..	..	..	1,91,541	..	1,91,541
Development Schemes . . . . .	..	..	..	1,17,04,327	..	1,17,04,327
Miscellaneous . . . . .	..	..	..	1,06,629	..	1,06,629
Amount transferred to the Fund for promotion of education amongst the educationally backward classes . . . . .	..	..	..	25,00,000	..	25,00,000
Expenditure for promotion of education amongst the educationally backward classes . . . . .	..	..	..	22,01,164	..	22,01,164
Deduct—Amount met from the Fund for promotion of education amongst the educationally backward classes . . . . .	..	..	..	—22,01,164	..	—22,01,164
F—Charges in England—						
High Commissioner . . . . .	..	..	..	22,489	..	22,489
Total . . . . .	..	..	..	3,69,73,613	..	3,69,73,613

NO. 6—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads	Actuals for 1955-56							Grand Total
	Charged			Voted			Grand Total	
	Out of Consolidated Fund	Out of Contingency Fund	Total	Out of Consolidated Fund	Out of Contingency Fund	Total		
1	2	3	4	5	6	7	8	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
F—Civil Administration—<i>contd.</i>								
38—Medical—								
Medical Establishment	9,48,933	..	9,48,933	9,48,933	
Hospitals and Dispensaries	34,54,285	..	34,54,285	34,54,285	
Grants for Medical purposes	1,18,520	..	1,18,520	1,18,520	
Medical Colleges and Schools	8,04,391	..	8,04,391	8,04,391	
Mental Hospital	5,03,309	..	5,03,309	5,03,309	
Chemical Examiner	66,796	..	66,796	66,796	
Development Schemes	36,95,442	..	36,95,442	36,95,442	
Charges in England	30,617	..	30,617	30,617	
Total	96,22,293	..	96,22,293	96,22,293	
39—Public Health—								
Public Health Establishment	9,61,366	..	9,61,366	9,61,366	
Grants for Public Health purposes	3,74,899	..	3,74,899	3,74,899	
Expenses in connection with epidemic diseases	3,57,171	..	3,57,171	3,57,171	
Bacteriological Laboratories	16,489	..	16,489	16,489	
Development Schemes	32,11,123	..	32,11,123	32,11,123	
Charges in England	2,418	..	2,418	2,418	
Total	49,23,466	..	49,23,466	49,23,466	

40—Agriculture—

Direction	2,53,721	2,53,721	2,53,721
Superintendence	2,93,812	2,93,812	2,93,812
Experimental Farms	2,11,778	2,11,778	2,11,778
Agricultural Demonstration and Propaganda including public exhibitions and fairs	12,55,269	12,55,269	12,55,269
Agricultural Experiments and Research	8,58,591	8,58,591	8,58,591
Agricultural Education	2,97,964	2,97,964	2,97,964
Agricultural Engineering	19,690	19,690	19,690
Boring Operations	1,11,178	1,11,178	1,11,178
Botanical and other Public Gardens	5,911	5,911	5,911
Grants-in-aid, Contributions, etc.	13,800	13,800	13,800
Fisheries	1,25,353	1,25,353	1,25,353
Works	34,250	34,250	34,250
Development Schemes	13,57,680	13,57,680	13,57,680
Charges in England	1,020	1,020	1,020
Total	48,40,017	48,40,017	48,40,017

41—Veterinary—

Direction	1,32,693	1,32,693	1,32,693
Superintendence	1,72,505	1,72,505	1,72,505
Veterinary Education and Research	2,04,856	2,04,856	2,04,856
Subordinate establishment	6,38,916	6,38,916	6,38,916
Hospitals and Dispensaries	33,783	33,783	33,783
Camel Specialist	5,99,857	5,99,857	5,99,857
Works	7,384	7,384	7,384
Development Schemes	6,23,240	6,23,240	6,23,240
Charges in England	705	705	705
Total	24,13,939	24,13,939	24,13,939

42—Co-operation—

Direction	2,84,799	2,84,799	2,84,799
Superintendence	16,56,925	16,56,925	16,56,925
Grants-in-aid	12,000	12,000	12,000
Development Schemes	3,18,130	3,18,130	3,18,130
Total	22,71,854	22,71,854	22,71,854

NO. 6—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

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Heads	Actuals for 1955-56							Grand Total
	Charged			Voted				
	Out of Consolidated Fund	Out of Contingency Fund	Total	Out of Consolidated Fund	Out of Contingency Fund	Total		
1	2	3	4	5	6	7	8	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
F—Civil Administration—<i>concl.</i>								
43—Industries and Supplies—								
Industries	18,12,068	..	18,12,068	18,12,068	
Development Schemes	16,17,040	..	16,17,040	16,17,040	
Charges in England	11,830	..	11,830	11,830	
Total	34,40,938	..	34,40,938	34,40,938	
47—Miscellaneous Departments—								
<i>Labour and Emigration—</i>								
Inspector of Factories	42,479	..	42,479	42,479	
Labour	2,57,665	..	2,57,665	2,57,665	
<i>Inspection and Tests—</i>								
Explosives	330	..	330	330	
Inspector of Steam Boilers	28,623	..	28,623	28,623	
<i>Statistics—</i>								
State Statistics	5,056	..	5,056	5,056	
Examinations	9,322	..	9,322	9,322	
Administration of Indian Partnership Act, 1932	3,539	..	3,539	3,539	
Miscellaneous	4,27,053	..	4,27,053	4,27,053	
Development Schemes	24,645	..	24,645	24,645	
Total	7,98,712	..	7,98,712	7,98,712	

FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

H—Civil Works, Multipurpose River Schemes and
Miscellaneous Public Improvements—

50—Civil Works—

Original Works—Buildings—

Forest			551		551	551
General Administration	11,730	11,730	2,90,551	2,90,551	3,02,281	
Administration of Justice			19,323	19,323	19,323	
Jails and Convict Settlements			3,00,329	3,00,329	3,00,329	
Police			2,44,468	2,44,468	2,44,468	
Education			1,52,058	1,52,058	1,52,058	
Medical			1,16,843	1,16,843	1,16,843	
Agriculture			20,906	20,906	20,906	
Veterinary			1,62,870	1,62,870	1,62,870	
Co-operation			—324	—324	—324	
Industries and Supplies			1,67,638	1,67,638	1,67,638	
Miscellaneous Departments			4,82,881	4,82,881	4,82,881	
Civil Works			1,12,822	1,12,822	1,12,822	
Original Works—Communication			54,19,988	54,19,988	54,19,988	
Original Works—Miscellaneous			17,091	17,091	17,091	
Total	11,730	11,730	75,07,995	75,07,995	75,19,725	

Development Schemes—

Buildings—

(i) Planning Schemes—

General Administration			49,864	49,864	49,864
Education			—741	—741	—741
Medical			2,41,670	2,41,670	2,41,670
Veterinary			1,049	1,049	1,049
Total—(i) Planning Schemes			2,91,842	2,91,842	2,91,842

(ii) Centrally Sponsored Schemes—

Education			1,40,124	1,40,124	1,40,124
Medical			42,107	42,107	42,107
Total—(ii) Centrally Sponsored Schemes			1,82,231	1,82,231	1,82,231

Communication

Total—Development Schemes			48,01,924	48,01,924	48,01,924
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Total—Original Works	11,730	11,730	1,23,09,919	1,23,09,919	1,23,21,649
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NO. 6—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

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FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

Heads	Actuals for 1955-56						Grand Total
	Charged			Voted			
	Out of Consolidated Fund	Out of Contingency Fund	Total	Out of Consolidated Fund	Out of Contingency Fund	Total	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
H—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements—<i>contd.</i>							
50—Civil Works—<i>concl.</i>							
Repairs	72,321	..	72,321	1,04,33,355	..	1,04,33,355	1,05,05,678
Establishment	..	..	..	21,12,490	..	21,12,490	21,12,490
Tools and Plant	..	..	..	4,68,475	..	4,68,475	4,68,475
Grants-in-aid	..	..	..	8,19,107	..	8,19,107	8,19,107
Suspense	..	..	..	—19,75,548	..	—19,75,548	—19,75,548
Charges in England	..	..	..	316	..	316	316
<i>Deduct</i> —Expenditure on Displaced Persons transferred to "57—Miscellaneous"	..	..	..	—5,85,206	..	—5,85,206	—5,85,206
<i>Deduct</i> —Amount met from subventions from Central Road Fund	..	..	..	—16,25,785	..	—16,25,785	—16,25,785
GRAND TOTAL	84,051	..	84,051	2,19,57,123	..	2,19,57,123	2,20,41,174
51-A—Interest on Capital outlay on Multipurpose River Schemes—							
A—Capitalized Interest charges written back							
II—Nangal Hydro-Electric Scheme	3,09,587	..	3,09,587	..	..	..	3,09,587
Total	3,09,587	..	3,09,587	..	..	..	3,09,587
B—Other Interest charges met from Revenue—							
I. Bhakra Dam	3,40,127	..	3,40,127	..	..	..	3,40,127(a)
II. Nangal Hydro-Electric Scheme	3,800	..	3,800	..	..	..	3,800(b)

	3,43,927	3,43,927							
Total	6,53,514	6,53,514	..	..	..	..	..	..	..
51-B—Other Revenue Expenditure connected with Multurpose River Schemes— Bhakra Nangal Project— I—Bhakra Dam— Irrigation Branch— Works	24,788	24,788	..	..	..	..	..	..	..
Extensions and Improvements	6,888	6,888	..	..	..	..	..	..	..
Maintenance and Repairs	39,02,867	39,02,867	..	..	..	..	..	..	..
Establishment	18,84,255	18,84,255	..	..	..	..	..	..	..
Tools and Plant	22,145	22,145	..	..	..	..	..	..	..
Charges in England	—120	—120	..	..	..	..	..	..	..
Total—I—Bhakra Dam	68,40,823	68,40,823	..	..	..	..	..	..	..
II—Nangal Hydro-Electric Schemes— Electricity Branch— Working Expenses— A—Main Project— P—Production— Maintenance proper	2,20,142	2,20,142	..	..	..	..	..	..	..
Provision for depreciation as calculated for transfer to Depreciation Reserve Fund	15,65,100	1,68,755	..	..	..	..	..	..	..
Less—Amount to be spent from the Depreciation Reserve Fund	1,68,755	1,68,755	..	..	..	..	..	..	..
Net amount transferred to the Depreciation Reserve Fund	15,65,100	1,68,755	..	..	..	..	..	..	..
K establishments	1,68,755	770	..	..	..	..	..	..	..
Tools and Plant	770	770	..	..	..	..	..	..	..
Share of other Govern- ments transferred to— P. R. P. S. U. Rajasthan	4,38,261	2,97,514	..	..	..	..	..	..	..
Total	12,18,992	12,18,992	..	..	..	..	..	..	..

(a) The over-all interest liability of the State during the year was Rs. 2,52,68,127 out of which Rs. 2,49,27,800 have been capitalized vide page 85; (b) The over-all interest liability of the State during the year was Rs. 1,08,91,700 out of which Rs. 4,08,87,900 have been capitalized vide page 95.

NO. 6—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—contd.

Heads 1	Actuals for 1955-56						Grand Total 8
	Charged			Voted			
	Out of Consolidated Fund 2	Out of Contingency Fund 3	Total 4	Out of Consolidated Fund 5	Out of Contingency Fund 6	Total 7	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
H—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements—contd.							
51-B—Other Revenue Expenditure connected with Multipurpose River Schemes—contd.							
II—Nangal Hydro-Electric Scheme—Electricity Branch—contd.							
A—Main Project—contd.							
T—Transmission—							
Works expenditure financed from Ordinary Revenues	54,806	..	54,806	54,806
Maintenance proper	2,34,669	..	2,34,669	2,34,669
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund							
Rs. 9,32,100							
Less amount to be spent from the Depreciation Reserve Fund	9,32,100	..	9,32,100	9,32,100
Net Amount transferred to the Depreciation Reserve Fund	2,20,681	..	2,20,681	2,20,681
Establishment	759	..	759	759
Tools and Plant	38	..	38	38
Cost of power creditable to bulk supply		
Deduct—Share of other Governments transferred to—							
P.E.P.S.U.	—3,24,668	..	—3,24,668	—3,24,668
Rajasthan	—2,18,963	..	—2,18,963	—2,18,963
Total	8,99,422	..	8,99,422	8,99,422
Total—A—Main Project	21,18,414	..	21,18,414	21,18,414

B—Subsidiary Distribution Project—

T—Transmission—

Works expenditure financed from Ordinary Revenues	..	..	..	105	..	105	105
Maintenance proper	..	..	..	95,933	..	95,933	95,933
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund							
							Rs. 14,80,500
<i>Less</i> —Amount to be spent from the Depreciation Reserve Fund							
Net amount transferred to the Depreciation Reserve Fund	..	..	..	14,80,500	..	14,80,500	14,80,500
Establishment	..	..	..	73,172	..	73,172	73,172
Tools and Plant	..	..	..	612	..	612	612
Cost of power creditable to bulk supply.	..	..	..	24,02,515	..	24,02,515	24,02,515
Total	..	..	..	40,52,837	..	40,52,837	40,52,837

B—Bulk Supply—

Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund							Rs. 21,400
<i>Less</i> —Amount to be spent from the Depreciation Reserve Fund							
Net amount transferred to the Depreciation Reserve Fund	..	..	..	21,400	..	21,400	21,400
Cost of power creditable to bulk supply	..	..	..	—335	..	—335	—335
Total	..	..	..	21,065	..	21,065	21,065

D—Distribution—

Works expenditure financed from Ordinary Revenues	..	..	..	10,514	..	10,514	10,514
Maintenance proper	..	..	..	3,10,920	..	3,10,920	3,10,920

NO. 6—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads	Actuals for 1955-56						Grand Total
	Charged			Voted			
	Out of Consolidated Fund	Out of Contingency Fund	Total	Out of Consolidated Fund	Out of Contingency Fund	Total	
I	2	3	4	5	6	7	8
	Rs. ..	Rs. .	Rs.	Rs.	Rs.	Rs.	Rs.
H—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements—<i>concl.</i>							
51-B—Other Revenue Expenditure connected with Multipurpose River Schemes—<i>concl.</i>							
II—Nangal Hydro-Electric Scheme—<i>concl.</i>							
B—Subsidiary Distribution Project—<i>concl.</i>							
D—Distribution—<i>concl.</i>							
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund	Rs.		Rs.				
5.63,200							
<i>Less—</i> Amount to be spent from the Depreciation Reserve Fund	Rs.						
2,375							
<i>Net</i> amount transferred to the Depreciation Reserve Fund				5,60,825		5,60,825	5,60,825
Renovals and Replacements from the Depreciation Reserve Fund				2,375		2,375	2,375
Establishment				13,65,765		13,65,765	13,65,765
Tools and Plant				2,373		2,373	2,373
Cost of power creditable to bulk supply				1,26,985		1,26,985	1,26,985
Total				23,79,757		23,79,757	23,79,757
Total—B—Subsidiary Distribution Project				64,53,659		64,53,659	64,53,659
Total—II—Nangal Hydro-Electric Scheme				85,72,073		85,72,073	85,72,073
GRAND TOTAL				1,44,12,896		1,44,12,896	1,44,12,896

I—Electricity Schemes—							
52—Interest on Capital Outlay on Electricity Schemes—							
I. Hydro-Electric Schemes	..	..	32,47,549	..	32,47,549	..	32,47,549
II. Thermo-Electric Schemes	..	..	2,00,397	..	2,00,397	..	2,00,397
Total	..	..	34,47,946	..	34,47,946	..	34,47,946
52-A—Other Revenue Expenditure connected with Electricity Schemes—							
Establishment charges	..	..	..	3,865	..	3,865	3,865
Miscellaneous Expenditure (including Surveys)	..	..	..	86	..	86	86
Total	..	..	..	3,951	..	3,951	3,951
J—Miscellaneous—							
54—Famine—							
A—Famine Relief—							
Salaries and Establishment	..	..	..	29,989	..	29,989	29,989
Relief Works—Other Works	..	..	..	37,30,197	..	37,30,197	37,30,197
Miscellaneous	..	..	..	2,82,78,117	..	2,82,78,117	2,82,78,117
B—Transfer to Famine Relief Fund	..	..	..	1,00,000	..	1,00,000	1,00,000
Total	..	..	..	3,21,38,303	..	3,21,38,303	3,21,38,303
54-B—Privy Purses and Allowances of Indian Rulers—							
Privy Purses and Allowances of Rulers of Integrated States and Allowances of their relatives and servants—							
Integrated States	..	..	..	2,023	..	2,023	2,023
Total	..	..	..	2,023	..	2,023	2,023

NO. 6—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads 1	Actuals for 1955-56						Grand Total 8
	Charged			Voted			
	Out of Consolidated Fund 2	Out of Contingency Fund 3	Total 4	Out of Consolidated Fund 5	Out of Contingency Fund 6	Total 7	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
J—Miscellaneous—<i>concl'd.</i>							
55—Superannuation Allowances and Pensions—							
Superannuation and Retired Allowances	66,533	..	66,533	65,46,992	..	65,46,992	66,13,525
Equated payments of commuted value of pensions transferred from capital	1,01,464	..	1,01,464	1,53,244	..	1,53,244	2,54,708
Compassionate Allowances	..	..	..	57,491	..	57,491	57,491
Gratuities	21,035	..	21,035	16,75,972	..	16,75,972	16,97,007
Family Pensions	2,313	..	2,313	55,622	..	55,622	58,435
Pensions for distinguished and meritorious services	..	..	..	7,189	..	7,189	7,189
Donations to Provident Funds	..	..	..	19,920	..	19,920	19,920
Charges in England	426	..	426	12,407	..	12,407	12,833
<i>Deduct</i> —Pensionary charges transferred to Commercial Departments	..	..	..	—6,02,510	..	—6,02,510	—6,02,510
Total	1,92,271	..	1,92,271	79,26,327	..	79,26,327	81,18,598
56—Stationery and Printing—							
I—Stationery—							
Purchase of Stationery Stores	567	..	567	33,59,133	..	33,59,133	33,59,700
Discount on plain paper used with stamps	..	..	..	1,755	..	1,755	1,755
Purchase of plain paper used with stamps	..	..	..	44,074	..	44,074	44,074
<i>Deduct</i> —Value of Stationery supplied to other Governments and paying departments	..	..	..	—2,64,854	..	—2,64,854	—2,64,854

II—Printing—

Government Presses . . . . .	..	..	..	15,14,307	..	15,14,307	15,14,307
Printing at private presses . . . . .	..	..	..	7,42,859	..	7,42,859	7,42,859
Lithography . . . . .	..	..	..	1,50,000	..	1,50,000	1,50,000
Cost of printing work done by other Governments . . . . .	..	..	..	24,621	..	24,621	24,621
Debit—Cost of Printing work done for other Governments and paying departments . . . . .	..	..	..	—4,88,167	..	—4,88,167	—4,88,167
Total	567	..	567	50,83,728	..	50,83,728	50,84,295

57—Miscellaneous—

Cost of books and periodicals . . . . .	..	..	..	7,822	..	7,822	7,822
Donations for charitable purposes . . . . .	..	..	..	843	..	843	843
Special Commissions of Enquiry . . . . .	..	..	..	7,812	..	7,812	7,812
Publicity Board . . . . .	..	..	..	9,79,369	..	9,79,369	9,70,369
Irrecoverable temporary loans and advances written off . . . . .	..	..	..	770	..	770	770
Contributions . . . . .	..	..	..	17,66,173	..	17,66,173	17,66,173
Miscellaneous Compensations . . . . .	..	..	..	140	..	140	140
Charges in connection with Village Panchayats Act . . . . .	..	..	..	8,33,535	..	8,33,535	8,33,535
Expenditure on displaced persons . . . . .	..	..	..	19,41,518	..	19,41,518	19,41,518
Expenditure on Home Defence . . . . .	..	..	..	4,182	..	4,182	4,182
Miscellaneous and unforeseen charges . . . . .	..	..	..	29,06,470	..	29,06,470	29,06,470
Expenditure on Bus Services	2,79,933	..	2,79,933	83,54,752	..	83,54,752	86,34,685
Loss by Exchange on local transactions . . . . .	..	..	..	42	..	42	42
Employment Exchanges and Resettlement . . . . .	..	..	..	3,72,781	..	3,72,781	3,72,781
Development Schemes . . . . .	..	..	..	14,41,200	..	14,41,200	14,41,200
Charges in England . . . . .	..	..	..	267	..	267	267
Loss or gain by exchange . . . . .	..	..	..	394	..	394	394
Total	2,79,933	..	2,79,933	1,86,18,070	..	1,86,18,070	1,88,98,003

NO. 6—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—contd.

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Heads	Actuals for 1955-56						Grand Total
	Charged			Voted.			
	Out of Consolidated Fund	Out of Contingency Fund	Total	Out of Consolidated Fund	Out of Contingency Fund	Total	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
M—Extraordinary Items—							
63-B—Community Development Projects, National Extension Services and Local Development Works—							
A—Community Development Projects—							
Supervision . . . . .	..	..	..	1,37,382	..	1,37,382	1,37,382
Project Headquarters . . . . .	..	..	..	12,05,912	..	12,05,912	12,05,912
Animal Husbandry and Agricultural Extensions . . . . .	..	..	..	2,40,909	..	2,40,909	2,40,909
Health and Rural Sanitation . . . . .	..	..	..	11,21,337	..	11,21,337	11,21,337
Education . . . . .	..	..	..	8,96,734	..	8,96,734	8,96,734
Social Education . . . . .	..	..	..	3,98,232	..	3,98,232	3,98,232
Communication . . . . .	..	..	..	25,74,829	..	25,74,829	25,74,829
Rural Arts, Crafts and Industries . . . . .	..	..	..	2,56,053	..	2,56,053	2,56,053
Training . . . . .	..	..	..	2,18,974	..	2,18,974	2,18,974
Total—Community Development Projects	..	..	..	70,50,362	..	70,50,362	70,50,362
B—National Extension Services—							
Supervision . . . . .	..	..	..	33,948	..	33,948	33,948
Project Headquarters . . . . .	..	..	..	6,37,115	..	6,37,115	6,37,115
Animal Husbandry and Agricultural Extension . . . . .	..	..	..	1,27,548	..	1,27,548	1,27,548
Health and Rural Sanitation	6,72,854	..	6,72,854	6,72,854
Education	2,32,863	..	2,32,863	2,32,863

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Social Education	2,51,908	..	2,51,908	2,51,908
Communication	2,60,082	..	2,60,082	2,60,082
Rural Arts, Crafts and Industries . . . . .	..	..	..	8,097	..	8,097	8,097
Total—B—National Extension Services . . . . .	..	..	..	22,24,415	..	22,24,415	22,24,415
<hr/>							
C—Local Development Works—							
Water Supply . . . . .	..	..	..	6,39,588	..	6,39,588	6,39,588
Improvement of Agriculture . . . . .	..	..	..	17,500	..	17,500	17,500
Rural Sanitation . . . . .	..	..	..	3,11,595	..	3,11,595	3,11,595
Other Miscellaneous Schemes . . . . .	..	..	..	1,98,829	..	1,98,829	1,98,829
Roads and Buildings including small bridges and culverts . . . . .	..	..	..	9,78,414	..	9,78,414	9,78,414
Total—C—Local Development Works . . . . .	..	..	..	21,45,926	..	21,45,926	21,45,926
Grand Total . . . . .	..	..	..	1,14,20,703	..	1,14,20,703	1,14,20,703
<hr/>							
64-C—Prepartition Payments—							
Land Revenue . . . . .	..	..	..	1,320	..	1,320	1,320
State Excise Duties . . . . .	..	..	..	1,109	..	1,109	1,109
Stamps . . . . .	..	..	..	232	..	232	232
Forest . . . . .	..	..	..	91	..	91	91
Other Revenue Expenditure financed from Ordinary Revenues . . . . .	..	..	..	365	..	365	365
General Administration . . . . .	..	..	..	4,454	..	4,454	4,454
Police . . . . .	..	..	..	1,433	..	1,433	1,433
Education . . . . .	..	..	..	41	..	41	41
Public Health . . . . .	..	..	..	97	..	97	97
Civil Works . . . . .	..	..	..	32	..	32	32
Stationery and Printing . . . . .	..	..	..	431	..	431	431
Total	9,605	..	9,605	9,605

NO. 6—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—contd.

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FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

Actuals for 1955-56

Heads	Charged			Voted			Grand Total
	Out of Consolidated Fund	Out of Contingency Fund	Total	Out of Consolidated Fund	Out of Contingency Fund	Total	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
60—Capital Account of Irrigation, Navigation, Embankment and Drainage Works outside the Revenue Account—							
68—Construction of Irrigation, Navigation, Embankment and Drainage Works—							
A—Irrigation Works—							
(1) Productive—							
Works	1,72,22,178	..	1,72,22,178	1,72,22,178
Establishment	25,53,716	..	25,53,716	25,53,716
Tools and Plant	46,105	..	46,105	46,105
Suspense	-84,824	..	-84,824	-84,824
<i>Deduct—Receipts and Recoveries on Capital Account</i>	-9,74,027	..	-9,74,027	-9,74,027
Charges in England	-136	..	-136	-136
Loss or gain by exchange	-3	..	-3	-3
<i>Deduct—Amount debitable to Rajasthan on account of Sutlej Valley Project</i>	-6,493	..	-6,493	-6,493
Total—(1)—Productive—	1,87,56,516	..	1,87,56,516	1,87,56,516
(2) Unproductive—							
Works	69,60,317	..	69,60,317	69,60,317
Establishment	7,49,924	..	7,49,924	7,49,924
Tools and Plant	5,338	..	5,338	5,338
Suspense	-49,041	..	-49,041	-49,041

<i>Deduct</i> —Receipts and Recoveries on Capital Account . . . . .	..	..	..	—2,35,110	..	—2,35,110	—2,35,110
Charges in England . . . . .	..	..	..	—176	..	—176	—176
Interest on Capital	25,35,900	..	25,35,900	..	..	25,35,900	..
Total—(2)—Unproductive	25,35,900	..	25,35,900	74,31,243	..	74,31,243	99,67,143
Total—68—Construction of Irrigation, etc.. Works	25,35,900	..	25,35,900	2,61,87,759	..	2,61,87,759	2,87,23,659
FF—Civil Administration—Capital Accounts outside the Revenue Account—							
71—Capital Outlay on Schemes of Agricultural Improvement and Research—							
Grow More Food Schemes . . . . .	..	..	..	—4,18,529	..	—4,18,529	—4,18,529
Total . . . . .	..	..	..	—4,18,529	..	—4,18,529	—4,18,529
72—Capital Outlay on Industrial Development—							
Investments in Government Commercial Undertakings—							
Development of Industrial Areas Schemes . . . . .	..	..	..	2,35,671	..	2,35,671	2,35,671
<i>Deduct</i> —Receipts and Recoveries on Capital Account . . . . .	..	..	..	—5,55,202	..	—5,55,202	—5,55,202
Development Schemes . . . . .	..	..	..	50,00,000	..	50,00,000	50,00,000 ✓
Total . . . . .	..	..	..	46,80,469	..	46,80,469	46,80,469
HH—Capital Account of Civil Works Multipurpose River Schemes and Miscellaneous Public Improvements outside the Revenue Account—							
79—Expenditure on New Capital of Punjab at Chandigarh—							
Works . . . . .	..	..	..	2,15,58,075	..	2,15,58,075	2,15,58,075
Establishment . . . . .	..	..	..	27,88,665	..	27,88,665	27,88,665
Tools and Plant . . . . .	..	..	..	78,528	..	78,528	78,528
Suspense . . . . .	..	..	..	37,28,357	..	37,28,357	37,28,357
<i>Deduct</i> —Receipts and Recoveries on Capital Account . . . . .	..	..	..	—75,70,969	..	—75,70,969	—75,70,969
Charges in England . . . . .	..	..	..	373	..	373	373
Total . . . . .	..	..	..	2,05,83,029	..	2,05,83,029	2,05,83,029

NO. 6—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—contd.

