

# FINANCE ACCOUNTS. GOVERNMENT OF THE PUNJAB

1960-61

## TABLE OF CONTENTS

		Reference to	
		Paras	Pages
CERTIFICATE OF THE COMPTROLLER AND AUDITOR			
GENERAL OF INDIA .. .. .			(iii)
A—GENERAL FINANCE ACCOUNTS			
I—REVIEW			
Introductory .. .. .		1—4	1—2
Summary of the transactions for 1960-61 .. .. .		5	3—7
Revenue position of the Government—General Remarks .. .. .		6	8—10
Capital Outlay outside the Revenue Account—			
Progressive Capital Outlay .. .. .		7	10—11
Financial results of Irrigation Works .. .. .		8	12—14
Important New Capital Projects .. .. .		9	14—15
Debt Position—General Statement .. .. .		10	15—18
Guarantees given by the Government of the Punjab in respect of loans raised by Co-operative Banks, etc. .. .. .		11	18—19
Balance .. .. .		12	19—20
Summary of General Financial Position .. .. .		13	20—22
II—ACCOUNTS			
No. 1—Statement showing the percentage distribution of revenue and expenditure .. .. .			23—25 ✓
No. 2—Summary of revenue and expenditure by major heads .. .. .			26—33
No. 3—Statement showing the distribution between charged and voted expenditure .. .. .			34
No. 4—Detailed account of revenue by minor heads .. .. .			35—49 ✓
No. 5—Detailed account of expenditure by minor heads .. .. .			50—77
No. 6—Detailed statement of capital expenditure outside the revenue account during and to end of the year .. .. .			78—91
No. 7—Statement showing the capital and other expenditure (outside the revenue account) to end of the year and the principal sources from which funds were provided for that expenditure .. .. .			92—93 /s

(i)

TABLE OF CONTENTS--*concl'd.*B--ACCOUNTS OF DEBT, DEPOSIT AND REMITTANCES HEADS AND OF THE  
CONTINGENCY FUND--REVIEW OF BALANCES

		Reference to	
		Parts	Pages
<i>R</i> /	I--REVIEW .. .. .	1-4	94-97
<b>II--ACCOUNTS</b>			
✓	No. 1--Summary of Receipts, Disbursements and Balances .. .. .		98-115
✓	No. 2--Detailed statement of debt and other interest bearing obligations of Government .. .. .		116-118
✓	No. 3--Statement showing the details of various earmarked balances ..		119-121
✓	No. 4--Detailed 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 .. .. .		122-123
	Appendix I--Statement showing the details of investments in shares of Statutory Corporations, Co-operative Banks and Societies and Joint Stock Companies, etc. .. .. .		124-127

(iii)

**FINANCE ACCOUNTS OF THE GOVERNMENT OF THE PUNJAB FOR THE  
YEAR 1960-61**

*Certificate of the Comptroller and Auditor General of India*

This compilation containing the Finance Accounts of the Government of the Punjab for the year 1960-61 presents the accounts of the receipts and outgoings of the Government for the year, together with the financial results disclosed by the revenue and capital accounts, the accounts of the public debt and the liabilities and assets as worked out from the balances recorded in its books. It supplements the accounts separately presented in the form of Appropriation Accounts for each Grant. - / t

These accounts which as Comptroller and Auditor General I am required to prepare, have been prepared and 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, 1917, 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 at present 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 this compilation as well as in the Audit Report, 1962, the accounts now presented are correct statements of the receipts and outgoings of the Government for the year 1960-61.

NEW DELHI :  
The

*Comptroller and Auditor General of India.*

## FINANCE ACCOUNTS. GOVERNMENT OF THE PUNJAB

### A—GENERAL FINANCE ACCOUNTS

#### I—REVIEW

##### *Introductory*

1. The Accounts of the Government of the Punjab are kept in three parts :—

Part I—Consolidated Fund.

Part II—Contingency Fund.

Part III—Public Account.

In Part I of the Account, 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 of 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 intended to be applied as a set-off against 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 Account 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 Account, 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 ending 31st March, 1961, 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 /

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 Accounts. The Sections are distinguished by letters of the alphabet, a single letter denoting the revenue portion and a double letter denoting the capital portion of 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 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 up to the general cash balance, a portion of which is kept in the treasuries within the State while the rest is deposited with the Reserve Bank of India and the State Bank of Patiala (a subsidiary of the State Bank of India) with which the State Government had a current account during the year. 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 Government of India.

4. The figures of actuals shown in these accounts are net, after taking into account the recoveries, although the Demands presented to the Legislature and the Appropriation Accounts are for gross expenditure and exclude all credits and recoveries, which are otherwise taken as reduction of expenditure.

## SUMMARY OF THE TRANSACTIONS FOR THE YEAR UNDER REPORT 1960-61

5. A summary of the transactions during the year under report is given in the sub-joined statement.

Receipts	Actuals		Disbursements	Actuals	
	1959-60	1960-61		1959-60	1960-61
1	2	3	4	5	6
<b>PART I—CONSOLIDATED FUND</b>					
[In lakhs of rupees]					
<b>(1) REVENUE</b>					
<i>Principal Heads of Revenue—</i>			<i>Direct Demands on the Revenue—</i>		
Union Excise Duties .. .. .	3,78.83	3,76.83	Land Revenue .. .. .	2,27.02	2,37.66
Taxes on Income other than Corporation Tax .. .. .	3,36.32	3,68.70	State Excise Duties .. .. .	27.76	20.35
Estate Duty .. .. .	10.68	13.27	Stamps .. .. .	6.23	5.60
Taxes on Railway Fares .. .. .	1,06.00	1,11.84	Forest .. .. .	1,02.60	1,16.79
Land Revenue .. .. .	4,44.12	4,25.08	Registration .. .. .	1.53	1.48
State Excise Duties .. .. .	5,30.54	5,01.52	Taxes on Vehicles .. .. .	6.93	6.76
Stamps .. .. .	2,05.23	2,76.17	Sales Tax .. .. .	17.86	18.13
Forest .. .. .	1,30.86	1,47.09	Other Taxes and Duties .. .. .	18.81	17.26
Registration .. .. .	46.42	41.33			
Taxes on Vehicles .. .. .	87.77	93.48			
Sales Tax .. .. .	6,68.07	7,46.40			
Other Taxes and Duties .. .. .	4,04.51	4,22.81			
<b>Total—Principal Heads .. .. .</b>	<b>33,58.35</b>	<b>35,85.21</b>	<b>Total—Direct Demands .. .. .</b>	<b>4,08.74</b>	<b>4,32.93</b>

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FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

4

**SUMMARY OF THE TRANSACTIONS FOR THE YEAR UNDER REPORT 1960-61—contd.**

Receipts 1	Actuals		Disbursements 4	Actuals	
	1959-60 2	1960-61 3		1959-60 5	1960-61 6
<b>PART I—CONSOLIDATED FUND—concl'd.</b>					
(1) REVENUE—concl'd.					
	[In lakhs of rupees]				
Irrigation—Net Receipts .. .. .	2,79.75	2,64.04	Irrigation .. .. .	1,48.53	2,18.75
Debt Services .. .. .	4,04.15	4,43.48	Debt Services .. .. .	4,01.30	4,46.39
Civil Administration .. .. .	6,22.36	7,16.64	Civil Administration .. .. .	25,45.84	29,91.60
Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements	2,44.91	1,67.40	Civil Works, Multipurpose River Schemes and Miscellaneous Public Improve- ments	4,80.65	4,23.24
Miscellaneous .. .. .	4,98.24	7,68.33	Miscellaneous .. .. .	5,92.65	11,83.91
Contributions and Miscellaneous Adjust- ments between Central and State Gov- ernments .. .. .	2,65.31	2,64.93	Contributions and Miscellaneous Adjust- ments between Central and State Gov- ernments .. .. .		
Extraordinary Items .. .. .	1,04.27	1,96.51	Extraordinary Items .. .. .	1,51.06	2,21.26
<b>Total—Revenue Receipts .. .. .</b>	<b>58,37.34</b>	<b>64,06.54</b>	<b>Total—Expenditure on Revenue Account .. .. .</b>	<b>47,28.77</b>	<b>59,18.08</b>
Deficit .. .. .					
Surplus .. .. .	+11,08.57	+4,88.46			
	<b>(2) CAPITAL</b>				
	<i>Capital Expenditure outside the Revenue Account—</i>				
			Irrigation (Commercial) .. .. .	4,27.86	4,32.43
			Agricultural Improvement and Research .. .. .	5.38	—4.05
			Industrial Development .. .. .	—26.85	1.88
			New Capital for Punjab at Chandigarh .. .. .	1,03.19	1,15.07
			Multipurpose River Schemes .. .. .	7,37.20	9,92.09
			Civil Works .. .. .	3,61.00	3,19.37
			Other Works .. .. .	03.60	70.22
			Capital Outlay on Rail Road Co-ordination Scheme .. .. .	6.08	8.00
			Commuted Value of Pensions .. .. .	1.37	—1.14
			Schemes of Government Trading .. .. .	87.90	2,01.82
			<b>Total .. .. .</b>	<b>17,66.92</b>	<b>23,85.00</b>

22  
1960-61

(3) DEBT—

*Public Debt—*

Permanent Debt .. .. .	2,18·87	
Loans from the Central Government .. .. .	24,63·16	22,00·13
Other Loans .. .. .	1,23·05	18·38
<b>Total .. .. .</b>	<b>28,07·08</b>	<b>22,18·51</b>

*Public Debt—*

Permanent Debt .. .. .		
Loans from the Central Government .. .. .	7,50·81	10,19·07
Other Loans .. .. .	5·23	14·05
<b>Total .. .. .</b>	<b>7,55·84</b>	<b>10,33·12</b>

*Loans and Advances by the State Governments—*

Recoveries of Loans and Advances .. .. .	5,44·77	5,17·05
<b>Total .. .. .</b>	<b>5,44·77</b>	<b>5,17·05</b>
<b>Total—Consolidated Fund .. .. .</b>	<b>91,80·10</b>	<b>91,42·70</b>

*Loans and Advances by the State Governments—*

Loans and Advances .. .. .	6,95·47	20,01·00
<b>Total .. .. .</b>	<b>6,95·47</b>	<b>20,01·00</b>
<b>Total—Consolidated Fund .. .. .</b>	<b>79,47·00</b>	<b>1,13,37·95</b>

PART II—CONTINGENCY FUND

Contingency Fund .. .. .	(a)0·23	(a)12·87	Contingency Fund .. .. .	12·87	(b)0·37
<b>Total—Contingency Fund .. .. .</b>	<b>0·23</b>	<b>12·87</b>	<b>Total—Contingency Fund .. .. .</b>	<b>12·87</b>	<b>0·37</b>

(a) Represents reimbursement of the advances taken in the preceding two years from the Contingency Fund. The details are as below:—

	1959-60	1960-61
	[Rupees in lakhs.]	
(i) 8—State Excise Duties .. .. .	0·14	
(ii) 55—Superannuation Allowances and Pensions .. .. .	0·00	
(iii) 43—Industries and Supplies .. .. .		0·53
(iv) 57—Miscellaneous .. .. .		2·34
(v) 72—Capital Outlay on Industrial Development .. .. .		10·00
<b>Total .. .. .</b>	<b>0·23</b>	<b>12·87</b>

(b) Represents advances from the Contingency Fund, which could not be reimbursed to the Fund during 1960-61. The details are as follows:—

	[Rupees in lakhs.]
(i) 20—Police .. .. .	0·33
(ii) 37—Education .. .. .	0·04
<b>Total .. .. .</b>	<b>0·37</b>



**SUMMARY OF THE TRANSACTIONS FOR THE YEAR UNDER REPORT 1960-61—concl'd.**

6

Receipts	Actuals		Disbursements	Actuals	
	1959-60	1960-61		1959-60	1960-61
1	2	3	4	5	6

[In lakhs of rupees]

**PART III—PUBLIC ACCOUNT**

**Debt (other than those mentioned in Part I) and Deposits**

*Unfunded Debt—*

State Provident Funds .. ..	1,27.98	1,36.67
<b>Total .. ..</b>	<b>1,27.98</b>	<b>1,36.67</b>

*Unfunded Debt—*

State Provident Funds .. ..	62.54	72.36
<b>Total .. ..</b>	<b>62.54</b>	<b>72.36</b>

*Deposits and Advances—*

*Deposits bearing interest—*

Deposits of Depreciation Reserve of Government Commercial Undertakings	23.78	30.96
Depreciation Reserve Fund—		
Government Presses .. ..	3.50	3.40
Reserve Funds—Transport .. ..	0.57	0.80

*Deposits not bearing interest—*

Appropriation for Reduction or Avoidance of Debt .. ..	41.57	41.57
Famine Relief Fund .. ..	40.00	40.00
State Agricultural Credit Relief and Guarantee Fund .. ..	0.50	..
Industrial Loan Fund .. ..	..	50.50
Fund for Development Schemes .. ..	..	..
Food-grains Reserve Fund .. ..	1.60	3.17

*Deposits and Advances—*

*Deposits bearing interest—*

Deposits of Depreciation Reserve of Government Commercial Undertakings	7.73	8.71
Depreciation Reserve Fund—		
Government Presses .. ..	..	..
Reserve Funds—Transport .. ..	0.29	0.49

*Deposits not bearing interest—*

Appropriation for Reduction or Avoidance of Debt .. ..	..	..
Famine Relief Fund .. ..	..	80.00
State Agricultural Credit Relief and Guarantee Fund .. ..	..	..
Industrial Loan Fund .. ..	..	50.40
Fund for Development Schemes .. ..	..	0.02
Food-grains Reserve Fund .. ..	..	..

FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

Deposits of Local Funds .. ..	22,04·93	2,66·34	Deposits of Local Funds .. ..	27,70·04	1,14·59
Civil Deposits .. ..	18,93·22	22,61·32	Civil Deposits .. ..	19,76·37	21,60·47
Other Accounts .. ..	19·38	38·92	Other Accounts .. ..	38·35	42·79
Advances not bearing interest .. ..	85·81	04·65	Advances not bearing interest .. ..	20·26	97·67
Suspense Accounts .. ..	72,21·71	73,28·67	Suspense Accounts .. ..	80,04·13	60,44·04
Cheques and Bills .. ..	22·45	51·60	Cheques and Bills .. ..	25·45	64·98
Departmental and Similar Accounts .. ..	48·39	36·53	Departmental and Similar Accounts .. ..	44·09	37·07
Miscellaneous .. ..	..	11·84	Miscellaneous .. ..	0·60	1·20
<b>Total ..</b>	<b>1,16,08·41</b>	<b>1,02,60·27</b>	<b>Total ..</b>	<b>1,28,96·31</b>	<b>87,02·43</b>
<i>Remittances—</i>			<i>Remittances—</i>		
Remittances .. ..	74,65·29	79,62·52	Remittances .. ..	77,15·38	78,74·79
<b>Total ..</b>	<b>74,65·29</b>	<b>79,62·52</b>	<b>Total ..</b>	<b>77,15·38</b>	<b>78,74·79</b>
<b>Total—Public Account ..</b>	<b>1,92,01·68</b>	<b>1,83,59·46</b>	<b>Total—Public Account ..</b>	<b>2,06,74·23</b>	<b>1,66,49·58</b>
<b>Total—Parts I, II and III ..</b>	<b>2,83,91·10</b>	<b>2,75,15·03</b>	<b>Total—Parts I, II and III ..</b>	<b>2,86,34·10</b>	<b>2,79,87·90</b>
Opening Cash Balance .. ..	8,96·78*	5,93·78*	Closing Cash Balance .. ..	5,93·78*	1,20·91*
<b>GRAND TOTAL ..</b>	<b>2,92,27·88</b>	<b>2,81,08·81</b>	<b>GRAND TOTAL ..</b>	<b>2,92,27·88</b>	<b>2,81,08·81</b>

\* Decreases in cash balance during the previous year and the year under report are —2,43·00 and —4,72·87 respectively.

**REVENUE POSITION OF THE GOVERNMENT—GENERAL REMARKS**

6. The statement below summarises the position in regard to Revenue Receipts and Expenditure within the Revenue Account for the years 1957-58 to 1960-61.

Year	Revenue Receipts	Expenditure on Revenue Account	Surplus (+) Deficit (-) [Difference between columns (2) and (3)]
(1)	(2)	(3)	(4)
[In crores of rupees]			
1957-58	43.87	36.31	+7.53
1958-59	50.22	42.17	+8.05
1959-60	58.38	47.29	+11.09
1960-61	64.07	59.18	+4.89

The revenue receipts during 1960-61 include :—

1. Share of net proceeds of Taxes on Income other than Corporation Tax (Rs. 3.69 crores), Union Excise Duties (Rs. 3.77 crores) and share of net proceeds of Estate Duty (Rs. 13 lakhs).
2. Taxes on Railway Fares assigned to States (Rs. 1.12 crores).
3. Grants-in-aid received from the Central Government under Article 275 of the Constitution (Rs. 2.63 crores).
4. Other grants received from the Government of India for different purposes and schemes (Rs. 5.02 crores).

The increase of Rs. 5.69 crores in revenue receipts during 1960-61 as compared with the preceding year occurred mainly under :—

	lakhs	
Stamps	71	Due to increased sale of Non-Judicial Stamps.
Sales Tax	78	Due to increased receipts under Sales Tax Acts.
Miscellaneous Departments	2,70	Due to expansion in the Road Transport Services and increase in receipts of miscellaneous nature.
Extraordinary Items	92	Due to sale of Government assets (Rs. 59 lakhs) and more grant-in-aid from the Government of India for Community Development Projects (Rs. 34 lakhs).

The increase was partly offset by decrease in receipts on account of betterment levy and water rates (Rs. 1.07 crores).

On the expenditure side, the increase of Rs. 11.89 crores during 1960-61 as compared with the preceding year was the result mainly of increase under :—

	lakhs	
Irrigation	70	Due to more establishment charges on certain irrigation schemes.
Civil Administration	4,46	Mainly increased expenditure on Government Secondary Schools and promotion of educationally backward classes (Rs. 1.65 lakhs), more expenditure on Medical Colleges and Schools and grants for Medical and Public Health Purposes (Rs. 84 lakhs) and grant of more loans to industries (Rs. 65 lakhs).
Miscellaneous	5,91	Mainly increased expenditure on gratuitous relief and relief works in the flood affected areas.
Extraordinary Items	1,70	Opening of more Community Development Blocks.

The increase of Rs. 20·20 crores in revenue receipts over the last four years ending 1960-61 is analysed as follows :—

	1957-58	1958-59	1959-60	1960-61
	(In crores of rupees)			
(i) (a) Revenue raised by the State by taxation, etc. .. .. .	20·45	22·59	25·27	27·14
(b) State's share of divisible Central taxes .. .. .	5·54	7·90	8·32	8·71
(c) Other receipts such as, water rates, betterment levy, rents from buildings, etc. .. .. .	14·34	13·04	17·08	20·57
(ii) Grants-in-aid from the Central Government under Article 275 of the Constitution .. .. .	2·36	2·32	2·41	2·03
(iii) Other grants and subventions from the Central Government .. .. .	1·18	3·47	4·70	5·02
<b>Total Revenue Receipts</b>	<b>43·87</b>	<b>50·23</b>	<b>58·38</b>	<b>64·07</b>

During the last four years, the State has raised additional revenue by taxation to the extent of about Rs. 7 crores, while the increase in its share on account of divisible Central taxes over the same period amounted to Rs. 3·17 crores. During this period, the Central grants-in-aid and subventions (other than those under Article 275 of the Constitution) increased from Rs. 1·18 crores in 1957-58 to Rs. 5·02 crores in 1960-61.

Considering item (i) (a) in the table further, the increase of about Rs. 7 crores (34·23 per cent) in the revenue receipts was achieved by imposing certain new taxes or by increasing the rates of certain existing taxes, etc., viz:—

- (i) Surcharge on Land Revenue and extension of the Sales Tax to new commodities such as, cotton, cotton-seed, oilcakes, raw hides, raw skins and raw wool.
- (ii) Education Cess in the form of Electricity Duty and Sales Tax on foodgrains.
- (iii) Increase in the rates of tax on sale of motor spirit and in the tax on fares and freights. There were also increases in the rates of Sales Tax on various other commodities.
- (iv) Increased revenue realised from the growth of existing taxes.

No new taxes were levied by the State Government in 1960-61.

The increase of Rs. 22·84 crores in the expenditure on revenue account over that for 1957-58 has been mainly on account of (i) increased interest charges on the debt (Rs. 4·22 crores), (ii) increased expenditure on Education (Rs. 4·31 crores), Medical and Public Health (Rs. 1·87 crores), Agriculture (Rs. 0·87 crore) and Miscellaneous (Rs. 1·87 crores), (iii) increase of Rs. 5·07 crores in expenditure on gratuitous relief and relief works in flood affected areas over the expenditure in 1957-58 and (iv) more outlay on Schemes of Government Trading (Rs. 1·59 crores).

The expenditure on revenue account had been increasing in the first three years 1957-58 to 1959-60 though at a slower pace than the increase in the revenue receipts with the result that there was an increasing revenue surplus during those years. The pace of expenditure, however, exceeded that of the revenue receipts in 1960-61 resulting in the reduction of the revenue surplus by Rs. 6·20 crores.

*Cap* / A statement showing the percentage distribution of total Revenue Receipts and Expenditure on Revenue Account for the year under review will be found in Statement No. 1 of Part A-II of this compilation at pages 23—25; it brings about (i) the percentage which the revenue/expenditure under a particular head bears to the total Revenue/Expenditure, (ii) the percentage of total expenditure met by a particular source of income and (iii) the percentage of revenue consumed by or utilised on a particular service.

**CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT  
PROGRESSIVE-CAPITAL OUTLAY TO END OF THE YEAR**

*Table verified* / 7. The following table shows a progressive account of the capital expenditure outside the revenue account of the Government of the Punjab upto the end of the year 1960-61. Further details are contained in statement No. 6 on pages 78—91.