Heads	Actuals for 1955-56						Grand Total
	Charged			Voted			
	Out of Consolidated Fund	Out of Contingency Fund	Total	Out of Consolidated Fund	Out of Contingency Fund	Total	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
HH—Capital Account of Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements outside the Revenue Account—contd.							
80-A—Capital Outlay on Multipurpose River Schemes—							
Bhakra Nangal Project—							
I—Bhakra Dam—							
Works . . . . .	..	..	..	4,98,37,237	..	4,98,37,237	4,98,37,237
Establishment . . . . .	..	..	..	1,80,67,847	..	1,80,67,847	1,80,67,847
Tools and Plant . . . . .	..	..	..	7,80,036	..	7,80,036	7,80,036
Suspense . . . . .	..	..	..	-7,27,599	..	-7,27,599	-7,27,599
Deduct—Receipts and Recoveries on Capital Account . . . . .	..	..	..	-10,69,113	..	-10,69,113	-10,69,113
Charges in England . . . . .	..	..	..	-674	..	-674	-674
Loss or gain by exchange . . . . .	..	..	..	10	..	10	10
Interest on Capital . . . . .	..	..	..	..	..	..	..
	2,49,27,900	..	2,49,27,900	..	..	..	2,49,27,900
Total—I—Bhakra Dam	2,49,27,900	..	2,49,27,900	6,59,87,744	..	6,59,87,744	9,09,15,644
II—Nangal Hydro-Electric Scheme—							
Irrigation Branch Portion—							
P—Production—							
Works . . . . .	..	..	..	60,13,322	..	60,13,322	60,13,322
Establishment . . . . .	..	..	..	12,06,056	..	12,06,056	12,06,056
Tools and Plant . . . . .	..	..	..	47,645	..	47,645	47,645
Charges in England . . . . .	..	..	..	-64	..	-64	-64
Total—Irrigation Branch	..	..	..	72,66,959	..	72,66,959	72,66,959

Electricity Branch Portion—					
P—Production—					
Works			8,98,150	8,98,150	8,98,150
Establishment			1,26,388	1,26,388	1,26,388
Tools and Plant			1,40,117	1,49,147	1,40,147
Suspense			8,41,755	8,41,755	8,41,755
<i>Deduct—Receipts and Recoveries on Capital Account</i>			—28,370	—28,370	—28,370
Total—Production			19,87,070	19,87,070	19,87,070
T—Transmission—					
Works			1,01,12,005	1,01,12,005	1,01,12,005
Establishment			14,19,236	14,19,236	14,19,236
Tools and Plant			3,50,691	3,50,691	3,50,691
Suspense			—8,29,148	—8,29,148	—8,29,148
<i>Deduct—Receipts and Recoveries on Capital Account</i>			—2,51,504	—2,51,504	—2,51,504
Total—Transmission			1,08,01,280	1,08,01,280	1,08,01,280
B—Bulk Supply—					
Works			1,58,157	1,58,157	1,58,157
Establishment			22,103	22,103	22,103
Total—Bulk Supply			1,80,260	1,80,260	1,80,260
D—Distribution—					
Works			93,90,843	93,90,843	93,90,843
Establishment			13,02,318	13,02,318	13,02,318
Tools and Plant			48,077	48,077	48,077
<i>Deduct—Receipts and Recoveries on Capital Account</i>			—62,105	—62,105	—62,105
Total—Distribution			1,06,79,133	1,06,79,133	1,06,79,133
Total—Electricity Branch			2,36,47,743	2,36,47,743	2,36,47,743
Interest on Capital			1,08,87,900	1,08,87,900	1,08,87,900
<i>Deduct—Amount of net receipts transferred to meet capitalized interest charges</i>			—3,09,587	—3,09,587	—3,09,587
Total—II—Nangal Hydro-Electric Scheme			1,05,78,313	1,05,78,313	1,05,78,313
GRAND TOTAL			3,55,06,213	3,55,06,213	3,55,06,213

NO. 6—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

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Heads	Actuals for 1955-56						Grand Total
	Charged			Voted			
	Out of Consolidated Fund	Out of Contingency Fund	Total	Out of Consolidated Fund	Out of Contingency Fund	Total	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
HH—Capital Account of Civil Works, Multi-purpose River Schemes and Miscellaneous Public Improvements outside the Revenue Account— <i>concl'd.</i>							
✓ S1—Capital Account of Civil Works outside the Revenue Account—							
Original Works—							
Buildings—							
General Administration	64,438	..	64,438	64,438
Jails and Convict Settlements	13,37,824	..	13,37,824	13,37,824
Police	74,415	..	74,415	74,415
Education	5,88,534	..	5,88,534	5,88,534
Medical	15,093	..	15,093	15,093
Civil Works	14,200	..	14,200	14,200
Miscellaneous Departments	11,43,732	..	11,43,732	11,43,732
Original Works—Communication	6,64,022 ✓	..	6,64,022	6,64,022
Total	39,02,258	..	39,02,258	39,02,258
Development Schemes—							
(i) Planning Schemes—							
Buildings—							
Land Revenue	8,09,214	..	8,09,214	8,09,214
General Administration	15,020	..	15,020	15,020
Agriculture	4,17,353	..	4,17,353	4,17,353
Civil Works	4,54,004	..	4,54,004	4,54,004
Miscellaneous Departments	38,874	..	38,874	38,874
Original Works—Communication	1,33,49,914 ✓	..	1,33,49,914	1,33,49,914
Total	1,50,84,379	..	1,50,84,379	1,50,84,379

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(ii) Centrally Sponsored Schemes—

Buildings—

Education	1,04,476	..	1,04,476	1,04,476
Agriculture . . . . .	..	..	..	31,855	..	31,855	31,855
Civil Works . . . . .	..	..	..	2,25,510	..	2,25,510	2,25,510
Miscellaneous Departments	20,457	..	20,457	20,457

Total	4,42,298	..	4,42,298	4,42,298
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Total—Original Works	1,94,28,935	..	1,94,28,935	1,94,28,935
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Repairs
Establishment	10,56,670	..	10,56,670	10,56,670
Tools and Plant	3,27,147	..	3,27,147	3,27,147
Suspense . . . . .	..	..	..	—2,38,170	..	—2,38,170	—2,38,170
Deduct—Receipts and Recoveries on Capital Account	—26,79,744	..	—26,79,744	—26,79,744
Charges in England	259	..	259	259

Total	1,78,95,097	..	1,78,95,097	1,78,95,097
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II—Capital Account of Electricity Schemes outside the Revenue Account—

81-A—Capital Outlay on Electricity Schemes—

I—Hydro-Electric Schemes—

Uhl River Scheme—

(1) Non-Development Schemes—

F—Production—

Works . . . . .	..	..	..	4,769	..	4,769	4,769
Establishment	294	..	294	294
Tools and Plant	159	..	159	159

Total	5,222	..	5,222	5,222
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NO. 8—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads	Actuals for 1955-56						Grand Total
	Charged			Voted			
	Out of Consolidated Fund	Out of Contingency Fund	Total	Out of Consolidated Fund	Out of Contingency Fund	Total	
I	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
II—Capital Account of Electricity Schemes outside the Revenue Account—<i>contd.</i>							
81-A—Capital Outlay on Electricity Schemes—<i>contd.</i>							
I—Hydro-Electric Schemes—<i>concl.</i>							
Uhl River Scheme—<i>concl.</i>							
(1) Non-Development Schemes—<i>concl.</i>							
T—Transmission—							
Works	4,03,699	..	4,03,699	4,03,699
Establishment	24,858	..	24,858	24,858
Tools and Plant	5,965	..	5,965	5,965
Suspense	2,46,034	..	2,46,034	2,46,034
Deduct—Receipts and Recoveries on Capital Account	—6,673	..	—6,673	—6,673
Total	6,73,883	..	6,73,883	6,73,883
B—Bulk Supply—							
Works	43,884	..	43,884	43,884
Establishment	2,702	..	2,702	2,702
Tools and Plant	471	..	471	471
Total	47,057	..	47,057	47,057
D—Distribution—							
Works	24,47,891	..	24,47,891	24,47,891
Establishment	1,50,727	..	1,50,727	1,50,727

Tools and Plant	..	..	..	17,681	..	17,681	17,681
<i>Deduct—Receipts and Recoveries on Capital Account</i>	..	..	..	—19,961	..	—19,961	—19,961
Total	..	..	..	25,96,338	..	25,96,338	25,96,338
Total—Uhl River Scheme—Non-Development Schemes	..	..	..	33,22,500	..	33,22,500	33,22,500
(II) Development Schemes—							
T—Transmission—							
Works	..	..	..	17,20,339	..	17,20,339	17,20,339
Establishment	..	..	..	1,05,930	..	1,05,930	1,05,930
Tools and Plant	..	..	..	6,896	..	6,896	6,896
Total	..	..	..	18,33,165	..	18,33,165	18,33,165
D—Distribution—							
Works	..	..	..	33,85,221	..	33,85,221	33,85,221
Establishment	..	..	..	2,08,443	..	2,08,443	2,08,443
Tools and Plant	..	..	..	16,451	..	16,451	16,451
<i>Deduct—Receipts and Recoveries on Capital Account</i>	..	..	..	—1,550	..	—1,550	—1,550
Total	..	..	..	36,08,565	..	36,08,565	36,08,565
Total—Development Schemes	..	..	..	54,41,730	..	54,41,730	54,41,730
Total—Hydro-Electric Schemes	..	..	..	87,64,230	..	87,64,230	87,64,230
II—Thermo-Electric Schemes—							
(i) Panipat-Jagadhri Servicing Plant—							
Works	..	..	..	—87,294	..	—87,294	—87,294
Establishment	..	..	..	—16,745	..	—16,745	—16,745
<i>Deduct—Receipts and Recoveries on Capital Account</i>	..	..	..	—12,00,129	..	—12,00,129	—12,00,129
Total	..	..	..	—13,04,168	..	—13,04,168	—13,04,168

NO. 6—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—contd.

Heads	Actuals for 1955-56						Grand Total
	Charged			Voted			
	Out of Consolidated Fund	Out of Contingency Fund	Total	Out of Consolidated Fund	Out of Contingency Fund	Total	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
II—Capital Account of Electricity Schemes outside the Revenue Account—concl'd.							
81-A—Capital Outlay on Electricity Schemes—concl'd.							
II—Thermo-Electric Schemes—concl'd.							
(ii) Abohar Electric Supply Scheme—							
Works	16,486	..	16,486	16,486
Establishment	3,162	..	3,162	3,162
Tools and Plant	559	..	559	559
Suspense	30,354	..	30,354	30,354
<i>Deduct—Receipts and Recoveries on Capital Account</i>	—350	..	—350	—350
Total	50,211	..	50,211	50,211
(iii) Moga Electric Supply Scheme—							
Works	11,202	..	11,202	11,202
Establishment	2,487	..	2,487	2,487
Tools and Plant	440	..	440	440
Suspense	56,485	..	56,485	56,485
<i>Deduct—Receipts and Recoveries on Capital Account</i>	—88	..	—88	—88
Total	70,526	..	70,526	70,526
(iv) Fazilka Electric Supply Scheme—							
Works	1,838	..	1,838	1,838
Establishment	353	..	353	353

Tools and Plant . . . . .	..	..	..	63	..	63	63
Suspense . . . . .	..	..	..	49,495	..	49,495	49,495
Deduct—Receipts and Recoveries on Capital Account . . . . .	..	..	..	—11	..	—11	—11
Total . . . . .	..	..	..	51,738	..	51,738	51,738
(v) Panipat Electric Supply undertaking—Works . . . . .	..	..	..	5	..	5	5
Total . . . . .	..	..	..	5	..	5	5
Total—II—Thermo-Electric Schemes . . . . .	..	..	..	—11,31,688	..	—11,31,688	—11,31,688
GRAND TOTAL . . . . .	..	..	..	76,32,542	..	76,32,542	76,32,542
JJ—Miscellaneous Capital Account outside the Revenue Account—							
82—Capital Account of other State Works outside the Revenue Account							
(i) Amritsar Omnibus Service—							
Original Works—							
Miscellaneous . . . . .	..	..	..	8,30,389	..	8,30,389	8,30,389
Tools and Plant . . . . .	..	..	..	8,533	..	8,533	8,533
Suspense and Miscellaneous . . . . .	..	..	..	753	..	753	753
Total . . . . .	..	..	..	8,39,675	..	8,39,675	8,39,675
(ii) Jullundur Omnibus Service—							
Original Works—							
Miscellaneous . . . . .	..	..	..	7,60,699	..	7,60,699	7,60,699
Tools and Plant . . . . .	..	..	..	6,903	..	6,903	6,903
Suspense and Miscellaneous . . . . .	..	..	..	696	..	696	696
Total . . . . .	..	..	..	7,68,298	..	7,68,298	7,68,298

NO. 6—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—concl'd

Heads	Actuals for 1955-56						Grand Total
	Charged			Voted			
	Out of Consolidated Fund	Out of Contingency Fund	Total	Out of Consolidated Fund	Out of Contingency Fund	Total	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
JJ—Miscellaneous Capital Account Outside the Revenue Account—concl'd.							
82—Capital Account of other State Works outside the Revenue Account—concl'd.							
(ii) Nationalisation Scheme of Passenger Transport Service—							
Ambala Roadways—							
Original Works—							
Miscellaneous . . . . .	..	..	..	5,02,003	..	5,02,003	5,02,003
Tools and Plant . . . . .	..	..	..	8,868	..	8,868	8,868
Suspense and Miscellaneous . . . . .	..	..	..	700	..	700	700
Total . . . . .	..	..	..	5,11,571	..	5,11,571	5,11,571
GRAND TOTAL . . . . .	..	..	..	21,19,544	..	21,19,544	21,10,544
83—Payments of Commuted Value of Pensions							
Payments of Commuted Value of Pensions—							
Payments in India . . . . .		..	..	2,51,417	..	2,51,417	2,51,417
Deduct—Capital portion of equated payments out of Revenue.	—5,830	..	—5,830	—1,53,244	..	—1,53,244	—1,59,074
Total	—5,830	..	—5,830	98,173	..	98,173	92,343
85-A—Capital Outlay on State Schemes of Government Trading—							
Grain Supply Scheme—							
Gross Expenditure	31,893		31,893	72,78,917	..	72,78,917	73,10,810

<i>Deduct—Receipts and Recoveries</i>	on						
Capital Account		..	..	..	—01,52,736	..	—01,52,736 —01,52,736
Net Expenditure		31,893	..	31,893	—18,73,810	..	—18,73,810 —18,41,026
Motor Transport Organisation—							
<i>Deduct—Receipts and Recoveries</i>	on						
Capital Account		..	..	..	2	..	2 2
Net Expenditure		..	..	..	2	..	2 2
Community Development Projects—							
Gross Expenditure		..	..	..	69,67,360	..	69,67,369 69,67,369
<i>Deduct—Receipts and Recoveries</i>	on						
Capital Account		..	..	..	—3,58,916	..	—3,58,910 —3,58,916
Net Expenditure		..	..	..	66,08,453	..	66,08,452 66,08,453
Other Miscellaneous Schemes—							
Gross Expenditure		..	..	..	49,44,218	..	49,44,218 49,44,218
<i>Deduct—Receipts and Recoveries</i>							
on Capital Account		..	..	..	—4,76,564	..	—4,76,564 —4,76,564
Net Expenditure		..	..	..	4,67,654	..	4,67,654 4,67,654
GRAND TOTAL		31,893	..	31,893	52,02,200	..	52,02,200 52,34,183

NO. 7—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR

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Nature of Expenditure	Actuals for 1955-56			Expenditure to
	Out of Consolidated Fund	Out of Contingency Fund	Total	end of 1955-56
	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
65-A—Capital Outlay on Forests . . . . .	..	..	..	83,557
Total expenditure outside the Revenue Account . . . . .	..	..	..	83,557
68—Construction of Irrigation, etc., Works—				
A—Irrigation Works—				
(1) Productive—				
Upper Bari Doab Canal	4,73,068	..	4,73,068	2,30,71,013
Western Jumna Canal (including Extension Scheme).	33,36,481	..	33,36,481	4,67,05,954
Sirhind Canal	6,352	..	6,352	2,60,32,353
Sutlej Valley Project	1,29,296	..	1,29,296	4,46,83,555
Gurgaon Canal Project . . . . .	..	..	..	2,64,543
Other Projects	1,48,17,812	..	1,48,17,812	3,06,71,920
				(b)—46,975
(2) Unproductive—				
Harike Project	77,94,886	..	77,94,886	7,57,00,534
Other Projects	21,72,257	..	21,72,257	1,67,65,795
Deduct—Amount debitable to Rajasthan on account of Sutlej Valley Project	—6,493	..	—6,493	—2,14,16,852
Total	2,87,23,659	..	2,87,23,659	24,24,78,815
				(b)—46,975

FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

<i>Deduct</i> —Amount financed from Ordinary Revenues . . . . .	..	..	..	- 1,01,53,371
Net expenditure outside the Revenue Account	2,87,23,659	..	2,87,23,659	(a) 23,23,25,114 (b) -46,975
<hr/>				
71—Capital Outlay on Schemes of Agricultural Improvement and Research—				
Grow More Food Schemes	-4,18,529	..	-4,18,529	1,30,14,609
Total expenditure outside the Revenue Account	-4,18,529	..	-4,18,529	1,30,14,609
<hr/>				
72—Capital Outlay on Industrial Development—				
Investments in Government commercial undertakings—				
Development of Industrial Areas Scheme	-3,19,531	..	-3,19,531	74,14,531
Investments in other commercial concerns—				(c) 450,000
Industrial Punjab Finance Corporation . . . . .	..	..	..	41,90,500
Punjab Provincial Co-operative Bank Ltd., Jullundur . . . . .	..	..	..	15,00,000
Co-operative Bank, Pataudi and 6 per cent Calcutta Port Trust Debentures . . . . .	..	..	..	53,000
Development Schemes	50,00,000	..	50,00,000	(c) -50,000 50,00,000
Total expenditure outside the Revenue Account	46,80,469	..	46,80,469	1,81,58,031
<hr/>				
79—Expenditure on new Capital for Punjab at Chandigarh	2,05,83,029	..	2,05,83,029	9,23,14,462
Total expenditure outside the Revenue Account	2,05,83,029	..	2,05,83,029	9,23,14,462

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NO. 7—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR—contd.

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FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

Nature of Expenditure 1	Actuals for 1955-56			Expenditure to end of 1955-56 5
	Out of Consolidated Fund 2	Out of Contingency Fund 3	Total 4	
	Rs.	Rs.	Rs.	
80-A—Capital Outlay on Multipurpose River Schemes—				
Bhakra Nangal Project—				
I—Bhakra Dam—				
Irrigation Branch	9,09,15,644	..	9,09,15,644	84,51,69,886 (b)+46,975
Total	9,09,15,644	..	9,09,15,644	84,51,69,886 (b)+46,975
II—Nangal Hydro-Electric Scheme—				
(i) Irrigation Branch—				
P—Production	72,66,959	..	72,66,959	5,30,39,692
(ii) Electricity Branch—				
P—Production	19,87,070	..	19,87,070	4,07,11,489
T—Transmission	1,08,01,280	..	1,08,01,280	10,94,32,457
B—Bulk Supply	1,80,260	..	1,80,260	7,56,562
D—Distribution	1,06,79,133	..	1,06,79,133	2,26,52,496
Interest on Capital	1,08,87,900	..	1,08,87,900	3,27,30,472

<i>Deduct</i> —Amount of net receipts transferred to meet capitalised interest charges	—3,09,587	..	—3,09,587	—7,76,993
Total-II—Nangal Hydro-Electric Scheme	4,14,93,015	..	4,14,93,015	25,85,46,174
Total	13,24,08,659	..	13,24,08,659 (a)	1,10,37,16,060 (b)+46,975
81—Capital Account of Civil Works outside the Revenue Account	1,78,95,097	..	1,78,95,097	8,90,05,351
<i>Deduct</i> —Amount financed from Ordinary Revenues . . . . .	..	..	..	—1,25,53,973
Net expenditure outside the Revenue Account	1,78,95,097	..	1,78,95,097	7,64,51,378
81-A—Capital Outlay on Electricity Schemes—				
I—Hydro-Electric Schemes—				
(i) Uhl River Scheme—				
P-Production	5,222	..	5,222	3,03,16,100
T-Transmission	25,07,048	..	25,07,048	1,89,14,026
B-Bulk Supply	47,057	..	47,057	13,65,063
D-Distribution	62,04,903	..	62,04,903	3,76,50,399
Total—Uhl River Scheme	87,64,230	..	87,64,230	8,82,45,588
Total-I—Hydro-Electric Schemes	87,64,230	..	87,64,230	8,82,45,588

NO. 7—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR—*contd.*

Nature of Expenditure	Actuals for 1955-56			Expenditure to end of 1955-56
	Out of Consolidated Fund	Out of Contingency Fund	Total	
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
SI-A—Capital Outlay on Electricity Schemes—<i>concl'd.</i>				
1—Thermo-Electric Schemes—				
1. Gurgaon Electric Supply Scheme . . . . .	..	..	..	—7,57,133
2. Ferozepur Electric Supply Scheme . . . . .	..	..	..	3,04,825
3. Panipat-Jagadhri Servicing Plant	—13,04,168	..	—13,04,168	32,38,664
4. Palwal Electric Supply Scheme . . . . .	..	..	..	2,02,773
5. Abohar Electric Supply Scheme	50,211	..	50,211	7,70,187
6. Moga Electric Supply Scheme	70,526	..	70,526	7,53,003
7. Karnal Electric Supply Scheme . . . . .	..	..	..	—12,92,899
8. Fazilka Electric Supply Scheme	51,738	..	51,738	5,74,492
9. Bahadurgarh Electric Supply Scheme . . . . .	..	..	..	—6,82,953
10. Sonapat Electric Supply Scheme . . . . .	..	..	..	1,19,162
11. Jagadhri Electric Supply Scheme . . . . .	..	..	..	1,76,644
12. Rupar Electric Supply Scheme . . . . .	..	..	..	4,30,558
13. Kalka Electric Supply Scheme . . . . .	..	..	..	2,76,520
14. Electrification of Refugee Colony, Gurgaon . . . . .	..	..	..	1,00,577
15. Electrification of Refugee Colony, Karnal . . . . .	..	..	..	1,29,339
16. Electrification of Refugee Colony, Panipat . . . . .	..	..	..	1,76,420
17. Electrification of Refugee Colony, Sonapat . . . . .	..	..	..	72,347

18. Jagadhri Industrial Township . . . . .	..	..	..	1,68,117
19. Bahadurgarh Industrial Township . . . . .	..	..	..	18,407
20. Panipat Industrial Township . . . . .	..	..	..	1,55,836
21. Sonapat Industrial Township . . . . .	..	..	..	1,23,393
22. Irrigation Branch Tube-wells in Panipat . . . . .	..	..	..	4,35,601
23. Irrigation Branch Tube-wells in Jagadhri . . . . .	..	..	..	23,84,705
24. Panipat Outside Licensed Area . . . . .	..	..	..	4,30,570
25. Karnal Outside Licensed Area . . . . .	..	..	..	15,38,553
26. Jagadhri Outside Licensed Area . . . . .	..	..	..	94,812
27. Electrification of Refugee Colony, Palwal . . . . .	..	..	..	21,642
28. Panipat City Licensed Area . . . . .	..	..	..	78,367
29. Panipat Electric Supply Undertaking	5	..	5	5
Total-II—Thermo-Electric Schemes	—11,31,688	..	—11,31,688	1,00,42,534
Total	76,32,542	..	76,32,542	9,82,88,122
<i>Deduct—Amount financed from Ordinary Revenues</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>—51,482</i>
Net expenditure outside the Revenue Account	76,32,542	..	76,32,542	(a)9,82,36,640
82—Capital Account of other State Works outside the Revenue Account—				
1. Amritsar Omnibus Service	8,39,675	..	8,39,675	35,93,087
2. Jullundur Omnibus Service	7,68,298	..	7,68,298	27,18,842
3. Nationalisation Scheme of Passenger Transport Service—				
(a) Ambala Roadways	5,11,571	..	5,11,571	28,72,149
(b) Central Office . . . . .	..	..	..	4,474
Total expenditure outside the Revenue Account	21,19,544	..	21,19,544	91,88,552

NO. 7—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR—concl'd.

Nature of Expenditure 1	Actuals for 1955-56			Expenditure to end of 1955-56 5
	Out of Consolidated Fund 2	Out of Contingency Fund 3	Total 4	
	Rs.	Rs.	Rs.	
83—Payments of Commuted Value of Pensions	92,343	..	92,343	57,23,251
Total expenditure outside the Revenue Account	92,343	..	92,343	57,23,251
85-A—Capital Outlay on State Schemes of Government Trading—				
Grain Supply Scheme	—18,41,926	..	—18,41,926	—2,71,51,212
Standard Cloth Scheme . . . . .	..	..	..	—4,38,935
Motor Transport Organisation	2	..	2	—1,28,357
Community Development Projects	66,08,453	..	66,08,453	1,05,21,204
Other Miscellaneous Schemes	4,67,654	..	4,67,654	20,01,144
Total expenditure outside the Revenue Account	52,34,183	..	52,34,183	—1,51,96,156
85-B—Appropriations to the Contingency fund . . . . .	..	..	..	50,00,000
Total expenditure outside the Revenue account . . . . .	..	..	..	50,00,000
GRAND TOTAL	21,89,50,996	..	21,89,50,996	(a) 1,63,90,15,828

(a) Excludes expenditure for the period from the 1st April 1947 to the 14th August 1947.

(b) *Proforma* adjustment in respect of expenditure relating to Bhakra Nangal Project booked under '68' during 1955-56 instead of '80-A' made after the close of accounts.

(c) Receipts and Recoveries on Capital Account pertaining to Co-operative Bank, Pataudi and 6 per cent Calcutta Port Trust Debentures erroneously accounted for under Development of Industrial Areas Scheme during 1955-56 adjusted *proforma* after the close of accounts.

B—DEBT, DEPOSITS, REMITTANCES AND CONTINGENCY FUND

I—REPORT

INTRODUCTORY

1. Disbursements under debt, deposit and remittance heads, although involving temporary appropriations of Government funds, are not ordinarily regarded as expenditure within the meaning of Articles 203 and 204 of the Constitution of India and except in the case of repayment of Public Debt and Loans and Advances by Government are not included in the Appropriation Act passed under Article 204 quoted above. It is, however, obviously essential to maintain a complete and progressive record of the debt, deposit advance, suspense and remittance transactions, as they cannot be ignored when considering the financial position of Government. The management of various receipts and disbursements under these heads constitutes a vital part of the machinery of financial administration. That record is found in this part of the report and its object is, in the first place, to give a complete enumeration of balances under debt, deposit and remittance heads and, in the second place, to review the current state of the accounts under each head.

2. Except where stated otherwise, the balances in this part of the report under each head have been duly verified and found to agree with those shown in the separate registers or other records maintained in the Accounts Office for the purpose in accordance with the prescribed rules, and have also been accepted as correct by the officers concerned, where necessary. The debits and credits during the year to the various reserve funds and deposit accounts of grants, etc., were for amounts authorised by the relevant Acts or rules of the funds or accounts, and there were no diversions for purposes other than those for which the funds were constituted or the grants were made.