Serial No.	Nature of Expenditure	Expenditure upto 1959-60	Expenditure during 1960-61	Total
1	2	3	4	5
[In lakhs of rupees]				
1	65-A—Capital Outlay on Forests ..	0·84	..	0·84
2	68—Construction of Irrigation, etc., Works (Commercial) .. ..	43,35·59 (e)—13·68	4,82·43	(a)48,04·34
3	68-A—Construction of Irrigation, etc., Works (Non-Commercial) ..	21·80	..	21·80
4	71—Capital Outlay on Schemes of Agricultural Improvement and Research	2,18·44	—4·65	2,13·79
5	72—Capital Outlay on Industrial Development ..	4,26·36	(d)—8·12	4,18·24
6	79—Expenditure on New Capital for Punjab at Chandigarh .. ..	13,28·83	1,15·07	14,43·90
7	80-A—Capital Outlay on Multipurpose River Schemes ..	1,56,04·66 (e)+13·68	9,92·09	1,66,10·43

Serial No.	Nature of Expenditure	Expenditure upto 1959-60	Expenditure during 1960-61	Total
1	2	3	4	5
8	81—Capital Account of Civil Works outside the Revenue Account ..	22,63·56	5,19·37	27,81·35
		(b)—1·58		
9	81-A—Capital Outlay on Electricity Schemes ..	14,48·95	..	14,48·95
10	82—Capital Account of other Works outside the Revenue Account ..	2,38·77	70·22	3,08·99
11	82-A—Capital Outlay on Rail Road Co-ordination Scheme outside the Revenue Account ..	8·05	8·00	16·05
12	82-B—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account ..	14·38	..	14·38
13	83—Payments of Commuted Value of Pensions ..	59·54	—1·14	58·40
14	85—Payments to Retrenched Personnel ..	..	..	(e)
15	85-A—Capital Outlay on Schemes of Government Trading ..	—1,50·80	2,01·82	51·02
16	85-B—Appropriations to the Contingency Fund ..	1,00·00	..	1,00·00
	Total ..	2,59,18·97	(d)23,75·09	2,82,92·48
		—1·58		

✓ (a) See footnote (c) on page 79.

✓ (b) See footnote (a) on page 85.

✓ (c) Expenditure to end of the year was Rs. 243 only.

✓ (d) See footnote (a) on page 83.

✓ (e) See footnote (b) on page 13.

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## FINANCIAL RESULTS OF IRRIGATION WORKS

12

8. The financial results of Irrigation Works are given below in the form of Capital and Revenue Accounts except in regard to Gurgaon Canal Project, Hariké Project, Western Jumna Canal (unproductive portion), Indri Land Reclamation Farm, Sidharathahar Scheme, Sirhind Feeder Canal, Upper Bari Doab Canal (unproductive portion), Sirhind Canal (unproductive portion), Ferozepur Canal (unproductive portion) and Drainage Project which are under construction and have not started earning revenue. The statement does not also include the financial results of Irrigation Schemes of the erstwhile P.E.P.S.U. State as the Administrative Accounts of these schemes have not been prepared since the 13th April, 1950, the date of federal financial integration of the erstwhile P.E.P.S.U. State in the absence of information regarding capital cost of the various schemes from the State Government.

Names of Projects	Direct Capital Outlay		Revenue receipts during 1960-61			Direct working expenses during the year 1960-61	Net revenue excluding interest		Interest on capital	Not profit or loss after meeting interest	
	During the year 1960-61	To end of the year 1960-61	Direct Revenue (Public Works) receipts	Indirect Receipts	Total revenue receipts		Surplus of revenue over expenditure (+) or of expenditure over revenue (-)	Rate per cent on capital outlay to end of the year 1960-61		Surplus of revenue over expenditure (+) or of expenditure over revenue (-)	Rate per cent on capital outlay to end of the year 1960-61
1	2	3	4	5	6	7	8	9	10	11	12
<b>A—IRRIGATION WORKS—</b>											[In lakhs of rupees]
<b>(1) Productive—</b>											
1. Upper Bari Doab Canal	-3.35	2,46.73	1,07.76	6.77	1,14.53	57.99	+56.54	22.92	9.75	+46.79	18.96
2. Western Jumna Canal	1,18.35	5,99.27	1,06.76	14.15	1,20.91	39.09	+81.82	10.88	22.40	+53.37	7.10
2(a) Western Jumna Canal Extension Scheme(a)	..	1,52.57	..	..	..	..	..	..	6.05	..	..

FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

3. Sirhind Canal ..	0.52	2,62.73	1,10.34	2.25	1,12.59	28.39	+84.20	32.05	10.49	+73.71	28.05
4. Government Central Workshops ..	3.87	-2,54.02	3.65	..	3.65	0.28	+3.37	1.33	-10.51	+13.88	5.46
5. Sutlej Valley Project (Eastern Canal) ..	1.10	2,45.54	22.17	2.88	25.05	10.97	+14.08	5.73	9.82	+4.26	1.74
6. Bhakra Dam Project	9,58.83	1,20,17.63 } (a) -15,30.90 }	51.91	27.13	(c) 79.04	81.89	-2.85	0.03	46.83	-49.68	0.47
7. Shah Nahar Project	0.60	32.88	3.84	..	3.84	1.71	+2.13	6.46	1.20	+0.93	2.82
8. Munak (Tubewell) Scheme ..	..	6.80	0.01	..	0.01	1.36	-1.35	19.85	0.24	-1.59	23.38
9. Radaur (Tubewell) Scheme ..	..	6.11	0.01	..	0.01	1.23	-1.22	10.97	0.21	-1.43	23.40
10. Madhopur Beas Link	68.32	2,91.29	..	..	..	0.49	-0.49	0.16	10.96	-11.45	3.93
11. Technical Co-operation Aid Scheme (e)	-17.55	3,27.79	0.08	..	0.08	42.64	-42.56	12.98	13.94	-56.50	17.24
12. Beas Dam Project ..	33.26 } 0.01 }	33.26 } (b) +13.68 }	0.01	..	0.01	9.27	-9.26	19.73	..	-0.26	19.73
<b>Total (1)—Productive</b>	<b>11,64.05</b>	<b>1,39,82.36 } -15,30.90 }</b>	<b>4,06.54</b>	<b>53.18</b>	<b>4,59.72</b>	<b>2,75.31</b>	<b>+1,84.41</b>	<b>1.48</b>	<b>1,21.38</b>	<b>+03.03</b>	<b>0.51</b>
<b>(2) Unproductive—</b>											
1. Ghaggar Canal ..	0.09	12.04	0.03	0.51	0.54	0.51	+0.03	0.25	0.52	-0.49	4.07
2. Jagadhri Tubewell Project	0.05	1,04.07	0.03	..	0.03	9.81	-9.78	9.40	3.54	-13.32	12.80
<b>Total (2)—Unproductive</b>	<b>0.14</b>	<b>1,16.11</b>	<b>0.06</b>	<b>0.51</b>	<b>0.57</b>	<b>10.32</b>	<b>-9.75</b>	<b>8.40</b>	<b>4.06</b>	<b>-13.81</b>	<b>11.89</b>
<b>Total—A—Irrigation Works</b>	<b>11,64.19</b>	<b>(f) 1,40,98.47 } -15,30.90 }</b>	<b>4,06.60</b>	<b>53.69</b>	<b>4,60.29</b>	<b>2,85.63</b>	<b>+1,74.66</b>	<b>1.39</b>	<b>1,25.44</b>	<b>+49.22</b>	<b>0.39</b>

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

(b) Includes an expenditure of Rs. 13.67 lakhs relating to 1959-60 and Rs. one thousand adjusted during the year under report under the head "68".

(c) Includes receipts relating to Bhakra Canals amounting to Rs. 33.60 lakhs booked under the major head "XVII(A)(i)" instead of under "XL-A" during 1960-61.

(d) *Proforma* adjustment as per C.A.O. B.N. Project letter No. CA-JII/A/CS-7D/923 dated 27-8-60.

(e) The information regarding names of the various projects being executed under the Technical Co-operation Aid Scheme is awaited from the State Government.

(f) The figures shown in column 3 are exclusive of figures for the period from 1-4-1947 to 14-8-1947, which will be added *proforma* when the final accounts for the period are received from the Accountant General, West Pakistan.



*Financial Results of Irrigation Works—concl'd.*

1. The percentage of net profit on the Capital Outlay under report works out to .39 against 1.08 in 1959-60. The percentage of net profit has decreased due to decrease in the revenue (from Rs. 5,82.46 lakhs to Rs. 4,60.29 lakhs) and increase in the working expenses (from Rs. 2,40.70 lakhs to Rs. 2,85.63 lakhs).

2. Works in the Irrigation Department are to be classified as "Productive" or "Unproductive" according as the net revenue (gross revenue less working expenses) derived from each work on the expiry of 10 years from the date of closure of the construction estimates covers or does not cover the prescribed annual interest charges on the capital invested. 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" category. Works under construction have been shown as "Productive" or "Unproductive" on the basis of the categorisation made in the Project Estimates.

3. Productive canals in the State continued to satisfy the conditions of productivity and to yield the prescribed return on capital invested to end of the year. The Bhakra Dam Project, Shah Nahar Project, Tubewell Projects (Munak and Radaur), Madhopur Beas Link and Technical Co-operation Aid Scheme are still under construction and against these only some figures of receipts and working expenses have appeared in the preliminary stage of their working. However, no expenditure has appeared against Munak and Radaur (Tubewell) Schemes since 1959-60 and 1957-58 respectively and the information as to whether their project estimates have since been closed is awaited from the State Government.

4. There is no change of classification of any canal from "Productive" to "Unproductive" or *vice versa* during the year under review.

5. A sum of Rs. 1,36.82 lakhs was outstanding in respect of various canals in the Punjab on account of Irrigation dues.

**IMPORTANT NEW CAPITAL PROJECTS—BEAS DAM PROJECT**

9. The project comprises the following units:—

(i) Beas Dam at Pong.

(ii) Beas Sutlej Link.

(i) *Beas Dam at Pong*—A Dam on river Beas near village Pong in Hoshiarpur district is proposed to be constructed for fuller utilisation of the waters of the rivers Ravi and Beas in Punjab with gross storage capacity of 6.5 M.A.F. and live storage capacity of 5.5 M.A.F. This project will provide perennial irrigation to the Rajasthan Canal system. The Punjab will derive

only partial benefits out of this project by way of making up the storage of perennial supply from rivers Ravi and Beas in the newly constructed Sirhind Feeder and extension of irrigation to about 46,000 acres in new areas. The maximum power potential from this project as anticipated at Beas Dam would be less than one lakh K.Ws. The total estimated cost of the Dam is expected to be Rs. 75·35 crores. Prior to the year 1959-60, only preliminary investigations were carried out in this regard. The total expenditure in the year 1960-61 on the construction of the project is Rs. 33·26 lakhs. The construction programme is expected to extend over 8 years.

(ii) *Beas Sutlej Link*—The Beas Sutlej Link project (with Suketi Reservoir) would meet the irrigation and power requirements of the State to a large extent. Besides the construction of a concrete Dam on river Beas up-stream of Mandi Town, a diversion tunnel from river Beas into the Suketi Reservoir, a rockfilled dam on the Suketi Nallah, an exit power tunnel from the Suketi Reservoir to the Dehr Power House, a giant Power House at Dehr on the river Sutlej, the scheme will involve the creation of a reservoir in Suketi Valley itself. With the completion of the various phases of the scheme, it would be possible to have a gross storage capacity of 4 M.A.F. with live storage capacity of 3·5 M.A.F. This project will have irrigation potential more or less identical to the Beas Dam, but is expected to generate 6 to 8 lakhs K.Ws. of firm power. The project is yet under investigation stage and is likely to cost between Rs. 50 to 60 crores. The construction programme of this project is expected to extend over 8 years.

### DEBT POSITION—GENERAL STATEMENT

*the provision of*

10. The Legislature of the State has not laid down any limit under Article 293(1) of the Constitution of India within which the executive power of the State Government would extend to borrowings upon the security of the Consolidated Fund of the State. The debt position of the Government of the Punjab as it stood on the 1st April, 1960 and the 31st March, 1961 is summarised in the statement below:—

Nature of Debt	Amount of Debt		Difference (+) or (—)
	On the 1st April, 1960	On the 31st March, 1961	
1	2	3	4
(In crores of rupees)			
Permanent Debt .. .. .	4·23	4·23	
Loans from the Central Government ..	2,42·38	2,54·19	+ 11·81
Other Loans .. .. .	2·71	2·76	+ 0·05
Unfunded Debt .. .. .	6·18	6·82	+ 0·64
<b>Total Debt .. .. .</b>	<b>2,55·50</b>	<b>2,68·00</b>	<b>+ 12·50</b>

The increase in the total debt and the interest charges paid thereon since 1st April, 1950 is brought out below:—

Year	Total outstanding Debt	Total interest charges paid
(In crores of rupees)		
1-4-1950	33.45	0.60
1-4-1955	1,37.83	3.86
1-4-1958	2,25.82	7.00
1-4-1959	2,34.33	8.72
1-4-1960	2,55.50	9.75
1-4-1961	268.00	11.22

There was a net burden of Rs. 1.74 crores on the revenue by way of interest charges during 1960-61, and this has been arrived at as follows:—

Interest on Permanent Debt	0.17
Interest on Other Loans	0.08
Interest on loans taken from the Central Government	10.59
Interest on Unfunded Debt	0.38
Total	11.22

*Deduct—*

(1) Interest transferred to '68—Construction of Irrigation etc., Works (Commercial)	—0.28
(2) Interest transferred to '80-A—Capital Outlay on Multipurpose River Schemes'	—4.51
(3) Interest transferred to '85-A Capital Outlay on Schemes of Government Trading'	—0.32
(4) Interest on Loans and Advances by the State Government	—3.93
(5) Interest realised on investments of Cash Balances	—0.44
Total	—9.48
Net	1.74

*Permanent Debt*—The balance is on account of 4 per cent Punjab Loan, 1968 (Rs. 2·04 crores) and 4 per cent Punjab Loan, 1971 (Rs. 2·19 crores) In accordance with the notifications issued for the open market loans Government have to provide for each of the loans a Depreciation Fund in each financial year equal to 1·5 per cent of the total nominal amount of the loans to be used for purchasing the securities of the loans for cancellation. They have also to make such annual contribution to Sinking Funds to be utilised towards the amortisation of the loans as they may from time to time consider necessary.

During the year contributions of Rs. 7 lakhs were made towards the Depreciation Fund and of Rs. 35 lakhs towards the Sinking Fund. On the 31st March, 1961 the total accumulation under the Funds stood at Rs. 2·67 crores out of which no amount has yet been invested.

*Loans from the Central Government*—The particulars of the loans purpose-wise and the balance outstanding on the 31st March, 1961 will be found in Statement No. 2 of Part B-II—Accounts. Loans amounting to Rs. 174·73 crores taken from the Government of India mainly for the Bhakra Nangal Project, are repayable in one instalment at the end of fifteen years beginning from the year 1962-63. However, no amortisation arrangements have been made towards their repayment, except that a sum of Rs. 1·43 crores was set aside for this purpose by the former P.E.P.S.U. Government.

All loans are being repaid in accordance with the prescribed terms and conditions. The repayment of rehabilitation loans is arranged with reference to the amount of loans actually recovered from the displaced persons from their compensation claims.

*Other Loans*—The balance represents loans taken from the National Agricultural Credit (Long Term Operation) Fund of the Reserve Bank of India (Rs. 1·21 crores), the National Co-operative Development and Ware-housing Board (Rs. 48 lakhs), the Life Insurance Corporation of India (Rs. 1·03 crores) and from the Khadi and Village Industries Commission (Rs. 4 lakhs). The particulars of the loans and the balances outstanding on the 31st March, 1961 will be found in Statement No. 2 of Part B-II—Accounts.

*Unfunded Debt*—This comprises the Provident Fund balances of Government servants. The details are given in Statement No. 2 of Part B-II—Accounts.

*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. 4 of Part B of this compilation.

In case of loans and advances where detailed accounts are maintained by the departmental authorities it was noticed in local audit that the state of loan records maintained by the Departments was generally not satisfactory as there were several instances where the departmental authorities had advanced loans but not posted them in the loan ledgers. There are also heavy arrears in working out the balances of principal and the interest recoverable. The Demand Collection and Balance Statements have either not been prepared or their

preparation is heavily in arrears. The period to which the arrears in loans outstanding for recovery pertain (yearwise break up) is not available with most of the Departments. There have also been lapses in watching the proper and timely utilisation of the loans.

The extent of arrears in recovery of loans as on 31st March, 1961 in the case of departments where these are comparatively large is indicated below:—

Name of the Department	Arrears as on 31-3-1961
	(In crores of rupees)
Revenue .. ..	3.26 (both principal and interest).
Industries .. ..	0.40 (Principal) 0.14 (Interest)
Education .. ..	0.12 (Principal) (Interest recoverable not known).

Information about the extent of arrears in respect of loans and advances granted for certain purposes, such as, agriculture, housing, technical education, etc., is awaited from the Departments.

*Debt Services*—The net charge on the revenues of the State to meet the services of debt was Rs. 2.21 crores as detailed below:—

	(In crores of rupees)
Net interest charges <i>vide</i> sub-paragraph 3 on page 16 ..	1.74
Interest on other obligations .. .. .	0.05
Contribution to the Sinking Funds .. .. .	0.42
Total .. .. .	2.21

The net charge is 3.45 per cent of the total revenue of the State for the year under review as against 3.73, 5.27 and 3.67 per cent during the years 1959-60, 1958-59 and 1957-58 respectively. The higher percentage during the year 1958-59 was mainly due to excessive interest charges capitalised under the head '80-A, Capital Outlay on Multipurpose River Schemes'.

**GUARANTEES GIVEN BY THE GOVERNMENT OF THE PUNJAB IN RESPECT OF LOANS RAISED BY CO-OPERATIVE BANKS, ETC.**

11. The State Legislature has not laid down any limit on the guarantees given by Government under the provisions of Article 293(1) of the Constitution of India. The statement given below indicates guarantees given by the

State Government for loans raised by Co-operative Banks, etc. and outstanding on the 31st March, 1961, which are contingent liabilities on State Revenues.

Serial No.	Name of the public or other body for which the guarantee has been given	Reference to the authority covering guarantee	Nature and extent of the guarantee given	Maximum amount guaranteed	Sum guaranteed outstanding on the 31st March, 1961	Remarks
1	2	3	4	5	6	7
					(In lakhs of rupees)	
1	Punjab State Co-operative Bank Ltd., Jullundur.	Punjab Government memoranda No. 1079-Coop-IV-60/837, dated 9th February, 1960.	Ordinary surety (Full guarantee in respect of repayment of amount borrowed from the Reserve Bank of India and the interest thereon).	87.28	87.28	
2	Do.	No. 409-Coop-CII-60/475 dated 25th January, 1960.	Do.	55.00	14.10	
3	Do.	No. 1733-Coop-IV-59/1090, dated 21st March, 1959.	Do.	6.00	Nil	
4	Do.	No. 1745-Coop-IV-61/1312, dated 10th March, 1961.	Do.	1,67.84	87.28	
5	Do.	No. 14487-Coop-(CH) 60/Chadg-5, dated December, 1960.	Do.	8.00	Nil	
6	Do.	No. 2841-Coop-(CH) 57/59, dated 28th March, 1958.	Do.	55.00	14.10	
7	Punjab State Co-operative Land Mortgage Bank Ltd., Jullundur.	No. 11475/Coop-IV-60/5904, dated 10th October, 1960	Ordinary debentures floated by the Bank.	50.00	30.00*	
8	Haryana Co-operative Sugar Mills Ltd., Rohtak.	Information awaited from Government.	50% guarantee in respect of the loan raised from the Industrial Finance Corporation of India	27.50*	24.80*	*The correctness of the information is under verification with Government.
Total ..				4,36.62	2,57.56	

**BALANCE**

12. The opening and closing cash balances (including investments of cash balances) were as follows:—

	As on the 1st April, 1960	As on the 31st March, 1961
	(Rupees in crores)	
Cash .. .. .	5.94	1.21
Investments .. .. .	22.88	8.91
*Total	28.82	10.12

\* These balances include certain amounts earmarked for specific purposes, the details of which are given in Statement No. 3 of Part B-II Accounts.

*17 Apr  
verified*

The cash balance of Rs. 1·21 crores at the end of the year under report comprised cash in Treasuries (Rs. 84·46 lakhs) and balance with the Reserve Bank of India (Rs. 35·65 lakhs) and with other Banks (Rs. 0·80 lakhs).

Under an agreement with the Reserve Bank of India, the Government of Punjab have to maintain a minimum balance of Rs. 10 lakhs at the Bank. If this balance falls on weekly settling days, below the agreed minimum, the deficiency is made good either by taking a "Ways and Means" advance from the Reserve Bank or by selling treasury bills to the public. During the year under Report neither any treasury bills were issued, nor were any "Ways and Means" advances taken from the Reserve Bank of India.

The erstwhile P.E.P.S.U. Government had not entered into any agreement with the Reserve Bank of India. A portion of the cash balance of the State was kept in the treasuries while the rest was deposited with the State Bank of Patiala with which the State had current account. The arrangements existing in the erstwhile P.E.P.S.U. territories continued during the year under report except that two district treasuries and three sub-treasuries became banking treasuries.

Besides the cash balance referred to above, the resources of the Government of the Punjab included certain investments in treasury bills (Rs. 44 lakhs), short term deposits with the Bank of Patiala (Rs. 3 lakhs) and securities of the Central Government (Rs. 5·30 crores). Not being intended for specific purposes, these investments are accounted for under the head "Cash Balance Investment Account". The interest realized during the year under this head was Rs. 44 lakhs.

#### SUMMARY OF GENERAL FINANCIAL POSITION

13. The revenue position has been reviewed in paragraph 6 above.

For expenditure outside the Revenue Account, the resources available to the State Government during 1960-61 and the four years ending 1960-61 were as follows:—

	(In crores of rupees)	
	1960-61	1957-58 to 1960-61
I. <i>Net additions to—</i>		
(i) Permanent Debt .. .. .	.. .. .	2·19
(ii) Floating Debt .. .. .	.. .. .	..
(iii) Loans from the Central Government ..	11·81	59·23
(iv) Loan from other sources and Unfunded Debt	0·69	4·24
II. Miscellaneous (mainly excess of Deposits, etc., received by Government over re-payments on that account) and non-refundable deposits transferred to Miscellaneous—Government Account) .. .. .	2·60	0·15
III. Decrease in cash balance and investments ..	18·70	10·33
IV. Revenue Surplus .. .. .	4·89	31·56
<b>Total</b> ..	<b>38·69</b>	<b>1,07·70</b>

An analysis of the expenditure incurred from the resources referred to above is given below :—

	1960-61	1957-58 to 1960-61
I. Capital expenditure on—	(In crores of rupees)	
(i) Irrigation and Multipurpose Schemes ..	14.75	60.58
(ii) Other Commercial Departments/ Undertakings, Schemes of Government Trading, Industrial Development, Road and Water Transport and Agricultural Schemes .. .. .	1.97	3.06
(iii) Other Capital expenditure—		
(a) Capital Outlay on Civil Works ..	5.19	15.63
(b) Miscellaneous—Expenditure on New Capital for Punjab at Chandigarh, Capital Outlay on Other Works and Payments of commuted value of pensions .. .. .	1.84	7.73
II. Net outgo under Loans and Advances by the State Government i.e. after taking into account repayments of loans .. .. .	14.84	20.70
III. Expenditure debited to Contingency Fund ..	0.10	..
Total ..	38.69	1,07.70

### ASSETS AND LIABILITIES

The total liabilities of the State Government under the debt, deposit, etc., heads amounted to Rs. 2,69.62 crores at the end of the year against Rs. 2,54.62 crores as on 1st April, 1960 as detailed below:—

	As on 1-4-1960	As on 31-3-61
(In crores of rupees)		
1. Public Debt .. .. .	2,49.32	2,61.18
2. Contingency Fund .. .. .	0.87	1.00
3. Unfunded Debt .. .. .	6.18	6.82
4. Deposits and Advances .. .. .	17.13	18.63
5. Remittances .. .. .	—18.88	—18.01
Total ..	2,54.62	2,69.62



A detailed account of the debt position of Government has been given in paragraph 10 above.

Against the liabilities shown above, the amounts due to Government together with the cash balances and investments on hand amounted to Rs. 55.09 crores at the end of the year as compared to Rs. 58.95 crores on the 1st April, 1960, as detailed below:—

	As on 1-4-1960	As on 31-3-1961
	(In crores of rupees)	
1. Loans and Advances .. .. .	30.12	44.96
2. Investments of Sinking Funds, etc. .. .. .	3.15	3.15
3. Cash Balance Investment Account .. .. .	19.73	5.76
4. Cash .. .. .	5.94	1.21
Total ..	58.94	55.08

4 / The net liability of the State which was not covered by any assets of the nature  
8 / indicated above amounted to Rs. 2,14.53 crores on 31st March, 1961, as compared with Rs. 1,95.67 crores at the end of the previous year.

The other assets of the State may be grouped in the following categories:—

- (1) Revenue-yielding capital assets such as Irrigation Projects, Multi-purpose River Valley Projects, Bus Services, etc., to the extent of Rs. 2,31.69 crores (31st March, 1961). The net revenue derived from them during the year amounted to Rs. 3.21 crores and represented 1.38 percent on the total Capital Outlay.
- (2) Other physical assets, such as lands, buildings, communication works, forests, etc., the exact value of which is difficult to ascertain.
- (3) Investments in a number of commercial, etc., concerns (Rs. 4.69 crores on the 31st March, 1961). Three concerns involving total investments of Rs. 4 lakhs are under liquidation. The details of the investments are given in Appendix I of this compilation. A review of these investments appears in the Audit Report, 1962.

## A—GENERAL FINANCE ACCOUNTS

## PART II—ACCOUNTS

## No. 1—STATEMENT SHOWING THE PERCENTAGE DISTRIBUTION OF REVENUE AND EXPENDITURE FOR THE YEAR 1960-61

Heads 1	Amount in thousands of rupees 2	Percentage of Total Revenue 3	Percentage of Total Expenditure 4
<b>REVENUE—</b>			
<b>Principal Heads of Revenue—</b>			
Union Excise Duties .. ..	3,76,83	5.88	6.37
Taxes on Income other than Corporation Tax .. ..	3,68,79	5.76	6.23
Estate Duty .. ..	13,27	0.21	0.22
Taxes on Railway Fares ..	1,11,84	1.75	1.89
Land Revenue .. ..	4,25,08	6.63	7.18
State Excise Duties .. ..	5,61,52	8.76	9.49
Stamps .. ..	2,76,17	4.31	4.67
Forest .. ..	1,47,69	2.31	2.50
Registration .. ..	41,33	0.64	0.70
Taxes on Vehicles .. ..	93,48	1.46	1.58
Sales Tax .. ..	7,46,40	11.65	12.61
Other Taxes and Duties ..	4,22,81	6.60	7.14
<b>Total—Principal Heads ..</b>	<b>35,85,21</b>	<b>55.96</b>	<b>60.58</b>
Irrigation—Net Receipts ..	2,64,04	4.12	4.46
Debt Services .. ..	4,43,48	6.92	7.49
Civil Administration .. ..	7,16,64	11.19	12.11
Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements ..	1,67,40	2.61	2.83
Miscellaneous .. ..	7,68,33	11.99	12.98
Contributions and Miscellaneous Adjustments between Central and State Governments ..	2,64,93	4.14	4.48
Extraordinary Items .. ..	1,96,51	3.07	3.32
<b>Grand Total—Revenue ..</b>	<b>64,06,54</b>	<b>100.00</b>	<b>108.25</b>

*No. 1—STATEMENT SHOWING THE PERCENTAGE DISTRIBUTION OF REVENUE AND EXPENDITURE FOR THE YEAR 1960-61—contd.*

Heads	Amount in thousands of rupees	Percentage of Total Revenue	Percentage of Total Expenditure
1	2	3	4
<b>EXPENDITURE—</b>			
<b>Direct Demands on the Revenue—</b>			
Land Revenue .. ..	2,37,56	3.71	4.01
State Excise Duties .. ..	29,35	0.46	0.50
Stamps .. ..	5,60	0.09	0.10
Forest .. ..	1,16,79	1.82	1.97
Registration .. ..	1,48	0.02	0.03
Taxes on Vehicles .. ..	6,76	0.11	0.11
Sales Tax .. ..	18,13	0.28	0.31
Other Taxes and Duties ..	17,26	0.27	0.29
<b>Total—Direct Demands, etc. ..</b>	<b>4,32,93</b>	<b>6.76</b>	<b>7.32</b>
Irrigation .. ..	2,18,75	3.41	3.70
Debt Services .. ..	4,46,39	6.97	7.54
<b>Civil Administration—</b>			
General Administration ..	3,03,84	4.74	5.13
Administration of Justice ..	69,42	1.08	1.17
Police .. ..	4,87,24	7.61	8.23
Education .. ..	11,27,95	17.61	19.06
Medical and Public Health ..	4,21,13	6.57	7.12
Agriculture .. ..	1,73,75	2.71	2.94
Other heads .. ..	4,08,27	6.37	6.90
<b>Total—Civil Administration ..</b>	<b>29,91,60</b>	<b>46.69</b>	<b>50.55</b>

P. 1-25  
Total checks  
118

FINANCE ACCOUNTS. GOVERNMENT OF THE PUNJAB

25

No. 1—STATEMENT SHOWING THE PERCENTAGE DISTRIBUTION OF REVENUE AND EXPENDITURE FOR THE YEAR 1960-61—concl'd.

Heads	Amount in thousands of rupees	Percentage of Total Revenue	Percentage of Total Expenditure
1	2	3	4
<b>EXPENDITURE—concl'd.</b>			
Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements .. ..	4,23,24	6.61	7.15
Miscellaneous—			
Miscellaneous .. ..	4,34,92	6.79	7.35
Other heads .. ..	7,48,99	11.69	12.65
Total—Miscellaneous ..	11,83,91	18.48	20.00
Contributions and Miscellaneous Adjustments between Central and State Governments ..	..	..	..
Extraordinary Items .. ..	2,21,26	3.45	3.74
Total—Expenditure on Revenue Account .. ..	59,18,08	92.37	100.00

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

*1 Feb 26 1961*  
*Checked by [Signature]*

Heads of Revenue	Actuals for 1960-61	Heads of Expenditure	Actuals for 1960-61				Non-Plan	Plan	Grand Total
			Non-Plan		Plan				
			Charged	Voted	Charged	Voted			
1	2	3	4	5	6	7	8	9	10
	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A—PRINCIPAL HEADS OF REVENUE—</b>		<b>A—DIRECT DEMANDS ON THE REVENUE—</b>							
II—Union Excise Duties	3,76,83,000								
IV—Taxes on Income other than Corporation Tax ..	3,68,70,000								
V—Estate Duty ..	13,27,000								
V-B—Taxes on Railway Fares ..	1,11,84,000								
VII—Land Revenue ..	4,25,07,488	7—Land Revenue	1,297	1,09,28,386	518	1,28,28,078	1,09,27,683	1,28,28,590	2,37,56,279
VIII—State Excise Duties ..	5,61,52,340	8—State Excise Duties ..	21,471	29,13,188	..	..	29,34,659	..	29,34,659
IX—Stamps ..	2,76,17,821	9—Stamps ..	..	5,60,034	..	..	5,60,034	..	5,60,034
X—Forest ..	1,47,68,481	10—Forest ..	51	68,28,080	..	48,51,298	68,28,131	48,51,298	1,16,79,429
XI—Registration ..	41,33,277	11—Registration ..	..	1,47,947	..	..	1,47,947	..	1,47,947
XII—Taxes on Vehicles	93,47,787	12—Taxes on Vehicles	..	6,76,105	..	..	6,76,105	..	6,76,105
XII-A—Sales Tax ..	7,46,39,627	12-A—Sales Tax ..	..	18,12,773	..	..	18,12,773	..	18,12,773
XIII—Other Taxes and Duties ..	4,22,81,278	13—Other Taxes and Duties ..	2,916	17,23,299	..	..	17,26,215	..	17,26,215
<b>Total ..</b>	<b>35,85,20,569</b>	<b>Total ..</b>	<b>25,736</b>	<b>2,55,87,812</b>	<b>518</b>	<b>1,76,79,376</b>	<b>2,56,13,647</b>	<b>1,76,79,894</b>	<b>4,32,93,441</b>
<b>C—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—</b>		<b>C—REVENUE ACCOUNT OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—</b>							
XVII—Irrigation, etc., Works (Commercial)—		17—Interest on Irrigation Works (Commercial) ..	1,62,39,186	..	..	..	1,52,39,186	..	1,52,39,186

FINANCE ACCOUNTS, GOVERNMENT OF PUNJAB

*19*

Gross Receipts—							
Direct Receipts ..	4,48,12,565						
Indirect Receipts—							
Portion of Land Revenue due to Works ..	24,12,978						
Betterment Levy ..	2,70,778						
Deduct—Working Expenses ..	2,11,17,954	18—Other Revenue					
Net Receipts ..	2,63,78,362	Expenditure financed from Ordinary Revenues ..	58,27,062	..	8,08,333	58,27,062	8,08,333
XVIII—Irrigation, etc., Works (Non-Commercial) ..	25,572						66,35,395
Total ..	2,64,03,934	Total ..	1,52,39,188	58,27,062	..	8,08,333	2,10,66,248
E—DEBT SERVICES—		E—DEBT SERVICES—					8,08,333
XX—Interest ..	4,43,47,769	22—Interest on Debt and Other Obligations ..	11,26,67,351	..	..	11,26,67,351	..
		Deduct—					11,26,67,351
		(1) Interest transferred to Commercial Departments, etc.	6,89,20,258	..	..	6,89,20,258	..
		(2) Interest transferred to S5-A-Capital Outlay on Schemes of Government Trading ..	31,50,000	..	..	31,50,000	..
		(3) Interest portion of equated payments on account of commuted value of pensions ..	1,14,541	..	..	1,14,541	..
		Net amount met out of Ordinary Revenues ..	4,04,82,552	..	..	4,04,82,552	..
		23—Appropriation for Reduction or Avoidance of Debt	41,56,850	..	..	41,56,850	..
Total ..	4,43,47,769	Total ..	4,46,39,402	..	..	4,46,39,402	..

HEADS-End

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

FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

Heads of Revenue	Actuals for 1960-61	Heads of Expenditure	Actuals for 1960-61				Non-Plan	Plan	Grand Total
			Non-Plan		Plan				
			Charged	Voted	Charged	Voted			
1	2	3	4	5	6	7	8	9	10
	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>F—CIVIL ADMINISTRATION—</b>		<b>F—CIVIL ADMINISTRATION—</b>							
		25—General Administration ..	8,68,946	2,78,75,862	4,400	16,34,646	2,87,44,808	16,39,046	3,03,83,854
XXI—Administration of Justice ..	39,02,373	27—Administration of Justice ..	17,63,088	51,78,977			69,42,065		69,42,065
XXII—Jails ..	5,47,924	28—Jails ..		73,01,586			73,01,586		73,01,586
XXIII—Police ..	11,48,009	29—Police ..		4,87,57,426 (A)			4,87,57,426		4,87,57,426
		36—Scientific Departments ..		2,78,951		1,79,225	2,78,951	1,79,225	4,58,176
XXVI—Education ..	3,08,24,525	37—Education ..	1,330	8,41,28,708 (A)		2,86,68,593	8,41,30,038	2,86,68,593	11,27,98,631
XXVII—Medical ..	55,09,204	38—Medical ..	1,058	1,93,29,987		69,11,009	1,93,29,025	69,11,009	2,62,40,034
XXVIII—Public Health ..	48,33,090	39—Public Health ..	800	43,52,871		1,15,19,257	43,53,671	1,15,19,257	1,58,72,928
XXIX—Agriculture ..	1,26,15,472	40—Agriculture ..		1,00,67,931		73,06,805	1,00,67,931	73,06,805	1,73,74,636
XXX—Animal Husbandry ..	17,73,372	41—Animal Husbandry ..		45,22,397		27,99,723	45,22,397	27,99,723	73,22,120
XXXI—Co-operation ..	41,89,184	42—Co-operation ..		28,17,312		47,70,344	28,17,312	47,70,344	75,87,656
XXXII—Industries and Supplies ..	30,30,210	43—Industries and Supplies ..		34,70,239		1,00,60,065 (B)	34,70,239	1,00,60,065	1,35,30,304
XXXVI—Miscellaneous Departments ..	34,90,430	47—Miscellaneous Departments ..	568	18,90,122		26,83,835	18,90,684	26,83,835	45,74,519
<b>Total</b> ..	<b>7,16,63,793</b> ✓	<b>Total</b> ..	<b>26,35,784</b>	<b>21,99,70,349</b>	<b>4,400</b>	<b>7,65,33,302</b>	<b>22,26,06,133</b>	<b>7,65,37,702</b>	<b>29,91,43,835</b> ✗

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H—CIVIL WORKS, MULTIPURPOSE RIVER SCHEMES AND MISCELLANEOUS PUBLIC IMPROVEMENTS—

XXXIX—Civil Works 1,21,96,012  
 XI-A—Receipts from Multipurpose River Schemes .. .. 45,44,489

H—CIVIL WORKS, MULTIPURPOSE RIVER SCHEMES AND MISCELLANEOUS PUBLIC IMPROVEMENTS—

50—Civil Works .. 1,67,163 2,42,90,327  
 51-A—Interest on Capital Outlay on Multipurpose River Schemes .. 46,82,571 ..  
 51-B—Other Revenue Expenditure connected with Multipurpose River Schemes .. .. 81,89,426

Total .. 1,67,40,501 ✓

Total .. 49,49,734 ✓ 3,24,79,753 ✓

.. 40,67,977 2,44,57,490 40,67,977 2,85,25,467 ✓  
 .. .. 40,82,571 .. 46,82,571 ✓  
 .. 9,26,551 81,89,426 ✓ 9,26,551 91,15,977 ✓  
 .. 49,94,528 3,73,29,487 ✓ 49,94,528 4,23,24,015 ✓



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

Heads of Revenue	Actuals for 1960-61	Heads of Expenditure	Actuals for 1960-61				Non-Plan	Plan	Grand Total
			Non-Plan		Plan				
			Charged	Voted	Charged	Voted			
1	2	3	4	5	6	7	8	9	10
	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
J—MISCELLANEOUS—		J—MISCELLANEOUS—							
		54—Famine ..	386	5,16,57,000	..	..	5,16,57,986	..	5,16,57,986
		54-B—Privy Purses and Allowances of Indian Rulers	..	8,14,950	..	..	8,14,950	..	8,14,950
XLIV—Receipts-in-aid of Superannuation ..	11,62,808	55—Superannuation Allowances and Pensions ..	2,93,035	1,44,05,544	..	..	1,40,98,570	..	1,40,98,570
XLV—Stationery and Printing ..	33,26,814	56—Stationery and Printing ..	4,807	77,14,797	..	8,017	77,10,604	8,017	77,27,621
XLVI—Miscellaneous	7,23,43,614	57—Miscellaneous	10,95,000	3,74,38,985(B)	..	46,73,676	3,85,83,985(B)	46,73,676	4,32,57,661
Total ..	7,68,83,236 ✓	Total ..	13,93,228	11,20,81,876	..	46,81,693	11,34,75,104	46,81,693	11,81,56,797 ✓
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 ..	2,62,56,000								
L—Miscellaneous Adjustments between Central and State Governments ..	2,37,000								
Total ..	2,64,93,000 ✓	Total ..	..	..	..	..	..	..	..

M—Extraordinary  
Items—

LI—Extraordinary Receipts .. ..	58,88,208
LI-A—Receipts on account of Community Development Projects, National Extension Service and Local Development Works	1,37,62,503
LII-C—Pre-partition Receipts .. ..	120
<b>Total</b> .. ..	<b>1,96,50,831</b>

M—Extraordinary  
Items—

63-B—Community Development Projects, National Extension Service and Local Development Works .. ..	66,89,153
64-C—Pre-partition Payments .. ..	10,37,791
<b>Total</b> .. ..	<b>77,26,944</b>

Total Expenditure on Revenue Account

Total Revenue

Surplus (+)

CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT—

CC-68—Construction of Irrigation, etc., Works (Commercial) .. ..

FF-71—Capital Outlay on Schemes of Agricultural Improvement and Research .. ..

..	66,89,153	..	1,43,98,943	66,89,153	1,43,98,943	2,10,88,096
..	10,37,791	..	..	10,37,791	..	10,37,791
..	77,26,944	..	1,43,98,943	77,26,944	1,43,98,943	2,21,25,887
6,87,83,069	40,36,73,796	4,918	11,90,96,175	47,24,56,865	11,91,01,093	89,15,57,958 (A)&(B)
..	..	..	..	..	..	64,06,53,833
..	..	..	..	..	..	4,88,45,451*
27,90,875	19,38,928	..	4,35,12,919	47,29,803	4,35,12,919	4,82,42,722
..	—22,882	..	—4,42,699	—22,882	—4,42,699	—4,65,581

FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

NO. 2—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—*concl'd.*

Heads of Revenue	Actuals for 1960-61	Heads of Expenditure	Actuals for 1960-61				Non-Plan	Plan	Grand Total
			Non-Plan		Plan				
			Charged	Voted	Charged	Voted			
1	2	3	4	5	6	7	8	9	10
	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		72—Capital Outlay on Industrial Development ..	..	—23,19,920	..	15,08,326(B)	—23,19,920	15,08,326	—8,11,594
		HH-79—Expenditure on New Capital for Punjab at Chandigarh ..	..	..	2,554	1,15,04,009	..	1,15,06,563	1,15,06,563
		80-A—Capital Outlay on Multipurpose River Schemes ..	4,51,12,726	..	..	5,40,96,420	4,51,12,726	5,40,96,420	9,92,09,146
		81—Capital Account of Civil Works outside the Revenue Account ..	..	79,13,471	..	4,40,23,152	79,13,471	4,40,23,152	5,19,36,623
		JJ-82—Capital Account of Other Works outside the Revenue Account ..	..	70,22,176	..	..	70,22,176	..	70,22,176
		82-A—Capital Outlay on Rail Road Co-ordination Scheme outside the Revenue Account ..	..	..	..	8,00,000	..	8,00,000	8,00,000

		83—Payments of Commuted Value of Pension: .. .. .	-11,928	-1,01,716	.. .. .	-1,13,644	.. .. .	-1,13,644
		85-A—Capital Outlay on Schemes of Government Trading ..	31,96,331	1,69,85,753	.. .. .	2,01,82,084	.. .. .	2,01,82,084
		Total ..	<u>5,10,88,004</u>	<u>3,14,15,810</u>	<u>2,554</u>	<u>15,50,02,127</u>	<u>8,25,03,814</u>	<u>15,50,04,681</u> 28,75,08,495(B)
Total—Revenue	64,06,53,633	Total—Expenditure	<u>11,98,71,073</u>	<u>43,50,89,606</u>	<u>7,472</u>	<u>27,40,98,302</u>	<u>55,49,00,670</u>	<u>27,41,05,774</u> 82,00,00,453 (A)&(B)

(A) An expenditure of Rs. 36,907 as detailed below was met out of the Contingency Fund and remained unrecouped during the year under report:—

	Rs.
(i) 29—Police	33,073
(ii) 37—Education	3,834
	<u>36,907</u> ✓

(B) An expenditure of Rs. 12,87,131 remaining unrecouped to the Contingency Fund during the year 1959-60 as detailed below was recouped during the year under report:—

	Rs.
(i) 43—Industries and Supplies	52,814
(ii) 57—Miscellaneous	2,34,517
(iii) 72—Capital Outlay on Industrial Development	10,00,000
	<u>12,87,131</u> ✓

\*Excluding expenditure met from the Contingency Fund.