REVIEW OF BALANCES

3. The following is the general statement of balances of the Government of the Punjab on the 31st March 1956—

(All figures are in units of rupees)

Debit Balance	Section of the General Account	Name of Account	Page	Credit Balance
1	2	3	4	5
Rs.				Rs.
1,33,55,55,804	A to M	Government Consolidated Fund—	112	
	N	Public Debt	113	1,62,21,23,867
	P	Loans and Advances by State Governments	138	
17,79,72,018		Contingency Fund—		
		Contingency Fund	142	49,91,000
		Public Account—		
	R	Unfunded Debt.	142	4,33,94,563

Debit Balance	Section of the General Account	Name of Account	Page	Credit Balance
1	2	3	4	5
Rs.	S	Deposits and Advances—		Rs.
		(i) Deposits not bearing interest	144	14,32,42,811
16,04,741		(ii) Advances not bearing interest—net	155	
6,18,87,144		(iii) Suspense—		
3,80,11,668		Investments	159	
		Other Items—net	159	
		(iv) Miscellaneous	163	6,17,329
	T	Remittances—		
		1. Remittances within		
12,92,41,691		India—net	163	
7,00,96,504	W	(Closing) Cash Balance	165	
1,81,43,69,570		Total		1,81,43,69,570

4. The balances shown in the statement above are not, and cannot be regarded as a complete record of the state of affairs or the net financial position of the Government of the Punjab, as it is not possible to take into account all the various physical assets, such as land, buildings, communications, etc., for which complete statistics are not available and the exact value of which it is difficult to estimate. This statement shows the balances of only those accounts for which separate running accounts are kept in the Government books.

The above balances are reviewed in detail in the following paragraphs:—

SECTIONS A TO M—GOVERNMENT ACCOUNT. Dr. Rs. 1,33,55,55,804

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

Dr.	Details	Cr.
1	2	3
Rs.		Rs.
1,09,68,12,595	A—Opening Balance.	
	B—Revenue Receipts for 1955-56	25,02,89,447
27,52,99,442	C—Expenditure on Revenue Account for 1955-56.	
21,89,50,996	D—Capital Expenditure outside the Revenue Account for 1955-56.	
	E—Miscellaneous	52,17,782
	F—Closing Balance, Dr.	1,33,55,55,804
1,59,10,63,033	Total	1,59,10,63,033

The following are the details of the sum of Rs. 52,17,782 shown against "E—Miscellaneous"—

	Dr. Rs.	Cr. Rs.
(i) Adjustments in connection with reduction or avoidance of debt ..	..	1,15,28,435
<i>Deduct</i> —Adjustments in connection with the recoveries in the State Loan Account utilized towards the repayment of loans .. ..	..	—63,10,443
(ii) Adjustment made to supply missing repartition credits in General Provident fund accounts of subscribers	210	..
Total ..	210	52,17,992
Net Credit ..		52,17,782

SECTION N—PUBLIC DEBT Cr. Rs. 1,62,21,23,867

6. The term "Public Debt" as used in this report is confined to regular loans raised from the public or taken from the Central Government and does not cover other obligations (whether interest bearing or not), such as Special Loans, State Provident Funds, Depreciation Reserve and other Funds, which are dealt with in Sections R and S of this report. A comparative statement showing the aggregate gross capital liabilities of the Government of the Punjab on the 31st March 1956 and the Capital and other disbursements which are treated as a set off against these liabilities will be found in statement No. 2 of this part of the report.

"Public Debt" is ordinarily divided into three categories, namely (a) Permanent Debt, (b) Floating Debt and (c) Loans from the Central Government. The term "Permanent Debt" covers such of the loans raised by Government in the open market as are intended to have, at the time when they are raised, a currency of more than twelve months. The term "Floating Debt" is applied to borrowings of a purely temporary nature, such as treasury bills, or ways and means advances from the Reserve Bank of India, which are to be repaid within twelve months.

Loans from the Central Government Cr. Rs. 1,62,21,23,867

7. The balance under this head comprises the following loans taken by the Punjab Government from the Central Government, the purposes and the conditions of repayments of which are shown in the table below:—

Date of the loan	Object of the loan	Amount	Rate of interest	Balance outstanding on the 31st March 1956	Conditions of repayment
1	2	3	4	5	6
		Rs.		Rs.	
30th December 1947	Ways and means advance	1,00,00,000	1%	58,97,000	The repayment of the balance is under the consideration of the State Government.
31st December 1947	For the Bhakra Nangal Project	1,97,31,700	2½%	1,97,31,700	Repayable in one instalment on the 31st December 1962 or earlier, if agreed to between the two Governments.
31st December 1947	For other development schemes	22,00,000	2½%	22,00,000	Repayable in one instalment on the 31st December 1962 or earlier, if agreed to between the two Governments.
4th August 1948	For the Bhakra Nangal Project	2,72,60,000	2½%	2,72,60,000	Repayable in one instalment on the 4th August 1963, unless any arrangements for earlier repayments are agreed to between the two Governments.
4th August 1948	For other development schemes	51,00,000	2½%	51,00,000	
18th January 1949	For the Bhakra Nangal Project	90,64,100	2½%	90,64,100	Repayable in one instalment on the 18th January 1964 or earlier, if agreed to between the two Governments.
31st January 1949	For financing expenditure on housing schemes.	2,50,00,000	3½%	2,01,60,638	Repayable in twenty equated instalments of both principal and interest.
11th February 1949	For rehabilitation of displaced persons.	2,00,00,000	3%	53,71,796	(a) Rs. 1,60,00,000 (for rural loans)—Repayable in ten equated instalments commencing from the 11th February, 1951. No interest to be charged for the first year. (b) Rs. 1,20,00,000 (for urban loans)—Repayable in 7 years. No interest to be charged

for the first year. Simple interest alone to be recovered for the second and third years. Repayment to be made in the remaining four years in equated instalments.

(c) Rs. 20,00,000 (for educational loans to displaced students)—Repayable in 8 years with interest free period of one year.

31st March 1949	For financing electricity schemes	36,00,000	2½%	36,00,000	Repayable in one instalment on the 31st March 1964, unless any arrangements for earlier repayment are agreed to between the two Governments.
22nd June 1949	For financing expenditure on works centres.	46,66,000	3½%	16,11,034	Repayable in three annual equated instalments of principal and interest commencing from the 4th anniversary of the loan.
6th July 1949	For the Bhakra Nangal Project	80,90,000	3%	80,90,000	Repayable in one instalment on the 6th July 1964, unless any arrangements for earlier repayment are agreed to between the two Governments.
21st January 1950	For rehabilitation of families of the Gujrat train tragedy.	1,00,000	3%	30,711	Repayable in seven equated instalments of principal and interest.
28th January 1950	For cheap housing schemes	20,00,000	3½%	15,56,655	Repayable in 15 equated instalments of principal and interest.
3rd February 1950	For grow more food schemes	1,25,34,000	..	1,01,18,000	The loan is repayable in equated instalments of principal and interest as below:— Rs. 24,16,000 at 2½% by the end of 1954-55. Rs. 38,58,000 at 3% by the end of 1959-60. Rs. 64,60,000 at 3½% by the end of 1969-70.
3rd February 1950	For the Bhakra Nangal Project	1,61,80,000	3½%	1,61,80,000	Repayable in one instalment on the 3rd February 1965 or earlier, if agreed to between the two Governments.

Date of the loan	Object of the loan	Amount	Rate of interest	Balance outstanding on the 31st March 1956	Conditions of repayment
1	2	3	4	5	6
18th February 1950	For grant of loans to displaced students	Rs. 33,00,000	3%	Rs. 16,26,514	Repayable in annual equated instalments of principal and interest in a period of 8, 6 and 10 years respectively. No interest is chargeable for the first year.
18th February 1950	For grant of urban loans to displaced persons	66,86,000	3%	23,61,640	
18th February 1950	For grant of rural loans to displaced persons	85,00,000	3%	52,04,697	
18th February 1950	For housing and development schemes	75,00,000	3½%	68,63,510	Repayable in annual equated instalments of principal and interest in a period of 10 years. First instalment to start after 3 years, simple interest being chargeable for this period.
18th February 1950	For cheap housing scheme	40,14,000	3½%	37,85,150	Repayable in 15 equated instalments of principal and interest.
16th March 1950	For food loan to Buria Muzalims	20,000	8%	5,694	Repayable within a maximum period of six years by annual equated instalments.
25th March 1950	For cheap housing scheme	30,00,000	3½%	23,94,980	Repayable in 15 equated instalments of principal and interest.
30th March 1950	For cheap housing scheme	8,00,000	3½%	6,38,919	Repayable in 15 equated instalments of principal and interest.
31st March 1950	For the Bhakra Nangal Project	2,42,70,000	3½%	2,42,70,000	Repayable in one instalment on the 31st March 1965, unless any arrangement for earlier repayment is agreed to between the two Governments.
31st March 1950	For the Harike Project	18,00,000	3½%	18,00,000	
26th August 1950	For the Bhakra Nangal Project	1,61,80,000	3½%	1,61,80,000	Repayable in one instalment on the 26th August 1965, unless any arrangement for earlier repayment is agreed to between the two Governments.

14th October, 1950	For grow more food schemes	1,10,97,000	..	1,06,82,000	Repayable in three instalments of principal and interest as below:— Rs. 4,15,000 at three per cent by the end of 1955-56. Rs. 70,05,500 at 3½% by the end of 1960-61 Rs. 36,76,500 at 3½% by the end of 1965-66.
22nd February 1951	For rural loans to displaced persons	80,00,000	3½%	63,90,315	Repayable in annual equated instalments of principal and interest in a period of 10 years with interest free period of one year.
2nd March 1951	For urban loans to displaced persons.	20,00,000	3½%	20,00,000	Repayable in annual equated instalments of principal and interest within six years. No interest for the first year. Simple interest alone to be charged for the second and third years. Repayment to be made in the remaining three years.
9th March 1951 .	For the construction of a new Capital at Chandigarh.	1,00,00,000	3½%	91,03,720	Repayable in equated instalments of principal and interest in a period of twenty years. First instalment to start after three years simple interest chargeable for this period.
12th March 1951	For housing schemes	80,00,000	3½%	80,00,000	Repayable in twenty equated instalments of principal and interest. The first instalment to start after three years, simple interest to be charged for this period.
31st March 1951	For grow more food schemes	17,00,000	3½%	12,24,365	Repayable in 15 equated instalments of principal and interest.
31st March 1951	For the Harike Project	2,07,00,000	3½%	2,07,00,000	Repayable in one instalment on the 31st March 1966, unless arrangement for earlier repayment is agreed to between the two Governments.
31st March 1951	For the Bhakra Nangal Project	6,95,74,000	3½%	6,95,74,000	Do.
31st March 1951	For purchase of tractors (G.M.F.)	40,00,000	3%	..	Repayable in five equated instalments of principal and interest.

Date of the loan	Object of the loan	Amount	Rate of interest	Balance outstanding on the 31st March 1956	Conditions of repayment
1	2	3	4	5	6
31st March 1951	For purchase of tubewells (G.M.F.)	Rs. 40,00,000	3½%	Rs. 33,50,298	Repayable in fifteen equated instalments of principal and interest. First instalment to start from 1953-54, simple interest to be charged for the interim period.
31st August 1951	For housing schemes	30,00,000	3½%	28,95,272	Repayable in twenty equated instalments of principal and interest. Payment of the first instalment to start after two years, simple interest to be charged for this period.
25th September 1951	For urban rehabilitation loans	8,50,000	3½%	8,50,000	Repayable in three annual equated instalments of principal and interest in a period of six years. No interest chargeable for the first year. Simple interest alone, to be charged for the second and third year. Complete repayment of the loan in the next three years.
31st October 1951	For the Bhakra Nangal Project	2,42,70,000	3½%	2,42,70,000	Repayable in one instalment in 1966, unless any arrangement for earlier repayment is agreed to between the two Governments.
8th January 1952	For rural rehabilitation loans	50,00,000	3½%	39,35,341	Repayable in nine annual equated instalments of principal and interest with interest free period of one year.
21st February 1952	For the Bhakra Nangal Project	7,32,95,400	3½%	7,32,95,400	Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.
8th March 1952	For the Harike Project	1,55,00,000	3½%	1,55,00,000	Do.

20th March 1952	For the construction of a new Capital at Chandigarh	1,00,00,000	3½%	✓ 96,55,379	Repayable in annual equated instalments of principal and interest in a period of 20 years. The first instalment of repayment to start after a period of three years. Simple interest to be charged for this period.
22nd March 1952	For purchase of pumping sets (G.M.F.)	10,00,000	3½%	2,12,092	Repayable in five equated instalments of principal and interest.
28th March 1952	For housing schemes	25,35,000	3½%	19,35,000	Repayable in 20 years by equated instalments of principal and interest. Payment of the first instalment to begin after two years. Simple interest alone will be charged for this period.
31st March 1952	For grow more food schemes	52,62,000	3½%	33,71,068	Repayable in ten equated instalments of principal and interest.
31st March 1952	For sinking of percolation wells (G.M.F.).	14,00,000	3½%	10,98,666	Repayable in fifteen equated instalments of principal and interest.
31st March 1952	For Jagadhri Tubewell Scheme	18,74,000	3½%	14,67,413	Repayable in 15 equated instalments of principal and interest.
11th July 1952	For the Bhakra Nangal Project	4,00,00,000	4-1/8%	4,00,00,000	Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.
5th August 1952	For percolation wells (grow more food loans)	15,00,000	4-1/8%	12,68,032	Repayable in fifteen annual equated instalments of principal and interest.
5th August 1952	For pumping sets (grow more food loans).	10,00,000	3-5/8%	4,21,478	Repayable in five annual equated instalments of principal and interest.
5th August 1952	For other grow more food loans	10,00,000	4%	7,39,999	Repayable in ten equated instalments of principal and interest.
15th October 1952	For the Bhakra Nangal Project	2,00,00,000	4-1/8%	2,00,00,000	Repayable in one instalment in 1967 or earlier, if agreed to between the two Governments.

Date of the loan	Object of the loan	Amount	Rate of interest	Balance outstanding on the 31st March 1956	Conditions of repayment
1	2	3	4	5	6
		Rs.		Rs.	
2nd December 1952	For construction of new Capital at Chandigarh.	1,00,00,000	4½%	1,00,00,000	Repayable in equated instalments of principal and interest in a period of twenty years. First instalment to start after a period of three years, simple interest being chargeable for this period.
21st January 1953	For the Bhakra Nangal Project	1,00,00,000	4-1/8%	1,00,00,000	Repayable in one instalment on the 21st January 1968, unless earlier repayment is agreed to between the two Governments.
11th February 1953	For the Bhakra Nangal Project	2,00,00,000	4-1/8%	2,00,00,000	Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.
16th February 1953	For housing loans	20,00,000	4½%	20,00,000	Repayable in equated instalments of principal and interest in 20 years. Simple interest chargeable for the first three years. Repayment of the loan to start from the fourth year.
18th March 1953	For the Harike Project	1,78,00,000	4-1/8%	1,78,00,000	Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.
18th March 1953	For the Bhakra Nangal Project	3,00,00,000	4-1/8%	3,00,00,000	Do.
27th March 1953	For construction of tubewells under the Indo-US Technical Co-operative Aid Programme.	47,000	4-1/8%	47,000	Repayable in fifteen annual equated instalments of principal and interest. First instalment due on the 4th anniversary date of the drawal of loan. Simple interest alone to be charged for the first three years.

27th March 1953	For special minor irrigation schemes.	17,80,100	4%	13,17,273	Repayable in ten years by annual equated instalments of principal and interest.
28th March 1953	For the Bhakra Nangal Project	4,91,00,000	4-1/8%	4,91,00,000	Repayable in one instalment at the end of fifteen years, unless earlier repayment is agreed to between the two Governments.
30th March 1953	For Water Supply Scheme (Housing).	15,93,000	4½%	15,93,000	Repayable in twenty years. Simple interest chargeable for the first three years. Recoveries to start from the fourth year.
31st March 1953	For Irrigation (Jagadhri Tubewell) Scheme.	8,79,858	4%	6,51,093	Repayable in ten equated instalments of principal and interest.
31st March 1953	For construction of tubewells under the T.C.A. Programme.	20,00,000	4-1/8%	20,00,000	Repayable in annual equated instalments of principal and interest in fifteen years. First instalment due on the 4th anniversary date of the drawal of the loan.
31st March 1953	For grow more food schemes	11,81,910	4%	9,81,087	Repayable in ten equated instalments of principal and interest.
31st March 1953	For grow more food schemes	7,84,380	4-1/8%	7,05,158	Repayable in fifteen equated instalments of principal and interest.
31st March 1953	For housing loans to displaced persons.	6,00,000	4½%	6,00,000	Repayable in twenty years. Simple interest chargeable for the first three years. Repayment of the loan to start from the fourth year.
31st March 1953	For Community Projects	1,00,000	4%	1,00,000	Repayable in twelve equated instalments of principal and interest. Recovery to commence in 1956.
15th June 1953	For the Bhakra Nangal Project	1,00,00,000	4-1/8%	1,00,00,000	Repayable in one instalment at the end of fifteen years or earlier, if agreed to between the two Governments.
19th June 1953	For special minor irrigation schemes.	5,00,000	4%	4,15,044	Repayable in ten annual equated instalments of principal and interest.

Date of the loan	Object of the loan	Amount	Rate of interest	Balance outstanding on the 31st March, 1956	Conditions of repayment
1	2	3	4	5	6
		Rs.		Rs.	
18th July 1953	For the Bhakra Nangal Project	1,00,00,000	4-1/8%	1,00,00,000	Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.
3rd August 1953	Do.	1,50,00,000	4-1/8%	1,50,00,000	Do.
6th August 1953	For the Harike Project	50,00,000	4-1/8%	50,00,000	Do.
1st September 1953	For the Bhakra Nangal Project	1,50,00,000	4-1/8%	1,50,00,000	Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.
7th September 1953	Do.	2,00,00,000	4-1/8%	2,00,00,000	Do.
18th September 1953	Do.	2,00,00,000	4-1/8%	2,00,00,000	Do.
30th September 1953	Do.	1,60,00,000	4-1/8%	1,60,00,000	Do.
13th October 1953	For Community Projects	9,00,000	4%	9,00,000	Repayable in twelve equated instalments of principal and interest.
16th November 1953	For the Bhakra Nangal Project	1,50,00,000	4-1/8%	1,50,00,000	Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.
20th November 1953	For financial assistance to co-operative societies.	35,00,000	3-1/4%	35,00,000	Repayable in a period of three years by disposal of the Government of India securities as soon as they are received from the West Pakistan Government.

23rd November 1953	For the Bhakra Nangal Project	3,00,00,000	4-1/8%	3,00,00,000	Repayable in one instalment at the end of fifteen years, unless earlier repayment is agreed to between the two Governments.
9th December 1953	For urban loans to displaced families at Faridabad.	2,00,000	3-5/8%	78,000	Repayable in three annual equated instalments of principal and interest commencing from the third anniversary of the date of drawal of loan. No recovery to be made in the first year. Simple interest alone to be recovered during the next two years.
11th January 1954	For the new Capital at Chandigarh	25,00,000	4%	25,00,000	Repayable in seven equated instalments of principal and interest commencing from 1957-58. Simple interest to be charged for the first three years.
11th January 1954	For the Bhakra Nangal Project	1,25,00,000	4-1/4%	1,25,00,000	Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.
16th January 1954	For the Bhakra Nangal Project	1,75,00,000	4-1/4%	1,75,00,000	Do.
22nd January 1954	For Community Projects	1,17,000	4%	1,09,213	Repayable in twelve equated instalments of principal and interest.
6th February 1954	For National Extension Services Scheme.	1,12,000	4-1/8%	96,895	Do.
8th February 1954	For the Bhakra Nangal Project	2,00,00,000	4-1/4%	2,00,00,000	Repayable in one instalment at the end of fifteen years, unless earlier repayment is agreed to between the two Governments.
15th February 1954	Do.	1,15,00,000	4-1/4%	1,15,00,000	Do.
23rd February 1954	For the new Capital at Chandigarh	50,00,000	4%	50,00,000	Repayable in seven equated instalments of principal and interest commencing from 1957-58.
15th March 1954	For the Bhakra Nangal Project	5,25,00,000	4-1/4%	5,25,00,000	Repayable in one instalment at the end of fifteen years, unless earlier repayment is agreed to between the two Governments.

Date of the loan	Object of the loan	Amount	Rate of interest	Balance outstanding on the 31st March, 1956	Conditions of repayment
1	2	3	4	5	6
		Rs.		Rs.	
26th March 1954	For construction of tubewells under the T.C.A. programme.	10,99,000	4-1/8%	10,99,000	Repayable in fifteen annual equated instalments of principal and interest. First instalment of repayment to start on the 4th anniversary of the date of the drawal of loan, simple interest to be paid during the interim period.
31st March 1954	For urban rehabilitation loans	5,00,000	3-5/8%	5,00,000	Repayable in equated instalments of principal and interest in a period of six years. No recovery of principal or interest to be made during the first year. Simple interest alone to be recovered during the second and third years. Complete repayment of the loan within the next three years.
31st March 1954	For rehabilitation loans to families to be weeded out from infirmaries or homes.	2,30,000	3-5/8%	2,30,000	Do.
31st March 1954	For house building loans to displaced allottees of plots in 8,800 sites.	10,00,000	4-1/2%	10,00,000	Repayable in seventeen equated instalments of principal and interest commencing from the fourth anniversary of the loan. Simple interest alone to be recovered during the interim period.
31st March 1954	For the Harike Project	61,00,000	4-1/4%	61,00,000	Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.
31st March 1954	For subsidised Industrial Housing Scheme.	3,26,000	4-1/4%	3,10,542	Repayable in twenty five equated instalments of principal and interest.

31st March 1954	For loans under the scheme of sharing small savings collections.	16,00,000	4%	16,00,000	Repayable in one instalment at the end of ten years.
31st March 1954	For construction of tube-wells under the T.C.A. programme.	11,57,090	..	11,57,090	Repayable in fifteen equated instalments of principal and interest. First instalment to start on the fourth anniversary date of drawal of the loan. The rate of interest to be charged is still under the consideration of the Central Government.
31st March 1954	For grow more food schemes	16,42,280	4%	16,05,493	Repayable in 10 equated instalments of principal and interest
31st March 1954	For grow more food schemes	2,96,000	3½%	2,40,802	Repayable in five equated instalments of principal and interest.
31st March 1954	For grow more food schemes	14,62,150	4½%	13,90,475	Repayable in fifteen equated instalments of principal and interest.
31st March 1954	For Community Projects	9,17,000	4%	9,17,000	Repayable in twelve equated instalments of principal and interest.
31st March 1954	For minor irrigation schemes (G. M. F.)	20,46,300	4%	18,75,862	Repayable in ten equated instalments of principal and interest.
31st March 1954	For reclamation scheme in Karnal	76,610	4%	70,229	Do.
8th May 1954	For the Bhakra Nangal Project	2,50,00,000	4½%	2,50,00,000	Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.
7th June 1954	Do.	2,00,00,000	4½%	2,00,00,000	
22nd June 1954	For Jagadhri Tubewell Project	27,11,000	4½%	27,11,000	Repayable in fifteen equated instalments of principal and interest starting from the 2nd anniversary of the date of drawal of the loan. Simple interest alone to be charged for the first year.
29th June 1954	For the Bharka Nangal Project	3,50,00,000	4½%	3,50,00,000	Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.
2nd July 1954	For Community Development Projects.	3,83,000	4%	3,83,000	Repayable in twelve equated instalments of principal and interest.

Date of the loan	Object of the loan	Amount	Rate of interest	Balance outstanding on the 31st March, 1956	Conditions of repayment
1	2	3	4	5	6
		Rs.		Rs.	
16th August 1954	For the Bhakra Nangal Project	2,50,00,000	4½%	2,50,00,000	Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.
11th September 1954	For the Bhakra Nangal Project	2,20,00,000	4½%	2,20,00,000	Do.
15th September 1954	For purchase and distribution of ammonium sulphate under the grow more food programme.	58,01,175	3%	..	Repayable by the end of June 1955.
16th October 1954	For the Bhakra Nangal Project	1,50,00,000	4½%	1,50,00,000	Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.
23rd October 1954	For sinking of tubewells	16,00,000	Do.	15,21,587	Repayable in fifteen equated instalments of principal and interest
8th November 1954	For the Bhakra Nangal Project	1,60,00,000	Do.	1,60,00,000	Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.
30th November 1954	For National Extension Services Scheme.	1,28,000	4-1/8%	1,19,542	Repayable in twelve equated instalments of principal and interest.
1st December 1954	For the Bhakra Nangal Project	85,00,000	4½%	85,00,000	Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.

2nd December 1954	For financial assistance to small scale industries.	4,00,000	3½%	3,66,295	Repayable in ten equated instalments of principal and interest.
2nd December 1954	For small scale industries	1,91,000	3-5/8%	..	Repayable in twelve equated instalments of principal and interest.
4th December 1954	For development schemes	1,00,00,000	4%	1,00,00,000	Repayable in seven equated instalments of principal and interest. Repayment to start from 1958-59.
3rd January 1955	For development schemes	1,50,00,000	4%	1,50,00,000	Repayable in seven equated instalments of principal and interest commencing from 1958-59.
8th January 1955	For the Bhakra Nangal Project	2,00,00,000	4½%	2,00,00,000	Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.
12th January 1955	For Community Development Programme.	43,40,000	4½%	40,59,349	Repayable in twelve equated instalments of principal and interest.
21st January 1955	For educational development schemes.	2,00,000	Interest free	2,00,000	Repayable in not more than thirty equated instalments of Rs. 6,667 commencing from 1956-57.
9th February 1955	For cheap tenements scheme	1,83,000	4½%	1,83,000	Repayable in annual equated instalments in a period of twenty years. Repayment to start after a period of three years.
16th February 1955	For development schemes	1,00,00,000	4%	1,00,00,000	Repayable in seven annual equated instalments of principal and interest commencing from 1958-59.
18th February 1955	For development of handloom industries.	3,15,000	Interest free.	2,65,200	Different terms.
18th February 1955	For grow more food schemes	50,00,000	3% to 4%	46,07,847	Different terms.
19th February 1955	For National water supply and sanitation scheme.	18,75,000	4½%	18,44,266	Repayable in thirty annual equated instalments of principal and interest.

Date of the loan	Object of the loan	Amount	Rate of interest	Balance outstanding on the 31st March, 1956	Conditions of repayment
1	2	3	4	5	6
		Rs.		Rs.	
23rd February 1955	For the Bhakra Nangal Project	3,70,00,000	4½%	3,70,00,000	Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.
26th February 1955	For distribution of ammonium sulphate.	14,42,585	3%	14,42,585	Repayable within eighteen months from the date of drawal.
Do.	For purchase and distribution of Super phosphate.	1,77,800	3%	1,77,800	Do.
5th March 1955	For subsidised industrial housing scheme.	82,402	4½%	80,499	Repayable in twenty five equated instalments of principal and interest.
25th March 1955	For development of mandies and shopping centres for displaced persons in urban areas.	7,78,000	4½%	7,78,000	Repayable in twenty equated instalments of principal and interest. Repayment to start after a period of three years, simple interest alone to be charged during the interim period.
26th March 1955	For urban loans	1,50,000	3½%	1,50,000	Repayable in a period of six years. No recovery of principal and interest will be made during the first year. Simple interest for 2nd and 3rd years. Recovery to be effected in the last three years.
28th March 1955	For small savings scheme	31,00,000	4%	31,00,000	Repayable in one instalment at the end of ten years.
30th March 1955	For development schemes]	2,45,00,000	4%	2,45,00,000	Repayable in seven equated instalments of principal and interest commencing from 1958-59.
31st March 1955	For cheap tenements scheme	15,000	4½%	15,000	Repayable in annual equated instalments in a period of twenty years. Repayment to start after a period of three years.