**NO. 3—STATEMENT SHOWING THE DISTRIBUTION BETWEEN  
CHARGED AND VOTED EXPENDITURE**

Particulars	Actuals for 1960-61		Total
	Charged	Voted	
1	2	3	4
	Rs.	Rs.	Rs.
Expenditure on Revenue Account (a) ..	6,87,87,987	51,38,87,925	61,26,75,912
Expenditure outside the Revenue Account ..	5,10,90,558	18,04,17,937	23,75,08,495
Disbursements under Public Debt and Loans and Advances (b).	10,33,11,714	20,01,66,254	30,34,77,968
<b>Total</b> ..	<b>22,31,90,259</b>	<b>93,04,72,116</b>	<b>1,15,36,62,375(c)</b>
 (a) The figures have been arrived at as follows:—			
Total expenditure as in Account No. 2 ..	6,87,87,987	52,27,69,971	59,15,57,958
Add—Working Expenses of— Irrigation .. .. .	..	2,11,17,954	2,11,17,954
<b>Total</b> ..	<b>6,87,87,987</b>	<b>54,38,87,925</b>	<b>61,26,75,912</b>
 (b) The figures have been arrived at as follows:—			
N—Public Debt—			
Loans from the Central Government	10,19,07,092	..	10,19,07,092
Other Loans .. .	14,04,622	..	14,04,622
P—Loans and Advances by State Governments—			
Loans to Local Funds, Private Parties, etc.	..	18,84,43,983	18,84,43,983
Loans to Government Servants, etc. ..	..	1,17,22,271	1,17,22,271
<b>Total</b> ..	<b>10,33,11,714</b>	<b>20,01,66,254</b>	<b>30,34,77,968</b>

(c) See footnotes (A) and (B) on page 33.

## NO. 4—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS

Heads	Actuals for 1960-61
<b>A—Principal Heads of Revenue—</b>	Rs.
<b>II—Union Excise Duties—</b>	
Share of net proceeds assigned to States .. ..	1,68,68,000
Share of net proceeds of Additional Duties of Excise under the Additional Duties of Excise (Goods of special Importance) Act, 1957, assigned to States	2,08,15,000
Total ..	3,76,83,000 ✓
<b>IV—Taxes on Income other than Corporation Tax—</b>	
Share of net proceeds assigned to States .. ..	3,68,79,000
Total ..	3,68,79,000 ✓
<b>V—Estate Duty—</b>	
<b>I—Estate Duty on Agricultural Land—</b>	
Share of net proceeds assigned to States .. ..	97,000
<b>II—Estate Duty on property other than Agricultural Land—</b>	
Share of net proceeds assigned to States .. ..	12,30,000
Total ..	13,27,000 ✓
<b>V-B—Taxes on Railway Fares—</b>	
Share of net proceeds assigned to States .. ..	1,11,84,000
Total ..	1,11,84,000 ✓
<b>VII—Land Revenue—</b>	
Ordinary revenue .. .. .	3,02,41,342
Sale of Government Estates .. .. .	1,80,631
Rates and cesses on land .. .. .	29,63,657
Recoveries of overpayments .. .. .	2,07,484
Collection of payments for services rendered .. .. .	11,795
Subventions from the Government of India for Deve- lopment Schemes .. .. .	26,00,000 ✓
Miscellaneous .. .. .	97,04,129
<i>Deduct</i> —Portion of Land Revenue due to Irrigation Works .. .. .	—25,35,373
<i>Deduct</i> —Refunds .. .. .	—8,66,177
Total ..	4,25,07,488 ✓

## NO. 4—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—contd.

Heads	Actuals for 1960-61
	Rs.
<b>A—Principal Heads of Revenue—contd.</b>	
<b>VIII—State Excise Duties—</b>	
Country spirits .. .. .	4,62,59,105
Country fermented liquor .. .. .	2,97,081
Malt liquors .. .. .	4,61,381
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits) ..	47,56,824
Receipts from commercial spirits including denatured spirits and medicated wines .. .. .	7,61,309
Opium .. .. .	2,46,421
Duties on medicinal and toilet preparations contain- ing alcohol, opium, etc. .. .. .	5,17,825
Hemp and other drugs .. .. .	3,16,012
Receipts from Distilleries .. .. .	13,424
Sale of alcohol for use as motor fuel .. .. .	19,99,942
Fines, confiscations and miscellaneous .. .. .	9,16,900
Recoveries of overpayments .. .. .	3,231
Collection of payments for services rendered .. .. .	3,770
<i>Deduct—Refunds</i> .. .. .	-4,00,885
Total .. .. .	5,61,52,340 ✓
<b>IX—Stamps—</b>	
<b>A—Non-Judicial—</b>	
Sale of stamps .. .. .	2,10,31,148
Duty on impressing documents .. .. .	3,36,160
Fines and penalties .. .. .	42,838
Miscellaneous .. .. .	6,825
Recoveries from other Governments for stamps sup- plied from State Stamp Stores .. .. .	487
<i>Deduct—Refunds</i> .. .. .	-1,62,162
Total—A—Non-Judicial .. .. .	2,12,58,596 ✓
<b>B—Judicial—</b>	
<b>(i) Court Fees—</b>	
Court fees realised in stamps .. .. .	63,63,016
<i>Deduct—Refunds</i> .. .. .	-37,010
<b>(ii) Other Receipts—</b>	
Fines and penalties .. .. .	10,338
Miscellaneous .. .. .	22,881
Total—B—Judicial .. .. .	63,58,725 ✓
GRAND TOTAL .. .. .	2,76,17,321 ✕

## NO. 4—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—contd.

Heads	Actuals for 1960-61
	Rs.
<b>A—Principal Heads of Revenue—contd.</b>	
<b>X Forest—</b>	
Timber and other produce removed from the forests by Government agency .. .. .	66,95,117
Timber and other produce removed from the forests by consumers or purchasers .. .. .	66,74,328
Drift and waif wood and confiscated forest produce	8,862
Revenue from forests not managed by Government	1,07,510
Subventions from the Government of India for De- velopment Schemes .. .. .	(8,80,500)
Miscellaneous .. .. .	4,09,736
Deduct—Refunds .. .. .	—7,572
Total ..	1,47,68,481 ✓
<b>XI Registration—</b>	
Fees for registering documents .. .. .	37,35,176
Fees for copies of registered documents .. .. .	3,33,396
Miscellaneous .. .. .	65,100
Deduct—Refunds .. .. .	—395
Total ..	41,33,277 ✓
<b>XII—Taxes on Vehicles—</b>	
Receipts under the Indian Motor Vehicles Act ..	35,22,754
Receipts under the State Motor Vehicles Taxation Act .. .. .	48,09,084
Receipts under non-Motor Vehicles Act .. .. .	7,636
Other receipts .. .. .	10,10,538
Deduct—Refunds .. .. .	—2,255
Total ..	93,47,757 ✓
<b>XII-A—Sales Tax—</b>	
Taxes under the Central Sales Tax Act .. .. .	1,35,07,819
Taxes under the State Sales Tax Acts .. .. .	6,16,57,071
License Fees .. .. .	38,600
Miscellaneous .. .. .	64,834
Deduct—Refunds .. .. .	—6,28,697
Total ..	7,46,39,627 ✓



## NO. 4—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—contd.

Heads	Actuals for 1960-61
	Rs.
<b>A—Principal Heads of Revenue—concl'd.</b>	
<b>XIII—Other Taxes and Duties—</b>	
<b>A—Taxes on Luxuries including taxes on Entertainments, Amusements, Betting and Gambling—</b>	
Entertainment Tax .. .. .	63,59,356
<i>Deduct—Refunds</i> .. .. .	—31,576
Total ..	63,27,780 ✓
<b>B—Receipts from Electricity Duties—</b>	
Fees under the Indian Electricity Rules, 1922 and fees for the electrical inspection of cinemas .. .. .	2,34,928
Other receipts .. .. .	69,18,684
<i>Deduct—Refunds</i> .. .. .	—1,112
Total ..	71,52,500 ✓
<b>C—Receipts from Tobacco Duties—</b>	
Tobacco Vend Fees .. .. .	19,609
Miscellaneous .. .. .	1,627
<i>Deduct—Refunds</i> .. .. .	—4,944
Total ..	16,292 ✓
<b>D—Other items—</b>	
Receipts under the Punjab Urban Immovable Pro- perty Tax Act, 1940 .. .. .	73,59,267
Receipts under the Punjab Forward Contract Tax Act, 1951 .. .. .	2,64,980
Receipts under the Punjab Passengers and Goods Taxation Act, 1952 .. .. .	1,89,05,645
Taxes on Professions, Trades, Callings and Employment	24,71,354
Recoveries of overpayments .. .. .	11,968
Prize Competitions .. .. .	25
<i>Deduct—Refunds</i> .. .. .	—2,28,533
Total ..	2,87,84,706 ✓
GRAND TOTAL ..	4,22,81,278 X

## NO. 4—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—contd.

Heads	Actuals for 1960-61
<b>C—Irrigation, Navigation, Embankment and Drainage Works—</b>	Rs.
<b>XVII—Irrigation, Navigation, Embankment and Drainage Works (Commercial)—</b>	
<b>A—Irrigation Works—</b>	
(1) Productive Works—	
Gross Receipts—	
Direct Receipts—	
Water Rates .. .. .	3,69,51,309
Water Supply of Towns .. .. .	20,280
Sales of Water .. .. .	1,85,531
Plantations .. .. .	45,525
Other canal produce .. .. .	59,512
Water-power .. .. .	2,83,058
Navigation .. .. .	3,42,739
Rents .. .. .	7,55,474
Fines .. .. .	38
Recoveries of expenditure .. .. .	38,642
Miscellaneous .. .. .	61,26,773
Indirect Receipts—	
(a) Portion of Land Revenue due to Works .. .. .	23,62,638
(b) Betterment Levy .. .. .	2,70,778
Deduct—Refunds .. .. .	—54,191
Total—Gross Receipts .. (a)	4,73,88,106 ✓

(a) The difference of Rs. 93,09,103 between the above figure and that shown in the Administrative Accounts, viz. Rs. 3,80,79,003 is explained below:—

- (i) Rs. 59,10,805 relate to schemes of the erstwhile P.E.P.S.U. State, the Administrative Accounts of which have not so far been prepared for want of certain information still awaited from the Government.
- (ii) Rs. 34,422 erroneously adjusted under "Productive" instead of under "Unproductive".
- (iii) Rs. 2,499—The name of the scheme to which the revenue relates has been enquired.
- (iv) Rs. 1,009 and Rs. 33,60,368 relate to Beas Dam Project and Bhakra Nangal Project respectively.

## NO. 4—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—contd.

Heads	Actuals for 1960-61
	Rs.
<b>C—Irrigation, Navigation, Embankment and Drainage Works—contd.</b>	
<b>XVII—Irrigation, Navigation, Embankment and Drainage Works (Commercial)—contd.</b>	
<b>A—Irrigation Works—contd.</b>	
(1) Productive Works— <i>concl.</i>	
<i>Deduct—Working Expenses—Non-Plan—</i>	
Extensions and Improvements .. .. .	4,73,037
Maintenance and Repairs .. .. .	1,25,04,407
Establishment .. .. .	66,64,651
Tools and Plant .. .. .	1,16,180
<b>Total—Working Expenses—Non-Plan ..</b>	<b>(b)—1,97,58,275</b>
<b>Net Receipts ..</b>	<b>2,76,29,831</b>
(2) Unproductive Works—	
Gross Receipts—	
Direct Receipts—	
Rents .. .. .	50
Subventions from the Government of India for Development Schemes .. .. .	33,000
Miscellaneous .. .. .	24,860
Indirect Receipts—	
✓ Portion of Land Revenue due to Works ..	50,335
<i>Deduct—Refunds .. .. .</i>	<i>—35</i>
<b>Total—Gross Receipts ..</b>	<b>(c)1,08,210</b>

(b) The difference of Rs. 13,44,488 between the above figure and that shown in the Administrative Accounts, viz. Rs. 1,84,13,787 is explained below:—

(i) Rs. 13,26,616 relate to schemes of erstwhile P.E.P.S.U. State, the Administrative Accounts of which have not so far been prepared as explained at (a) (c) on page 39.

(ii) Rs. 17,514—The name of the scheme to which it relates has not been intimated by the department.

(iii) Rs. 358 relate to Bhakra Nangal Project.

(c) Differs from that shown in the Administrative Accounts by Rs. 20,281 as explained below:—

(i) Rs. 33,000—The name of the scheme has not been intimated by the department.

(ii) Rs. 21,703 relate to schemes of erstwhile P.E.P.S.U. State, the Administrative Accounts of which have not so far been prepared.

(iii) Rs. 34,422—*vide* footnote (a) (ii) on page 39.

1,73,13,215  
73,53

## NO. 4—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—contd.

Heads	Actuals for 1960-61
	Rs.
<b>C—Irrigation, Navigation, Embankment and Drainage Works—concl'd.</b>	
<b>XVII—Irrigation, Navigation, Embankment and Drainage Works (Commercial)—concl'd.</b>	
<b>A—Irrigation Works—concl'd.</b>	
(2) Unproductive Works—concl'd.	
<i>Deduct—Working Expenses—Non-Plan—</i>	
Extensions and Improvements .. .. .	920
Maintenance and Repairs .. .. .	10,40,512
Establishment .. .. .	3,14,947
Tools and Plant .. .. .	3,300
<b>Total—Working Expenses—Non-Plan ..</b>	<b>—13,59,679 ✓</b>
<b>Net Receipts ..</b>	<b>—12,51,469 ✓</b>
<b>Total—XVII—Irrigation, etc., Works (Commercial) ..</b>	<b>2,63,78,362 ✕</b>
<b>XVIII—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—</b>	
<b>In-charge of Public Works Officers—</b>	
<b>A—Irrigation Works—</b>	
<b>Direct Receipts—</b>	
Miscellaneous .. .. .	16,098
<b>Total ..</b>	<b>16,098 ✓</b>
<b>B—Navigation, Embankment and Drainage Works—</b>	
<b>Direct Receipts—</b>	
Sale of Water .. .. .	1,090
Recoveries of expenditure .. .. .	59
Miscellaneous .. .. .	8,325
<b>Total ..</b>	<b>9,474 ✓</b>
<b>Total—XVIII—Irrigation, etc., Works (Non-Commercial) ..</b>	<b>25,572 ✓</b>

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## NO. 4—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—contd.

Heads	Actuals for 1960-61
	Rs.
<b>E—Debt Services—</b>	
<b>XX—Interest—</b>	
Interest on loans and advances by the State Govern- ments .. .. .	3,92,85,630
Interest realised on investments of Cash Balances	44,21,030
Miscellaneous .. .. .	11,49,674
<i>Deduct—Refunds</i> .. .. .	—5,08,565
Total ..	4,43,47,769
<b>F—Civil Administration—</b>	
<b>XXI—Administration of Justice—</b>	
Sale proceeds of unclaimed and escheated property	65,132
Court-fees realised in cash .. .. .	33,127
General fees, fines and forfeitures .. .. .	33,67,414
Miscellaneous fees and fines .. .. .	1,95,239
Recoveries of overpayments .. .. .	13,491
Collection of payments for services rendered ..	4,79,381
Miscellaneous .. .. .	44,121
<i>Deduct—Refunds</i> .. .. .	—2,95,532
Total ..	39,02,373
<b>XXII—Jails—</b>	
Jails .. .. .	68,506
Jail manufactures .. .. .	4,81,785
Recoveries of overpayments .. .. .	1,722
Collection of payments for services rendered ..	2,095
<i>Deduct—Refunds</i> .. .. .	—6,184
Total ..	5,47,924
<b>XXIII—Police—</b>	
Fees, fines and forfeitures .. .. .	7,817
Recoveries of overpayments .. .. .	2,98,707
Collection of payments for services rendered ..	7,09,958
Miscellaneous .. .. .	1,71,064
Receipts in England .. .. .	424
<i>Deduct—Refunds</i> .. .. .	—39,961
Total ..	11,48,009

## NO. 4—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—contd.

Heads	Actuals for 1960-61
	Rs.
<b>F—Civil Administration—contd.</b>	
<b>XXVI—Education—</b>	
<b>A—University—</b>	
Fees, Government Arts College .. ..	15,31,681
Fees, Government Professional Colleges .. ..	2,40,424
<b>B—Secondary—</b>	
Fees, Government Secondary Schools .. ..	36,97,662
<b>C—Primary—</b>	
Fees, Government Primary Schools .. ..	31,292
<b>D—Special—</b>	
Fees and Other receipts, Government Special Schools	43,793
<b>E—General—</b>	
Contribution .. ..	80,45,046
Subventions from the Government of India for	
Development Scheme .. ..	1,30,74,945
Income from endowments .. ..	2,502
Recoveries of overpayments .. ..	4,85,767
Collection of payments for services rendered .. ..	48,961
Miscellaneous .. ..	34,40,849
Deduct—Refunds .. ..	—18,397
Total ..	3,06,24,525 ✓
<b>XXVII—Medical—</b>	
Medical School and College Fees .. ..	4,22,621
Hospital receipts .. ..	8,76,622
Mental Hospital Receipts .. ..	2,46,357
Sale of medicines .. ..	1,44,860
Contributions .. ..	8,92,515
Recoveries of overpayments .. ..	33,532
Collection of payments for services rendered .. ..	57,062
Subventions from the Government of India for	
Development Schemes .. ..	26,96,303
Miscellaneous .. ..	1,69,270
Deduct—Refunds .. ..	—29,938
Total ..	55,09,204 ✓

## NO. 4—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—contd.

Heads	Actuals for 1960-61
	Rs.
<b>F—Civil Administration—contd.</b>	
<b>XXVIII—Public Health—</b>	
Sale proceeds of sera and vaccines, etc. .. .. .	3,09,510
Recoveries of overpayments .. .. .	27,240
Collection of payments for services rendered .. .. .	23,882
Subventions from the Government of India for Development Schemes .. .. .	<del>43,52,600</del>
Miscellaneous .. .. .	1,21,122
<i>Deduct—Refunds</i> .. .. .	-1,264
<b>Total</b> .. .. .	<b>48,33,090</b> ✓
<b>XXIX—Agriculture—</b>	
Agricultural receipts .. .. .	78,91,023
Fisheries .. .. .	5,25,759
Recoveries of overpayments .. .. .	62,624
Subventions from the Government of India for Development Schemes .. .. .	<u>41,80,900</u>
<i>Deduct—Refunds</i> .. .. .	-44,834
<b>Total</b> .. .. .	<b>1,26,15,472</b> ✓
<b>XXX—Animal Husbandry—</b>	
Veterinary College and School fees .. .. .	76,982
Other receipts .. .. .	11,78,244
Collection of payments for services rendered .. .. .	2,619
Subventions from the Government of India for Development Schemes .. .. .	5,19,000
<i>Deduct—Refunds</i> .. .. .	-3,473
<b>Total</b> .. .. .	<b>17,73,372</b> ✓

Compare for 45 to 92  
M.A. B.

Total excess for 45 to 92  
Total checked pages 69 to 92

NO. 4—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—contd.

Heads	Actuals for 1960-61
	Rs.
<b>F—Civil Administration—conold.</b>	
<b>XXXI—Co-operation—</b>	
Audit Fees .. .. .	11,13,663
Miscellaneous receipts .. .. .	26,50,541
Subventions from the Government of India for Development Schemes .. .. .	4,26,000
Deduct—Refunds .. .. .	—1,020
Total ..	41,89,184
<b>XXXII—Industries and Supplies—</b>	
Industries .. .. .	17,56,283
Other Miscellaneous receipts .. .. .	3,54,290
Recoveries of overpayments .. .. .	8,771
Collection of payments for services rendered ..	31,879
Subventions from the Government of India for Development Schemes .. .. .	24,87,000
Deduct—Refunds .. .. .	—16,08,013
Total ..	30,30,210
<b>XXXVI—Miscellaneous Departments—</b>	
<b>Labour and Emigration—</b>	
Fees for the registration of Trade Unions ..	8,041
<b>Miscellaneous—</b>	
Examination fees .. .. .	4,62,218
Sales of stores and materials .. .. .	639
Fees for the inspection of steam boilers .. .. .	76,961
Administration of Indian Partnership Act, 1932 ..	11,244
Miscellaneous .. .. .	29,37,134
Deduct—Refunds .. .. .	—5,807
Total ..	34,90,430



## NO. 4—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—contd.

Heads	Actuals for 1960-61
	Rs.
<b>H—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements—</b>	
<b>XXXIX—Civil Works—</b>	
Rents .. .. .	31,89,367
Ferry Receipts .. .. .	42,077
Tolls on Roads .. .. .	3,43,670
Recoveries of expenditure .. .. .	8,88,160
Subventions from the Government of India for Development Schemes .. .. .	30,53,500
Transfer from Central Road Fund .. .. .	1,84,067
Miscellaneous .. .. .	49,21,858
<i>Deduct—Refunds</i> .. .. .	—4,26,687
Total .. .. .	1,21,96,012
<b>XL-A—Receipts from Multipurpose River Schemes—</b>	
<b>Bhakra Nangal Project—</b>	
<b>I—Bhakra Dam—</b>	
<b>Irrigation Branch—</b>	
<b>Gross Receipts—</b>	
<b>Direct Receipts—</b>	
Water rates .. .. .	8,43,675
Sales of water .. .. .	7,749
Plantations .. .. .	511
Rents .. .. .	11,592
Recoveries of expenditure .. .. .	861
Miscellaneous .. .. .	10,22,714
<b>Indirect Receipts—</b>	
Portion of Land Revenue due to Works .. .. .	1,22,400
Betterment Levy .. .. .	25,64,267
<i>Deduct—Refunds</i> .. .. .	—29,280
Total .. .. .	(a) 45,44,489

(a) Differs from that shown in the Administrative Accounts by Rs. 33,61,377 *vide* footnote (a)(iv) on page 39.

## NO. 4—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—contd.

Heads	Actuals for 1960-61
	Rs.
<b>J—Miscellaneous—</b>	
<b>XLIV—Receipts in aid of Superannuation—</b>	
Contributions for pensions and gratuities .. .. .	10,27,481
Miscellaneous .. .. .	1,14,975
Receipts in England .. .. .	23,437
<i>Deduct—Refunds</i> .. .. .	—3,085
Total .. .. .	<u>11,62,808</u>
<b>XLV—Stationery and Printing—</b>	
Stationery receipts .. .. .	2,65,068
Sale of plain paper used with stamps .. .. .	2,05,828
Sale of Gazettes and other Government publications	1,07,813
Sale of Text-Books .. .. .	24,27,529
Other press receipts .. .. .	3,27,238
Receipts in England .. .. .	71
<i>Deduct—Refunds</i> .. .. .	—6,733
Total .. .. .	<u>33,26,814</u>
<b>XLVI—Miscellaneous—</b>	
Unclaimed deposits .. .. .	39,35,555
Sale of old stores and materials .. .. .	63,492
Sale of land and houses, etc. .. .. .	4,15,973
Fees for Government audit .. .. .	5,69,920
Rents, rates and taxes .. .. .	69,830
Other fees, fines and forfeitures .. .. .	7,32,720
Grants from the Government of India to cover the reduction in the share of Income Tax consequent upon changes in Company Taxation .. .. .	1,02,40,000
Receipts from Bus Services .. .. .	2,71,14,891
Receipts from surcharges .. .. .	65,99,602
Recoveries of overpayments .. .. .	3,87,304
Collection of payments for services rendered .. .. .	1,71,651
Receipts on account of displaced persons .. .. .	13,04,653
Receipts in connection with Elections .. .. .	2,11,019
Gain on conversion in decimal coinage .. .. .	6
Subventions from the Government of India for Deve- lopment Schemes .. .. .	29,89,115
Receipts in connection with Lahaul and Spiti .. .. .	89,711
Miscellaneous .. .. .	2,15,41,193
Receipts in England .. .. .	668
Loss or gain by exchange .. .. .	43
<i>Deduct—Refunds</i> .. .. .	—40,93,732
Total .. .. .	<u>7,23,43,614</u>

72  
3 21, 24

## NO. 4—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—contd.

Heads	Actuals for 1960-61
	Rs.
<b>L—Contributions and Miscellaneous Adjustments between Central and State Governments—</b>	
<b>XLIX—Grants-in-aid from Central Government—</b>	
Grants-in-aid under Article 275 of the Constitution	2,62,56,000
Total ..	2,62,56,000
<b>L—Miscellaneous Adjustments between Central and State Governments—</b>	
Contributions from the Central Government on account of administration of Petroleum and Explosives Acts .. .. .	20,000
Contributions from the Central Government on account of administration of Indian Arms Act ..	2,17,000
Total ..	2,37,000
<b>M—Extraordinary Items—</b>	
<b>LI—Extraordinary Receipts—</b>	
Sale of land .. . . .	11,821
Sale of other Government Assets .. .. .	58,76,387
Total ..	58,88,208
<b>LI-A—Receipts on Account of Community Development Projects, National Extension Service and Local Development Works—</b>	
<b>A—Community Development Projects—</b>	
Grants from the Government of India .. .. .	68,50,000
Other Receipts .. .. .	6,55,499
Deduct—Refunds .. .. .	—11,381
Total ..	74,94,118

**No. 4—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—concl'd.**

Heads	Actuals for 1960-61
	Rs.
<b>LI-A—Receipts on Account of Community Development Projects, National Extension Service and Local Develop- ment Works—concl'd.</b>	
<b>B—National Extension Service—</b>	
Grants from the Government of India .. .. .	31,86,493
Other Receipts .. .. .	1,28,495
<i>Deduct—Refunds</i> .. .. .	—2,103
Total ..	33,12,885
<b>C—Local Development Works—</b>	
Grants from the Government of India .. .. .	29,55,500
Total ..	29,55,500
GRAND TOTAL ..	1,37,62,503
<b>LI-C—Pre-partition Receipts—</b>	
Police .. .. .	20
Miscellaneous .. .. .	100
Total ..	120

137 62 503  
139 91 793

77

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

Heads	Actuals for 1960-61								
	Non-Plan				Plan		Non-Plan	Plan	Grand Total
	Charged		Voted		Charged	Voted			
	1	2	3	4			5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
<b>A—DIRECT DEMANDS ON THE REVENUE—</b>									
<b>7—LAND REVENUE—</b>									
Charges of administration .. ..	..	7,71,436	..	..	7,71,436	..	7,71,436		
Survey, Settlement and Record Operations .. ..	..	9,79,161	..	..	9,79,161	..	9,79,161		
Land Records .. ..	..	83,74,596	..	..	83,74,596	..	83,74,596		
Charges on account of encumbered Estates .. ..	1,297	..	..	..	1,297	..	1,297		
Assignments and Compensation .. ..	..	7,87,250	..	..	7,87,250	..	7,87,250		
Consolidation of Holdings .. ..	..	..	518	1,28,28,078	..	1,28,28,596	1,28,28,596		
Works .. ..	..	13,943	..	..	13,943	..	13,943		
<b>Total</b> .. ..	<b>1,297</b>	<b>1,09,28,386</b>	<b>518</b>	<b>1,28,28,078</b>	<b>1,09,27,683</b>	<b>1,28,28,596</b>	<b>2,37,56,279</b>		
<b>8—STATE EXCISE DUTIES—</b>									
Superintendence .. ..	..	5,718	..	..	5,718	..	5,718		
District Executive Establishment .. ..	..	9,48,449	..	..	9,48,449	..	9,48,449		
Distilleries .. ..	..	55,784	..	..	55,784	..	55,784		
Cost of opium supplied to State Excise Department .. ..	..	11,458	..	..	11,458	..	11,458		
Purchases of alcohol for use as motor fuel .. ..	..	18,66,218	..	..	18,66,218	..	18,66,218		
Compensations .. ..	21,471	184	..	..	21,655	..	21,655		
Excise Bureau .. ..	..	25,377	..	..	25,377	..	25,377		
<b>Total</b> .. ..	<b>21,471</b>	<b>29,13,188</b>	<b>..</b>	<b>..</b>	<b>20,34,659</b>	<b>..</b>	<b>20,34,659</b>		

9—STAMPS—									
Superintendence .. .. .	..	..	..	45,313	..	..	45,313	..	45,313
A—NON-JUDICIAL—									
Charges for the sale of stamps .. .. .	..	..	..	3,87,993	..	..	3,87,993	..	3,87,993
Cost of stamps supplied from Central Stamp Stores .. .. .	..	..	..	78,599	..	..	78,599	..	78,599
Total—Non-Judicial .. .. .	..	..	..	4,66,592	..	..	4,66,592	..	4,66,592
B—JUDICIAL—									
Charges for the sale of stamps .. .. .	..	..	..	35,035	..	..	35,035	..	35,035
Cost of stamps supplied from Central Stamp Stores .. .. .	..	..	..	13,094	..	..	13,094	..	13,094
Total—Judicial .. .. .	..	..	..	48,129	..	..	48,129	..	48,129
GRAND Total .. .. .	..	..	..	5,60,034	..	..	5,60,034	..	5,60,034
10—FOREST—									
General Direction .. .. .	..	..	..	1,82,402	..	1,20,439	1,82,402	1,20,439	3,02,841
Conservancy and Works .. .. .	..	..	..	42,44,996	..	36,52,239	42,44,996	36,52,239	78,97,235
Establishment .. .. .	..	..	51	24,00,682	..	10,78,620	24,00,733	10,78,620	34,79,353
Total .. .. .	..	..	51	68,28,080	..	48,51,298	68,28,131	48,51,298	1,16,79,429
11—REGISTRATION—									
District charges .. .. .	..	..	..	1,47,947	..	..	1,47,947	..	1,47,947
Total .. .. .	..	..	..	1,47,947	..	..	1,47,947	..	1,47,947
12—TAXES ON VEHICLES—									
Charges of collection under Motor Vehicles Acts .. .. .	..	..	..	11,919	..	..	11,919	..	11,919
Inspection of Motor Vehicles .. .. .	..	..	..	6,64,186	..	..	6,64,186	..	6,64,186
Total .. .. .	..	..	..	6,76,105	..	..	6,76,105	..	6,76,105

NO. 5—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—contd.

52

FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

Heads	Actuals for 1960-61				Non-Plan	Plan	Grand Total
	Non-Plan		Plan				
	Charged	Voted	Charged	Voted			
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A—DIRECT DEMANDS ON THE REVENUE—</b>							
<i>concl.</i>							
<b>12-A—SALES TAX—</b>							
Collection charges		18,12,773			18,12,773		18,12,773
Total		18,12,773			18,12,773		18,12,773
<b>13—OTHER TAXES AND DUTIES—</b>							
<b>COLLECTION CHARGES—</b>							
Charges under the Electricity Acts		2,74,500			2,74,500		2,74,500
Taxes and Duties having a common Administrative staff	2,916	14,48,799			14,51,715		14,51,715
Total	2,916	17,23,299			17,26,215		17,26,215
<b>C—REVENUE ACCOUNT OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—</b>							
<b>17—INTEREST ON IRRIGATION WORKS (COMMERCIAL)—</b>							
Irrigation Works		1,52,39,186			1,52,39,186		(a) 1,52,39,186
Total		1,52,39,186			1,52,39,186		1,52,39,186

18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—

INCHARGE OF PUBLIC WORKS OFFICERS—

A—IRRIGATION WORKS—

(1) Works (Non-Commercial)—

Works .. .. .	..	..	..	..	3,87,022	..	3,87,022	3,07,022
Maintenance and Repairs .. .. .	..	..	..	74,919	..	74,919	..	74,919
Establishment .. .. .	..	..	..	26,258	..	26,258	1,32,828	1,59,086
Tools and Plant .. .. .	..	..	..	801	..	1,358	801	1,358
Total .. .. .	..	..	..	1,01,978	..	5,01,208	1,01,978	5,01,208
								6,03,186

(2) Miscellaneous Expenditure—

Establishment .. .. .	..	..	..	34,47,192	..	1,00,384	34,47,192	1,00,384	35,47,576
Other charges .. .. .	..	..	..	2,05,575	..	85,259	2,05,575	85,259	2,90,834
Tools and Plant .. .. .	..	..	..	65,852	..	52,696	65,852	52,696	1,18,548
Suspense .. .. .	..	..	..	—4,031	..	12,376	—4,031	12,376	8,345
Grants-in-aid .. .. .	..	..	..	20,000	..	..	20,000	..	20,000
Total .. .. .	..	..	..	37,34,588	..	2,50,715	37,34,588	2,50,715	39,85,303

Total—A—Irrigation Works .. .. . 38,36,566 .. 7,51,923 38,36,566 7,51,923 45,88,489

(a) The difference of Rs. 25,39,646 between the figure of interest charges shown in the Administrative Accounts, viz. Rs. 1,26,99,540 and that shown above is due to—

- (i) Rs. 24,63,894 on account of interest charges in respect of schemes relating to the erstwhile P.E.P.S.U. State, the Administrative Accounts of which have not been prepared since the 13th April, 1950, the date of financial integration of the State for want of certain information still awaited from the State Government.
- (ii) Rs. 14,576 not exhibited in the Administrative Accounts for want of the names of the schemes to which these charges relate.
- (iii) Rs. 8,521 on account of readjustment of interest charges adjusted last year.
- (iv) Rs. 52,655 on account of interest charges adjusted excess during the year.



NO. 5—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—contd.

Heads	Actuals for 1960-61					Non-Plan	Plan	Grand Total		
	Non-Plan		Plan		Non-Plan				Plan	Grand Total
	Charged	Voted	Charged	Voted						
1	2	3	4	5	6	7	8			
C—REVENUE ACCOUNT OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS— <i>concl.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES— <i>concl.</i>										
B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—										
(1) Works (Non-Commercial)—										
INCHARGE OF PUBLIC WORKS OFFICERS—										
Works .. .. .	..	4,63,351	..	10,575	4,63,351	10,575	4,73,926			
Maintenance and Repairs .. .. .	..	10,24,452	..	..	10,24,452	..	10,24,452			
Establishment .. .. .	..	4,99,496	..	28,905	4,99,496	28,905	5,28,401			
Tools and Plant .. .. .	..	19,887	..	15,803	19,887	15,803	35,690			
Suspense .. .. .	..	—16,690	..	1,127	—16,690	1,127	—15,563			
Total—B—Navigation, etc. Works .. .. .	..	19,90,496	..	56,410	19,90,496	56,410	20,46,906			
GRAND Total .. .. .	..	58,27,062	..	8,08,333	58,27,062	8,08,333	66,35,395			
E—DEBT SERVICES—										
22—INTEREST ON DEBT AND OTHER OBLIGATIONS—										
A—INTEREST ON ORDINARY DEBT—										
Rupee Debt—										
Interest on Permanent Loans—										
4 per cent Punjab Loan, 1968 .. .. .	..	9,62,459	..	..	9,62,459	..	9,62,459			
4 per cent Punjab Loan, 1971 .. .. .	..	7,32,280	..	..	7,32,280	..	7,32,280			
Other Items—										
Management of Debt .. .. .	..	8,455	..	..	8,455	..	8,455			

FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

Expenditure connected with the issue of new loans and sale of Securities held in the Cash Balance Investment Account .. .. .			30,502	..	..	30,502	..	30,502
Miscellaneous .. .. .			1,161	..	..	1,161	..	1,161
Interest on Loans taken from the Central Government .. .. .			10,58,81,779	..	..	10,58,81,779	..	10,58,81,779
Interest on Other Loans .. .. .			8,43,680	..	..	8,43,680	..	8,43,680
<b>Total—A—Interest on Ordinary Debt</b>			<b>10,84,60,316</b>	..	..	<b>10,84,60,316</b>	..	<b>10,84,60,316</b>
<b>B—INTEREST ON UNFUNDED DEBT—</b>								
State Provident Funds—								
Interest on General Provident Fund ..			33,99,800	..	..	33,99,800	..	33,99,800
Interest on Indian Civil Service Provident Fund .. .. .			45,900	..	..	45,900	..	45,000
Interest on Indian Civil Service (Non-European Members) Provident Fund .. .. .			50,900	..	..	50,900	..	50,900
Interest on All India Services Provident Fund .. .. .			1,99,900	..	..	1,99,900	..	1,99,900
Interest on Contributory Provident Fund .. .. .			26,900	..	..	26,900	..	26,900
Interest on Other Miscellaneous Provident Funds .. .. .			21,400	..	..	21,400	..	21,400
<b>Total—B—Interest on Unfunded Debt</b>			<b>37,44,800</b>	..	..	<b>37,44,800</b>	..	<b>37,44,800</b>
<b>C—INTEREST ON OTHER OBLIGATIONS—</b>								
Interest on Depreciation Reserve and Other Reserve Funds—								
Interest on deposits of Depreciation Reserves of Government Commercial undertakings .. .. .			4,12,349	..	..	4,12,349	..	4,12,349
Other Items—								
Interest on Charitable and other Funds .. .. .			26,744	..	..	26,744	..	26,744
Miscellaneous .. .. .			23,142	..	..	23,142	..	23,142
<b>Total—C—Interest on Other Obligations</b>			<b>4,62,235</b>	..	..	<b>4,62,235</b>	..	<b>4,62,235</b>
<b>Total—A, B and C</b> ..			<b>11,26,67,351</b>	..	..	<b>11,26,67,351</b>	..	<b>11,26,67,351</b>

NO. 5—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—contd.

55

Heads	Actuals for 1960-61					Non-Plan	Plan	Grand Total		
	Non-Plan		Plan		Non-Plan				Plan	Grand Total
	Charged	Voted	Charged	Voted						
1	2	3	4	5	6	7	8			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
<b>E—DEBT SERVICES—concl'd.</b>										
<b>22—INTEREST ON DEBT AND OTHER OBLIGATIONS—concl'd.</b>										
<b>D—TRANSFERS—</b>										
<i>Deduct—</i>										
(1) Interest transferred to Commercial Departments—										
Irrigation .. .. .	—1,80,30,061	..	..	..	—1,80,30,061	..	—1,80,30,061			
Multipurpose River Schemes .. .. .	—4,97,95,297	..	..	..	—4,97,95,297	..	—4,97,95,297			
Other Government Commercial Departments and Undertakings .. .. .	—10,94,900	..	..	..	—10,94,900	..	—10,94,900			
(2) Interest transferred to 85-A—Capital Outlay on Schemes of Government Trading .. .. .	—31,50,000	..	..	..	—31,50,000	..	—31,50,000			
(3) Interest portion of equated payments on account of commuted value of pensions .. .. .	—1,14,541	..	..	..	—1,14,541	..	—1,14,541			
Total—D—Transfers .. .. .	—7,21,84,799	..	..	..	—7,21,84,799	..	—7,21,84,799			
GRAND Total .. .. .	4,04,82,552	..	..	..	4,04,82,552	..	4,04,82,552			
<b>23—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT—</b>										
Sinking Funds .. .. .	41,56,850	..	..	..	41,56,850	..	41,56,850			
Total .. .. .	41,56,850	..	..	..	41,56,850	..	41,56,850			
<b>F—CIVIL ADMINISTRATION—</b>										
<b>25—GENERAL ADMINISTRATION—</b>										
<b>A—PRESIDENT, VICE-PRESIDENT, HEADS OF STATES, CABINET AND MINISTERS—</b>										
Emoluments and for allowances of the Governor .. .. .	59,400	..	..	..	59,400	..	59,400			
Secretariat Staff of the Governor .. .. .	1,14,480	..	..	..	1,14,480	..	1,14,480			

FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

Staff and Household of the Governor ..	93,229	..	..	..	93,229	..	93,229
Entertainment and Hospitality Expenses	10,000	..	..	..	10,000	..	10,000
Expenditure from Contract allowance ..	70,991	..	..	..	70,991	..	70,991
Tour Expenses .. ..	51,035	..	..	..	51,035	..	51,035
Medical facilities to Governors, their family and staff .. ..	14,839	..	..	..	14,839	..	14,839
Ministers .. ..	..	7,68,197	..	..	7,68,197	..	7,68,197
<b>B—PARLIAMENT AND THE STATE LEGISLATIVE</b>							
<b>DEPARTMENT—</b>							
Legislative Council .. ..	34,107	4,10,350	..	..	4,44,457	..	4,44,457
Legislative Assembly .. ..	48,622	13,16,161	..	..	13,64,783	..	13,64,783
<b>C—ELECTIONS—</b>							
Other Election Charges .. ..	..	3,17,433	..	..	3,17,433	..	3,17,433
<b>E—SECRETARIAT AND ATTACHED OFFICES—</b>							
Civil Secretariat .. ..	13	93,07,314	..	10,86,700	93,07,327	10,86,700	1,03,94,027
Public Service Commission .. ..	3,55,403	..	..	..	3,55,403	..	3,55,403
Board of Revenue, Financial Commission and establishments .. ..	..	19,25,075	..	2,86,008	19,25,075	2,86,008	22,11,083
Local Fund Audit Establishments ..	..	6,30,190	..	..	6,30,190	..	6,30,190
<b>F—COMMISSIONERS—</b>							
Commissioners .. ..	..	4,57,213	..	..	4,57,213	..	4,57,213
<b>G—DISTRICT ADMINISTRATION—</b>							
General Establishments .. ..	6,530	1,11,57,392	4,400	2,61,038	1,11,64,222	2,65,438	1,14,29,600
Sub-divisional Establishments .. ..	..	10,23,815	..	..	10,23,815	..	10,23,815
Other Establishments(a) .. ..	..	5,16,548	..	..	5,16,548	..	5,16,548
<b>H—WORKS—</b>							
Repairs .. ..	..	8,104	..	..	8,104	..	8,104
<b>I—MISCELLANEOUS—</b>							
Discretionary Grants by Heads of States, etc. .. ..	9,997	21,842	..	..	31,839	..	31,839
Miscellaneous .. ..	..	13,880	..	..	13,880	..	13,880
<b>(Charges in England—</b>							
Share of the cost of High Commissioner's establishment debitable to State Governments .. ..	..	960	..	..	960	..	960
Other Charges .. ..	..	1,388	..	..	1,388	..	1,388
<b>Total .. ..</b>	<b>3,63,946</b>	<b>2,78,75,862</b>	<b>4,400</b>	<b>16,34,646</b>	<b>2,87,44,808</b>	<b>16,39,048</b>	<b>3,03,83,854</b>

(d) Includes Rs. nil on account of Allowances to District and Village Officers.

NO. 5—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—contd.

58

Heads	Actuals for 1960-61				Non-Plan	Plan	Grand Total
	Non-Plan		Plan				
	Charged	Voted	Charged	Voted			
1	2	3	4	5	6	7	8
		Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
<b>F—CIVIL ADMINISTRATION—contd.</b>							
<b>27—ADMINISTRATION OF JUSTICE—</b>							
High Courts .. .. .	17,52,908	..	..	..	17,52,908	..	17,52,908
Law Officers .. .. .	..	7,61,095	..	..	7,61,095	..	7,61,095
Administrator General and Trustee .. .. .	..	10,420	..	..	10,420	..	10,420
Civil and Sessions Courts .. .. .	..	40,35,308	..	..	40,35,308	..	40,35,308
Courts of Small Causes .. .. .	..	80,063	..	..	80,063	..	80,063
Criminal Courts .. .. .	..	2,90,891	..	..	2,90,891	..	2,90,891
Charges in England .. .. .	10,180	..	..	..	10,180	..	10,180
<b>Total .. .. .</b>	<b>17,63,088</b>	<b>51,78,977</b>	..	..	<b>69,42,065</b>	..	<b>69,42,065</b>
<b>28—JAILS—</b>							
Jails .. .. .	..	66,54,196	..	..	66,54,196	..	66,54,196
Jail manufactures .. .. .	..	5,96,010	..	..	5,96,010	..	5,96,010
Charges on account of persons confined or detained in Jails outside the State	..	500	..	..	500	..	500
Works .. .. .	..	50,280	..	..	50,280	..	50,280
<b>Total .. .. .</b>	..	<b>73,01,586</b>	..	..	<b>73,01,586</b>	..	<b>73,01,586</b>

FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

## 20—POLICE—

Superintendence .. .. .	7,09,742	7,09,742	7,09,742	7,09,742
District Executive Force .. .. .	4,30,45,941(a)	4,30,45,941	4,30,45,941	4,30,45,941
Police Training Schools and Colleges .. .. .	2,45,079	2,45,079	2,45,079	2,45,079
Railway Police .. .. .	9,28,230	9,28,230	9,28,230	9,28,230
Criminal Investigation Department .. .. .	22,62,393	22,62,393	22,62,393	22,62,393
Miscellaneous .. .. .	88,753	88,753	88,753	88,753
Works .. .. .	8,75,155	8,75,155	8,75,155	8,75,155
Charges in England .. .. .	2,133	2,133	2,133	2,133
<b>Total</b> .. .. .	<b>4,87,57,426</b>	<b>4,87,57,426</b>	<b>4,87,57,426</b>	<b>4,87,57,426</b>

## 36—SCIENTIFIC DEPARTMENTS—

Grants-in-aid and Donations to Scientific Societies and Institutes .. .. .	100	100	100	100
Museums .. .. .	2,78,851	1,79,225	2,78,851	4,58,076
<b>Total</b> .. .. .	<b>2,78,951</b>	<b>1,79,225</b>	<b>2,78,951</b>	<b>4,58,176</b>

## 37—EDUCATION—

## A—UNIVERSITY—

Grants to Universities .. .. .	5,33,771	5,30,000	15,33,771	5,30,000	20,03,771
Government Arts Colleges .. .. .	40,02,176	23,25,390	40,02,176	23,25,390	63,27,575
Grants to non-Government Arts Colleges .. .. .	2,23,196	18,85,000	2,23,196	18,85,000	21,08,196
Government Professional Colleges .. .. .	5,66,043	3,51,591	5,66,043	3,51,591	9,17,634
Grants to non-Government Professional Colleges .. .. .	5,940	..	5,940	..	5,940

## B—SECONDARY—

Government Secondary Schools .. .. .	1,130	3,71,28,646(b)	72,79,616	3,71,29,776	72,79,616	4,44,00,392
Direct grants to non-Government Secondary Schools .. .. .	..	15,93,385	16,75,000	15,93,385	16,75,000	32,68,385
Grants to local bodies for Secondary Education .. .. .	..	8,160	..	8,160	..	8,160

## C—PRIMARY—

Government Primary Schools .. .. .	300	2,98,29,253	60,34,383	2,98,29,453	60,34,383	3,58,63,836
Direct grants to non-Government Primary Schools .. .. .	..	7,54,686	..	7,54,686	..	7,54,686
Grants to local bodies for primary education .. .. .	..	10,33,660	5,04,380	10,33,660	5,04,380	15,38,040

(a) Includes Rs. 33,073 met out of Contingency Fund.