31st March 1955	For the Bhakra Nangal Project	2,60,00,000	4½%	2,60,00,000	Repayable in one instalment at the end of fifteen years or earlier, if agreed to between the two Governments. Terms not yet settled.
31st March 1955	For house building loans to displaced persons.	30,00,000	Interest free	30,00,000	
31st March 1955	For construction of tubewells under the T.C.A. programme.	49,13,000	4 1/8%	49,13,000	Repayable in fifteen annual equated instalments of principal and interest. The first instalment of the loan to start from the fourth anniversary of the date of drawal of the loan, simple interest alone to be recovered during the interim period.
31st March 1955	Do.	6,00,000	Do.	6,00,000	Do.
31st March 1955	Do.	27,55,198	Not yet settled	27,55,198	Repayment in fifteen annual equated instalments commencing from the fourth anniversary of the loan.
31st March 1955	For flood protection scheme	1,00,000	4½%	1,00,000	Repayable in 25 equated instalments of principal and interest commencing from 1960-61. No interest to be charged for the first five years.
31st March 1955	For construction of tubewells under the T.C.A. programme.	463	..	463	Repayable in fifteen equated instalments of principal and interest. First instalment to start on the fourth anniversary date of drawal of the loan. The rate of interest to be charged is still under the consideration of the Central Government.
31st March 1955	For Community Development Projects.	6,14,000	4 1/8%	6,14,000	Repayable in twelve equated instalments of principal and interest.
31st March 1955	Do.	11,15,000	Do.	11,15,000	Do.
31st March 1955	For various grow more food schemes.	3,67,356	4%	3,67,356	Repayable in ten equated instalments of principal and interest.
31st March 1955	For Low Income Group Housing Scheme.	20,00,000	4½%	20,00,000	Repayable in thirty equated instalments of principal and interest. Repayment to start after two years from the date of the drawal of the loan.
26th April 1955	For Low Income Group Housing Scheme.	36,00,000	4½%	36,00,000	Repayable in thirty annual equated instalments of principal and interest. Repayment to start after two years from the date of the payment of the loan.

Date of the loan	Object of the loan	Amount	Rate of interest	Balance outstanding on the 31st March 1956	Conditions of repayment
1	2	3	4	5	6
27th May 1955	For National Extension Service Blocks.	Rs. 80,000	4½%	Rs. 80,000	Repayable with interest in twelve equated annual instalments, or earlier with the prior agreement with the Government of India.
31st May 1955	For granting loans to Small Scale Industrial Units.	1,50,000	4%	1,50,000	Repayable either — (a) in ten equated annual instalments commencing after the expiry of one year from the date of the drawal of the loan; or (b) by payment of interest only in annual instalments for the first four years and thereafter the loan with interest in six annual instalments.
24th June 1955	For the construction of hostel for the Punjab Engineering College, Chandigarh.	2,60,000	Interest free	2,60,000	Repayable in thirty three annual instalments.
21st July 1955	For Low Income Group Housing Scheme.	30,00,000	4½%	30,00,000	Repayable in thirty annual equated instalments, the first instalment becoming due on a date two years after the date of the drawal of the loan.
11th August 1955	For grow more food schemes	1,64,463	4%	1,64,463	Repayable in ten annual equated instalments of principal and interest.
24th August 1955	For Low Income Group Housing Scheme.	5,00,000	3½%	5,00,000	Repayable in three years after the date on which the amount was actually paid to the State Government.
24th August 1955	Do.	5,00,000	4½%	5,00,000	Repayable in thirty annual equated instalments, the first instalment being due two years after the date on which the amount is drawn.

9th September 1955	For granting loans to Small Scale Industrial Units.	8,50,000	4%	8,50,000	Repayable in ten equated annual instalments, the first instalment being due in the second year following the grant of the loan.
28th September 1955	For Low Income Group Housing Scheme.	50,00,000	4½%	50,00,000	Repayable in thirty annual equated instalments, the first instalment being due on a date two years after the date on which the amount is paid to the State Government.
8th October 1955	For National Extension Service Blocks.	80,000	4½%	80,000	Repayable in twelve equated annual instalments or earlier with the prior agreement with the Government of India.
12th October 1955	For the Bhakra Nangal Project	6,00,00,000	4½%	6,00,00,000	Repayable in one instalment at the end of fifteen years, unless any arrangement for earlier repayment is agreed to between the two Governments. The interest is payable half-yearly.
28th October 1955	For Low Income Group Housing Scheme.	75,00,000	4½%	75,00,000	Repayable in thirty annual equated instalments, the first instalment being due on a date two years after the date on which the loan is drawn.
29th October 1955	For National Extension Service Blocks.	3,05,000	4½%	3,05,000	Repayable in twelve equated annual instalments, or earlier with the prior agreement with the Government of India.
3rd November 1955	For Community Development Blocks.	14,000	4½%	14,000	Repayable with interest in twelve equated annual instalments, or earlier with the prior agreement with the Government of India.
8th November 1955	For National Water Supply and Drainage Scheme.	28,12,500	4½%	28,12,500	Repayable with interest in thirty annual equated instalments.
7th December 1955	For granting loans to Co-operative Sugar Factories.	32,00,000	4½%	32,00,000	Repayable in twelve annual equated instalments.

Date of the loan	Object of the loan	Amount	Rate of interest	Balance outstanding on the 31st March 1956	Conditions of repayment.
1	2	3	4	5	6
		Rs.		Rs.	
28th December 1955	For Bhakra Nangal Project	3,00,00,000	4½%	3,00,00,000	Repayable in one instalment at the end of fifteen years, unless any arrangement for earlier repayment is agreed to between the two Governments. Interest to be paid half yearly.
13th January 1956	For grow more food schemes	4,07,400	4%	4,07,400	Repayable in ten annual equated instalments of principal and interest.
13th January 1956	For grow more food schemes	40,22,600	3½%	40,22,600	Repayable within a period of eighteen months from the date of the drawal of the loan. Interest to be charged for fifteen months or for the actual period the loan is retained, whichever is less.
13th January 1956	For grow more food schemes	4,57,115	4%	4,57,115	Repayable in ten equated annual instalments.
13th January 1956	For grow more food schemes	8,40,725	4½%	8,40,725	Repayable in fifteen annual equated instalments.
13th January 1956	For grow more food schemes	6,09,000	3½%	6,09,000	Repayable in five annual equated instalments.
13th January 1956	For grow more food schemes	13,14,729	3½%	13,14,729	Repayable within a period of eighteen months from the date of the drawal of the loan. Interest to be charged for fifteen months or for the actual period the loan is retained, whichever is less.
19th January 1956	For construction of tubewells under the T.C.M. Tubewell Projects.	45,59,000	4½%	45,59,000	Repayable in fifteen annual equated instalments of principal and interest. The first instalment will fall due on the fourth.

19th January 1956	For construction of Kalanaur distributary.	42,800	4%	42,800	anniversary of the date of drawal of the loan, simple interest to be paid during the interim period. Repayable in ten equated instalments of principal and interest.
24th January 1956	For financing expenditure on Harike Project.	40,00,000	4½%	40,00,000	Repayable in one instalment at the end of fifteen years, unless any arrangement for earlier repayment is agreed to between the two Governments. Interest to be paid half yearly.
4th February 1956	For grow more food schemes	4,52,450	4%	4,52,450	Repayable in ten annual equated instalments of principal and interest.
4th February 1956	For grow more food schemes	11,02,000	4½%	11,02,000	Repayable in fifteen annual equated instalments of principal and interest.
4th February 1956	For grow more food schemes	19,59,000	3½%	19,59,000	Repayable within a period of eighteen months from the date of the drawal of the loan. The interest to be charged for a period of fifteen months or for the actual period for which the loan is retained, whichever is less.
6th February 1956	For granting loans to Small Scale Industrial Units.	10,00,000	4%	10,00,000	Repayable in ten equated annual instalments, the first instalment being due in the second year following the grant of the loan.
14th February 1956	For Community Development Projects.	50,59,000	4½%	50,59,000	Repayable in twelve equated annual instalments or earlier, if arranged by prior agreement with the Government of India.
23th February 1956	For construction of tubewells under the T.C.M. Tubewell Projects.	89,92,000	4½%	89,92,000	Repayable in fifteen annual equated instalments of principal and interest, the first instalment being due on the fourth anniversary of the date of drawal of the loan.
29th February 1956	For Community Development Blocks.	6,93,000	4½%	6,93,000	Repayable in twelve annual equated instalments or earlier, if arranged by prior agreement with the Government of India.

Date of the loan	Object of the loan	Amount	Rate of interest	Balance outstanding on the 31st March 1956	Conditions of repayment
1	2	3	4	5	6
2nd March 1956	For Low Income Group Housing Scheme.	Rs. 69,00,000	4½%	Rs. 69,00,000	Repayable in thirty annual equated instalments, the first instalment being due two years after the date on which the loan is drawn. Simple interest for the first year to be recovered alongwith the first instalment.
5th March 1956	For the Bhakra Nangal Project	5,00,00,000	4½%	5,00,00,000	Repayable at the end of fifteen years, unless any arrangement for earlier repayment is agreed to between the two Governments. The interest to be paid half yearly.
8th March 1956	For Community Development Blocks.	83,000	4½%	83,000	Repayable with interest in twelve equated annual instalments or earlier, if arranged by prior agreement with the Government of India.
8th March 1956	For National Extension Service Blocks.	1,19,000	4½%	1,19,000	Do.
9th March 1956	For financing expenditure on approved development schemes.	1,50,00,000	4%	1,50,00,000	Repayable with interest in seven annual equated instalments, unless any arrangement for earlier repayment is agreed to between the two Governments. The repayment will commence from 1959-60.
10th March 1956	For construction of students' hostel for the Government Technical Institute, Ambala.	2,00,000	Interest free	2,00,000	Repayable in thirty three annual instalments.
19th March 1956	For the Subsidised Housing Scheme for Industrial Workers.	73,450	4½%	73,450	Repayable in twenty five annual equated instalments of principal and interest.
19th March 1956	Do.	1,43,080	4½%	1,43,080	Do.

19th March 1956	For construction of tubewells under G.M.F. programme.	21,70,000	4½%	21,70,000	Repayable in fifteen annual equated instalments of principal and interest, the first instalment being due on the fourth anniversary of the date of drawal of the loan.
20th March 1956	For subsidised Industrial Housing Scheme.	45,000	4½%	45,000	Repayable in twenty five annual equated instalments of principal and interest.
20th March 1956	For granting loans to Small Scale Industrial Units.	10,00,000	4%	10,00,000	Repayable in ten equated annual instalments, the first instalment being due in the second year following the grant of the loan.
21st March 1956	For Co-operative Sugar Factories	8,00,000	4½%	8,00,000	Repayable in twelve annual equated instalments.
24th March, 1956	For development of handloom industries.	60,000	Interest free	60,000	Repayable in ten equated annual instalments commencing immediately after the expiry of two years from the date of drawal of the loan.
27th March 1956	Under the scheme of sharing small savings collections.	26,50,000	4%	26,50,000	Repayable in one instalment at the end of ten years from the date of drawal of the loan.
28th March 1956	For the Bhakra Nangal Project	12,00,000	4½%	12,00,000	Repayable in one instalment at the end of fifteen years, unless any arrangement for earlier repayment is agreed to between the two Governments. The interest to be paid half yearly.
29th March 1956	For Ferozepur Canals (Harike Project).	20,00,000	4½%	20,00,000	Do.
31st March 1956	For construction of tubewells under the T.C.A. Tubewell Project.	14,19,170	4½%	14,19,170	Repayable in fifteen annual equated instalments consisting of principal and interest, the first instalment falling due on the fourth anniversary of the date of drawal of the loan. Simple interest to be paid during the interim period.
31st March 1956	Do.	18,89,572	4½%	18,89,572	Do.
31st March 1956	Do.	3,15,853	4½%	3,15,853	Do.
31st March 1956	Do.	26,08,089	4½%	26,08,089	Do.

Date of the loan	Object of the loan	Amount	Rate of interest	Balance outstanding on the 31st March 1956	Conditions of repayment
1	2	3	4	5	6
		Rs.		Rs.	
31st March 1956	For adjustment of cost of imported equipment.	2,330	4½%	2,339	Repayable in twelve equated annual instalments.
31st March 1956	Do.	30,722	4%	30,722	Do.
31st March 1956	For rehabilitation of Kashmiri displaced persons of Yol Camp in Kangra and Pathankot.	2,16,000	3½%	2,16,000	Repayable in equated instalments of principal and interest in a period of six years. No recovery of principal and interest to be made in the first year. Simple interest to be paid on the second and third anniversary of loan. The repayment of equated instalments will commence on the fourth anniversary.
31st March 1956	For Subsidised Housing Scheme for Industrial Workers.	41,700	4½%	41,700	Repayable in twenty five annual equated instalments.
31st March 1956	Do.	2,32,667	4½%	2,32,667	Repayable in twenty five annual equated instalments of principal and interest.
31st March 1956	For Low Income Group Housing Scheme.	10,00,000	4½%	10,00,000	Repayable in thirty annual equated instalments, the first instalment being due two years after the date of the loan.
31st March 1956	For grow more food schemes	96,000	4%	96,000	Repayable in eight annual equated instalments of principal and interest, the first instalment being due on the third anniversary of the date of drawal of the loan.
31st March 1956	For expansion of power facilities to increase employment opportunities.	3,50,000	4½%	3,50,000	Repayable in twenty five annual equated instalments of principal and interest commencing from 1961-62, unless any arrangement for earlier repayment is agreed to between the two Governments.

31st March 1956	For flood control scheme	7,00,000	4½%	7,00,000	Repayable in twenty five annual equated instalments of both principal and interest commencing from 1961-62, unless any arrangement for earlier repayment is agreed to.
31st March 1956	For grow more food schemes	19,47,915	4%	19,47,915	Repayable in ten annual equated instalments of principal and interest.
31st March 1956	For grow more food schemes	7,50,000	3½%	7,50,000	Repayable in five annual equated instalments of principal and interest.
31st March 1956	For grow more food schemes	13,98,000	4½%	13,98,000	Repayable in fifteen annual equated instalments of principal and interest.
31st March 1956	For grow more food schemes	2,31,800	3½%	2,31,800	Repayable within a period of eighteen months from the date of drawal of the loan. The interest to be charged for a period of fifteen months or for the actual period for which the loan is retained, whichever is less.
31st March 1956	For Co-operative Sugar Factories	10,00,000	4½%	10,00,000	Repayable in twelve annual equated instalments.
31st March 1956	For financing expenditure on approved development schemes.	4,50,00,000	4%	4,50,00,000	Repayable in seven annual equated instalments of principal and interest commencing from 1959-60, unless any other arrangement is agreed to. The interest to be paid annually till the payment of equated instalments commences.
31st March 1956	For National Extension Service Blocks.	30,000	4½%	30,000	Repayable with interest in twelve equated annual instalments or earlier, if arranged by prior agreement with the Government of India.
	Total	..	..	<u>1,62,21,23,887</u>	

SECTION P—LOANS AND ADVANCES BY STATE GOVERNMENTS

Dr. Rs. 17,79,72,018

8. The State Loan Account was constituted on the 1st April 1921 to record transactions connected with Loans and Advances granted by the State Governments to local bodies, cultivators, etc. The classification of the balances under this head is given in the statement below:—

	Rs.
(1) Loans to Municipalities, Port Funds, etc.—	
(a) Loans to Municipalities	Dr. 35,97,837
(b) Loans to District and other Local Fund Committees	Cr. 50,000
(c) Loans to Landholders and other Notabilities	Dr. 16,335
(d) Advances to Cultivators	Dr. 4,06,68,070
(e) Loans and Advances to Displaced Persons	Dr. 6,09,90,634
(f) Miscellaneous Loans and Advances	Dr. 5,72,02,929
(g) Loans and Advances under the Community Development Programme	Dr. 1,45,56,788
Total	Dr. 17,69,82,593
 (2) Loans to Government Servants—	
(a) House Building Advances	Dr. 6,27,277
(b) Advances for the purchase of motor conveyances	Dr. 3,12,193
(c) Advances for the purchase of other conveyances	Dr. 54,661
(d) Passage Advances	Cr. 2,334
(e) Other Advances	Cr. 2,372
Total	Dr. 9,89,425
GRAND TOTAL	Dr. 17,79,72,018

Detailed accounts of loans under heads (1)(a), (b) and (c) and (2) are kept in the Accounts Office. The detailed accounts of loans under "Advances to Cultivators", "Loans and Advances to Displaced Persons", "Miscellaneous Loans and Advances" and "Loans and Advances under the Community Development Programme" under (1)(d), (e), (f) and (g) are kept by the district officers or other administrative authorities who are responsible for realising both the principal and interest on the loans. The ledger balances under these heads are reconciled with the aggregate of the balances worked out in the broadsheets kept for the purpose, the latter being verified against the balances as verified by the district and other responsible officers.

(1) Loans to Municipalities, Port Funds, etc.

(a) Loans to Municipalities Dr. Rs. 35,97,837

9. The recoveries falling due within the year were effected in accordance with the terms fixed by the Government except in seven cases. Recovery of principal and interest has since been made from 5 municipalities. Matter regarding the recovery of outstandings from other two municipalities is under correspondence with the Government.

(b) Loans to District and other Local Fund Committees

Cr. Rs. 50,000

10. The credit balance under the head is owing to erroneous adjustments which have been set right in the accounts for 1956-57.

(c) Loans to Landholders and other Notabilities

Dr. Rs. 16,335

11. The recoveries due in the year have been made in accordance with the terms fixed by Government.

(d) Advances to Cultivators

Dr. Rs. 4,06,68,070

12. The balance under this head represents outstandings on account of advances made under the Land Improvement Loans Act, the Agriculturists' Loans Act, the Canal and Drainage Act and the Co-operative Credit Societies Act. The details of the balance are—

	Rs.
Under the Land Improvement Loans Act, XIX of 1883—Ordinary	Dr. 8,09,440
Under the Land Improvement Loans Act, XIX of 1883-G.M.F.	Dr. 35,14,664
Under the Agriculturists' Loans Act, XII of 1884	Dr. 2,38,81,058
Under the Canal and Drainage Act, VIII of 1873	Dr. 39,174
Under the Co-operative Credit Societies Act, 1912	Dr. 34,59,349
Loans for purchase of Ammonium Sulphate	Dr. 88,16,776
Loans for purchase of Superphosphate	Dr. 1,46,368
Advances to Zamindars of Sherpur	Dr. 1,241
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	Dr. 4,06,68,070

The acceptances to the correctness of balances have been called for.

(e) Loans and Advances to Displaced Persons

Dr. Rs. 6,09,90,634

13. The balance consists of—

(i) Rural Loans—

	Rs.
Loans for purchase of bullocks	Dr. 62,01,209
Loans for purchase of seeds	Dr. 42,21,971
Loans for repair of houses in rural areas	Cr. 6,81,699
Loans for repair of wells in rural areas	Dr. 88,664
Loans for purchase of fodder	Dr. 4,55,898
Loans for purchase of agricultural implements	Dr. 6,35,437
Loans for sinking and boring of wells in rural areas	Dr. 25,46,285
Loans for purchase of tractors	Cr. 1,79,941
Loans for purchase of persian wheels and power driven pumps	Dr. 42,46,574
Loans for purchase of agricultural machinery for garden colonies	Dr. 1,58,344
Loans for sinking of tubewells in garden colonies	Dr. 3,41,508
Loans for construction of houses in rural areas	Dr. 4,29,959
Loans for repair of evacuee houses in flood-affected areas	Dr. 35,53,444

Total Dr. 2,20,17,653

(ii) Urban Loans—	Rs.
Loans for purchase of food	Dr. 82,41,408
Loans to refugee students	Dr. 20,91,383
Loans for building houses	Dr. 85,86,914
Loans for industrial rehabilitation	Dr. 1,39,55,811
Loans to village shopkeepers and rural artisans	Dr. 12,13,158
Loans to sufferers of the Gujrat train tragedy	Dr. 1,00,000
Loans to electric supply companies for electri- fication of new townships	Dr. 1,10,000
Loans to weavers at Panipat	Dr. 3,67,848
Loans to Kashmiri Displaced Persons :	Dr. 1,98,500
Loans for house building to purchasers of sites in the new townships	Dr. 41,07,959
Total	Dr. 3,89,72,981
GRAND TOTAL	Dr. 6,09,90,634

The acknowledgements of the correctness of balances have been called for. 'Credit balances under heads 'Loans for repair of houses in rural areas' and 'Loans for purchase of tractors' are owing to erroneous adjustments which are being investigated.

(f) Miscellaneous Loans and Advances	Dr. Rs. 5,72,02,929
14. The details of the balance are—	Rs.
Advances for sinking of percolation wells	Dr. 99,14,179
Loans for repair of houses in urban areas	Cr. 15,888
Loans for purchase of electric plants by electric supply undertakings	Dr. 13,81,390
Loans under the Punjab State Aid to Industries Act, 1935	Dr. 22,01,893
✓ Loans to Municipalities under the National Water Supply and Sanitation Scheme	Dr. 46,87,500
Loans to private scholars sponsored by Govern- ment	Dr. 1,050
Loans for purchase of pumping sets	Dr. 11,29,665
Loans to Improvement Trusts	Dr. 8,65,595
Loans for the reclamation of Banjar Land	Dr. 25,501
Loans under the Low Income Group Housing Scheme	Dr. 2,74,46,911
Loans under the High Income Group Housing Scheme	Dr. 10,00,000
Advances for sinking of tubewells	Dr. 29,01,713
Assistance from Government of India for giving loans to Industrialists in the State	Dr. 29,99,050
Advances to Loharu Electric and Water Supply Company	Dr. 8,400
Advances to cheap grain shops of Pataudi	Dr. 7,879
Loans to Co-operative Societies of Industrial Workers under the Subsidised Industrial Housing Scheme	Dr. 73,480

		Rs.
Advances under Act XIX of 1883—G.M.F.	Dr.	25,82,124
Loans to Mahajans of Pataudi	Cr.	1,872
Loans to the Marketing Committee, Loharu	Cr.	7,686
Loans under the Co-operative Credit Societies Act	Dr.	3,326
Loans to Provincial Transport Authority	Cr.	281
Motor Car Advances to Hon'ble Ministers	Cr.	1,000
Total	Dr.	5,72,02,929

The acceptances of the balances have been called for. The credit balance under the heads "Loans for repair of houses in urban areas", "Loans to Mahajan of Pataudi", "Loans to the Marketing Committee Loharu" "Loans to Provincial Transport Authority" and "Motor Car Advances to Hon'ble Ministers" are owing to erroneous adjustments, which are being investigated.

(g) Loans and Advances under the Community Development Programme Dr. Rs. 1,45,56,788

15. The acceptances of the balances have been called for.

(2) Loans to Government Servants—

(a) House Building Advances Dr. Rs. 6,27,277

16. There is a difference of Rs. 1,01,227 between the ledger balance and the sum total of the balances in the broadsheets relating to non gazetted Government servants, which is under investigation. The broadsheets in respect of gazetted officers are in the course of completion. The acknowledgements of the balances have been called for.

(b) Advances for the purchase of motor conveyances Dr. Rs. 3,12,193

17. There is a difference of Rs. 5,044 between the broadsheet figures and the figures in the ledger relating to non-gazetted Government servants, which is under settlement. The broadsheets in respect of gazetted officers are in the course of completion. The acceptances of the balances have been called for.

(c) Advances for the purchase of other conveyances Dr. Rs. 54,661

18. There is a difference of Rs. 7,392 between the broadsheet figures and the figures in the ledger. Action is being taken for its early clearance. The acceptances of the balances have been called for.

(d) Passage Advances Cr. Rs. 2,334

19. The credit balance is owing to wrong adjustments which are being investigated.

(e) Other Advances Cr. Rs. 2,372

20. The balance comprises advances for the purchase of typewriters and advances to Government servants for the purchase of equipment and for the purchase of National Plan Loan. There is a difference of Rs. 24,965 between the ledger balance and the sum total of balances in the broadsheets under

the latter two heads relating to non-gazetted Government servants, which is under investigation. The broadsheets in respect of such advances made to gazetted officers are in the course of completion. The acceptances of the balance have been called for.

Contingency Fund Cr. Rs. 49,91,000

21. In pursuance of Art. 267(2) of the Constitution of India, a Contingency Fund was established by the State Government under the Punjab Contingency Fund Act, 1950 with a sum of Rs. 50 lakhs in the year 1950-51. The fund is of the nature of an imprest placed at the disposal of the Governor of the State to enable him to make advances to meet unforeseen expenditure pending authorisation of such expenditure by the State Legislature through supplementary Appropriation Acts. The fund is administered on behalf of and in the name of the Governor of the Punjab, by the Secretary to Government, Punjab, Finance Department.

Out of the total advances made from the Fund during the year a sum of Rs. 9,000 remained unrecovered. It has since been recouped in 1956-57.

SECTION B—UNFUNDED DEBT Cr. Rs. 4,33,94,563

22. The term 'Unfunded Debt' is used to describe a number of interest bearing obligations of Government in respect of funds deposited with it for various purposes. The only obligation of this type in the Punjab is State Provident Funds.

State Provident Funds Cr. Rs. 4,33,94,563

23. These are funds established for the benefit of Government servants, contributions to which are, in certain cases, compulsory. Government pays interest on the sums deposited and, in some cases where the funds in effect represent a substitute for pensions, supplements the deposits by contributions. The accumulated deposits are paid to the depositors on the termination of their services with Government. Temporary withdrawals are, however, permitted in certain circumstances. The details are as shown below:—

	Rs.
(i) General Provident Fund	Cr. 3,99,22,661
(ii) Indian Civil Service Provident Fund	Cr. 14,49,107
(iii) Indian Civil Service (Non-European Members) Provident Fund	Cr. 4,40,168
(iv) Punjab Contributory Provident Fund	Cr. 9,44,516
(v) Workmen's Contributory Provident Fund	Cr. 1,88,382
(vi) Other Miscellaneous Provident Funds	Cr. 4,49,729
Total	Cr. 4,33,94,563

The amounts at the credit of the subscribers on the 31st March 1956 have been communicated to them.

(i) General Provident Fund Cr. Rs. 3,99,22,661

24. Subscribers to this fund include permanent Government servants in superior service, except those who have been required or permitted to subscribe to a Contributory Provident Fund. They exclude members of the Indian Civil

Service for whom a separate fund exists. Government servants in temporary superior service are also permitted to join this fund on certain conditions. The ledger balance of this fund on the books of the Accounts Office is proved with the sum total of the balances of the personal accounts of the subscribers to the Fund. This reconciliation disclosed a difference of Rs. 1,78,898 at the end of 1954-55, which comprises Rs. 192 relating to the year 1948-49, Rs. 662 to 1949-50, Rs. 4,353 to 1950-51, Rs. —9,456 to 1951-52, Rs. 7,818 to 1952-53, Rs. —64,258 to 1953-54 and Rs. 2,39,587 to 1954-55. Action is being taken for its early clearance. The broadsheets for the year 1955-56 are in the course of completion.

(ii) Indian Civil Service Provident Fund Cr. Rs. 14,49,107

25. The balance under this head represents deductions made from salaries of members of the Indian Civil Service, which are funded for the benefit of the officers concerned. The balance has been reconciled with the accounts of individual depositors maintained in the Accounts Office, except for a difference of Rs. 1,285 at the end of 1954-55, of which Rs. —3,416 have since been adjusted, leaving a balance of Rs. 4,701 relating to the year 1954-55. Action is being taken for its clearance. The broadsheets for the year 1955-56 are in the course of completion.

(iii) Indian Civil Service (Non-European Members)
Provident Fund Cr. Rs. 4,40,168

26. This fund was established on the 1st January 1931 for non-European members of the Indian Civil Service selected for appointment after that date, primarily as substitute for the Indian Civil Service (Non-European Members) Family Pension Fund. The balance has been reconciled with the accounts of individual depositors maintained in the Accounts Office at the end of 1954-55, except for a difference of Rs. 13,379 which has since been reduced to Rs. 543. The outstanding difference comprises Rs.—78 relating to 1953-54 and Rs. 621 to 1954-55 and is under settlement. The broadsheets for the year 1955-56 are in the course of completion.

(iv) Punjab Contributory Provident Fund. Cr. Rs. 9,44,516

27. This fund was started for the benefit of certain non-pensionable Government servants under the control of the Punjab Government. Besides the subscriptions, it also includes contributions made by the Punjab Government in lieu of pension. The balance has been verified, except for a difference of Rs.—34,918 at the end of 1954-55, which comprises Rs. 156 relating to the year 1950-51, Rs. 1,775 to the year 1951-52, Rs. 45 to the year 1952-53, Rs. 6,344 to the year 1953-54 and Rs. —43,238 to the year 1954-55. Action is being taken to clear the outstanding difference. The broadsheets for the year 1955-56 are in the course of completion.

(v) Workmen's Contributory Provident Fund Cr. Rs. 1,88,382

28. This fund was started with effect from the 1st September 1948 for the benefit of the workmen employed in the workshops under the control of the Punjab Government. Besides the subscriptions, it also includes contributions made by the Government in lieu of pension. The balance has been verified,

except for a difference of Rs. 55,374 at the end of 1954-55, which has since been reduced to Rs. 18,490. The outstanding difference comprises Rs. 1,252 relating to the year 1950-1951, Rs.—203 to the year 1951-52, Rs.—3,516 to the year 1952-53, Rs. 15,559 to the year 1953-54 and Rs. 5,398 to year 1954-55 and is under settlement. The broadsheets for the year 1955-56 are in the course of completion.

(vi) Other Miscellaneous Provident Funds . . . Cr. Rs. 4,49,729

29. This head records the transactions of the provident funds intended for non-pensionable Government servants who are allowed to subscribe to special provident funds usually with bonus terms attached. These funds were closed to new entrants, having been replaced by the Punjab Contributory Provident Fund from the 1st August 1933. It also includes the Revenue and Canal Patwaris Provident Funds. The balance at the credit of the Funds, including accumulated bonuses, has been reconciled with the details of the subscribers' accounts maintained in the Accounts Office with the exception of a difference of Rs. 9,078 at the end of 1954-55, which after an adjustment of Rs.—3,213 since made now stands at Rs. 12,291. Action is being taken to clear the remaining difference which comprises Rs. 15 relating to the year 1949-50, Rs. 4 to the year 1950-51, Rs. 148 to the year 1951-52, Rs.—2,808 to the year 1952-53, Rs. 1,395 to the year 1953-54 and Rs. 13,537 to the year 1954-55. The broadsheets for the year 1955-56 are in the course of completion.

SECTION 8—DEPOSITS AND ADVANCES { Dr. Rs. 11,58,03,353
Cr. Rs. 15,81,59,940

30. The balance under this section relates to the following—

	Dr. Rs.	Cr. Rs.
(I) Deposits not bearing interest . . . . .	..	14,32,42,811
(II) Advances not bearing interest	73,54,558	57,49,817
(III) Suspense	10,84,48,795	85,49,983
(IV) Miscellaneous . . . . .	..	6,17,329

Total . . . 11,58,03,353 15,81,59,940

(I) Deposits not bearing interest Cr. Rs. 14,32,42,811

31. This consists of two main divisions, namely:—

	Rs.
(1) Reserve Funds Cr.	2,94,25,139
(2) Other Deposit Accounts Cr.	11,38,17,672

Total . . . Cr. 14,32,42,811

(I) Reserve Funds Cr. Rs. 2,94,25,139

32. These are funds created out of revenue and are kept on behalf of various departments. The details are as follows:—

	Rs.
(i) Famine Relief Fund	Cr. 4,00,000
(ii) Depreciation Reserve Fund—Government Presses	Cr. 2,24,140
(iii) Depreciation Reserve Fund—Electricity	Cr. 2,18,19,676
(iv) Deposits of the Depreciation Reserve of Commercial Concerns	Cr. 44,53,914
(v) Fund for promotion of education amongst the educationally backward classes	Cr. 14,30,964
(vi) Motor Transport Reserve Fund	Cr. 1,73,078
(vii) Foodgrains Reserve Fund	Cr. 9,23,367

TOTAL Cr. 2,94,25,139

(i) Famine Relief Fund Cr. Rs. 4,00,000

33. This fund was started from the year 1952-53 with a fixed annual contribution of Rs. one lakh from the State Revenues for utilization, on occasions of famine or other distress caused by natural calamities.

An account of the transaction of the fund during the year is given in Statement No. 4-I of this Report.

(ii) Depreciation Reserve Fund—Government Presses Cr. Rs. 2,24,140

34. This head records transactions relating to Depreciation Reserve Fund for Government Presses. The object of this fund is to provide a reserve to meet the cost of renewals and replacements of plants, machinery and furniture in Government Presses. An account of the fund is given in Statement No. 4-II of this Report.

(iii) Depreciation Reserve Fund—Electricity Cr. Rs. 2,18,19,676

35. This head is intended for recording transactions relating to the Depreciation Reserve Fund for the Electricity Department. The object of this fund is to provide a reserve for renewals and replacements. An account of the fund is given in Statement No. 4-III of this Report.

(iv) Deposits of the Depreciation Reserve of Commercial Concerns Cr. Rs. 44,53,914

36. The balance under this head consists of:—

	Rs.
(a) Depreciation Reserve Fund—Motor Transport	Cr. 29,67,228
(b) Depreciation Reserve Fund—Government Central Workshops	Cr. 14,86,686

TOTAL Cr. 44,53,914

(a) Depreciation Reserve Fund—Motor Transport . Cr. Rs. 29,67,228

37. This head records transactions relating to the Depreciation Fund for the transport services run by the Punjab Government. The fund is intended to provide a reserve to meet the cost of renewals and replacements of buses, machinery and furniture. The amount included under the head "57-Miscellaneous-Expenditure on Bus Services" for transfer to the fund is credited to the fund. An account of the fund is given in Statement No. 4-IV of this Report.

(b) Depreciation Reserve Fund—Government Central Workshops Cr. Rs. 14,86,686

38. This head is intended for recording transactions relating to the Depreciation Reserve Fund for Government Central Workshops, Amritsar. The object of the fund is to provide a reserve to meet the cost of renewals and replacements of plant and machinery, etc. An account of the fund is given in Statement No. 4-V of this Report.

(v) Fund for promotion of education amongst the educationally backward classes Cr. Rs. 14,30,964

39. The fund is intended to ameliorate the condition of Harijans in the State. The expenditure incurred on the education of Harijans is initially recorded under "37-Education" and finally charged to the fund. An account of the fund is given in Statement No. 4-VI of this Report.

(vi) Motor Transport Reserve Fund Cr. Rs. 1,73,078

40. This fund was started in the year 1945-46. It was decided, that instead of insuring vehicles operating on the transport services run by the Punjab Government, an amount equal to the insurance premia should be credited to this reserve fund to meet all third party claims. Funds are transferred to this deposit head by debit to "57-Miscellaneous". An account of this fund is given in Statement No. 4-VII of this Report.

(vii) Foodgrains Reserve Fund Cr. Rs. 9,23,367

41. This fund is intended to record transactions relating to the surcharge levied on foodgrains to cover a fall in prices. The income from the surcharge is in the first instance credited to the head "XLVI-Miscellaneous" and is then transferred to this fund by *per contra* debit to the head "57-Miscellaneous." An account of the fund is given in Statement No. 4-VIII of this Report.

(2) Other Deposit Accounts Cr. Rs. 11,38,17,672

42. This account is sub-divided as follows:—

	Rs.
Deposits of Local Funds	Cr. 70,40,031
Departmental and Judicial Deposits—	
(i) Civil Deposits	Cr. 8,81,24,792
(ii) Other Accounts	Cr. 1,36,52,849
TOTAL . Cr.	11,38,17,672

Deposits of Local Funds Cr. Rs. 70,40,031

43. The details of the head "Deposits of Local Funds" are as follows:—

	Rs.
District Funds	Cr. 28,74,916
Municipal Funds	Cr. 31,09,262
Town and Bazar Funds	Cr. 5,294
Education Funds	Cr. 1,123
Public Works Funds	Cr. 10,04,556
Other Miscellaneous Funds	Cr. 32,964
Village Panchayat Fund	Cr. 11,916
TOTAL	Cr. 70,40,031

14. These are mostly cash balances in the current accounts of local funds and other local authorities which are permitted to bank with Government treasuries. Each fund has an administrator, either a public officer or a committee and the verification consists firstly, in reconciling the figures as between the broadsheets which are posted from the treasury *plus* and *minus* memoranda, and the ledger, and secondly, in ascertaining how far the administrator accepts the balances standing at his credit on the Government books. There are differences of Rs. 5,23,343, Rs. 4,65,285, Rs. 69, Rs. 10 and Rs. 33 between the broadsheets and the ledger balances under the heads "District Funds" "Municipal Funds," "Town and Bazar Funds" "Other Miscellaneous Funds" and "Village Panchayat Fund" respectively, which are under correspondence. Certificates of acceptance of balances have been called for from the administrators.

(4) Civil Deposits Cr. Rs. 8,81,24,792

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

The following are the details of the balance under Civil Deposits—

	Rs.
Revenue Deposits	Cr. 1,98,87,747
Civil and Criminal Courts' Deposits	Dr. 5,88,652
Personal Deposits	Cr. 1,16,72,957
Public Works Deposits	Cr. 5,18,60,192
Deposits for work done for public bodies or individuals	Cr. 25,819
Deposits on account of Police Funds	Cr. 9,59,502
Deposits of fees received by Government servants for work done for private bodies	Cr. 89,853
Deposits on account of the Badshahi Mosque Cess Fund	Cr. 12,846
Agents' commission charges recovered by Food Supply Department	Cr. 15,448
Mahatma Gandhi Memorial Fund	Dr. 3,085
Sardar Patel Memorial Fund	Cr. 54,727
Assam Relief Fund	Cr. 38,006
East Bengal Displaced Persons Relief Fund	Cr. 1,574
Contributions to the Bihar and Madras Relief Fund	Cr. 36,110
Deposits in connection with Elections	Cr. 52,624

		Rs.
Punjab Famine Relief Fund for Madras	Cr.	9,115
Municipal taxes on Government residential buildings	Cr.	9
Transfers from the Deposit account of the Custodian Evacuee Property for financing loans to displaced persons	Cr.	40,00,000
TOTAL	Cr.	<u>8,81,24,792</u>

46. Revenue and Civil and Criminal Courts' Deposits are not kept distinct in most of the districts in the Punjab where the whole of the civil work (Revenue, Judicial and Criminal) is in charge of Deputy Commissioners.

There are two entirely different systems of deposit accounts. Under the first system, every receipt is treated as a separate item and every payment is charged against the relevant receipt. The second may be termed as the ledger system, under which a running account is kept of receipts and payments on some particular account (an estate, an institution, etc.). For every ledger account there is an administrator, i.e., a person authorised to pay money into the treasury or to draw money from it. Deposits kept according to the latter system are called "Personal Deposits".

Under the first system, the balances in the detailed deposit registers are agreed with the balances on the general books of the class of deposits concerned and are finally reconciled with the *plus* and *minus* memoranda received from the treasuries, or where necessary, with the accounts received from the Civil and Criminal Courts. The verification of the ledger form of deposit accounts consists mainly in agreeing the balance with that claimed by the administrator.

Revenue Deposits Cr. Rs. 1,98,87,747

47. There is a difference of Rs. 34,75,586 between the above balance and that in the proofsheets, which has since been reduced to Rs. 2,329. The outstanding difference comprises Rs.—1,571 relating to the year 1952-53, Rs.—2,810 to the year 1953-54, Rs. 12,591 to the year 1954-55 and Rs.—5,881 to the year 1955-56. Action is being taken for its early clearance.

Civil and Criminal Courts' Deposits Dr. Rs. 5,88,652

48. There is a difference of Rs. 5,92,963 between the ledger figures and those in the broadsheet which has since been reduced to Rs. 5,84,355. The outstanding difference comprises Rs. 4,541 relating to the year 1948-49, Rs. 1,875 to the year 1949-50, Rs.—910 to the year 1950-51, Rs. 6,233 to the year 1951-52, Rs.—8,669 to the year 1952-53, Rs. 3,569 to the year 1953-54, Rs.—870 to the year 1954-55 and Rs. 5,78,586 to the year 1955-56. The matter is under correspondence.

Personal Deposits Cr. Rs. 1,16,72,957

49. There is a difference of Rs. —21,19,589 between the broadsheet and ledger figures which after adjustments of Rs. —92,36,876 since made stands at Rs. 71,17,287. Action is being taken to clear the remaining difference which comprises Rs. 39,00,438 relating to the year 1947-48, Rs. 36,66,773 to the year 1948-49, Rs.—2,29,468 to the year 1949-50, Rs.—2,07,406 to the year 1950-51, Rs.—2,96,801 to the year 1951-52, Rs. 4,84,172 to the year 1952-53, Rs.—43,476 to the year 1953-54, Rs.—18,415 to the year 1954-55 and Rs.—1,38,530 to the year 1955-56.

The total number of accounts open on the 31st March 1956 was 664 and the transactions during the year were as follows—

Opening Balance on 1st April 1955	Receipts for 1955-56	Total	Payments for 1955-56	Closing Balance on 31st March 1956
1	2	3	4	5
Rs.	Rs.	Rs.	Rs.	Rs.
97,36,447	10,81,57,444	11,78,93,891	10,62,20,934	1,16,72,957

No personal ledger account was opened without the sanction of competent authority. The accounts were properly operated upon and there were no debit balances. The certificates of acceptance of balances have been called for from administrators of the personal ledger accounts concerned.

Public works Deposits Cr. Rs. 5,18,60,192

50. The balance represents the deposits made in cash by contractors and departmental subordinates, deposits for work to be done, sums due to contractors on closed accounts and other miscellaneous deposits. There is a difference of Rs. 49,63,925 between the broadsheet and ledger figures, which is under reconciliation.

Deposits for work done for public bodies or individuals . . . Cr. Rs. 25,819

51. The details of the balance are—

		Rs.
Deposits for purchase of fire fighting equipment	Cr.	14,147
Deposits for Tubewells	Dr.	32,613
Other Deposits	Cr.	44,285
TOTAL	Cr.	25,819

There is a difference of Rs. 11,000 relating to the year 1952-53 between the broadsheet and ledger figures under the head Deposits for purchase of fire fighting equipment, which has been adjusted in the accounts for 1956-57. The balance under the latter two heads are due to erroneous adjustments which have been set right in the accounts for 1956-57.

Deposits on account of Police Funds Cr. Rs. 9,59,502

52. The balance represents the amount in the deposit account of clothing and equipment of the Police Department including Civic Guards. There is a difference of Rs. 6,26,277 between the figures in the ledger and those in the broadsheet, which after adjustments of Rs. —2,34,941 since made now stands at Rs. 8,61,218. The outstanding difference consists of Rs. —74,165 relating to the year 1947-48, Rs. 70,587 to the year 1948-49, Rs. 1,57,201 to the year 1949-50, Rs. 4,21,948 to the year 1950-51, Rs. —1,01,937 to the year 1951-52, Rs. 1,820 to the year 1952-53, Rs. 28,173 to the year 1953-54, Rs. 2,56,556 to the year 1954-55 and Rs. 1,01,037 to the year 1955-56. Action is being taken for its early clearance. The balance certificates have been called for from the administrators.

Deposits of fees received by the Government servants for work done for private bodies Cr. Rs. 89,853

53. Fees received by Government servants for work done for private bodies of which a share is payable to Government, are credited to this head in the first instance. The head is subsequently cleared by adjusting the portion due to Government as revenue of the department to which the Government servants belong and by disbursement to the Government servants concerned of the share due to them.

There is a difference of Rs. 85,587 between the above balance and that in the broadsheet of which Rs. 87,412 have since been cleared, leaving a balance of Rs.—1,825. The outstanding difference consists of Rs.—138 relating to the year 1949-50, Rs. 1,390 to the year 1950-51, Rs.—370 to the year 1951-52, Rs.—3,102 to the year 1952-53, Rs. 106 to the year 1953-54, Rs.—481 to the year 1954-55 and Rs. 770 to the year 1955-56. Action is being taken for its clearance.

Deposits on account of Badshahi Mosque Cess Fund Cr. Rs. 12,846

54. The balance represents receipts on account of the cess after deduction of expenses for collection to be paid to the Treasurer of the Badshahi Mosque Cess Fund to be applied to the repair, maintenance and endowment of the Badshahi Mosque, Lahore. There is a difference of Rs. 288 between the above balance and that shown in the broadsheet, which has since been adjusted.

Agents' commission charges recovered by Food Supply Department Cr. Rs. 15,448

55. This head accommodates receipts on account of commission due to agents for supply of foodgrains to deficit States recovered from recipient administrations. The payment to the agents concerned is made after check by the Director of Food Supplies, Punjab. There is a difference of Rs. 3,690 between the above balance and that in the broadsheet, of which Rs.—14,045 have been cleared, leaving a balance of Rs. 17,735. The outstanding difference comprises Rs. 11,712 relating to the year 1947-48, Re. 1 to the year 1948-49, Rs. 2,329 to the year 1949-50, Rs. 3,644 to the year 1950-51, Rs.—10 to the year 1954-55 and Rs. 59 to the year 1955-56. The matter is under correspondence.

Mahatma Gandhi Memorial Fund Dr. Rs. 3,085

56. There is a difference of Rs. 887 between the ledger figures and those in the broadsheet, which has since been settled.

Sardar Patel Memorial Fund Cr. Rs. 54,727

57. There is a difference of Rs. 178 comprising Rs. 208 relating to the year 1951-52, and Rs. —30 to 1953-54 between the above balance and that in the broadsheet, which has since been settled.

Assam Relief Fund Cr. Rs. 38,006

58. This fund has been temporarily opened to account for subscriptions received at treasuries and sub-treasuries and their remittance to the Secretary, Assam Governor's Earthquake Fund. There is a difference of Rs. —1,544 comprising Rs. 2,096 relating to the year 1950-51, Rs. 1,602 to the year 1951-52 and Rs.—5,242 to the year 1955-56 between the broadsheet and ledger balances, which has since been adjusted.

East Bengal Displaced Persons Relief Fund Cr. Rs. 1,574

59. The ledger balance has been proved with the broadsheet balance.

Contributions to the Bihar and Madras Relief Fund Cr. Rs. 36,110

60. There is a difference of Rs. 516 comprising Rs. —6,656 relating to the year 1951-52, Rs. 3,135 to 1952-53, Rs. 175 to 1953-54, Rs.— 11 to 1954-55 and Rs. 3,873 to 1955-56 between the broadsheet and ledger balance, which has since been adjusted.

Deposits in connection with Elections Cr. Rs. 52,624

61. The details of the balance under this head are— Rs.

Deposits made by Candidates for State Legislature Cr. 48,624

Deposits for Election Petitions Cr. 4,000

There is a difference of Rs. 249 between the broadsheet and ledger figures under the head "Deposits made by Candidates for State Legislature" which has since been reduced to Rs. 210. Action is being taken for the clearance of outstanding difference which relates to the year 1954-55.

Punjab Famine Relief Fund for Madras Cr. Rs. 9,115

62. There is a difference of Rs. 1,474 between the above balance and that in the broadsheet, which has since been adjusted.

Municipal taxes on Government residential buildings Cr. Rs. 9

63. The balance under the head is owing to certain erroneous adjustments which are being set right.

Transfers from the Deposit account of the Custodian Evacuee Property for financing loans to displaced persons Cr. Rs. 40,00,000.

64. This deposit account was started during the year 1951-52 by a transfer of a sum of Rs. 40 lakhs from the Deposit account of the Custodian Evacuee Property for financing loans to displaced persons for repair of houses in flood-affected areas. The actual recoveries effected from the displaced persons will be adjusted under the head "Loans and Advances by State Governments—Loans to Municipalities, Port Funds, etc.—Loans and Advances to Displaced Persons" under which head the account of the loan will be kept. At the end of the year the recoveries actually effected will be credited to the Custodian's account by debit to the above deposit head.

(ii) Other Accounts Cr. Rs. 1,86,52,849

65. The details of the above balance are as follows:—

	Rs.
(a) Subventions from Central Road Fund	Cr. 18,86,421
(b) Deposit account of the grant made by the Indian Council of Agricultural Research	Dr. 72,570
(c) Deposit account of grants from the Central Government for the development of handloom industries	Dr. 2,69,774

	Rs.
(d) Deposit account of grants made by the Indian Central Sugarcane Committee	Dr. 20,666
(e) Deposit account of grants made from the Fund for the benefit of cotton growers	Cr. 36
(f) Central Cotton Committee Research Fund	Dr. 1,614
(g) Deposit account of the grant made by the Central Government for financing Cotton Extension Schemes	Cr. 1,11,516
(h) Deposit account of grants made by the Indian Central Tobacco Committee	Dr. 2,590
(i) Deposit account of grants made by the Indian Central Oilseeds Committee	Dr. 8,099
(j) Deposits of the sale-proceeds of World Health Organisation Seals	Cr. 2,74,791
(k) Deposit account of Relief and Rehabilitation Loans to be written off	Cr. 41,54,169
(l) Deposit account of grants from the Central Government for the food production drive schemes—Bonus for accelerating production of foodgrains	Cr. 1,28,94,112
(m) Deposit account of grants for economic development and improvement of Rural Areas	Dr. 2,92,951
(n) Mahatma Gandhi Memorial Fund	Cr. 68
Total	Cr. 1,86,52,849

(a) Subventions from Central Road Fund Cr. Rs. 18,86,421

66. This head records subventions made from the Central Road Fund to the Punjab Government for expenditure on Development Schemes approved by the Central Government on the advice of the Standing Committee for Roads. The sums so allotted form an addition to the State revenues and do not lapse to the Central Government at the end of the year. The sums allocated each year are advanced quarterly to the extent of 90 per cent of the estimated expenditure to be incurred in the following quarter, the advance being adjusted at the end of the quarter against actual expenditure.

The expenditure met from this grant, which is booked under "50—Civil Works" is transferred to this head monthly by *per contra* credit to the head "50—Civil Works—Deduct—Amount met from the Central Road Fund".

A *profirma* account of the transactions for the year is given in Table IX of Statement No. 4 of this Report.

(b) Deposit account of the grant made by the Indian Council of Agricultural Research Dr. Rs. 72,570

67. The contributions received from the Indian Council of Agricultural Research for the furtherance of agricultural and veterinary schemes and other allied objects in the Punjab are credited to this head. The actual expenditure on various schemes financed from these grants is recorded under the service heads concerned, but at the end of the year, an amount equal to the expenditure

debitable to these grants is credited to the corresponding head of the department by *per contra* transfer from the fund in the deposit section of the account. The debit balance under the head is owing to an erroneous adjustment which is being investigated.

A *proforma* account of the transactions for the year is given in Table X of Statement No. 4 of this Report.

- (c) Deposit account of grants from the Central Government for the development of handloom industries Dr. Rs. 2,69,774

68. The balance under this head is owing to certain erroneous adjustments which have been set right in the accounts for 1956-57 (post-reorganisation).

- (d) Deposit account of grants made by the Indian Central Sugarcane Committee Dr. Rs. 20,666

69. The contributions received from the Indian Central Sugarcane Committee for the furtherance of various sugarcane schemes which were formerly financed by the Indian Council of Agricultural Research, or were met out of the Sugar Excise Fund, are credited to this head. The actual expenditure is debited to the service head "40—Agriculture" but at the end of the year, an amount equivalent to the share of expenditure in respect of each of the schemes financed from the grant is transferred from this deposit head to the head "40—Agriculture—Deduct—Charges recoverable from Central Commodity Committee and other Governments". The debit balance under the head is being investigated.

A *proforma* account of the transactions for the year is given in Statement No. 4—XI of this Report.

- (e) Deposit account of grants made from the Fund for the benefit of cotton growers Cr. Rs. 36

70. The balance under the head is owing to erroneous adjustments which have been set right in the accounts for 1956-57.

- (f) Central Cotton Committee Research Fund Dr. Rs. 1,614

71. This deposit head records transactions in connection with the grant made by the Indian Central Cotton Committee for expenditure on special schemes of agricultural research and other allied objects. The committee retains full control over the expenditure from this fund, although the Director of Agriculture and other officers authorised by him operate on the fund. The actual expenditure out of the grant is booked under this head. The debit balance under the head is owing to erroneous adjustments which are being set right. A *proforma* account of the transactions for the year is given in Table XII of Statement No. 4 of this Report.

- (g) Deposit Account of the grant made by the Central Government for financing Cotton Extension Schemes Cr. Rs. 1,11,516

72. This deposit head records transactions in connection with the grants made by the Central Government from the Cotton Fund for expenditure on special schemes of agricultural research and other allied objects.

A *proforma* account of the transactions for the year is given in Table XIII of Statement No. 4 of this Report.

(h) Deposit account of grants made by the Indian
Central Tobacco Committee Dr. Rs. 2,590

73. The contributions received from the Indian Tobacco Committees for the furtherance of tobacco schemes and other allied objects in the Punjab are credited to this head. The actual expenditure on the schemes financed from these contributions is accounted for under the service head "40—Agriculture" and, at the end of the year, an amount equivalent to the share of expenditure to be met from the grant made by the committee is transferred from the deposit head to the head "40—Agriculture—Deduct—Charges recoverable from Central Commodity Committee and other Governments". An account of the transactions for the year is given in Statement No. 4-XIV of this Report. The debit balance under the head has been adjusted in the year 1956-57.

(i) Deposit account of grants made by the Indian
Central Oilseeds Committee Dr. Rs. 8,099

74. The contributions received from the Indian Central Oilseeds Committee for the furtherance of oilseeds schemes and other allied objects in the Punjab are credited to this head. The accounting procedure is similar to that followed in the case of schemes subsidised by the Indian Central Tobacco Committee. An account of the transactions for the year is given in Statement No. 4-XV of this Report. The debit balance under this head has been adjusted in the year 1956-57.

(j) Deposits of the sale-proceeds of World Health
Organisation Seals Cr. Rs. 2,74,791

75. The State's share of the sale-proceeds from the sale of the World Health Organisation Seals is credited in the first instance under this head. To the extent money is utilised from this fund on health programme, an adjustment is made crediting the revenue head "XXVIII—Public Health—Miscellaneous". A *proforma* account of the transactions for the year under report is given in Statement No. 4-XVI of this Report.

(k) Deposit account of Relief and Rehabilitation
loans to be written off Cr. Rs. 41,54,169

76. This head has been opened to provide funds for meeting the State Government's share on account of losses on loans and advances given to displaced persons, which are written off as irrecoverable.

An account of the transactions for the year is given in Statement No. 4-XVII of this Report.

(l) Deposit account of grants from the Central
Government for the food production drive
schemes—Bonus for accelerating production
of foodgrains Cr. Rs. 1,28,94,112

77. With a view to encouraging internal procurement and production, grants are made by the Central Government to the States at the rate of eight annas per maund of foodgrains procured and an additional eight annas per

maund of foodgrains exported. These grants are utilised for increased food production and procurement in the ratio 75 : 25. The bonus earned by the State is credited to this head. The expenditure on schemes for increasing food production and procurement is recorded under the relevant service heads and an equivalent amount (to the extent the cost is to be met from the bonus) transferred to the corresponding revenue head from the deposit head. An account of the deposit head is given in Statement No. 4-XVIII of this Report.