(b) Includes Rs. 3,834 met out of Contingency Fund.

NO. 5—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—cont'd.

40

FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

Heads	Actuals for 1960-61					Non-Plan	Plan	Grand Total		
	Non-Plan		Plan		6				7	8
	Charged	Voted	Charged	Voted						
	1	2	3	4						
	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.			
<b>F—CIVIL ADMINISTRATION—contd.</b>										
<b>37—EDUCATION—contd.</b>										
<b>D—SPECIAL—</b>										
Government Special Schools .. ..	..	..	4,52,178	..	3,20,654	4,52,178	3,20,654	7,72,832		
<b>E—GENERAL—</b>										
Director .. ..	..	..	9,39,688	..	1,26,298	9,39,688	1,26,298	10,65,986		
Inspection .. ..	..	..	26,32,230	..	7,84,513	26,32,230	7,84,513	34,16,743		
Scholarships .. ..	..	..	20,78,935	..	3,08,380	20,78,935	3,08,380	23,87,315		
Miscellaneous .. ..	..	..	13,46,761	..	6,01,554	13,46,761	6,01,554	19,48,315		
Expenditure for promotion of education amongst educationally backward classes .. ..	..	..	..	..	59,41,825	..	59,41,825	59,41,825		
Total .. ..	..	1,330	8,41,28,708	..	2,86,68,593	8,41,30,038	2,86,68,593	11,27,98,631		
<b>38—MEDICAL—</b>										
Medical Establishment .. ..	..	..	16,71,444	..	3,11,940	16,71,444	3,11,940	19,83,384		
Hospitals and Dispensaries .. ..	..	1,058	1,39,67,437	..	32,08,979	1,39,68,495	32,08,979	1,71,77,474		
Grants for Medical purposes .. ..	..	..	9,08,277	..	..	9,08,277	..	9,08,277		
Medical Colleges and Schools .. ..	..	..	18,04,437	..	24,24,948	18,04,437	24,24,948	42,29,385		
Mental Hospital .. ..	..	..	6,19,824	..	1,53,766	6,19,824	1,53,766	7,73,590		
Chemical Examiner .. ..	..	..	1,15,970	..	..	1,15,970	..	1,15,970		
Employees' State Insurance Scheme ..	..	..	2,39,423	..	8,11,376	2,39,423	8,11,376	10,50,799		
Charges in England .. ..	..	..	1,155	..	..	1,155	..	1,155		
Total .. ..	..	1,058	1,93,27,967	..	69,11,009	1,93,29,025	69,11,009	2,62,40,034		

15

39—PUBLIC HEALTH—

Public Health Establishment ..	800	32,69,713	..	11,51,092	32,70,513	11,51,092	44,21,603
Grants for Public Health purposes ..	..	2,49,634	..	60,00,000	2,49,634	60,00,000	62,49,634
Expenses in connection with epidemic diseases ..	..	8,19,283	..	43,68,165	8,19,283	43,68,165	51,87,448
Bacteriological Laboratories ..	..	14,241	..	..	14,241	..	14,241
<b>Total</b> ..	<b>800</b>	<b>43,52,871</b>	<b>..</b>	<b>1,15,19,257</b>	<b>43,53,671</b>	<b>1,15,19,257</b>	<b>1,58,72,928</b>

40—AGRICULTURE—

Direction ..	..	4,26,057	..	17,423	4,26,057	17,423	4,43,480
Superintendence ..	..	4,02,689	..	..	4,02,689	..	4,02,689
Experimental Farms ..	..	2,08,672	..	18,77,144	2,08,673	18,77,144	21,75,816
Agricultural Demonstration and Propaganda including public exhibitions and fairs ..	..	48,34,100	..	7,17,133	48,34,100	7,17,133	55,51,233
Agricultural Experiments and Research ..	..	24,11,886	..	25,22,039	24,11,880	25,22,039	49,33,925
Agricultural Education ..	..	5,66,966	..	15,96,375	5,66,966	15,96,375	21,63,341
Agricultural Engineering ..	..	20,365	..	..	20,365	..	20,365
Boring Operations ..	..	7,83,712	..	..	7,83,712	..	7,83,712
Botanical and other Public Gardens ..	..	4,889	..	..	4,889	..	4,889
Grants-in-aid, Contributions, etc. ..	..	18,800	..	5,000	18,800	5,000	23,800
Fisheries ..	..	2,21,476	..	3,21,327	2,21,476	3,21,327	5,42,803
Works ..	..	78,319	..	2,50,164	78,319	2,50,164	3,28,483
<b>Total</b> ..	<b>..</b>	<b>1,00,67,031</b>	<b>..</b>	<b>73,06,605</b>	<b>1,00,67,031</b>	<b>73,06,605</b>	<b>1,73,74,530</b>

41—ANIMAL HUSBANDRY—

Direction ..	..	1,60,544	..	19,398	1,60,544	19,398	1,79,942
Superintendence ..	..	2,71,807	..	41,768	2,71,807	41,768	3,13,575
Veterinary Education and Research ..	..	5,73,965	..	4,19,134	5,73,965	4,19,134	9,93,099
Subordinate Establishment ..	..	16,88,233	..	3,56,215	16,88,233	3,56,215	20,44,448
Hospitals and Dispensaries ..	..	4,01,867	..	5,06,218	4,01,867	5,06,218	9,08,085
Breeding Operations ..	..	14,14,768	..	14,56,990	14,14,768	14,56,990	28,71,758
Camel Specialist ..	..	7,524	..	..	7,524	..	7,524
Works ..	..	3,689	..	..	3,689	..	3,689
<b>Total</b> ..	<b>..</b>	<b>45,22,397</b>	<b>..</b>	<b>27,99,723</b>	<b>45,22,397</b>	<b>27,99,723</b>	<b>73,22,120</b>



NO. 5—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—contd.

62

FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

Heads	Actuals for 1960-61						Grand Total	
	Non-Plan		Plan		Non-Plan	Plan		
	Charged	Voted	Charged	Voted				
	1	2	3	4	5	6		7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>F—Civil Administration—concd.</b>								
<b>42—Co-operation—</b>								
Direction .. .. .			3,31,006		1,80,884	3,31,006	1,80,884	5,20,890
Superintendence .. .. .			24,86,306		45,80,460	24,86,306	45,80,460	70,66,766
Total .. .. .			28,17,312		47,70,344	28,17,312	47,70,344	75,87,656
<b>43—Industries and Supplies—</b>								
Industries .. .. .			34,63,448		50,10,065(a)	34,63,448	50,10,065	84,73,513
Transfers to Industrial Loan Fund .. .. .					50,50,000		50,50,000	50,50,000
Charges in England .. .. .			6,791			6,791		6,791
Total .. .. .			34,70,239		1,00,60,065	34,70,239	1,00,60,065	1,35,30,304
<b>47—Miscellaneous Departments—</b>								
<b>LABOUR AND EMIGRATION—</b>								
Factories .. .. .			82,602		30,765	82,602	30,765	1,13,367
Labour .. .. .	562		4,22,657		95,634	4,23,119	95,034	5,18,753
<b>Inspection and Tests—</b>								
Inspector of Steam Boilers .. .. .			44,821			44,821		44,821
<b>STATISTICS—</b>								
Gazetteer and Statistical Memoirs .. .. .					22,501		22,501	22,501
State Statistics .. .. .			3,390			3,390		3,390
<b>MISCELLANEOUS—</b>								
Examinations .. .. .			9,757			9,757		9,757
Administration of Indian Partnership Act, 1932 .. .. .			9,308			9,308		9,308
Miscellaneous .. .. .			13,17,687		25,34,035	13,17,687	25,34,035	38,52,622
Total .. .. .	562		18,90,122		26,83,835	18,90,684	26,83,835	45,74,519

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

## 50—Civil Works—

## Original Works—

## Buildings—

Forest .. .. .	..	..	..	..	..	..	..	..	..	697
General Administration .. .. .	247	5,60,833	..	..	5,61,080	..	..	5,61,080	..	5,61,080
Administration of Justice .. .. .	..	77,956	..	..	77,956	..	..	77,956	..	77,956
Jails .. .. .	..	1,53,279	..	..	1,53,279	..	..	1,53,279	..	1,53,279
Police .. .. .	..	1,13,454	..	..	1,13,454	..	..	1,13,454	..	1,13,454
Education .. .. .	..	7,87,732	..	1,34,386	7,87,732	1,34,386	..	9,22,118	..	9,22,118
Medical .. .. .	5,539	2,84,131	..	..	2,89,670	82,407	..	3,72,077	..	3,72,077
Public Health .. .. .	..	8,337	..	..	8,337	21,861	..	30,198	..	30,198
Agriculture .. .. .	..	37,283	..	..	17,951	37,283	..	55,234	..	55,234
Animal Husbandry .. .. .	..	1,72,193	..	3,00,871	1,72,193	3,00,871	..	4,73,064	..	4,73,064
Co-operation .. .. .	..	83	..	..	83	..	..	83	..	83
Industries and Supplies .. .. .	..	30,292	..	70,424	30,292	70,424	..	1,09,716	..	1,09,716
Miscellaneous Departments .. .. .	..	1,17,172	..	20,344	1,17,172	20,344	..	1,37,516	..	1,37,516
Civil Works .. .. .	..	3,43,927	..	4,460	3,43,927	4,460	..	3,48,387	..	3,48,387
Stationery and Printing .. .. .	..	10,949	..	..	10,949	..	..	10,949	..	10,949
Original Works—Communication .. .. .	598	47,33,985	..	14,56,603	47,34,583	14,56,603	..	61,91,186	..	61,91,186
Original Works—Miscellaneous .. .. .	..	1,15,922	..	3,03,435	1,15,922	3,03,435	..	4,19,357	..	4,19,357
Repairs .. .. .	1,80,779	1,58,64,635	..	..	1,60,25,414	..	..	1,60,25,414	..	1,60,25,414
Establishment .. .. .	..	30,27,929	..	17,49,378	30,27,929	17,49,378	..	47,77,307	..	47,77,307
Tools and Plant .. .. .	..	3,23,564	..	67,781	3,23,564	67,781	..	3,91,345	..	3,91,345
Grants-in-aid .. .. .	..	14,58,489	..	25,000	14,58,489	25,000	..	14,83,489	..	14,83,489
Suspense .. .. .	..	—12,57,776	..	..	—12,57,776	..	..	—12,57,776	..	—12,57,776
Deduct—Expenditure on Displaced Persons transferred to the head “57—Miscellaneous” .. .. .	..	—1,63,742	..	..	—1,63,742	..	..	—1,63,742	..	—1,63,742
Deduct—Amount met from subventions from Central Road Fund .. .. .	..	—25,10,997	..	—1,95,924	—25,10,997	—1,95,924	..	—27,06,921	..	—27,06,921
Total .. .. .	..	1,67,163	2,42,90,327	..	40,67,977	2,44,67,490	40,67,977	2,85,25,467	..	2,85,25,467

(a) Excludes Rs. 52,614 met out of Contingency Fund during 1959-60 but recovered during the year.

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

Heads	Actuals for 1960-61				Non-Plan	Plan	Grand Total
	Non-Plan		Plan				
	Charged	Voted	Charged	Voted			
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>H—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements—conold.</b>							
<b>51-A—Interest on Capital Outlay on Multipurpose River Schemes—</b>							
<b>Bhakra Nangal Project—</b>							
<b>A—Capitalised Interest Charges written back—</b>							
<b>I—Bhakra Dam .. .. .</b>	21,62,532				21,62,532		21,62,532
							(a)
<b>B—Other Interest Charges met from Revenue—</b>							
<b>I—Bhakra Dam .. .. .</b>	25,20,039				25,20,039		25,20,039
							(a)
<b>Total .. .. .</b>	<b>46,82,571</b>				<b>46,82,571</b>		<b>46,82,571</b>
							(a)
<b>51-B—Other Revenue Expenditure connected with Multipurpose River Schemes—</b>							
<b>Bhakra Nangal Project—</b>							
<b>I—Bhakra Dam—</b>							
<b>Irrigation Branch—</b>							
<b>Working Expenses—</b>							
<b>Extensions and Improvements .. .. .</b>		2,32,565			2,32,565		2,32,565
<b>Maintenance and Repairs .. .. .</b>		44,13,765			44,13,765		44,13,765
<b>Establishment .. .. .</b>		37,04,599			37,04,599		37,04,599
<b>Tools and Plant .. .. .</b>		34,087			34,087		34,087
<b>Suspense .. .. .</b>		1,11,348			1,11,348		1,11,348
<b>Deduct—Amount transferred to other Governments .. .. .</b>		—3,06,938			—3,06,938		—3,06,938
<b>Total—I—Bhakra Dam: .. .. .</b>		<b>81,89,426</b>			<b>81,89,426</b>		<b>81,89,426</b>

II / — (I) Nangal Hydro-Electric Schemes—

A—Main Project—

A (1)—Common Pool—

Irrigation Branch Portion—

Working Expenses—

P—Production—

Maintenance and Repairs .. .. .	2,87,438	2,87,438	2,87,438
Establishment .. .. .	4,18,129	4,18,129	4,18,129
Tools and Plant .. .. .	29,909	29,909	29,909

Total—Production .. .. . 7,35,476 7,35,476 7,35,476

Deduct—Amount recoverable/recovered from Punjab State Electricity Board .. .. . —7,35,476 —7,35,476

Total—Irrigation Branch Portion .. .. . .. .. .

Total-II—Nangal Hydro-Electric Schemes .. .. . .. .. .

III—Beas Dam Project—

Miscellaneous Expenditure—

Investigation on Multipurpose River Schemes—

Preliminary expenses .. .. .	9,26,551	9,26,551	9,26,551
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Total—III—Beas Dam Project .. .. . 9,26,551 9,26,551 9,26,551

Grand Total .. .. . 81,89,426 81,89,426 91,16,977

(a) The overall interest liability of the State during the year was Rs. 4,97,95,297 out of which Rs. 4,51,12,726 have been capitalised vide pages 74-75.

FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

**NO. 5 - DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS - contd.**

Heads	Actuals for 1960-61				Non-Plan	Plan	Grand Total
	Non-Plan		Plan				
	Charged	Voted	Charged	Voted			
	1	2	3	4			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>54-Miscellaneous</b>							
<b>54-Famine</b>							
<b>A-Famine Relief</b>							
Salaries and Establishment .. .. .		50,454			50,454		50,454
Relief Works .. .. .		31,90,085			31,90,085		31,90,085
Gratuitious Relief .. .. .		5,03,53,208			5,03,53,208		5,03,53,208
Miscellaneous .. .. .	386	20,83,853			20,84,239		20,84,239
Deduct—Amount transferred from Famine Relief Fund .. .. .		—80,00,000			—80,00,000		—80,00,000
<b>B—Transfers to Famine Relief Fund</b>		40,00,000			40,00,000		40,00,000
<b>Total</b> .. .. .	<b>386</b>	<b>5,16,57,600</b>			<b>5,16,57,986</b>		<b>5,16,57,986</b>
<b>54-B—Privy Purses and Allowances of Indian Rulers</b>							
Privy Purses and Allowances of Rulers of Integrated States and Allowances of their relatives and servants—Integrated States .. .. .		8,14,950			8,14,950		8,14,950
<b>Total</b> .. .. .		<b>8,14,950</b>			<b>8,14,950</b>		<b>8,14,950</b>

**55—Superannuation Allowances and Pensions—**

Superannuation and Retired Allowances	1,45,592	1,10,08,646	..	..	1,11,54,538	..	1,11,51,538
Equated payments of commuted value of pensions transferred from Capital (outside the Revenue Account)	1,26,469	2,48,287	..	..	3,74,736	..	3,74,736
Compassionate Allowances	190	2,97,441	..	..	2,97,631	..	2,97,631
Gratuities	20,320	25,16,771	..	..	25,37,091	..	25,37,091
Family Pensions	164	1,10,235	..	..	1,10,399	..	1,10,399
Pensions for distinguished and meritorious services	..	24,593	..	..	24,593	..	24,593
Donations to Provident Funds	..	5,64,991	..	..	5,64,991	..	5,64,991
Equated payments on account of capital outlay on sterling pensions to the Government of India	..	42,855	..	..	42,855	..	42,855
Charges in England	..	13,155	..	..	13,155	..	13,155
<i>Deduct</i> —Pensionary charges transferred to Commercial Departments and Concerns	..	—4,18,490	..	..	—4,18,490	..	—4,18,490
<i>Deduct</i> —Actual amount of pensions recovered from other Governments	..	—2,920	..	..	—2,920	..	—2,920
<b>Total</b>	<b>2,93,035</b>	<b>1,44,05,544</b>	<b>..</b>	<b>..</b>	<b>1,46,08,570</b>	<b>..</b>	<b>1,46,08,570</b>

**56—Stationery and Printing—**

**I—Stationery—**

Purchase of Stationery Stores	4,807	61,45,074	..	..	61,49,881	..	61,49,881
Discount on plain paper used with stamps	..	3,604	..	..	3,604	..	3,604
Purchase of plain paper used with stamps	..	62,316	..	..	62,316	..	62,316
<i>Deduct</i> —Value of stationery supplied to other Governments and paying departments	..	—4,38,020	..	..	—4,38,020	..	—4,38,020

**II—Printing—**

Government Presses	..	22,39,773	..	..	22,39,773	..	22,39,773
Printing at Private Presses	..	90,006	..	8,017	90,006	8,017	98,023
Printing of Text-Books	..	3,39,518	..	..	3,39,518	..	3,39,518
Lithography	..	1,42,239	..	..	1,42,239	..	1,42,239

NO. 5—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—contd.

Heads	Actuals for 1960-61								
	Non-Plan				Plan		Non-Plan	Plan	Grand Total
	Charged	Voted	Charged	Voted					
1	2	3	4	5	6	7	8		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>I—Miscellaneous—concl.</b>									
56—Stationery and Printing—concl.									
II—Printing—concl.									
Cost of printing work done by other Governments .. .. .	..	27,943	..	..	27,943	..	27,943		
Deduct—Cost of printing work done for other Governments and paying departments .. .. .	..	—8,07,656	..	..	—8,07,656	..	—8,07,656		
Total .. .. .	4,807	77,14,707	..	8,017	77,10,604	8,017	77,27,621		
<b>57—Miscellaneous—</b>									
Cost of books and periodicals .. .. .	..	8,581	..	..	8,581	..	8,581		
Donations for charitable purposes .. .. .	..	1,876	..	..	1,876	..	1,876		
Special Commissions of Enquiry .. .. .	..	3,290	..	..	3,290	..	3,290		
Publicity Board .. .. .	..	17,15,112	..	8,97,285	17,15,112	8,97,285	26,12,397		
Irrecoverable temporary loans and advances written off .. .. .	..	70,171	..	..	70,171	..	70,171		
Employment Exchanges and Resettlement .. .. .	..	13,98,304	..	31,28,429	13,98,304	31,28,429	45,26,823		
Grants-in-aid, Contributions, etc. .. .. .	..	34,87,287	..	..	34,87,287	..	34,87,287		
Miscellaneous and unforeseen charges .. .. .	100	63,24,852(a)	..	5,47,264	63,24,952	5,47,264	68,72,216		
Expenditure on Bus Services .. .. .	10,94,900	1,66,16,795	..	..	1,77,11,695	..	1,77,11,695		
Expenditure on account of State Prisoners and Detenus .. .. .	..	379	..	..	379	..	379		
Miscellaneous Compensations .. .. .	..	140	..	..	140	..	140		
Charges in connection with Village Panchayats Act .. .. .	..	35,23,042	..	1,00,698	35,23,042	1,00,698	36,23,740		
Expenditure on Home Defence .. .. .	..	16,76,872	..	..	16,76,872	..	16,76,872		
Expenditure on Displaced Persons .. .. .	..	26,62,122	..	..	26,62,122	..	26,62,122		
Loss or gain by exchange .. .. .	..	63	..	..	63	..	63		
Total .. .. .	10,95,000	3,74,88,985	..	46,73,676	3,85,83,985	46,73,676	4,32,57,661		

**M—Extraordinary Items—**

**63-B—Community Development Projects, National Extension Service and Local Development Works—**

**A—Community Development Projects—**

Supervision .. .. .	23,544	23,544	23,544
Project/Block Headquarters .. .. .	38,09,308	38,09,308	38,09,308
Animal Husbandry and Agricultural Extension .. .. .	17,38,862	17,38,862	17,38,862
Health and Rural Sanitation .. .. .	26,18,708	26,18,708	26,18,708
Education .. .. .	12,00,711	12,00,711	12,00,711
Social Education .. .. .	14,07,984	14,07,984	14,07,984
Communication .. .. .	16,77,744	16,77,744	16,77,744
Rural Arts, Crafts and Industries .. .. .	16,11,566	16,11,566	16,11,566
Reclamation .. .. .	1,17,087	1,17,087	1,17,087
Irrigation .. .. .	22,949	22,949	22,949
<b>Total</b> .. .. .	<b>1,43,18,443</b>	<b>1,43,18,443</b>	<b>1,43,18,443</b>

**B—National Extension Service—**

Supervision .. .. .	6,70,133	6,70,133	6,70,133
Project/Block Headquarters .. .. .	36,05,453	36,05,453	36,05,453
<b>Total</b> .. .. .	<b>42,84,586</b>	<b>42,84,586</b>	<b>42,84,586</b>

**C—Local Development Works—**

Grants-in-aid .. .. .	24,04,567	24,04,567	24,04,567
<b>Total</b> .. .. .	<b>24,04,567</b>	<b>24,04,567</b>	<b>24,04,567</b>

**D—General—**

Training Schemes .. .. .	80,500	80,500	80,500
<b>Total</b> .. .. .	<b>80,500</b>	<b>80,500</b>	<b>80,500</b>

<b>Grand Total</b> .. .. .	<b>66,89,153</b>	<b>1,43,98,943</b>	<b>66,89,153</b>	<b>1,43,98,943</b>	<b>2,10,88,096</b>
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(a) Excludes Rs. 2,34,517 met out of Contingency Fund during 1959-60 but recouped during the year under report.