(m) Deposit account of grants for economic development and improvement of Rural Areas Dr. Rs. 2,92,951

78. The balance under the head is owing to erroneous adjustments which have been set right in the accounts for 1956-57.

(n) Mahatma Gandhi Memorial Fund Cr. Rs. 68

79. The balance under this head is owing to certain erroneous adjustments which have been set right in 1956-57 accounts.

(II) Advances not bearing interest Rs.
 { Dr. 73,54,558
 { Cr. 75,49,817

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

	Dr. Rs.	Cr. Rs.
(1) Advances Repayable	23,54,560	10,896
(2) Permanent Advances	2,62,135	..
(3) Accounts with the Government of Burma	1,07,673	..
(4) Accounts with Part 'B' States . . . . .	..	57,38,921
(5) Accounts with the Reserve Bank	13,645	..
(6) Accounts with the Government of Pakistan	46,16,545	..
Total	73,54,558	57,49,817

(1) Advances Repayable Rs.
 { Dr. 23,54,560
 { Cr. 10,896

81. This consists of Civil Department advances which include (i) special accounts of various large advances of a recurring nature which are recoverable from different sources and (ii) a number of petty miscellaneous advances arising in the course of the business and recoverable within a short time. The recovery of the former is usually watched by separate accounts working up to the ledger balance. The recovery of the latter category of advances which are recorded in detail is watched through the objection books. The latter are treated as a single account in the ledger and the ledger balance is agreed with the aggregate of the details noted in the objection books. In the case of the former category of advances, similar reconciliation is made in those cases in which different classes of transactions are included in the same account.

82. The following are the details :—

	Dr. Rs.	Cr. Rs.
(i) Civil Advances—		
(a) Objection Book Advances	6,18,497	..
(b) Miscellaneous Advances (Advances of the Public Works Department)	25,508	..
(c) Passage Advances	1,468	..
(d) Advances by the Welfare Officer, Punjab	33,365	..
(ii) Special Advances	16,47,474	..
(iii) Forest Advances	16,156	..
(iv) Revenue Advances	10,440	10,896
(v) Advances for Rest Camps	1,652	..
Total	23,54,560	10,896

(i) Civil Advances—

(a) Objection Book Advances Dr. Rs. 6,18,497

83. The ledger balance against this head is agreed with that shown in the broadsheets maintained in the Accounts Office and, therefore, with the aggregate of the items recorded as outstanding in the objection books. The broadsheets for 1955-56 are in the course of completion.

(b) Miscellaneous Advances (Advances of the Public Works Department)

Dr. Rs. 25,508

84. The outstandings under this head represent the balance of advances granted for taccavi works. There is a difference of Rs. 2,951 between the broadsheet and ledger figures, which is under settlement.

(c) Passage Advances Dr. Rs. 1,468

85. Advances granted to Government servants of non-Asiatic domicile and their families to meet the cost of passages overseas are recorded under this head. The broadsheets for the year 1955-56 are in the course of completion.

(d) Advances by the Welfare Officer, Punjab Dr. Rs. 33,365

86. Advances granted to inmates of settlements by the Welfare Officer without interest are booked under this head. The acknowledgment of the correctness of the balance is awaited.

(ii) Special Advances Dr. Rs. 16,47,474

87. Under this head are recorded advances of a special nature granted under orders of the State Government. These consist of advances made (i) to the Deputy Commissioners for the requisitioning of wheat stock, (ii) to the Deputy Commissioner Amritsar, Gurdaspur, and Ferozepore to meet expenditure on security measures, (iii) to the Director of Public Instruction, Punjab for expenditure in connection with the salaries of the staff of Advisory Board for books, (iv) to the Registrar High Court for expenditure in connection with the printing of appeals, (v) to the Director of Agriculture for the purchase of iron and steel required in the manufacture of small agricultural implements to be supplied to cultivators, (vi) to the Principal, Punjab Engineering College

for purchase of kitchen and dining room equipment and furniture, (vii) to the Principal, Punjab School of Engineering for purchase of cooking utensils, (viii) to Heads of Departments for the transportation of office records from West Pakistan, (ix) to the Deputy Commissioner, Hoshiarpur for meeting expenditure on the Garh Shankar Tehsil Mela, (x) to the Deputy Commissioner, Ambala for grant to the newly constituted Market Committee, Morinda, (xi) to the Deputy Commissioner, Karnal for payment to the newly constituted Market Committees Smalkha, Shahabad and Gharaunda, (xii) to the Red Cross Society for purchase of equipment, (xiii) to the Secretary, the Earthquake Relief Committee for grant of stipends to the beneficiaries, (xiv) to the Director of Publicity in connection with the exhibition held at Jaipur, (xv) to the President, Dentist Registration Tribunal, Punjab to enable the tribunal to start functioning, (xvi) to the Controller, Cotton Spinning and Weaving Centres, Jullundur, (xvii) to the Controller, Wool Spinning and Weaving Centres, Panipat, (xviii) to the Director General, Food and Civil Supplies for payment of rent of office building, (xix) to the Director of Industries in connection with the supply of barrack blankets to the Government of India, (xx) to the Deputy Commissioner, Hissar for advance to the Market Committee at Loharu to enable it to start functioning, (xxi) to Government servants upto three months' pay for purchase of equipment, (xxii) to the Deputy Commissioners, Gurdaspur, Amritsar, Jullundur, Ludhiana, and Ferozepore for relief to flood stricken people, (xxiii) to the Director of Public Instruction to meet expenses on the transport of the remaining objects of the Central Museum, Lahore, (xxiv) for the opening of a banking account for Mr. Slocum and (xxv) to Government servants upto two months' pay on their transfer to Chandigarh.

There is a difference of Rs. —51,272 between the broadsheet and the ledger balances of which Rs. 78,130 have been adjusted, leaving a balance of Rs.— 1,29,402. The outstanding balance includes Rs. —27,515 relating to the year 1947-48, Rs. —33,240 to the year 1948-49, Rs. 29,848 to the year 1949-50, Rs. —24,150 relating to the year 1950-51, Rs. 22,195 to the year 1951-52, Rs. —53,223 relating to the year 1952-53, Rs. 1,609 to the year 1953-54, Rs. 3,859 to the year 1954-55 and Rs. —48,785 to the year 1955-56 and is under settlement.

(iii) Forest Advances Dr. Rs. 16,156

88. The outstanding balance under this head represents cash advances made to the subordinate Forest Officers who are not authorised to draw cheques against the drawing account of the Divisional Officers to enable them to make disbursements.

		Rs.
(io) Revenue Advances	{ Dr.	10,440
	Gr.	10,896
89. This head consists of the following :—		
(a) Advance for Forests of the Rana of Darkoti	Dr.	Cr. 10,671
(b) Advances for Forests of the Delath Estate . . . . .	..	225
(c) Cost of boundary marks recoverable from landholders	10,440
Total	10,896

(a) Advances for Forests of the Rana of Darkoti	Cr. Rs.	10,671
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90. The balance represents the amount realized in excess of the expenditure incurred by the Punjab Government on the management of the Darkoti State Forests. The acceptance of the balance is awaited.

(b) Advances for Forests of Delath Estate	Cr. Rs.	225
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91. The balance represents the amount realised in excess of the expenditure incurred by the Punjab Government on the management of the Delath Estate Forests. The acceptance of the balance is awaited.

(c) Cost of boundary marks recoverable from landholders	Dr. Rs.	10,440
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92. The cost of boundary marks is paid in the first instance by the Government and is debited to this head for recovery from the landholders concerned under Section 102 of the Land Revenue Act. The certificate accepting the balance has been called for from the administrator.

(d) Advances for Rest Camps	Dr. Rs.	1,652
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93. The balance under the head is owing to erroneous adjustments which are being looked into.

(2) Permanent Advances	Dr. Rs.	2,62,135
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94. Advances granted to Government servants, who have to make payments before they can place themselves in funds by drawing bills, are recorded under this head. They are of the nature of permanent imprests allowed to officers and are, therefore, termed permanent advances. There is a difference of Rs.—1,692 between the ledger balance and the sum total of the balances in the broadsheet of which a sum of Rs.—2,342 has since been cleared, leaving a balance of Rs. 650. The outstanding balance consists of Rs. 2,500 relating to the year 1947-48, Rs.—12 to the year 1948-49, Rs.—271 to the year 1950-51, Rs.—159 to the year 1952-53, Rs.—850 to the year 1953-54, Rs. 96 to the year 1954-55 and Rs.—654 to the year 1955-56. Action is being taken for the clearance of the outstanding difference. Acceptances of the balances outstanding have not been received from officers holding permanent advances in 52 cases.

(3) Accounts with the Government of Burma	Dr. Rs.	1,07,673
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95. This head records transactions between the Government of Burma and the Government of the Punjab requiring settlement through the Reserve Bank. The outstanding balance under the head is owing to erroneous adjustments which have been set right in 1956-57 accounts.

(4) Accounts with Part 'B' States	Cr. Rs.	57,38,921
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96. The details are :—

Account with the Government of		Rs.
Hyderabad	Cr. 18,998
Account with the Government of Pepsu. ^{PEPSU}	..	Cr. 72,68,875
Account with the Government of Madhya Bharat . . . . .	..	Dr. 3,100

	Rs.
Account with the Government of Rajasthan	Dr. 3,17,706
Account with the Government of Saurashtra	Dr. 11,922
Account with the Government of Mysore	Cr. 390
Account with the Government of Vindhya Pradesh	Dr. 12,16,662
Account with the Government of Kashmir	Cr. 48
Total	Cr. 57,38,921

The transactions relating to Part 'B' States are accounted for under this head. The accounts with these States are settled either in cash or by bank drafts. The balances outstanding represent net amounts due from or to the States. The balances shown against Governments of Vindhya Pradesh and Kashmir are owing to erroneous adjustments which are being looked into.

(5) Accounts with the Reserve Bank **Dr. Rs. 13,645**

97. The balance under this head represents the amount expended by the Punjab Government on behalf of the Reserve Bank of India on the remittance of treasure, etc. remaining outstanding at the close of the year, which has since been cleared.

(6) Accounts with the Government of Pakistan **Dr. Rs. 46,16,545**

98. The balance represents the net amount of the debits and credits passed on to the various provincial Governments in Pakistan which remained unadjusted on the 31st March 1956.

	Rs.
(III) Suspense	{ Dr. 10,84,48,795
	{ Cr. 85,49,983

99. The details of the balance under suspense are as follows :—

	Dr.	Cr.
	Rs.	Rs.
(i) Suspense Accounts	10,84,48,795	69,19,045
(ii) Departmental and Similar Accounts . . . . .	..	16,30,938
Total	10,84,48,795	85,49,983

(2) Suspense Accounts

100. The balance consists of:—

	Dr. Rs.	Cr. Rs.
(1) Suspense Account	90,75,892	69,01,251
(2) Central Accounts Office—Reserve Bank Suspense	11,36,181	..
(3) Payments on behalf of Central Claims Organisation—Pensions and Provi- dent Funds . . . . .	..	17,558
(4) Payments on behalf of Central Claims Organisation—Interim Relief	37,145	..
(5) Cash Balance Investment Account	6,18,87,144	..
(6) Recoveries of Service Payments . . . . .	..	236
(7) Departmental Adjusting Account	6,32,180	..
(8) Punjab Government Suspense	3,56,80,253	..
Total	10,84,48,795	69,19,045

(1) Suspense Account—

	Dr. Rs.	Cr. Rs.
(a) Objection Book Suspense . . . . .	..	4,45,005
(b) East Punjab Suspense . . . . .	..	62,77,003
(c) Unclassified Items	24,37,491	..
(d) Purchase of Fodder	26,867	..
(e) Land Revenue from land belong- ing to Pakistan Nationals . . . . .	..	7,738
(f) Receipts on account of forfei- tures due to enforcement of penal clauses of contracts and agree- ments against migrants to Pakistan . . . . .	..	336
(g) Purchase and distribution of Ammonium Sulphate	57,84,030	..
(h) Purchase and distribution of Superphosphate	90,115	..
(i) Provident Fund payments relat- ing to pre-partition claims made on behalf of Punjab (P)	3,00,539	..
(j) Contributions from Rajasthan on account of capital expendi- ture on Sutlej Valley Project . . . . .	..	1,71,169
(k) Material and equipment for Community Projects	17,546	..
(l) Refund of undisbursed amounts of advances	4,19,304	..
Total	90,75,892	69,01,251

(a) Objection Book Suspense Cr. Rs. 4,45,005

101. The transactions under this head represent items which for insufficient information or other reasons, could not be allocated to the proper heads in the accounts. The balance has since been adjusted with the exception of a net credit balance of Rs. 10,86,751 which consists of Rs. —5,447 relating to 1950-51, Rs. 17 to the year 1952-53, Rs. —21,030 to the year 1953-54, Rs. 616 to the year 1954-55 and Rs. 11,12,595 relating to 1955-56 and is in the course of adjustment.

(b) East Punjab Suspense Cr. Rs. 62,77,008

102. The balance represents unspent amounts refunded after 31st March 1948 out of the lump sum advances drawn by the various departments on 31st March 1948 by debit to the head "Punjab Government Suspense". This head will be cleared after the Joint Punjab Suspense Accounts have been audited by the test audit parties to be deputed by the Punjab (I) and the West Pakistan Governments.

(c) Unclassified items Dr. Rs. 24,37,491

103. The balance under this head represents amounts passed on by other Accounts Officers through the Inter-State Suspense Account for which full particulars or vouchers are awaited. A sum of Rs. 17,44,112 has since been cleared, leaving a balance of Rs. 6,93,379 which is made up of Rs. 1,26,608 relating to the year 1948-49, Rs. 99,070 relating to the year 1949-50, Rs. 8,19,725 to the year 1950-51, Rs. 3,99,583 to the year 1951-52, Rs. 1,11,488 to the year 1952-53, Rs. 1,02,183 to the year 1953-54, Rs. 4,93,803 to the year 1954-55 and Rs. —12,60,941 to the year 1955-56 and is under correspondence.

(d) Purchase of Fodder Dr. Rs. 26,867

104. The amount represents the balance of advance of Rs. 45,525 drawn by the Director of Agriculture, Punjab for purchase of fodder for distribution to famine stricken cultivators. The matter regarding the adjustment of the balance is under correspondence with the State Government.

(e) Land Revenue from land belonging to Pakistani Nationals Cr. Rs. 7,738

105. The balance under the head represents income from lease of agricultural land lying on the Punjab (I) side of the Rivers Sutlej and Ravi belonging to Pakistan Nationals but not in their possession kept under suspense under the orders of the State Government pending settlement with the West Pakistan Government.

(f) Receipts on account of forfeitures due to enforcement of penal clauses of contracts and agreements against migrants to Pakistan Cr. Rs. 336

106. The receipts have been kept under suspense under the orders of the State Government pending settlement of the claims of migrants to Pakistan.

(g) Purchase and distribution of Ammonium Sulphate Dr. Rs. 57,24,030

(h) Purchase and distribution of Superphosphate Dr. Rs. 90,115

107. The balances represent the costs of Ammonium Sulphate and Superphosphate held in stock with the distributing agents. These are being adjusted under the head "85-A-Capital Outlay on State Schemes of Government Trading" in the accounts for 1956-57.

(i) Provident fund payments relating to preparation claims made on behalf of Punjab(P) Dr. Rs. 3,00,539

108. The balance under this head represents payments on account of provident fund balances made in Punjab (I) under the orders of Punjab Government to subscribers who had retired or died before the 14th August 1947. The suspense head will be cleared on receipt of necessary reimbursement from the West Pakistan Government.

(j) Contributions from Rajasthan on account of Capital expenditure on Sutlej Valley Project Cr. Rs. 1,71,169

109. The balance represents amount due to Rajasthan Government on account of their share of capital expenditure on Sutlej Valley Project as booked under "68—Construction of Irrigation, etc., Works". The credit balance is owing to large issue of stocks to other heads and divisions.

(k) Material and equipment for Community Projects Dr. Rs. 17,546

110. The balance represents 25% share of the Government of India in the materials and equipment received under Indo-U.S. T.C.A. programme kept under suspense pending receipt of certain information from the Accountant General, Central Revenues.

(l) Refund of undisbursed amounts of advances Dr. Rs. 4,19,304

111. The balance under this head is owing to certain erroneous adjustments, which are being looked into.

(2) Central Accounts Office—Reserve Bank Suspense Dr. Rs. 11,36,181

112. The balance represents the difference between the net figures according to the advices sent by the Bank and the account sent by the Accounts Officers. It has been adjusted in the accounts for 1956-57.

(3) Payments on behalf of Central Claims Organisation—Pensions and Provident Funds . Cr. Rs. 17,558

(4) Payments on behalf of Central Claims Organisation—Interim Relief Dr. Rs. 37,145

113. The outstanding balances are in respect of amounts for which demand drafts were not received during the year 1955-56. The matter is under correspondence.

(5) Cash Balance Investment Account Dr. Rs. 6,18,87,144

114. This head records transactions connected with temporary investments of the cash balance. The balance comprises of (i) long-term securities of the Central Government (1,18,80,144), (ii) fixed deposits with the Bikaner Bank Loharu (7,000) and (iii) short-term investments of Rs. 5,00,00,000 held in three months' treasury bills issued by the Government of India which matured in the year 1956-57.

(6) Recoveries of Service Payments Cr. Rs. 236

115. Recoveries of payments made in the course of audit are taken in the first instance to this head and thereafter finally brought to account. The outstanding balance has since been adjusted.

(7) Departmental Adjusting Account Dr. Rs. 6,32,180

116. This head is intended for recording the departmental receipts and payments appearing in the treasury schedules which are subsequently cleared by minus credits and debits afforded through the different departmental classified abstracts. The balance represents the net result of certain debit and credit items not cleared during the year. The outstanding balance is in the course of adjustment.

(8) Punjab Government Suspense Dr. Rs. 3,56,80,253

117. The balance under this head represents payments relating to the pre-partition period made by the Punjab Government upto 31st March 1948, which after audit by test Audit Party to be deputed by the Accountant General, West Pakistan will be incorporated in the pre-partition accounts maintained in his office.

(i) Departmental and Similar Accounts Cr. Rs. 16,30,938

118. These are cash balances in the hands of disbursing officers of the Public Works and Forest Departments. These do not form part of the general cash balance of Government. The credit balance under the head is owing to certain erroneous adjustments which are being investigated.

(iv) Miscellaneous Cr. Rs. 6,17,329

119. The balance under this head represents the amount due to the Rajasthan Government on account of their share of capital expenditure on the Sutlej Valley Project as booked under the head "68—Construction of Irrigation, etc.; Works". The credit balance is owing to the large issue of stock to other heads and divisions. The amount is being transferred under "Suspense."

SECTION T—REMITTANCES**Rs.**

I—Remittances within India	{ Dr. 12,93,85,848
	{ Cr. 1,44,157

120. This head consists of :—

Dr.	Cr.
Rs.	Rs.

(i) Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant General or Comptroller

12,30,66,960

(ii) Reserve Bank of India Remittances

20,26,222

	Dr.	Cr.
	Rs.	Rs.
(iii) Adjusting Account between Central and State Governments	35,10,930	..
(iv) Adjusting Account with Railways	7,81,736	..
(v) Inter-State Suspense Account . . . . .	..	1,44,157
Total	19,93,85,848	1,44,157

(i) Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant General or Comptroller	Dr. Rs. 12,30,66,960
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121. The following are the details :—

	Rs.
(1) Forest Remittances	Cr. 2,79,018
(2) Public Works Remittances	Dr. 1,66,00,829
(3) Transfers between Public Works Officers—	
(a) Inter-Chandigarh Divisions	Dr. 2,25,860
(b) Inter-Bhakra Nangal Divisions	Dr. 3,59,04,733
(c) Other Divisions	Dr. 7,05,34,312
(4) Miscellaneous	Dr. 80,244
Total	Dr. 12,30,66,960

122. This head accommodates two different kinds of transactions, one being remittances in actual cash between treasuries and departments rendering accounts to the same Accounts Office. Each separate remittance of this kind is watched through a remittance register. The transactions of the other kind are book adjustments made in accounts of the same Accounts Office, which are watched through separate registers maintained for the purpose.

(ii) Reserve Bank of India Remittances	Dr. Rs. 20,26,222
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123. A scheme was introduced by the Reserve Bank with effect from the 1st October 1940 to standardise and extend remittance facilities throughout India and Burma. At places where the Reserve Bank has no offices of its own or is not represented by offices or branches of the State Bank of India, the issue and payment of telegraphic transfers and drafts on Reserve Bank accounts are undertaken by Government treasuries and sub-treasuries as "Treasury Agencies" of the Bank. Receipts and payments taking place in treasuries on this account are accounted for under this head and are initially carried against Government balances until cleared with the Bank through daily advices of drawings and encashments. The debits and credits booked under this head are ultimately cleared by corresponding adjustments under the head "Reserve Bank Deposits".

The outstanding balance is in respect of certain drawings and encashments which could not be advised in time to Reserve Bank of India for incorporation in the accounts for 1955-56 owing either to non-receipt of daily advices from certain Treasury Agencies, or the non-appearance of credits and debits in the treasury accounts in support of daily advices of drawings and encashments.

(iii) Adjusting Account between Central and State Governments	Dr. Rs.	35,10,930
(iv) Adjusting Account with Railways	Dr. Rs.	7,81,738
(v) Inter-State Suspense Account	Cr. Rs.	1,44,157

124. Item (iii) records transactions between the Central Government and the Government of the Punjab, item (iv) between the Railways and the Government of the Punjab and item (v) between the Government of the Punjab and other State Governments requiring settlement through the Reserve Bank. The balances represent the outstanding amounts for which settlement could not be made in the Reserve Bank's accounts for the year. The outstanding balance under (iii) includes Rs. 78,03,839 representing 40% of the total amount of Rs. 1,95,09,597 outstanding in the books of the undivided Punjab on 14-8-1947 provisionally taken over by Punjab (I) Government.

Section W.—Cash Balance Dr. Rs. 7,00,98,504

125. The following are the details of the closing cash balance :—

Cash in Treasuries	Rs.	4,27,604
Deposits with the Reserve Bank	Rs.	6,96,68,900

The treasury balances have been agreed with those in the consolidated Cash Balance Report for March 1956 which has been verified by the Currency Officer. The balance in deposit with the Reserve Bank agrees with that shown in the statement of balances received from the Central Accounts Section of the Reserve Bank of India except a difference of Rs. 90 which has been settled in 1956-57.

B.—DEBT, DEPOSITS, REMITTANCES AND CONTINGENCY FUND

II—ACCOUNTS

No. 1—SUMMARY OF RECEIPTS AND DISBURSEMENTS BY MAJOR HEADS

Heads of Receipts 1	Actuals for] 1955-56 2	Heads of Disbursements 3	Actuals for 1955-56 4
	Rs.		Rs.
	Part I—Consolidated Fund		
Total Revenue as per Account No. 3 of Part A	25,02,80,447	Total Expenditure as per Account No. 3 of Part A	49,42,50,438
N—Public Debt incurred—		N—Public Debt discharged—	
Loans from the Central Government	29,52,30,170	Loans from the Central Government	1,15,28,436
Total	29,52,30,170	Total	1,15,28,436
P—Loans and Advances by State Governments—		P—Loans and Advances by State Governments—	
Loans to Municipalities Port Funds, etc.	1,06,44,128	Loans to Municipalities. Port Funds, etc.	7,23,85,607
Loans to Government Servants	5,54,967	Loans to Government Servants	6,17,018
Total	1,11,99,095	Total	7,30,02,625
Total—Consolidated Fund	55,67,18,721	Total—Consolidated Fund	57,87,81,498
	Part II—Contingency Fund		
Contingency Fund . . . . .	..	Contingency Fund	9,000
Total—Contingency Fund . . . . .	..	Total—Contingency Fund	9,000
	Part III—Public Account		
R—Unfunded Debt incurred—		R—Unfunded Debt discharged—	
State Provident Funds	82,08,188	State Provident Funds	47,13,488
S—Deposits and Advances—		S—Deposits and Advances—	
<i>Deposits not bearing interest—</i>		<i>Deposits not bearing interest—</i>	
Appropriation for Reduction or Avoidance of Debt	52,17,992	Appropriation for Reduction or Avoidance of Debt	..
Famine Relief Fund	1,00,000	Famine Relief Fund . . . . .	..

Depreciation Reserve Fund—Government Presses	2,24,140
Depreciation Reserve Fund—Electricity	67,88,000
Deposits of the Depreciation Reserve of Commercial Concerns	16,72,114
Fund for promotion of education amongst the educationally backward classes	25,00,000
Motor Transport Reserve Fund	29,633
Foodgrains Reserve Fund	—89
Deposits of Local Funds	3,18,00,844
Civil Deposits	16,82,17,525
Other Accounts	34,88,596
<i>Advances not bearing interest—</i>	
Advances Repayable	46,00,240
Permanent Advances	6,938
Accounts with Part 'B' States	1,98,37,529
Accounts with the Government of Burma	150
Accounts with the Reserve Bank	425
Accounts with the Government of Pakistan	3,334
<i>Suspense—</i>	
Suspense Accounts	15,05,87,003
Departmental and Similar Accounts	1,01,09,601
<i>Miscellaneous—</i>	
Miscellaneous . . . . .	..
Total	40,52,82,789
T—Remittances—	
Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant General or Comptroller	44,53,47,819
Reserve Bank of India Remittances	8,36,34,641
Adjusting Account between Central and State Governments	14,89,30,159
Adjusting Account with Railways	9,66,826
Inter-State Suspense Account	84,831
Total	67,88,64,076
Total—Public Account	1,09,23,55,053

Depreciation Reserve Fund—Government Presses . . . . .	..
Depreciation Reserve Fund—Electricity	1,42,660
Deposits of the Depreciation Reserve of Commercial Concerns	6,954
Fund for promotion of education amongst the educationally backward classes	22,01,164
Motor Transport Reserve Fund	2,859
Foodgrains Reserve Fund . . . . .	..
Deposits of Local Funds	3,11,22,001
Civil Deposits	15,29,56,547
Other Accounts	21,31,437
<i>Advances not bearing interest—</i>	
Advances Repayable	45,32,116
Permanent Advances	10,733
Accounts with Part 'B' States	1,12,95,598
Accounts with the Government of Burma	1,07,832
Accounts with the Reserve Bank	10,570
Accounts with the Government of Pakistan	1,01,719
<i>Suspense—</i>	
Suspense Accounts	18,87,14,972
Departmental and Similar Account	97,78,236
<i>Miscellaneous—</i>	
Miscellaneous	210
Total	40,31,15,638
T—Remittances—	
Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant General or Comptroller	44,80,20,061
Reserve Bank of India Remittances	8,56,68,711
Adjusting Account between Central and State Governments	14,81,45,044
Adjusting Account with Railways	14,04,564
Inter-State Suspense Account	—1,26,414
Total	68,31,13,206
Total—Public Account	1,09,09,42,392

No. 1—SUMMARY OF RECEIPTS AND DISBURSEMENTS BY MAJOR HEADS—concl'd.

Heads of Receipts	Actuals for 1955-56	Heads of Disbursements	Actuals for 1955-56
1	2	3	4
	Rs.		Rs.
W—(Opening) Cash Balance—		W—(Closing) Cash Balance—	
Cash in Treasuries	4,90,102	Cash in Treasuries	4,27,604
Deposits with the Reserve Bank	9,02,65,518	Deposits with the Reserve Bank	6,96,68,900
Total	9,07,55,620	Total	7,00,96,504
GRAND TOTAL	1,73,98,29,394	GRAND TOTAL	1,73,98,29,394

No. 2—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT), TO END OF THE YEAR 1955-56 AND THE PRINCIPAL SOURCES FROM WHICH FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

1	2	3	4
	On the 1st April 1955	On the 31st March 1956	Increase (+) Decrease (—) in the year ended 31st March 1956
	Rs.	Rs.	Rs.
CAPITAL AND OTHER EXPENDITURE—			
Commercial Departments—			
Irrigation	(a) 21,37,55,156	(b)—46,975 24,24,78,815	(b)—46,975 + 2,87,23,659
Electricity Schemes	(a) 9,06,55,580	9,82,88,122	+ 76,32,542
Multipurpose River Schemes	(a) 97,13,07,401	1,10,37,16,060 (b)+46,975	+13,24,08,659 (b)+46,975
Other Commercial Departments and Undertakings	1,34,77,562	1,81,58,031	+46,80,469
Total—Commercial Departments	1,28,91,95,690	1,46,26,41,028	+ 17,34,45,329
Other Departments—			
Other Accounts	15,36,27,959	19,91,33,626	+ 4,55,05,667
Total—Other Departments	15,36,27,959	19,91,33,626	+ 4,55,05,667
Total—Capital Expenditure	1,44,28,23,658	1,66,17,74,654	+ 21,89,50,996
Loans and Advances—			
Loans to Municipalities, Port Funds, etc.	11,52,41,114	17,69,82,593	+ 6,17,41,479
Loans to Government Servants	9,27,374	9,89,425	+ 62,051
Total—Loans and Advances	11,61,68,488	17,79,72,018	+ 6,18,03,530
Total—Capital and Other Expenditure	1,55,89,92,146	1,83,97,46,672	+ 28,07,54,526
<i>Deduct—</i> Contribution from Revenue and Contingency Fund to Capital Expenditure	—2,27,58,826	—2,27,58,826	..
Net Capital and Other Expenditure (outside the Revenue Account)	1,53,62,33,320	1,81,69,87,846	+ 28,07,54,526
PRINCIPAL SOURCES OF FUNDS—			
<i>Debt—</i>			
Loans from the Central Govern- ment	1,33,81,22,123	1,62,21,23,867	+ 28,37,01,744
Unfunded Debt	3,98,99,863	4,33,94,503	+ 34,94,700
Total—Outstanding Debt	1,37,80,21,986	1,66,55,18,430	+ 28,71,96,444

(a) Excludes expenditure for the period from the 1st April 1947 to the 14th August 1947.

(b) Proforma adjustment in respect of expenditure relating to Bhakra-Nangal Project booked under "08" during 1955-56 instead of "80-A" made after the close of accounts.

**No. 2—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE
(OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1955-56
AND THE PRINCIPAL SOURCES FROM WHICH FUNDS WERE PRO-
VIDED FOR THAT EXPENDITURE—conold.**

1	On the 1st April 1955	On the 31st March 1956	Increase (+) Decrease (—) in the year ended 31st March 1956
	2	3	4
	Rs.	Rs.	Rs.
Contingency Fund	50,00,000	49,91,000	-9,000
Sinking Funds and Reserve Funds	2,04,64,078	2,94,25,139	+ 89,60,161
Net Balance under Deposits, Advances etc., other than those shown sepa- rately	4,68,79,384	7,48,18,592	+ 2,79,39,208
Remittances	-12,49,92,501	-12,02,41,601	-42,49,190
Total—Debt and Other Obligations	1,32,50,73,847	1,64,55,11,470	+ 31,98,37,623
<i>Deduct—Cash Balance</i>	<i>9,07,55,620</i>	<i>7,00,96,504</i>	<i>-2,06,59,116</i>
<i>Deduct—Investments</i>	<i>2,19,37,144</i>	<i>6,18,87,144</i>	<i>+ 3,99,50,000</i>
Net-Provision of Funds	1,21,20,81,083	1,51,35,27,822	+ 30,05,46,739

NO. 3—STATEMENT OF DEBT AND OTHER INTEREST-BEARING OBLIGATIONS SHOWING THE ADDITIONS TO AND DISCHARGES OF DEBT, ETC., DURING THE YEAR AND THE AMOUNT OF DEBT, ETC., AT THE COMMENCEMENT AND CLOSE OF THE YEAR.

Description of Debt 1	Amount on 1st April, 1955 2	Additions during the year 3	Discharges during the year 4	Amount on 31st March, 1956 5
I—Public Debt—				
	Rs.	Rs.	Rs.	Rs.
Loans from the Central Govern- ment	1,33,84,22,123	29,52,30,179	1,15,28,435	1,62,21,23,867
Total—Public Debt	1,33,84,22,123	29,52,30,179	1,15,28,435	1,62,21,23,867
II—Unfunded Debt—				
State Provident Funds—				
General Provident Fund	3,65,86,869	77,40,000	44,13,808	3,99,22,061
Indian Civil Service Provident Fund	13,89,144	1,40,632	80,669	14,49,107
Indian Civil Service (Non- European Members) Provi- dent Fund	4,51,883	29,067	41,382	4,40,108
Punjab Contributory Provident Fund	8,66,418	1,78,418	1,00,320	9,44,516
Workmen's Contributory Pro- vident Fund	1,71,767	75,323	58,708	1,88,382
Other Miscellaneous Provident Funds	4,33,782	34,648	18,701	4,49,729
Total—Unfunded Debt	3,93,99,863	82,08,188	47,13,488	4,33,94,563
Total—Debt and Other Interest- bearing Obligations	1,37,83,21,986	30,34,36,367	1,62,41,923	1,66,55,13,430

NO. 4—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM THE CONSOLIDATED FUND OF THE PUNJAB OR RECEIVED FROM OTHER SOURCES ON ACCOUNT OF THE SEVERAL FUNDS.

<i>I—Famine Relief Fund</i>			
	Rs.		Rs.
Balance on the 1st April 1955	3,00,000	Balance on the 31st March, 1956	4,00,000
Transfer from the Revenue Account	1,00,000		
Total	4,00,000	Total	4,00,000
<i>II—Depreciation Reserve Fund—Government Presses</i>			
	Rs.		Rs.
Amount appropriated from Revenue	2,24,140	Balance on the 31st March, 1956	2,24,140
Total	2,24,140	Total	2,24,140
<i>III—Depreciation Reserve Fund—Electricity</i>			
	Rs.		Rs.
Balance on the 1st April, 1955	1,51,74,336	Amount of expenditure during the year	1,42,660
Amount appropriated from Revenue	67,88,000	Balance on the 31st March, 1956	2,18,19,676
Total	2,19,62,336	Total	2,19,62,336
<i>IV—Depreciation Reserve Fund—Motor Transport</i>			
	Rs.		Rs.
Balance on the 1st April, 1955	16,96,340	Amount of expenditure during the year	440
Amount appropriated from Revenue	12,71,328	Balance on the 31st March, 1956	29,67,228
Total	29,67,668	Total	29,67,668
<i>V—Depreciation Reserve Fund—Government Central Workshops</i>			
	Rs.		Rs.
Balance on the 1st April, 1955	10,92,414	Amount expended on ordinary renewals and replacements	6,514
Amount appropriated from Revenue	4,00,786	Balance on the 31st March, 1956	14,86,686
Total	14,93,200	Total	14,93,200

NO. 4—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM THE CONSOLIDATED FUND OF THE PUNJAB OR RECEIVED FROM OTHER SOURCES ON ACCOUNT OF THE SEVERAL FUNDS—contd.

<i>VI—Fund for promotion of education amongst the educationally backward classes</i>			
	Rs.		Rs.
Balance on 1st April, 1955	11,32,128	Amount of expenditure during the year	22,01,164
Amount appropriated from Revenue	25,00,000	Balance on the 31st March, 1956	14,30,964
Total	36,32,128	Total	36,32,128
<i>VII—Motor Transport Reserve Fund</i>			
	Rs.		Rs.
Balance on the 1st April, 1955	1,46,304	Amount expended during the year	2,859
Amount appropriated from Revenue	29,633	Balance on the 31st March, 1956	1,73,078
Total	1,75,937	Total	1,75,937
<i>VIII—Foodgrains Reserve Fund</i>			
	Rs.		Rs.
Balance on the 1st April, 1955	9,23,456	Balance on the 31st March, 1956	9,23,367
Amount appropriated from Revenue	-89	Total	9,23,367
Total	9,23,367	Total	9,23,367
<i>IX—Subventions from Central Road Fund</i>			
	Rs.		Rs.
Balance on the 1st April, 1955	6,29,417	Amount of expenditure during the year	16,23,384(a)
Amount allotted from Central Road Fund	28,80,388	Balance on 31st March, 1956	18,86,421
Total	35,09,805	Total	35,09,805
<i>X—Deposit account of the grant made by the Indian Council of Agricultural Research</i>			
	Rs.		Rs.
Balance on the 1st April, 1955	-78,997	Amount expended on various schemes	1,79,826
Amount contributed by the Indian Council of Agricultural Research	1,86,253	Balance on the 31st March, 1956	-72,570
Total	1,07,256	Total	1,07,256

(a) Includes a write-back of Rs. 2,401 relating to the year 1954-55, the corresponding debit of which has been adjusted as reduction of receipts under "XXXIX—Civil Works."

NO. 4—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM THE CONSOLIDATED FUND OF THE PUNJAB OR RECEIVED FROM OTHER SOURCES ON ACCOUNT OF THE SEVERAL FUNDS—contd.

XI—Deposit account of grants made by the Indian Central Sugarcane Committee

	Rs.		Rs.
Balance on the 1st April, 1955	-1,23,886	Amount expended on the scheme	1,30,100
Amount contributed by the Central Government	2,33,320	Balance on the 31st March, 1956	-20,666
Total	1,09,434	Total	1,09,434

XII—Central Cotton Committee Research Fund

	Rs.		Rs.
Balance on the 1st April, 1955	15,344	Amount expended on the scheme	1,05,427
Amount contributed by the Central Cotton Committee	88,469	Balance on the 31st March, 1956	-1,614
Total	1,03,813	Total	1,03,813

XIII—Deposit account of the grant from the Central Government for financing Cotton Extension Schemes

	Rs.		Rs.
Balance on the 1st April, 1955	1,02,139	Amount expended on the scheme	25,974
Amount contributed by the Central Government	35,351	Balance on the 31st March, 1956	1,11,516
Total	1,37,490	Total	1,37,490

XIV—Deposit account of grants made by the Indian Central Tobacco Committee

	Rs.		Rs.
Balance on the 1st April, 1955	-4,077	Amount expended on the schemes	25,730
Amount contributed by the Indian Central Tobacco Committee	27,217	Balance on the 31st March, 1956	-2,590
Total	23,140	Total	23,140

NO. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM THE CONSOLIDATED FUND OF THE PUNJAB OR RECEIVED FROM OTHER SOURCES ON ACCOUNT OF THE SEVERAL FUNDS—concl'd.

XV—Deposit account of grants made by the Indian Central Oilseeds Committee

	Rs.		Rs.
Balance on the 1st April, 1955	1,503	Amount expended during the year	47,008
Amount contributed by the Indian Central Oilseeds Committee	37,406	Balance on the 31st March, 1956	—8,099
Total	38,909	Total	38,909

XVI—Deposits of the sale-proceeds of World Health Organisation Seals

	Rs.		Rs.
Balance on the 1st April, 1955	2,74,599	Amount expended during the year	..
Receipts during the year	192	Balance on the 31st March, 1956	2,74,791
Total	2,74,791	Total	2,74,791

XVII—Deposit account of Relief and Rehabilitation Loans to be written off

	Rs.		Rs.
Balance on the 1st April, 1955	41,54,389	Amount of expenditure during the year	220
Amount appropriated from Revenue	..	Balance on the 31st March, 1956	41,54,169
Total	41,54,389	Total	41,54,389

XVIII—Deposit account of grants from the Central Government for the food production drive schemes—Bonus for accelerating production of foodgrains

	Rs.		Rs.
Balance on the 1st April, 1955	1,28,87,880	Amount of expenditure during the year	—6,232
Amount contributed by the Central Government	..	Balance on the 31st March, 1956	1,28,94,112
Total	1,28,87,880	Total	1,28,87,880

NO. 5—STATEMENT OF LOANS AND ADVANCES SHOWING THE AMOUNTS ADVANCED AND REPAID, INTEREST RECEIVED DURING THE YEAR AND BALANCES OF SUCH LOANS AND ADVANCES AT THE COMMENCEMENT AND CLOSE OF THE YEAR.

Major and Minor Heads of Account	Balance on the 1st April 1955	Amount advanced during the year	Total	Amount repaid during the year	Balance on the 31st March 1956	Interest received and credited to Revenue
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	31,23,651	7,00,000	38,23,651	2,25,814	35,97,837	1,32,124
Loans to District and other Local Fund Committees	—50,000	..	—50,000	..	—50,000	..
Loans to Landholders and other Notabilities	16,335	..	16,335	..	16,335	..
Advances to Cultivators	2,34,26,541	2,09,94,432	4,44,20,973	37,52,903	4,06,68,070	3,25,114
✓ Loans and Advances to Displaced Persons	6,13,62,344	41,77,385	6,55,39,729	45,49,095	6,09,90,634	7,03,707
Miscellaneous Loans and Advances	1,79,58,952	4,12,14,255	5,91,73,207	19,70,278	5,72,02,929	3,57,389
Loans and Advances under the Community Development Programme	94,03,291	52,99,535	1,47,02,826	1,46,038	1,45,56,788	..
Total	11,52,41,114	7,23,85,607	18,76,26,721	1,06,44,128	17,69,82,593	15,18,334

Loans to Government Servants—

House building Advances .	5,96,671	3,07,794	9,04,465	2,77,188	6,27,277	16,755
Advances for purchase of motor conveyances .	2,60,576	2,04,718	4,65,294	1,53,101	3,12,193	1,047
Advances for purchase of other conveyances .	64,377	1,03,925	1,68,302	1,13,641	54,661	1,992
Passage Advances . .	—2,064	..	—2,064	270	—2,334	..
Other Advance . .	7,814	581	8,395	10,767	—2,372	7,477
Total .	9,27,374	6,17,018	15,44,392	5,54,967	9,89,425	27,271
Grand Total .	11,61,68,488	7,30,02,625	18,91,71,113	1,11,99,095	17,79,72,018	15,45,605

APPENDIX I

Statement showing the extent to which the Government of the Punjab was committed on the 31st March, 1956 in respect of sanctioned estimates debitabale outside the Revenue Account.

(In thousands of rupees)

Ser- ial No.	Major head of Account and name of work	Amount of sanctioned estimate	Expendi- ture to end of previous year	Expendi- ture dur- ing the year 1955-56	Further liabilities	Total expendi- ture estima- ted (Columns 4 to 6)	Re- marks
1	2	3	4	5	6	7	8
IRRIGATION BRANCH							
68--CONSTRUCTION OF IRRIGATION, ETC., WORKS.							
EASTERN DIVISION--							
1	Extension of Irrigation to New Areas on Eastern Canal	3,47	3,16	18	18	3,47	
2	Increasing capacity of channels to run 25% extra discharge	1,38	1,32	..	6	1,38	
3	Constructing a diversion cut on left side of river Sutlej, 12 miles above Ferozpur Head Works	7,73	4,64	..	3,09	7,73	
4	Items costing less than rupees one lac	88	61	10	17	88	
HUSSAINIWALA DIVISION--							
5	Harke Project	(b)	6,18,16	73,67	..	(b)	
6	Sirhind Feeder Project	3,62,80	..	17,89	3,44,91	3,62,80	
JULLUNDUR DRAINAGE DIVISION--							
7	Remodelling Shah Nahar Canal	17,61	18,23	67	..	18,90(a)	
KUHL DIVISION--							
8	Constructing Sidharthahar Canal	24,47	14,48	1,66	8,33	24,47	
9	Balj Nath Kuhl Scheme in Kangra	3,64	4	27	3,33	3,64	
10	Constructing Kuhls in Kangra District	1,63	27	10	1,26	1,63	
JANDIALA DIVISION--							
11	Constructing Qadian distributary taking off from R.D. 31700 tail Kasur Branch upper and Harpur distributary taking off from R.D. 30750 R of Subraon Branch of Kasur Branch upper	1,90	2,15	..	..	2,15(a)	
12	Constructing Batala distributary taking off from R.D. 40288 R with its Sandalpur minor and Bahawal distributary	4,07	3,61	..	46	4,07	

APPENDIX I—*contd.*

(In thousands of rupees)

Serial No.	Major head of Account and name of work	Amount of sanctioned estimate	Expenditure to end of previous year	Expenditure during the year 1955-56	Further liabilities	Total expenditure estimated (Columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
68—CONSTRUCTION OF IRRIGATION, ETC., WORKS—<i>contd.</i>							
JANDIALA DIVISION—<i>contd.</i>							
13	Constructing Tagra distributary taking off from R.D. 72250 R and its Muchhar Minor taking off from R.D. 55500 Tagra distributary	4,88	2,46	3	2,39	4,88	
14	Constructing Renewala distributary with its Ram Tirath Minor and Dyalpur distributary with its Rampur minor	3,07	1,53	..	1,54	3,07	
15	Extension of Riarki distributary	48	26	..	22	48	
16	Constructing Bishambarpur distributary taking off from R.D. 161600 R of Kasur Branch Lower	1,26	1,35	1	..	1,36(a)	
17	Constructing Sathiali distributary taking off from 37100 L tail K.B. with minor and sub-minors	2,48	1,19	30	99	2,48	
18	Constructing Timmowal minor with its Khokha sub minor and extension of Bhinder Distributary	3,09	2,94	—1	16	3,09	
10	Extension of irrigation to arid areas in Jandiala Division	60	16	29	15	60	
20	Raising Banks of channels	(b)	2,46	—8	..	(b)	
MAJITRA DIVISION—							
21	Extension of Irrigation in Ajnala Tehsil	5,25	4,57	3	65	5,25	
22	Construction of Chherta minor of Madhopur Beas Link and Raja Sansi minor of Lahore Branch	(b)	5,15	45	..	(b)	
23	Kiran Nullah Scheme	13,58	10,91	7	2,60	13,58	
24	Raising Banks of Channels	(b)	4	..	..	(b)	
25	Items costing less than rupees one lac	74	65	..	9	74	

APPENDIX I—contd.

(In thousands of rupees)

Serial No.	Major head of Account and name of work	Amount of sanctioned estimate	Expenditure to end of previous year	Expenditure during the year 1955-56	Further liabilities	Total expenditure estimated (Columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
68—CONSTRUCTION OF IRRIGATION, ETC., WORKS—contd.							
MADHOPUR DIVISION—							
26	Constructing Kalansur distributary . . .	10,37	43	4,84	5,10	10,37	
27	Constructing flood protection embankment along river Ravi upstream of Dera Baba Nanak . . .	8,53	98	3,20	4,35	8,53	
28	Protecting Indona Town against the attack of river Beas . . .	1,27	..	..	1,27	1,27	
GURDASPUR DIVISION							
29	Extension of irrigation to arid areas in Gurdaspur Division . . .	8,39	4,81	..	3,58	8,39	
30	Raising banks of channels	(b)	11,90	..	..	(b)	
31	Madhopur Beas Link . . .	(b)	51,20	28,88	..	(b)	
ROHTAK DIVISION—							
WESTERN JUMNA CANAL—							
32	Extension of Bhiwani distributary RD 192650-22776 . . .	14,41	1	..	14,40	14,41	
33	Remodelling Butana Branch RD—175000 . . .	1,15	45	57	13	1,15	
34	Remodelling Sunder Branch RD 146800—174231 . . .	1,42	74	..	68	1,42	
35	Remodelling banks of Sunder Sub Branch RD 81400—21602 . . .	2,86	1,26	..	1,60	2,86	
36	Remodelling Sunder Sub Branch RD 121600—146800 . . .	1,96	86	..	1,10	1,96	
37	Remodelling the banks of Hansi Branch RD 6000—22500 . . .	1,30	96	37	..	1,33(a)	
38	Remodelling the banks of Hansi Branch RD 22500—60000 . . .	1,86	79	82	25	1,86	
39	Obtaining one link belt dragline 5-K—125 in Rohtak Division . . .	2,83	..	2,84	..	2,84(a)	
40	Constructing Dang minor	7,15	2,11	16	4,88	7,15	

APPENDIX I—*contd.*

(In thousands of rupees)

Serial No.	Major head of Account and name of work	Amount of sanctioned estimated	Expenditure to end of previous year	Expenditure during the year 1955-56	Further liabilities	Total expenditure estimated (Columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
68—CONSTRUCTION OF IRRIGATION, ETC., WORKS—<i>contd.</i>							
ROHTAK DIVISION—							
WESTERN JAMUNA CANAL—<i>concl'd.</i>							
11	Extending Gujrani minor and constructing its sub minor	5,79	2,63	40	2,76	5,79	
42	Constructing Mithathal link Channel	5,11	3,21	1	1,89	5,11	
43	Extending Baroda minor 21210—49500	1,13	1,03	37	..	1,39(a)	
44	Constructing one No. 1 link belt speeder Dragline No. 132 from Kaithal Division to Rohtak Division	2,88	..	2,94	..	2,94(a)	
45	Remodelling Bhiwani distributary to 107200 and connecting it with Branch Canal	21,36	..	3,57	12,79	21,36	
HARIANA DIVISION—							
WESTERN JUMNA CANAL—							
40	Constructing Matan Hale Minor taking off at R.D. 17800.	3,20	1,67	4	1,49	3,20	
47	Constructing Surkhpur minor	1,10	1,06	..	4	1,10	
48	Extending Burkah minor for irrigating Village Dabal Dham Majori	3,56	1,04	..	2,52	3,56	
49	Constructing Lift Channel at Jahangirpur	3,63	2,87	8	68	3,63	
50	Remodelling Bhalaut Sub Branch R.D. 124000	1,68	1,01	45	22	1,68	
51	Extension of Jascana minor	2,53	2,44	..	9	2,53	
52	Constructing Skinderpur Minor	3,72	24	70	2,78	3,72	
53	Extending Tajewal minor R.D. 72905 to 104200	2,53	15	..	2,38	2,53	
54	Items costing less than rupees one lac	3,19	1,44	44	1,31	3,19	
KARNAL DIVISION—							
WESTERN JUMNA CANAL—							
55	Remodelling Western Jumna Canal	(b)	..	5,47	..	(b)	
56	Constructing Kheri Distributary	1,24	..	12	1,12	1,24	
57	Items costing less than rupees one lac	60	21	16	23	60	

APPENDIX I—*contd.*

(In thousands of rupees)

Ser- ial No.	Major head of Account and name of work	Amount of Expendi- sanctioned estimate	ture to end of previous year	Expendi- ture dur- ing the year 1955-56	Further liabilities	Total expendi- ture estima- ted (Columns 4 to 6)	Re- marks
1	2	3	4	5	6	7	8
68—CONSTRUCTION OF IRRIGATION ETC., WORKS—<i>contd.</i>							
TUBEWELL DIVISION							
No. I—							
58	Jagadhri Tubewell Project	90,87	1,01,95	39	..	1,02,34(a)	
59	(a) Radaur Tubewell Scheme	13,38	12,11	—0	1,33	13,38	
	(b) Munak Tubewell Scheme						
60	Technical Cooperation Aid Scheme	(b)	62,34	37,64	..	(b)	
ABDULLAPUR DIVISION—							
61	Adding 3 more tunnels to the single excluder at Tajewala and extending the existing two tunnels	2,76	1,74	..	1,02	2,76	
62	Items costing less than rupees one lac	3	13	7	..	20(a)	
FEROZPUR DIVISION (SIRIND CANAL)—							
63	Items costing less than rupees one lac	2,50	1,00	—1,09	2,50	2,50	
ABOHAR DIVISION							
64	Items costing less than rupees one lac	40	31	..	0	40	
BEATINDA DIVISION							
65	Items costing less than rupees one lac	64	42	..	22	64	
TUBEWELL DIVISION							
No. II—							
66	Sinking of 355 Tubewells by M/s. H. T. Smith under T.C.A. Scheme 1952	32,26	..	24,43	7,83	32,26	
67	Sinking 65 No. Tubewells in Shahbad Pipli Area under T. C. A. scheme 1953	18,04	7,41	8,82	1,81	18,04	
68	Sinking 73 Tubewells in Shahbad Bhasia Area under T.C.A. scheme 1952	(b)	..	21,24	..	(b)	
69	Sinking 50 No. Tubewells departmentally under G.M.F. scheme-1954	6,26	..	11	6,15	6,26	
70	Sinking 50 No. Tubewells in Narwana area under T.C.A. scheme 1953	13,86	..	..	13,86	13,86	

APPENDIX I—*concl.*

(In thousands of rupees)

Serial No.	Major head of Account and name of work	Amount of sanctioned estimate	Expenditure of previous year	Expenditure during the year 1955-56	Further liabilities	Total expenditure estimated (Columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
68—CONSTRUCTION OF IRRIGATION ETC., WORKS— <i>concl.</i>							
DELHI DIVISION							
(WESTERN JUMKA CANAL)—							
71	Constructing staff quarters at Delhi . . .	2,73	2,01	—1	73	2,73	
72	Constructing double storeyed menials' quarters and subordinate rest house at Delhi . . .	1,23	1,08	..	15	1,23	
73	Constructing double storeyed offices at Delhi . . .	3,06	2,87	..	10	3,06	
74	Constructing double storeyed canal rest houses at Delhi . . .	1,28	1,04	..	24	1,28	
75	Constructing marginal Bund at left bank of minor Taruna in Delhi Subdivision . . .	1,70	..	78	92	1,70	
76	Items costing less than rupees one lac . . .	(b)	1,91	1	..	(b)	
DIRECTOR IRRIGATION RESEARCH DIVISION, AMRITSAR—							
77	Land Reclamation Farm in Karnal . . .	3,53	5,30	47	..	5,77(a)	
78	Contour survey of choes in Hoshiarpur district . . .	1,04	69	20	15	1,04	
Total (b)		7,96,42	9,98,23	2,50,06	4,75,36	8,03,21	
79	80-A Capital Outlay on Multipurpose River Schemes—Bhakra Nangal Project—Bhakra Dam . . .	1,01,48,81	68,62,60	4,79,21	28,07,00	1,01,48,81	
Total—Irrigation Branch		1,09,45,23	78,00,83	7,29,27	32,82,36	1,09,52,02	

APPENDIX I—contd.