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

70

Heads	Actuals for 1960-61				Non-Plan	Plan	Grand Total
	Non-Plan		Plan				
	Charged	Voted	Charged	Voted			
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>M—Extraordinary Items—contd.</b>							
<b>64-C—Pre-partition Payments—</b>							
Land Revenue		188			188		188
Forest		4,725			4,725		4,725
Other Revenue Expenditure financed from Ordinary Revenues (Irrigation)		8,56,428			8,56,428		8,56,428
General Administration		10,161			10,161		10,161
Administration of Justice		48			48		48
Jails		587			587		587
Police		5,756			5,756		5,756
Education		8,066			8,066		8,066
Public Health		27,145			27,145		27,145
Agriculture		65,704			65,704		65,704
Industries and Supplies		3,341			3,341		3,341
Miscellaneous Departments		6,918			6,918		6,918
Civil Works		48,724			48,724		48,724
<b>Total</b>			10,37,791 ✓			10,37,791 ✓	

FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

CC / **C Capital Account of Irrigation, Navigation, Embankment and Drainage Works outside the Revenue Account—**  
**68—Construction of Irrigation, etc., Works (Commercial)—**

**A—Irrigation Works—**

**(1) Productive—**

Works .. .. .	2,44,550	1,90,03,339	2,44,550	1,90,03,339	1,92,47,889
Establishment .. .. .	36,823	31,44,230	36,823	31,44,239	31,81,062
Tools and Plant .. .. .	1,650	1,25,000	1,650	1,25,000	1,26,650
Suspense .. .. .	—26,52,642	2,70,032	—26,52,642	2,70,032	—23,82,610
<i>Deduct—Receipts and Recoveries on Capital Account .. .. .</i>	<i>—4,612</i>	<i>—24,34,535</i>	<i>—4,612</i>	<i>—24,34,535</i>	<i>—24,39,147</i>
<b>Total .. .. .</b>	<b>—23,74,231 ✓</b>	<b>2,01,08,075 ✓</b>	<b>—23,74,231 ✓</b>	<b>2,01,08,075 ✓</b>	<b>1,77,33,844(a) ✓</b>

**(2) Unproductive—**

Works .. .. .	37,71,163	2,02,51,885	37,71,163	2,02,51,885	2,40,23,048
Establishment .. .. .	5,71,354	49,34,180	5,71,354	49,34,180	55,05,534
Tools and Plant .. .. .	24,769	1,33,100	24,760	1,33,100	1,57,869
Suspense .. .. .	—52,513	—12,35,544	—52,513	—12,35,544	—12,38,057
<i>Deduct—Receipts and Recoveries, on Capital Account .. .. .</i>	<i>—1,614</i>	<i>—6,78,777</i>	<i>—1,614</i>	<i>—6,78,777</i>	<i>—6,80,391</i>
Interest on Capital .. .. .	27,90,875	.. .. .	27,90,875	.. .. .	27,90,875
<b>Total .. .. .</b>	<b>27,90,875 ✓</b>	<b>43,13,150 ✓</b>	<b>2,34,04,844 ✓</b>	<b>71,04,034 ✓</b>	<b>2,34,04,844 ✓</b>

<b>Total—68—Construction of Irrigation, etc., Works (Commercial) .. .. .</b>	<b>27,90,875 ✓</b>	<b>10,38,928 ✓</b>	<b>4,36,12,919 ✓</b>	<b>47,29,803 ✓</b>	<b>4,36,12,919 ✓</b>	<b>4,82,42,722 ✓</b>
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(a) The difference of Rs. 3,04,398/Rs. 8,57,128 between the above figures under 'Productive./Unproductive' and those shown in the Administrative Accounts viz. Rs. 1,74,29,440/Rs. 2,96,51,750 is explained as under:—

- (i) Rs. —1,04,336/Rs. 6,41,555 relate to schemes of the erstwhile P.E.P.S.U. State, the Administrative Accounts of which have not been prepared for want of certain information still awaited from the Government.
- (ii) Rs. 4,08,155/Rs. 2,15,573—The names of the schemes to which the expenditure is debitable have not yet been intimated by the department.
- (iii) Rs. 579 (under "Productive") relate to Beas Dam Project under '80-A'.

NO. 5—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—contd.

73

Heads	Actuals for 1960-61				Non-Plan	Plan	Grand Total
	Non-Plan		Plan				
	Charged	Voted	Charged	Voted			
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>FF—Civil Administration—Capital Accounts outside the Revenue Account—</b>							
<b>71—Capital Outlay on Schemes of Agricultural Improvement and Research—</b>							
Grow More Food Schemes .. .. .	..	74,509	..	17,95,388	74,509	17,95,388	18,69,897
Deduct—Receipts and Recoveries on Capital Account .. .. .	..	—97,391	..	—22,38,087	—97,391	—22,38,087	—23,35,478
Total .. .. .	..	—22,882	..	—4,42,699	—22,882	—4,42,699	—4,65,581
<b>72—Capital Outlay on Industrial Development—</b>							
<b>Investments in Government commercial undertakings—</b>							
<b>Development of Industrial Area Schemes in the Punjab—</b>							
Gross Expenditure .. .. .	..	25,666	..	..	25,666	..	25,666
Deduct—Receipts and Recoveries on Capital Account .. .. .	..	—23,45,586	..	..	—23,45,586	..	—23,45,586
Net Expenditure .. .. .	..	—23,19,920	..	..	—23,19,920	..	—23,19,920

FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

74

Investments in other commercial concerns—  
Government contribution to the share  
capital of—

Provincial Federation for Industrial Co-operatives .. .. .	1,00,000	1,00,000	1,00,000
Lahaul Kuth Growers Co-operative Mar- keting Society, Lote .. .. .	5,000	5,000	5,000
Central Co-operative Banks .. .. .	7,00,000	7,00,000	7,00,000
State Ware-housing Corporation .. .. .	3,00,000	3,00,000	3,00,000
Primary Marketing Societies .. .. .	3,60,000	3,60,000	3,60,000
National Projects Construction Corpo- ration (Private) Ltd., Delhi .. .. .	(a)	..	..
Contribution to Ware-housing share capital of Co-operative Sugar Mills .. .. .	17,90,000	17,90,000	17,90,000
<i>d</i> Deduct—Receipts and Recoveries on Capital Account .. .. .	17,46,874	17,46,874	17,46,874
<b>Total .. .. .</b>	<b>23,19,920</b>	<b>23,19,920</b>	<b>23,19,920</b>
<b>HH—Capital Account of Civil Works; Multi- purpose River Schemes and Miscellaneous Public Improvements; outside the Revenue Account—</b>			
<b>79—Expenditure on New Capital for Punjab at Chandigarh—</b>			
Works .. .. .	2,554	2,14,48,995	2,14,48,995
Establishment .. .. .	..	21,76,472	21,76,472
Tools and Plant .. .. .	..	62,987	62,987
Suspense .. .. .	..	37,23,457	37,23,457
<i>d</i> Deduct—Receipts and Recoveries on Capital Account .. .. .	84,58,414	84,58,414	84,58,414
<b>Total .. .. .</b>	<b>2,554</b>	<b>1,15,04,000</b>	<b>1,15,06,563</b>

(a) Excludes Rs. 10,00,000 met out of Contingency Fund during 1959-60 but recognised during the year under report.

NO. 5. DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—contd.

Heads	Actuals for 1960-61				Non-Plan	Plan	Grand Total
	Non-Plan		Plan				
	Charged	Voted	Charged	Voted			
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—							
Irrigation Branch—							
Works				5,02,15,115		5,02,15,115	5,02,15,115
Establishment				89,26,251		89,26,251	89,26,251
Tools and Plant				3,38,470		3,38,470	3,38,470
Suspense				47,61,570		47,61,570	47,61,570
Deduct—Receipts and Recoveries on Capital Account				—63,52,499		—63,52,499	—63,52,499
Deduct—Amount transferred to other Governments.				—69,86,846		—69,86,846	—69,86,846
Interest on Capital	4,71,43,580				4,71,43,580		4,71,43,580
Deduct—Amount of net receipts transferred to meet capitalised interest charges	—21,62,532				—21,62,532		—21,62,532
Total—Bhakra Dam	4,49,81,048			5,09,02,061	4,49,81,048	5,09,02,061	9,58,83,109

FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

**II—Nangal Hydro-Electric Schemes—**

A—Main Project—  
 A-(6)—Common Pool—  
 Irrigation Branch Portion—  
 P—Production—

Works .. .. .	..	..	..	..	95,73,018	..	95,73,018	95,73,018
Establishment .. .. .	..	..	..	..	14,19,407	..	14,19,407	14,19,407
Tools and Plant .. .. .	..	..	..	..	1,57,270	..	1,57,270	1,57,270
<i>Deduct</i> —Amount recoverable/recovered from Punjab State Electricity Board .. .. .	..	..	..	..	—1,11,49,695	..	—1,11,49,695	—1,11,49,695
<b>Total—Nangal Hydro-Electric Schemes</b> .. .. .	..	..	..	..	..	..	..	..

**III—Beas Dam Project—**  
 Irrigation Branch Portion—

Works .. .. .	..	..	..	..	12,92,533	..	12,92,533	12,92,533
Establishment .. .. .	..	..	..	..	7,75,028	..	7,75,028	7,75,028
Tools and Plant .. .. .	..	..	..	..	2,03,709	..	2,03,709	2,03,709
Suspense .. .. .	..	..	..	..	9,25,316	..	9,25,316	9,25,316
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. .. .	..	..	..	..	—2,227	..	—2,227	—2,227
Interest on Capital .. .. .	..	..	..	..	1,31,678	..	1,31,678	1,31,678
<b>Total—Beas Dam Project</b> .. .. .	..	..	..	..	1,31,678 ✓	..	31,94,359 ✓	1,31,678 ✓ 31,94,359 <sup>(a)</sup> 33,26,037 ✓
<b>Grand Total</b> .. .. .	..	..	..	..	4,51,12,726 ✓	..	5,40,96,420 ✓	4,51,12,726 ✓ 5,40,96,420 ✓ 9,92,09,146 ✓

(a) The difference of Rs. 579 with that shown in the Administrative Accounts is due to the amount erroneously booked under the major head '68' vide footnote (a)(iii) on page 71.

77 5'23 8

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

Heads ↓	Actuals for 1960-61								
	Non-Plan				Plan		Non-Plan	Plan	Grand Total
	Charged	Voted	Charged	Voted	Charged	Voted			
1	2	3	4	5	6	7	8		
	Rs.	Rs.	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—concl'd.									
81—Capital Account of Civil Works outside the Revenue Account—									
Original Works—									
Buildings—									
Land Revenue .. .. .		52,260		14,22,015	52,260	14,22,015		14,74,275	
General Administration .. .. .		6,34,174		1,55,028	6,34,174	1,55,028		7,89,202	
Administration of Justice .. .. .		19,398		55,023	19,398	55,023		74,421	
Jails .. .. .		71,455		—98	71,455	—98		71,357	
Police .. .. .		11,42,423		79,734	11,42,423	79,734		12,22,157	
Education .. .. .		21,42,845		47,49,127	21,42,845	47,49,127		68,91,972	
Medical .. .. .		5,99,878		31,77,633	5,99,878	31,77,633		37,77,511	
Public Health .. .. .		29,567		7,19,952	29,567	7,19,952		7,49,519	
Agriculture .. .. .		92,372		25,73,630	92,372	25,73,630		26,66,002	
Animal Husbandry .. .. .		77,125		19,27,487	77,125	19,27,487		20,04,612	
Industries and Supplies .. .. .		12,44,530		17,00,027	12,44,530	17,00,027		29,44,557	
Civil Works .. .. .		22,51,615		1,30,079	22,51,615	1,30,079		23,81,694	
Stationery and Printing .. .. .				53,272		53,272		53,272	
Miscellaneous Departments .. .. .		10,95,632		30,42,383	10,95,632	30,42,383		47,38,015	
Original Works—Communication .. .. .		43,15,476		2,24,22,878	43,15,476	2,24,22,878		2,67,38,354	
Establishment .. .. .		11,82,586		36,96,283	11,82,586	36,96,283		48,78,869	
Tools and Plant .. .. .		1,81,897		5,83,349	1,81,897	5,83,349		7,65,246	
Deduct—Receipts and Recoveries on Capital Account .. .. .		—72,19,562		—30,65,555	—72,19,562	—30,65,555		—1,02,85,117	
Total .. .. .		79,13,471 ✓		4,40,23,152 ✓	79,13,471 ✓	4,40,23,152 ✓		5,19,36,623 ✓	

<b>JJ—Miscellaneous Capital Account outside the Revenue Account—</b>							
<b>82—Capital Account of Other Works outside the Revenue Account—</b>							
Original Work—							
Miscellaneous (Punjab Roadways) .. .. .	69,63,738			69,63,738		69,63,738	
Stationery and Printing .. .. .	34,407			34,407		34,407	
Tools and Plant .. .. .	10,011			10,011		10,011	
Suspense and Miscellaneous .. .. .	21,636			21,636		21,636	
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. .. .	—7,616			—7,616		—7,616	
<b>Total</b> .. .. .	<b>70,22,176</b> ✓			<b>70,22,176</b> ✓		<b>70,22,176</b> ✓	
<b>82-A—Capital Outlay on Rail Road Co-ordination Scheme outside the Revenue Account—</b>							
Investments in shares of Road Transport Companies .. .. .							
<b>Total</b> .. .. .			8,00,000		8,00,000	8,00,000	
			8,00,000 ✓		8,00,000 ✓	8,00,000 ✓	
<b>83—Payments of Commuted Value of Pensions—</b>							
Payments of commuted value of pensions—							
Payments in India .. .. .	1,46,551			1,46,551		1,46,551	
<i>Deduct</i> —Capital portion of equated payments out of revenue .. .. .	—11,928	—2,48,267		—2,60,195		—2,60,195	
<b>Total</b> .. .. .	<b>—11,928</b>	<b>—1,01,716</b> ✓		<b>—1,13,644</b> ✓		<b>—1,13,644</b> ✓	
<b>85/ ← A—Capital Outlay on Schemes of Government Trading—</b>							
Grain Supply Scheme .. .. .	31,96,331	1,36,06,231		1,68,02,562		1,68,02,562	
Standard Cloth Scheme .. .. .		15,71,441				15,71,441	
Community Development Projects .. .. .		87,089				87,089	
Other Miscellaneous Schemes .. .. .		—61,234				—61,234	
Material and equipment under T. C. A. Programme .. .. .		17,82,226				17,82,226	
<b>Total</b> .. .. .	<b>31,96,331</b> ✓	<b>1,69,85,753</b> ✓		<b>2,01,82,084</b> ✓		<b>2,01,82,084</b> ✓	



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

78

Nature of Expenditure 1	Expenditure during the year		Grand Total 4	Expenditure to end of the year 1960-61 5
	Non-Plan 2	Plan 3		
	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 (Commercial)—				
A—Irrigation Works—				
(i) Productive—				
Upper Bari Doab Canal .. ..	—21,76,662	18,41,409	—3,35,253	2,46,72,912
Western Jumna Canal (including Extension Scheme) .. ..	—5,04,093	1,23,39,411	—1,18,35,318	7,51,83,709
Sirhind Canal .. ..	51,795	..	51,795	2,62,72,907
Sutlej Valley Project .. ..	3,770	1,15,048	1,18,818	4,59,72,114
Madhopur Beas Link .. ..	..	68,31,821	68,31,821	2,91,28,712
Government Central Workshops .. ..	3,86,643	..	3,86,643	—2,54,02,609
Shah Nahr Canal Project .. ..	..	59,746	59,746	32,97,725
Sidharthahar Scheme .. ..	—50,937	..	—50,937	31,65,565
Technical Co-operation Aid Scheme .. ..	..	—17,55,463	—17,55,463	3,27,78,280
Erstwhile P.E.P.S.U. Canals .. ..	—1,06,106	2,501	—1,03,605	(a) 5,55,00,592
Other Projects .. ..	21,359	6,73,602	6,94,961	61,06,791
				(b) —8,50,662

FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

(2) Unproductive—							
Harike Project	..	..	..	27,90,875	25,43,267	53,34,142	10,72,94,899
Jagadhri Tubewell Project	..	..	..	..	4,910	4,910	1,04,07,315
Sirhind Feeder Canal	..	..	..	..	26,22,918	26,22,918	6,19,64,502
Upper Bari Doab Canal	..	..	..	17,24,492	2,53,380	19,77,872	1,05,58,682
Western Jumna Canal	..	..	..	3,30,491	60,56,240	63,86,731	1,18,33,263
Drainage Project	..	..	..	19,28,799	92,43,337	1,11,72,136	2,78,55,649
Other Projects	..	..	..	3,29,377	26,80,792	30,10,169	79,10,937
							(b)—5,17,334
<i>Deduct</i> —Amount debitable to Rajasthan on account of Sutlej Valley Project				..	..	..	-2,14,17,569
Total				47,29,803	4,35,12,919	4,82,42,722	49,30,84,376
							-13,67,996
<i>Deduct</i> —Amount financed from Ordinary Revenues				..	..	..	-1,12,82,063
<i>Net</i> expenditure outside the Revenue Account				47,29,803	4,35,12,919	4,82,42,722	(c)48,18,02,313
							-13,67,996

(a) Canalwise details are not available as the Administrative Accounts of these schemes have not been prepared since the 13th April, 1950, the date of federal financial integration of erstwhile P.E.P.S.U. States for want of information awaited from the State Government.

(b) Expenditure of Rs. 8,50,083 and Rs. 579 relating to 1959-60 and 1960-61 respectively under 'Productive' and Rs. 5,17,334 relating to 1959-60 under 'Unproductive' in respect of the Beas Dam Project transferred *proforma* to the head "80-A-III—Beas Dam Project".

(c) Excludes figures for the period from the 1st April, 1947 to the 14th August, 1947, which are still awaited from the Accountant General, West Pakistan, Lahore.