(In thousands of rupees)

Serial No.	Major head of Account and name of work	Amount of sanctioned estimate	Expenditure to end of previous year	Expenditure during the year 1955-56	Further liabilities	Total expenditure estimated (Columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
	BUILDINGS AND ROADS BRANCH						
	81—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—						
	AMBALA PROVINCIAL DIVISION—						
80	Conversion of district jail into Central Jail—1st instalment	2,74	2,70	..	4	2,74	
81	Conversion of district jail into Central Jail—2nd instalment	2,48	2,13	39	..	2,52(a)	
82	Conversion of district jail into Central Jail—3rd instalment	5,30	6,21	—59	..	5,62(a)	
83	Conversion of district jail into Central Jail—4th instalment	3,40	3,85	5	..	3,90(a)	
84	Conversion of district jail into Central Jail—5th instalment	5,67	1,80	3,86	1	5,67	
85	Constructing Jagadhri Chachrauli Paonta road	9,60	9,70	—10	..	9,60(a)	
86	Constructing Panipat Gohana Road	10,04	18,49	13	42	19,04	
87	Metalling and tarring Shahabad Barara road	5,15	4,77	..	38	5,15	
88	Reconditioning and joining Barara Shahzad Kala Amb road	3,40	4,12	..	..	4,12(a)	
89	Constructing a metalled road mile 2—7 of Ambala Pehowa road	2,54	1,75	43	36	2,54	
90	Constructing a metalled road mile 8—44	2,48	1,35	1,31	..	2,66(a)	
91	Constructing a metalled road mile 13.5 to 22	4,79	78	41	3,60	4,79	
92	Constructing a metalled road mile 22/5 to 30	4,42	1,13	2,87	42	4,42	
93	Constructing a road from Kaithal to Gulha in Karnal district	9,53	1,83	8,17	..	10,00(a)	
94	Constructing a metalled road from Panipat to Assandh in Karnal district (From PEPSU boundary to Assandh mile 22—27)	3,28	4,30	3,17	..	7,47(a)	

APPENDIX I—*contd.*

(In thousands of rupees)

Serial No.	Major head of Account and name of work	Amount of sanctioned estimate	Expenditure to end of previous year	Expenditure during the year 1955-56	Further liabilities	Total expenditure estimated (Columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
81—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—<i>contd.</i>							
AMBALA PROVINCIAL DIVISION—<i>contd.</i>							
95	Constructing a metalled road from Thanesar to Jhansa in Karnal district	6,11	38	5,93	..	6,31(a)	
96	Constructing a metalled road from Kaithal to Rajund in Karnal district	7,94	1,82	5,23	89	7,94	
97	Construction of Panipat Assandh road in Karnal district (Section Panipat to Safedon upto PEPSU boundary)	7,80	..	1,53	6,27	7,80	
98	Widening Bupar-Guzar-Nangal road in Ambala and Hoshiarpur districts	8,28	..	..	8,28	8,28	
99	Construction and development of the low built area, Model Town Ambala	2,96	17	..	2,79	2,96	
100	Constructing shopping centre at Ambala	(b)	1,66	51	..	(b)	
101	Constructing S.K.A. road	1,59	1,50	..	9	1,59	
102	Constructing a metalled road mile 12 to 13.50	2,04	..	2,72	..	2,72(a)	
103	Constructing a metalled road from Barnala to Tohana in PEPSU State territory	3,31	..	..	3,31	3,31	
104	Widening Kharar Morinda Road in Ambala district	2,22	..	..	2,22	2,22	
105	Widening Morinda Samrala Road in Ambala district.	3,30	..	..	3,30	3,30	
106	Constructing Ambala Jagadhri Road in Jagadhari Sub-division	(b)	..	1,00	..	(b)	
107	Items costing less than rupees one lac	76	..	5,46	..	5,46(a)	

APPENDIX I—*contd.*

(In thousands of rupees)

Serial No.	Major head and name of work	Amount of sanctioned estimate	Expenditure to end of previous year	Expenditure during the year 1955-56	Further liabilities	Total expenditure estimated (Columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
81—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—<i>contd.</i>							
GURGAON PROVINCIAL DIVISION—							
108	Constructing Kharkhoda-Delhi Border Road, Rohtak	2,01	2,09	1,17	..	3,26(a)	
109	Constructing 8 marla housing scheme at Gurgaon	(b)	2,76	..	..	(b)	
110	Constructing women hostel at Government College, Rohtak	4,35	..	98	3,37	4,35	
111	Items costing less than rupees one lac	(b)	..	29	..	29(b)	
AMRITSAR PROVINCIAL DIVISION—							
112	Building required for V.J. Hospital, Amritsar	2,84	2,79	..	5	2,84	
113	Constructing Amritsar Bhikhiwind Road	9,45	7,41	—20	2,24	9,45	
114	Constructing Amritsar-Udho-Nangal Road	11,49	11,26	—26	43	11,49	
115	Constructing Gurdaspur-Dera Baba Nanak Road	1,50	1,70	..	..	1,70(a)	
116	Constructing Amritsar-Chogwan-Ajnala Road	94	2,46	..	..	2,46(a)	
117	Construction of 200 eight marla cheap houses at Pathankot	3,23	3,32	..	..	3,32(a)	
118	Constructing 8 marla plot scheme at Batala	2,38	2,15	..	23	2,38	
119	Extension of district Jail at Amritsar	3,02	5,68	14	..	5,82(a)	
120	Constructing Hostel in Government Medical College, Amritsar	4,81	4,81	6	..	4,87(a)	
121	Constructing barracks for 400 under-trial prisoners in new District Jail at Amritsar	2,59	1,85	1,13	..	2,98(a)	
122	Constructing 30 married warders' quarters in new District Jail, Amritsar	1,17	13	1,13	..	1,26(a)	

APPENDIX I—*contd.*

(In thousands of rupees)

Serial No.	Major head of Account and name of work	Amount of sanctioned estimate	Expenditure to end of previous year	Expenditure during the year 1955-56	Further liabilities	Total expenditure estimated (Columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
81—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—<i>contd.</i>							
AMRITSAR PROVINCIAL DIVISION—<i>concl'd.</i>							
123	Constructing Sirigobindpur-Udho-Nangal Road	8,40	3,00	2,55	1,95	8,40	
124	Constructing Batala-Beas Road in Amritsar District	6,42	2,14	3,93	30	6,42	
125	Items costing less than rupees one lac	12,18	3,19	3,73	5,26	12,18	
FEROZEPUR PROVINCIAL DIVISION—							
126	Metalling Muktsar Jallalabad Road	8,45	3,38	5,65	..	8,01(a)	
127	Extension of Ferozepur Jail to accommodate 1,000 prisoners	8,89	7,54	1	1,34	8,89	
128	Constructing a metalled and tarred road from Fazilka to Arniwala	7,64	..	2,14	5,50	7,64	
129	Constructing a metalled and tarred road from Abohar to Urman Khera	7,65	..	86	6,79	7,65	
130	Constructing Raugarh Badami Road	10,28	..	30	9,98	10,28	
131	Constructing Talwandi Mudki Road	5,22	..	35	4,87	5,22	
132	Constructing Dharmkot Shahkot Road	4,25	..	24	4,01	4,25	
133	Constructing Zira Dharmkot Road	1,50	..	62	88	1,50	
134	Constructing Khai Mamdot Road	3,70	..	11	3,59	3,70	
135	Constructing Muktsar Bhatinda Road	10,90	..	77	10,13	10,90	
JULLUNDUR PROVINCIAL DIVISION—							
136	Construction of Police Recruiting Training Centre at Jullundur	2,12	2,29	..	..	2,29(a)	
137	Constructing main office building with shed and motor garages sub-station of P.A.P. Lines, Jullundur	1,01	..	..	1,01	1,01	

APPENDIX I—*contd.*

(In thousands of rupees)

Serial No.	Major head of Account and name of work	Amount of sanctioned estimate	Expenditure to end of previous year	Expenditure during the year 1955-56	Further liabilities	Total expenditure estimated (Columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
81—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—<i>contd.</i>							
JULLUNDUR PROVINCIAL DIVISION—<i>contd.</i>							
138	Constructing barracks each to accommodate 8 head constables and 96 foot constables (sub-estate) of lines at Jullundur)	3,53	..	..	3,53	3,53	
139	Constructing new Punjab Armed Police lines at Jullundur	(b)	17,97	6	..	(b)	
140	Constructing Punjab Armed Police Lines at Jullundur	2,21	2,19	..	2	2,21	
141	Acquisition of lands for the new Punjab Armed Police Lines at Jullundur	3,18	3,36	..	..	3,36(a)	
142	Purchase of truck for carriage work	11,40	8,20	..	3,20	11,40	
143	Constructing Nakodar Makhu Road	1,52	1,49	..	3	1,52	
144	Constructing Lines offices, armoury workshop, quarter guards and godown in Punjab Armed Police Lines, Jullundur	1,57	..	..	1,57	1,57	
145	Constructing residential quarters for the officers and staff except hospital staffs in the new P.A.P. Lines, Jullundur	6,92	..	..	6,92	6,92	
146	Constructing magazines, stables roads, compound with fencing and other miscellaneous items in the new P.A.P. Lines at Jullundur	2,80	..	..	2,80	2,80	
147	Resurfacing of roads in built-up area, Model Town, Jullundur	(b)	1,98	..	..	(b)	
148	Constructing Tanda-Hoshiarpur Road (ZZ Development)	11,20	4,34	6,91	..	11,25(a)	
149	Constructing Tanda-Srigobindpur Road (ZZ Development)	4,06	2,34	1,74	..	4,08(a)	

APPENDIX I—*contd.*

(In thousands of rupees)

Serial N ^o .	Major Head of Account and name of work	Amount of sanctioned estimate	Expendi- ture to end of previous year	Expendi- ture dur- ing the year 1955-56	Further liabilities	Total expendi- ture esti- mated (Colu- mns 4 to 6)	Re- marks
1	2	3	4	5	6	7	8
81—CAPITAL ACCOUNT OF CIVIL WORKS OUT- SIDE THE REVENUE ACCOUNT—<i>contd.</i>							
JULLUNDUR PROVINCIAL DIVISION—<i>contd.</i>							
150	Constructing court for 3 Magistrates Bar Room Suitors, petition writers etc. at Jullun- dur	1,04	..	11	93	1,04	
151	Acquisition of lands for Government College Hoshiarpur	(b)	..	1,23	..	(b)	
152	Development Works in respect of cheap tenements school at Jullundur	1,35	..	..	1,35	1,35	
153	Acquisition of land for 8 maria cheap tene- ments site 1, 2 and 3	1,35	1,26	6	3	1,35	
154	Development of Mandies Malsian Shahkot Road	1,47	..	90	57	1,47	
155	Items costing less than rupees one lac	2,89	..	1,35	1,54	2,89	
BRIDGES CONSTRUCTION DIVISION HOSHIARPUR							
156	Improving and metalling Banital Jwala Mukhi Road	10,49	4,00	6,00	49	1,049	
157	Constructing Una Guzar Nangal Road	14,52	14,42	1,44	..	15,86(a)	
158	Constructing hall and 8 lecture rooms in Govern- ment College Hoshiarpur	3,88	3,65	..	23	3,88	
159	Constructing 61 span culverts on approach road in Model Town Hoshiarpur	1,35	..	4	1,31	1,35	
LUDHIANA CONSTRU- TION DIVISION—							
160	Constructing Government College for women at Ludhiana	6,27	6,19	..	8	6,27	
161	Constructing new hostel for 200 boys at Ludhiana	7,12	6,49	1,79	..	8,28(a)	

APPENDIX I—*contd.*

(In thousands of rupees)

Serial No.	Major Head of Account and name of work	Amount of sanctioned estimate	Expenditure of previous year	Expenditure to end of year 1955-56	Further liabilities	Total expenditure estimated (Columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
81	CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT— <i>contd.</i>						
	LUDHIANA CONSTRUCTION DIVISION— <i>concl'd.</i>						
162	Constructing an Academic block for Government College for women at Ludhiana	6,27	..	..	6,27	6,27	
163	Constructing Lisara Rahon Road	5,52	2,05	3,01	46	5,52	
164	Constructing a hall for Government College for women at Ludhiana	1,87	48	29	1,10	1,87	
165	Constructing 124 Industrial Houses at Ludhiana	3,35	2,68	13	54	3,35	
166	Construction of hostel building for Government Agricultural College at Hobbawal near Ludhiana	3,14	..	2,36	78	3,14	
167	Construction of main building for Agricultural College, Ludhiana	(b)	..	1,37	..	(b)	
168	Widening Morinda Samrala Road in Ludhiana district	7,21	..	—14	7,35	7,21	
169	Widening Samrala Ludhiana Road in Ludhiana district	11,82	—	1,19	10,63	11,82	
	LUDHIANA PUBLIC HEALTH DIVISION—						
170	Providing water supply and sanitary installations in Central Jail, Ferozepur	3,46	3,09	25	12	3,46	
171	Providing water supply in connection with conversion of District Jail into Central Jail, Ambala	2,24	1,50	50	24	2,24	
172	Providing drainage scheme in connection with conversion of District Jail into Central Jail Ambala 2nd phase	3,03	1,25	22	1,56	3,03	
173	Providing water supply, gas and sanitary installations in Government College, Rupar	1,77	1,61	4	12	1,77	

APPENDIX I—*contd.*

(In thousands of rupees)

Serial No.	Major Head of Account and name of work	Amount of sanctioned estimate	Expenditure to end of previous year	Expenditure during the year 1955-56	Further liabilities	Total expenditure estimated (Columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
81	CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—<i>contd.</i>						
	LUDHIANA PUBLIC HEALTH DIVISION—<i>contd.</i>						
174	Providing water supply and sanitary installation in the proposed Government College for Women, Ludhiana	(b)	1,68	16	..	(b)	
175	Providing water supply, drainage and sanitary installations and Laboratory fittings to the main College Bolek in Punjab Engineering College, Chandigarh . .	(b)	1,17	8,71.	..	(b)	
176	Providing permanent water supply in New Township, 2nd phase, Ludhiana	3,99	1,21	-1,06	3,84	3,99	
177	Providing drainage in New Township 2nd phase, Ludhiana . .	(b)	4,66	22	..	(b)	
178	Providing drainage scheme in Ambala Township, 2nd phase . .	3,59	2,27	1,24	8	3,59	
170	Providing water supply in New Township, Jagadhri, 2nd phase	4,16	108	75	2,33	4,16	
180	Providing water supply in New Township, Jagadhri, 1st phase	(b)	1,41	5	..	(b)	
181	Providing water supply in Ambala Township, 1st phase	(b)	[2,51	20	..	(b)	
182	Providing permanent water supply in New Township, Ludhiana, 1st phase	2,23	3,61	16	..	3,77(b)	
183	Providing drainage in New Township, 2nd phase, Ludhiana . .	(b)	4,27	39	..	(b)	
184	Providing permanent drainage in New Township, Jagadhri, 1st phase	6,56	3,00	32	3,24	6,56	
185	Items costing less than rupees one lac. . . .	(b)	..	1,11	..	(b)	

APPENDIX I—*contd.*

(In thousands of rupees)

Serial No.	Major head of Account and name of work	Amount of sanctioned estimate	Expenditure of previous year	Expenditure during the year 1955-56	Further liabilities	Total expenditure estimated (Columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
81—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—<i>contd.</i>							
AMRITSAR PUBLIC HEALTH DIVISION—							
186	Providing water supply and drainage and sanitary installations in V. J. Hospital, Amritsar	2,15	2,08	1	8	2,15	
187	Providing drainage in New Township, Jullundur	4,78	4,52	45	..	4,97(a)	
188	Providing water supply in New Township, Jullundur	(b)	..	2,38	..	(b)	
189	Providing water supply in New Township, Hoshiarpur	2,68	4,49	—2,10	29	2,68	
190	Providing drainage in New Township, Hoshiarpur	2,14	1,12	4	98	2,14	
191	Providing water supply in Punjab Armed Police, Jullundur	6,07	4,88	37	82	6,07	
192	Providing water supply and drainage in New District Jail, Amritsar	(b)	1,76	1,84	..	(b)	
193	Providing percolation well in 5 marla plot, Pathankot	(b)	..	25	..	(b)	
194	Items costing less than rupees one lac.	(b)	..	71		(b)	
ROHTAK PUBLIC HEALTH DIVISION—							
195	Providing water supply to Hissar Jail	1,18	1,49	1	..	1,50(a)	
196	Providing drainage and sanitary installations in camp Jail Hissar to be converted into District Jail, Hissar	1,82	1,58	1	23	1,82	
197	Providing permanent water supply in New Township, Sonapat	2,68	2,73	..	..	2,73(a)	
198	Providing permanent water supply in New Township, Panipat	4,95	5,05	49	..	5,54(a)	

APPENDIX I—contd.

(In thousands of rupees)

Serial No.	Major head of Account and name of work	Amount of sanctioned estimate	Expenditure to end of previous year	Expenditure during the year 1955-56	Further liabilities	Total expenditure estimated (Columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
81—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.							
ROHTAK PUBLIC HEALTH DIVISION—contd.							
199	Providing permanent water supply in New Township, Palwal .	2,33	1,23	..	1,10	2,33	
200	Providing permanent water supply in New Township, Karnal .	4,46	2,50	—13	1,09	4,46	
201	Providing permanent water supply in New Township, Hissar .	1,98	1,95	—3	5	1,98	
202	Providing permanent water supply in New Township, Rewari .	3,01	95	29	1,77	3,01	
203	Providing permanent water supply in New Township, Rohtak .	1,90	1,72	—1	19	1,90	
204	Providing permanent drainage in New Township Rewari— 4000 sites . . } 6800 sites . . }	508	3,74	6	1,28	5,08	
205	Providing permanent drainage in New Township, Palwal— 4000 sites . . } 6800 sites . . }	3,08	2,19	3	86	3,08	
206	Providing permanent drainage in New Township, Karnal 1st phase .	2,25	2,24	4	..	2,28(a)	
207	Providing permanent drainage in New Township, Gurgaon . .	1,51	1,32	4	15	1,51	
208	Providing permanent drainage in New Township, Sonapat . .	3,08	1,26	33	1,48	3,08	
209	Providing permanent drainage in New Township, Karnal— 4000 sites . . } 6800 sites . . }	5,76	2,71	34	2,71	5,76	

APPENDIX I—*contd.*

(In thousands of rupees)

Serial No.	Major head of Account and name of work	Amount of sanctioned estimate	Expenditure to end of previous year	Expenditure during the year 1955-56	Further liabilities	Total expenditure estimated (Columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
81—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—<i>conold.</i>							
ROHTAK PUBLIC HEALTH DIVISION—<i>conold.</i>							
210	Providing permanent drainage in New Township, Rohtak—						
	4000 sites . . . }	2,71	1,30	10	1,31	2,71	
	8800 sites . . . }						
211	Permanent drainage to New Township, Hissar—						
	4000 sites . . . }	2,82	2,56	9	17	2,82	
	8800 sites . . . }						
212	Providing permanent drainage in New Township Panipat . . .	6,57	3,50	51	2,56	6,57	
213	Items costing less than rupees one lac . . .	(b)	..	89	..	(b)	
214	79—Expenditure on New Capital for Punjab at Chandigarh Capital Project Chandigarh—						
	Chandigarh Capital Project	16,62,79	6,34,48	1,77,94	8,50,30	16,62,79	
Total, Buildings and Roads Branch . . .		21,85,53	9,53,03	2,96,39	10,25,06	22,11,23	

ELECTRICITY BRANCH—**81-A—CAPITAL OUTLAY ON ELECTRICITY SCHEMES—LUDEHANA OPERATION DIVISION—**

215	Items costing less than rupees one lac . . .	4,97	95	4,27	..	5,22(a)	
AMBITSAR OPERATION DIVISION—							
216	Erection equipment for Sub Station at Tarn Taran and replacing 2000 K.W.A. at Verka .	1,83	96	2	35	1,33	
217	Grid sub station and equipment at Butari .	1,21	1,21	..	..	1,21	
218	Erection of 11 K. V. line from Raja Sansi to Ajnala . . .	(b)	1,64	..	..	(b)	

APPENDIX I—*contd.*

(In thousands of rupees)

Serial No.	Major head of Account and name of work	Amount of sanctioned estimate	Expenditure to end of previous year	Expenditure during the year 1955-56	Further liabilities	Total expenditure estimated (Columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
81-A—CAPITAL OUTLAY ON ELECTRICITY SCHEMES—<i>contd.</i>							
AMRITSAR OPERATION DIVISION—<i>concl'd.</i>							
219	Erection from 11 K.V. line Verka to Kathu Nangal	87	1,03	..	..	1,03(a)	
220	Erection of 33 K.V. line from Verka to Patti	3,27	3,48	(—) 27	6	3,27	
221	Erection of 11 K.V. line from Ajnala to Fategarh Churian	1,30	1,92	..	..	1,92(a)	
222	Items costing less than rupees one lac	2,42	95	3	1,44	2,42	
KHANNA TUBEWELL DIVISION—							
223	Items costing less than rupees one lac.	4	..	4	..	4	
AMRITSAR CONSTRUCTION DIVISION—							
224	183/53-54—Erection of 132 K.V. line at Sub-station Butari	(b)	1,22	1	..	(b)	
225	181/20 (55-56)—Erection of 11 K.V. line from Chorinda Devi to Udoke	1,31	1,31	20	..	1,50(a)	
226	204/54-55—Erection of 11 K.V. line from Hurdin to Chahal	1,35	1,38	—5	2	1,35	
227	145/54-55—Erection of 11 K.V. line from Ajnala to Ramdas	1,77	1,34	19	24	1,77	
228	D-136/54-55—Erection of 11 K.V. line from Harsa China to Lopoke	1,35	91	2	42	1,35	
229	138/54-55—Erection of 33 K.V. line from Verka to Harsa China	1,67	22	13	1,32	1,67	
230	D-30/54-55—Erection of 11 K.V. line from Butani to Nagoke	1,33	55	1,12	..	1,67(a)	
231	Items costing less than rupees one lac	24,37	8,36	16,33	..	24,69(a)	

APPENDIX I—*contd.*

(In thousands of rupees)

Serial No.	Major head of Account and name of work	Amount of sanctioned estimate	Expenditure to end of previous year	Expenditure during the year 1955-56	Further liabilities	Total Expenditure estimated (Columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
81.A—CAPITAL OUTLAY ON ELECTRICITY SCHEMES—<i>contd.</i>							
KARNAL THERMAL OPERATION DIVISION—							
232	Items costing less than rupees one lac. . . .	31	1,03	..	..	1,03(a)	
DHARAMSALA DIVISION—							
233	D-79/53-54—Erection of 11 K.V. line from Pathankot to Nurpur . . .	4,72	2,30	—28	2,70	4,72	
234	Items costing less than rupees one lac. . . .	8,26	7,53	5,31	..	12,84(a)	
GURDASPUR DIVISION—							
235	D-55/52-53—Erection of 33 K.V. line from Batala to Dharamsala	5,66	5,26	16	24	5,66	
236	D-182/55-56—Erection of 11 K.V. line from Pathankot to Anduni	1,24	..	13	1,11	1,24	
237	D-128/53-54—Erection of 11 K.V. line from Batala to S. Hargobindpur . . .	2,32	3,76	—49	..	3,27(a)	
238	D-59/53-54—Erection of 11 K.V. line from Batala to Dera Baba Nanak . . .	2,20	4,07	—97	..	3,10(a)	
239	Items costing less than rupees one lac. . . .	27,72	15,38	10,85	149	27,72	
JULLUNDUR OPERATION DIVISION—							
240	D-98/55-56—Providing G/SO in Jullundur City to Phagwara	1,23	..	1,27	..	1,27(a)	
241	Items costing less than rupees one lac. . . .	6,15	4,29	10,89	..	15,18(a)	
MAINTENANCE AND TEST DIVISION AMRITSAR—							
242	Moderation of 132 K.V. O.S. Building of Uhl River Scheme	(b)	..	1,28	..	(b)	
243	Items costing less than rupees one lac. . . .	3,02	1,13	38	1,51	3,02	

APPENDIX I.—contd.

(In thousands of rupees)

Serial No.	Major head of Account and name of work	Amount of sanctioned estimate	Expenditure to end of previous year	Expenditure during the year 1955-56	Further liabilities	Total expenditure estimated (Columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
81-A—CAPITAL OUTLAY ON ELECTRICITY SCHEMES—contd.							
FEROZEPUR DIVISION (ELECTRICITY BRANCH)—							
244	D-38/7(53-54)—Transfer of second hand 150 K.V. Generating set from Karnal to Abohar . . .	1,15	1,06	1	8	1,15	
245	Items costing less than rupees one lac . . .	2,37	2,45	44	..	2,89	(a)
HOSHIAHPUR OPERATION DIVISION—							
246	Items costing less than rupees one lac . . .	1,14	27	..	87	1,14	
80-A—CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES—							
KARNAL THERMAL OPERATION—							
247	DSSE Providing Local Distribution system at Ladwa Town . . .	2,27	1,18	1,16	..	2,34(a)	
248	Constructing 11 K.V. line from Sadhwa to Naraingarh Kala Amb . . .	1,46	1,31	1,62	.	2,93(a)	
249	Electrification of Kurakshetra cum Thanesar . . .	1,10	85	70	..	1,55(a)	
250	Providing Local Distribution system at Pehowa and electrification of village enroute . . .	2,63	1,75	2,01	..	3,76(a)	
251	Providing Local Distribution system at Sadhaura and rural electrification of surrounding area	1,59	50	59	50	1,59	
252	Construction of 33 K.V. line from Jagadhri to Sadhaura	2,91	..	15	2,76	2,91	
253	Items costing less than rupees one lac . . .	8,21	8,21	2,37	..	10,58(a)	
LUDHIANA OPERATION DIVISION—							
254	Items costing less than rupees one lac . . .	99	6	87	6	99	
FEROZEPUR DIVISION—							
255	Items costing less than rupees one lac . . .	85	..	8	82	85	

APPENDIX I—*concl'd.*

(In thousands of rupees)

Serial No.	Major head of Account and name of work	Amount of sanctioned estimate	Expenditure to end of previous year	Expenditure during the year 1955-56	Further liabilities	Total expenditure estimated (Columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
80-A—CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES—<i>concl'd.</i>							
KHANNA TUBEWELL DIVISION—							
256	Items costing less than rupees one lac	36	13	25	—2	36	
HOSHARPUR OPERATION DIVISION—							
257	N. N. revised estimate for supplying & erection of 33 K.V. 8/5 at Hoshiarpur	1,76	..	9	1,67	1,76	
258	Items costing less than rupees one lac	8,21	1,30	7,55	..	8,85(a)	
259	Nangal Hydro-Electric Scheme	54,52,87	19,47,65	2,68,39	32,36,83	54,52,87	
Total—Electricity Branch		56,01,26	20,38,80	3,36,89	32,54,47	56,26,01	
Grand Total		1,87,32,02	1,08,62,66	13,62,55	75,61,89	1,87,89,26	

(a) The difference between the total expenditure (column 7) and the amount of sanctioned estimate (column 3) is due to expenditure having exceeded the sanctioned estimated cost.

(b) Items 5, 20, 22, 24, 30, 31, 55, 60, 68, 76, 100, 106, 109, 111, 139, 147, 151, 167, 174, 175, 177, 180, 181, 183, 185, 188, 192, 193, 194, 213, 218, 224 and 242. The estimates for works noted against these items have not been sanctioned so far. Hence it has not been possible to work out further liabilities (column 6) and the total estimated expenditure. (Column 7) in respect of these Works.

APPENDIX II

Statement showing details of investments in shares of Commercial Concerns

(Referred to in para 14 of Part A of the Report)

Serial No.	Name of concern	Number and type of shares purchased	Purchase price	Amount invested	Market value of shares on the 31st March, 1956	Amount of dividend declared and credited to the Consolidated Fund
1	2	3	4	5	6	7
			Rs.	Rs.		
1	Punjab Provincial Co-operative Bank Ltd., Jullundur.	15,000 fully paid shares of Rs. 100 each.	15,00,000	15,00,000	15,00,000 (The transfer of shares is confined to the Cooperative Societies registered in the State. The shares are not quoted on the stock exchange).	Not declared.
2	Co-operative Bank, Pataudi	60 fully paid shares of Rs. 50 each.	3,000	3,000	The shares are not quoted on the stock exchange.	No dividend has been declared.
3	Janta Co-operative Sugar Mills Ltd., Bhogpur (Jullundur).	20,000 fully paid shares of Rs. 100 each.	20,00,000	20,00,000	20,00,000	Do.
4	Haryana Co-operative Sugar Mills Ltd., Rohtak.	20,000 fully paid shares of Rs. 100 each.	20,00,000	20,00,000	20,00,000	Do.
5	Panipat Co-operative Sugar Mills Ltd., Panipat.	10,000 fully paid shares of Rs. 100 each.	10,00,000	10,00,000	10,00,000	Do.
6	Punjab Financial Corporation, Jullundur.	41,900 fully paid shares of Rs. 100 each.	41,90,500	41,90,500	41,90,500 (The transfer of shares is restricted and the shares are not quoted on the stock exchange).	Financial Accounts not closed yet.
		Total	1,06,93,500	1,06,93,500		

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