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

80

Nature of Expenditure 1	Expenditure during the year		Grand Total 4	Expenditure to end of the year 1960-61 5
	Non-Plan 2	Plan 3		
	Rs.	Rs.	Rs.	Rs.
68-A—Construction of Irrigation, etc., Works (Non-Commercial)	..	..	..	21,79,777
Total expenditure outside the Revenue Account ..	..	..	..	21,79,777 ✓
71—Capital Outlay on Schemes of Agricultural Improvement and Research—				
Grow More Food Schemes .. .. .	74,509	17,95,388	18,69,897	2,37,14,358
Deduct—Receipts and Recoveries on Capital Account	—97,391	—22,38,087	—23,35,478	—23,35,478
Total expenditure outside the Revenue Account ..	—22,882 ✓	—4,42,699 ✓ ✓	—4,65,581 ✓	2,13,78,880 ✓
72—Capital Outlay on Industrial Development—				
Investments in Government commercial undertakings—				
Development of Industrial Area Scheme ..	—23,19,920	..	—23,19,920	—25,32,749
Bank of Patiala .. .. .	..	..	..	15,00,000
Patiala Insurance Corporation .. .. .	..	..	..	5,00,000
P.E.P.S.U. State Co-operative Bank Ltd. ..	..	..	..	5,00,000
Indian National Airways Ltd. .. .. .	..	..	..	6,100

FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

Investments in other commercial concerns—

Industrial Punjab Finance Corporation	..	..	..	..	41,90,500
Punjab Provincial Bank Ltd., Jullundur	..	..	..	..	23,00,000
Co-operative Bank, Pataudi	..	..	..	..	3,000
Development Schemes	..	..	..	..	1,10,56,176
Jagatjit Cotton Textile Mills Ltd.	..	..	..	..	16,50,000
Sugar Factory, Hamira	..	..	..	..	20,00,000
Malwa Sugar Mills Co. Ltd.	..	..	..	..	20,00,000
Patiala Electric Industries Ltd.	..	..	..	..	5,00,000
Dalmia Dadri Cement Ltd.	..	..	..	..	4,80,000
Hindustan Wire Products Ltd.	..	..	..	..	7,00,000
Shri Udhe Bhan Industries Ltd.	..	..	..	..	2,62,500
Patiala Cement Co. Ltd.	..	..	..	..	1,60,000
Dalmia Cement (Bharat) Ltd.	..	..	..	..	80,500
Dholpur Glass Works Ltd.	..	..	..	..	50,000
Hind Industries Ltd.	..	..	..	..	25,000
Harindra Ice and General Mills Co. Ltd.	..	..	..	..	20,000
Motor Hire-purchase Ltd.	..	..	..	..	5,000
Marketing Societies	..	..	..	..	50,000
Central and Rural Banks	..	..	..	..	65,000
Kasturba Sewa Mandir, Rajpura	..	..	..	..	6,62,316
Primary Agricultural Credit Societies	..	..	..	..	32,23,500
Co-operative Banks	..	..	7,00,000	7,00,000	35,80,000
State Land Mortgage Bank	..	..	..	..	24,00,000
Primary Marketing Societies	..	..	3,60,000	3,60,000	19,67,500

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

82

FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

Nature of Expenditure 1	Expenditure during the year		Grand Total 4	Expenditure to end of the year 1960-61 5
	Non-Plan 2	Plan 3		
	Rs.	Rs.	Rs.	Rs.
<b>72—Capital Outlay on Industrial Development—</b>				
<b>Investments in other commercial concerns—concl'd.</b>				
State Ware-housing Corporation .. .. .		3,00,000	3,00,000	13,50,000
Apex Co-operative Bank .. .. .				15,00,000
Shri Gopal Paper Mills, Jagadhri .. .. .				10,00,000
Mohindergarh Central Co-operative Bank Ltd. .. .. .				50,000
Panch Shilla Co-operative Society, Faridabad .. .. .				2,00,000
Cottage Industries Museum and Emporium .. .. .				1,40,000
Lahaul Kuth Growers Co-operative Marketing Society Ltd., Lote, District Kangra. .. .. .		5,000	5,000	25,000
State Marketing Federation .. .. .		1,00,000	1,00,000	2,00,000
National Projects Construction Corporation (Private) Ltd., Delhi .. .. .		(a)		(a) 10,00,000
Co-operative Sugar Mills .. .. .		17,90,000	17,90,000	17,90,000
<b>Total .. .. .</b>	<b>—23,19,920 ✓</b>	<b>32,55,000 ✓</b>	<b>9,35,080 ✓</b>	<b>4,44,59,343 ✓</b>
<i>Deduct—Receipts and Recoveries on Capital Account</i> .. .. .		—17,46,674	—17,46,674	—25,85,383
<i>Deduct—Amount financed from Ordinary Revenues</i> .. .. .				—50,000
<b>Net expenditure outside the Revenue Account .. .. .</b>	<b>—23,19,920 ✓</b>	<b>15,08,326 ✓</b>	<b>—8,11,504 ✓</b>	<b>4,18,23,960 ✓</b>

## 79—Expenditure on New Capital for Punjab at Chandigarh—

Gross Expenditure .. .. .	..	1,99,64,977	1,99,64,977	22,21,37,271
Deduct—Receipts and Recoveries on Capital Account .. .. .	..	-81,58,111	-81,58,111	-7,77,17,600
<b>Net expenditure outside the Revenue Account .. .. .</b>	<b>..</b>	<b>1,15,06,563</b>	<b>1,15,06,563</b>	<b>14,43,89,671</b>

## 80-A—Capital Outlay on Multipurpose River Schemes—

## Bhakra Nangal Project—

## I—Bhakra Dam—

Irrigation Branch Portion .. .. .	..	4,49,81,048	5,78,88,907	10,28,69,955	1,38,17,91,154
				(b)—15,30,90,135	

Deduct—Amount transferred to other Governments .. .. .	..	-69,86,846	-69,86,846	-18,00,27,834	
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<b>Total-I—Bhakra Dam .. .. .</b>	<b>..</b>	<b>4,49,81,048</b> ✓	<b>5,09,02,061</b> ✓	<b>9,58,83,109</b> ✓	<b>1,20,17,63,320</b> } (b)—15,30,90,135
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## II—Nangal Hydro-Electric Schemes—

## A—Main Project—

## A—Common Pool—

## (i) Irrigation Branch Portion—

P—Production .. .. .	..	1,11,49,695	1,11,49,695	19,38,04,794	
				(b)+15,30,90,135	

## (ii) Electricity Branch Portion—

P—Production .. .. .	..				5,66,34,220
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T—Transmission .. .. .	..				12,25,09,879
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## (iv) Punjab Exclusive—

T—Transmission .. .. .	..				46,05,730
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(a) Includes Rs.—10,00,000 met out of Contingency Fund during 1959-60 but recouped during the year under report.

(b) Proforma adjustment made vide Chief Accounts Officer, Bhakra Nangal Project letter No. CA III/ACS-7D/923, dated the 27th August, 1960.

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

Nature of Expenditure 1	Expenditure during the year		Grand Total 4	Expenditure to end of the year 1960-61 5
	Non-Plan 2	Plan 3		
<b>80-A—Capital Outlay on Multi-purpose River Schemes—concl'd.</b>	Rs.	Rs.	Rs.	Rs.
<b>II—Nangal Hydro-Electric Schemes—concl'd.</b>				
<b>B—Subsidiary Distribution Projects—</b>				
<b>Punjab State Portion—</b>				
T—Transmission .. .. .	..	..	..	1,62,86,545
B—Bulk Supply .. .. .	..	..	..	17,00,909
D—Distribution .. .. .	..	..	..	7,75,15,478
Interest on Capital .. .. .	..	..	..	7,51,53,520
<i>Deduct</i> —Amount of net receipts transferred to meet capitalised interest charges .. .. .	..	..	..	—2,51,71,204
<i>Deduct</i> —Amount transferred to other Governments .. .. .	..	..	..	—4,76,97,968
<i>Deduct</i> —Amount recoverable/recovered from Punjab State Electricity Board .. .. .	..	—1,11,49,695	—1,11,49,695	—3,22,88,327

Electricity Branch Portion—erstwhile P.E.P.S.U. State .. .. .				1,15,32,067
Total—II—Nangal Hydro-Electric Schemes ..				45,45,85,643 } (b)+15,30,90,135 }
III—Beas Dam Project—Irrigation Branch Portion	1,31,678	31,94,359	33,26,037	33,26,037 } (c)+13,67,996 }
Total—III.—Beas Dam Project ..	1,31,678 ✓	31,94,359 ✓	33,26,037 ✓	33,26,037 ✓ } +13,67,996 }
Total expenditure outside the Revenue Account	4,51,12,726 ✓	5,40,96,420 ✓	9,92,09,146 ✓	1,65,96,75,000 ✓ } +13,67,996 }
<b>81.—Capital Account of Civil Works outside the Revenue Account—</b>				
Gross Expenditure .. .. .	1,51,33,033	4,70,88,707	6,22,21,740	34,20,90,769
Deduct—Receipts and Recoveries on Capital Account	—72,19,562	—30,65,555	—1,02,85,117	—4,76,91,617 } (a)—1,58,032 }
Deduct—Amount financed from Ordinary Revenues	..	..	..	—1,61,06,071
Net expenditure outside the Revenue Account ..	79,13,471 ✓	4,40,23,152 ✓	5,19,36,623 ✓	27,82,93,081 } —1,58,032 }

(a) *Proforma* adjustment of recoveries erroneously booked under “XLVI—Miscellaneous” instead of under this head during 1956-57.

(b) *Proforma* adjustment made *vide* Chief Accounts Officer, Bhakra Nangal Project letter No. CA-III/ACS-7D/923, dated the 27th August, 1960.

(c) See footnote (b) on page 79.



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

88

Nature of Expenditure 1	Expenditure during the year		Grand Total 4	Expenditure to end of the year 1960-61 5
	Non-Plan 2	Plan 3		
	Rs.	Rs.		
<b>S1-A—Capital Outlay on Electricity Schemes—</b>				
<b>I—Hydro-Electric Schemes—</b>				
Uhl River Scheme—				
P—Production .. .. .				3,04,33,221
T—Transmission .. .. .				4,07,03,108
B—Bulk Supply .. .. .				13,81,101
D—Distribution .. .. .				5,34,89,316
Total—Uhl River Scheme .. .. .				12,60,06,746 ✓
Erstwhile P.E.P.S.U. Schemes .. .. .				(a)13,64,133
Total-I—Hydro-Electric Schemes .. .. .				12,73,70,879 ✓
<b>II—Thermo-Electric Schemes—</b>				
Panipat-Jagadhri Servicing Plant .. .. .				40,25,718
Erstwhile P.E.P.S.U. Schemes .. .. .				(a)23,48,210
Other Schemes .. .. .				1,14,28,910
Total-II—Thermo-Electric Schemes .. .. .				1,78,02,838 ✓
Total .. .. .				14,51,73,717 ✓
<i>Deduct—Amount financed from Ordinary Revenues</i> .. .. .				—2,78,295
<i>Net expenditure outside the Revenue Account</i> .. .. .				(b) 14,48,95,422 ✓

FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

**82—Capital Account of Other Works outside the Revenue**

<b>Account—</b>				
1. Punjab Roadways, Amritsar .. ..	14,11,604	..	14,11,604	82,35,976
2. Punjab Roadways, Jullundur .. ..	27,43,000	..	27,43,000	87,28,116
3. Punjab Roadways, Ambala .. ..	11,21,326	..	11,21,326	96,56,797
4. Punjab Roadways, Gurgaon .. ..	17,11,839	..	17,11,839	38,92,475
5. Central Office .. ..	..	..	..	28,084
6. P.E.P.S.U. Roadways, Patiala .. ..	..	..	..	38,087
7. Stationery and Printing .. ..	34,407	..	34,407	3,19,749
<b>Total expenditure outside the Revenue Account ..</b>	<b>70,22,176 ✓</b>	<b>..</b>	<b>70,22,176 ✓</b>	<b>3,08,99,284 ✓</b>
<b>82-A—Capital Outlay on Rail Road Co-ordination Scheme outside the Revenue Account—</b>				
Investment in Shares of Road Transport Companies ..	..	8,00,000	8,00,000	37,70,400
<i>Deduct—Receipts and Recoveries on Capital Account</i> ..	..	..	..	—21,65,621
<i>Net expenditure outside the Revenue Account ..</i>	..	8,00,000 ✓	8,00,000 ✓	16,04,779 ✓
<b>82-B—Capital Outlay on Road and Water Transport Schemes outside Revenue Account—</b>				
Road Transport .. ..	..	..	..	14,37,755
<b>Total expenditure outside the Revenue Account ..</b>	..	..	..	14,37,755 ✓
<b>83—Payments of commuted value of pensions ..</b>	<b>—1,13,644</b>	<b>..</b>	<b>—1,13,644</b>	<b>58,40,534</b>
<b>Total expenditure outside the Revenue Account ..</b>	<b>—1,13,644 ✓</b>	<b>..</b>	<b>—1,13,644 ✓</b>	<b>58,40,534 ✓</b>

(a) Schemewise details are not available as the Administrative Accounts of these schemes have not been prepared since the 13th April, 1950, the date of federal financial integration of erstwhile P.E.P.S.U. State for want of certain information still awaited from the State Government.

(b) Excludes expenditure for the period from the 1st April, 1947 to the 14th August, 1947, which is awaited from the Accountant General, West Pakistan.

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

88

Nature of Expenditure 1	Expenditure during the year		Grand Total 4	Expenditure to end of the year 1960-61 5
	Non-Plan 2	Plan 3		
	Rs.	Rs.	Rs.	Rs.
<b>85—Payments to retrenched personnel—</b>				
Non-Commercial Departments .. .. .	..	..	..	243
<b>Total expenditure outside the Revenue Account ..</b>	..	..	..	243
<b>85-A—Capital Outlay on Schemes of Government</b>				
<b>Trading—</b>				
<b>Grain Supply Scheme—</b>				
Gross Expenditure .. .. .	10,10,88,796	..	10,10,88,796	1,12,27,39,136
Deduct—Receipts and Recoveries on Capital Account	—8,42,86,234	..	—8,42,86,234	—1,13,57,67,817
				(a)+39
<b>Net expenditure ..</b>	1,68,02,562 ✓	..	1,68,02,562 ✓	—1,30,28,681 } ✓ +39
<b>Standard Cloth Scheme—</b>				
Gross Expenditure .. .. .	15,71,441	..	15,71,441	..
Deduct—Receipts and Recoveries on Capital Account	..	..	..	..
<b>Net expenditure ..</b>	15,71,441 ✓	..	15,71,441 ✓	..

FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

<b>Motor Transport Organisation—</b>				
Gross Expenditure .. .. .	..	..	..	39,76,010
<i>Deduct—Receipts and Recoveries on Capital Account</i>	..	..	..	—41,04,217
<i>Net expenditure</i>	..	..	..	—1,28,207 ✓
<b>Community Development Projects—</b>				
Gross Expenditure .. .. .	87,089	..	87,089	40,43,224
<i>Deduct—Receipts and Recoveries on Capital Account</i>	..	..	..	(b)—1,48,85,167
<i>Net expenditure</i>	87,089	..	87,089	—9,99,545
				30,43,679
				—1,48,85,167
<b>Material and Equipment under T.C.A. Programme—</b>				
<b>Operational Agreement No. 28—Agricultural Education and Research—</b>				
Gross Expenditure .. .. .	..	..	..	4,34,129
<i>Deduct—Receipts and Recoveries on Capital Account</i>	..	..	..	—4,34,129
<i>Net expenditure</i>	..	..	..	..
<b>Operational Agreement No. 48—Rural Electrification—</b>				
Gross Expenditure .. .. .	29,117	..	29,117	15,83,561
<i>Deduct—Receipts and Recoveries on Capital Account</i>	—3,25,000	..	—3,25,000	—3,25,000
<i>Net expenditure</i>	—2,95,883 ✓	..	—2,95,883 ✓	12,58,561 ✓
<b>Operational Agreement No. 49—Tubewell Casings—</b>				
Gross Expenditure .. .. .	..	..	..	15,79,383
<i>Deduct—Receipts and Recoveries on Capital Account</i>	..	..	..	..
<i>Net expenditure</i>	..	..	..	15,79,383 ✓

(a) Proforma adjustment in respect of recoveries erroneously booked under this head instead of under "Other Miscellaneous Schemes" during 1959-60.

(b) See footnote (a) on page 91.

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

06

Nature of Expenditure 1	Expenditure during the year		Grand Total 4	Expenditure to end of the year 1960-61 5
	Non-Plan 2	Plan 3		
	Rs.	Rs.	Rs.	Rs.
<b>85-A—Capital Outlay on Schemes of Government</b>				
Trading—concl'd.				
Operational Agreement No. 6—Construction of Tubewells—				
Gross Expenditure .. .. .	..	..	..	8,57,152
<i>Deduct—Receipts and Recoveries on Capital Account</i>	..	..	..	(a) +1,48,85,167
<i>Net expenditure</i> .. .. .	..	..	..	8,57,152
				+1,48,85,167
Operational Agreement No. 12— Exploratory Tubewells Organisation—				
Gross Expenditure .. .. .	5,14,210	..	5,14,210	5,14,210
<i>Deduct—Receipts and Recoveries on Capital Account</i>	—5,14,210	..	—5,14,210	—5,14,210
<i>Net expenditure</i> .. .. .	..	..	..	..
Operational Agreement No. 61— Dairy Development—				
Gross Expenditure .. .. .	20,78,109	..	20,78,109	21,34,456
<i>Deduct—Receipts and Recoveries on Capital Account</i>	..	..	..	..
<i>Net expenditure</i> .. .. .	20,78,109	..	20,78,109	21,34,456

FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

Operational Agreement No. 25—

National Water Supply and Sanitation Programme—

Gross Expenditure .. .. .	..	..	..	4,14,565
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. .. .	..	..	..	..

<i>Net expenditure</i> .. .. .	..	..	..	4,14,565 ✓
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<b>Total</b> ..	17,82,226 ✓	..	17,82,226 ✓	62,44,117 } ① 1,48,85,167 }
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Other Miscellaneous Schemes—

Gross Expenditure .. .. .	1,30,86,923	..	1,30,86,923	9,93,67,679
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<i>Deduct</i> —Receipts and Recoveries on Capital Account .. .. .	—1,31,48,157	..	—1,31,48,157	(b) —39 } —9,03,97,141 }
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<i>Net expenditure</i> .. .. .	—61,234	..	—61,234	89,70,538 } —39 }
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Total expenditure outside the Revenue Account .. .. .	2,01,82,084	..	2,01,82,084	51,01,446 ✓
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85-B—Appropriations to the Contingency Fund—

Total expenditure outside the Revenue Account .. .. .	..	..	..	1,00,00,000
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<b>GRAND TOTAL</b> ..	8,25,03,814 ✓	15,50,04,681	23,75,08,495	2,82,94,05,702 } —1,58,032 }
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(a) *Proforma* adjustment of loans received under T.C.A. Programme erroneously accounted for under "Community Development Projects" instead of under "Material and Equipment under T.C.A. Programme" as detailed below—

1953-54 .. .. .	11,57,090 ✓	1956-57 ..	39,87,980
1954-55 .. .. .	27,55,661 ✓	1957-58 ..	7,51,772
1955-56 .. .. .	62,32,684 ✓		
		<b>Total</b> ..	1,48,85,167 ✓

(b) See footnote(a) on page 89.

*Foot Note*

**No. 7—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1960-61 AND THE PRINCIPAL SOURCES FROM WHICH FUNDS WERE PROVIDED FOR THAT EXPENDITURE.**

	On 31st March, 1960	On 31st March, 1961	Increase (+) Decrease (—) in the year ended 31st March, 1961
1	2	3	4
(In crores of rupees)			
<b>Capital expenditure—</b>			
<b>Commercial Departments—</b>			
Irrigation .. .. .	44.49	49.17	+4.62
	(a) —0.14		
Multipurpose River Schemes .. .. .	1,56.04	1,66.11	+9.93
	(c) +0.14		
Electricity Schemes .. .. .	←14.52	14.52	0
Other Commercial Departments and Undertakings .. .. .	←2.36	3.05	+0.69
<b>Total—Commercial Depart- ments .. .. .</b>	<b>2,17.41</b>	<b>2,32.85</b>	<b>+15.44</b>
<b>Other Departments—</b>			
Other Accounts .. .. .	44.55	52.85	+8.31
	(b) —0.01		
<b>Total—Capital Expenditure .. .. .</b>	<b>2,61.96</b>	<b>2,85.70</b>	<b>+23.75</b>
	(b) —0.01		
<b>Loans and Advances—</b>			
Loans to Local Funds, Private Parties, etc.	29.38	44.36	+14.98
Loans to Government Servants, etc.	0.74	0.60	—0.14
<b>Total—Loans and Advances .. .. .</b>	<b>30.12</b>	<b>44.96</b>	<b>+14.84</b>
<b>Total—Capital and other expen- diture .. .. .</b>	<b>2,92.08</b>	<b>3,30.66</b>	<b>+38.59</b>
	(b) —0.01		
<b>Deduct—Contributions from Re- venue, Development Funds, Reserve Funds, etc., and Contingency Fund for Capital Expenditure de- bitable to Revenue .. .. .</b>			
	—2.77	—2.77	+0.10
	(d) —0.10		
<b>Net Capital and other expen- diture (outside the Revenue Account) .. .. .</b>	<b>2,89.31</b>	<b>3,27.89</b>	<b>+38.59</b>
	(b) —0.01		
	(d) —0.10		

(a) Excludes expenditure for the period from the 1st April, 1947 to the 14th August, 1947, which is awaited from the Accountant General, West Pakistan.

(b) Proforma adjustment of recoveries erroneously booked under 'XLVI—Miscellaneous' instead of under '81' during 1956-57.

(c) See footnote (b) on page 79.

(d) Represents amount met out of Contingency Fund during 1959-60.

**NO. 7—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE  
(OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1960-61  
AND THE PRINCIPAL SOURCES FROM WHICH FUNDS WERE PRO-  
VIDED FOR THAT EXPENDITURE—concl'd.**

*Checked pages 93 to 131*  
*Sub*

*(In Crores of Rupees)*

	On 31st March, 1960	On 31st March, 1961	Increase (+) Decrease (-) in the year ended 31st March, 1961
1	2	3	4
<i>(In crores of Rupees)</i>			
<b>Principal Sources of Funds—</b>			
<b>Debt—</b>			
Permanent Debt—Nominal Value	4.23	4.23	..
Loans from the Central Govern- ment .. .. .	2,42.38	2,54.19	+11.81
Other Loans .. .. .	2.71	2.76	+0.05
Unfunded Debt .. .. .	6.18	6.82	+0.64
<b>Total—Outstanding Debt ..</b>	<b>2,55.50</b>	<b>2,68.00</b>	<b>+12.50</b>
Contingency Fund .. .. .	0.87	0.99	+0.12
Sinking Funds and Reserve Funds	12.60	12.91	+0.31
Net balance under Deposits, Ad- vances, etc., other than those shown separately ..	4.53	5.72	+1.19
Remittances .. .. .	—18.88	—18.00	+0.88
<b>Total—Debt and Other Oblig- ations .. .. .</b>	<b>2,54.02</b>	<b>2,60.02</b>	<b>+15.00</b>
<b>Deduct—Cash Balance ..</b>	<b>5.94</b>	<b>1.21</b>	<b>—4.73</b>
<b>Deduct—Investments ..</b>	<b>22.88</b>	<b>8.91</b>	<b>—13.97</b>
<b>Net Provision of Funds ..</b>	<b>2,25.80</b>	<b>2,59.50</b>	<b>+33.70</b>

*95*



**B.—ACCOUNTS OF DEBT, DEPOSIT AND REMITTANCES HEADS AND  
OF THE CONTINGENCY FUND—REVIEW OF BALANCES**

**I—REVIEW**

1. A progressive record of the transactions and balances under "Debt, Deposit, Remittance heads and Contingency Fund" is given in this Section. The following is a summary of the position as on 31st March, 1961:—

Debit Balances	Section of the General Account	Name of Account	Page	Credit Balances
1	2	3	4	5
Rs.				Rs.
2,14,53,18,932	A to M and Part of Section S	Government Account	97	
	N	Consolidated Fund— Public Debt	98	2,61,17,60,796
44,96,52,401	P	Loans and Advances by State Governments Contingency Fund— Contingency Fund Public Account—	105  105	  99,63,093
	R S	Unfunded Debt Deposits and Advances— (i) Deposits bearing interest— Gross balance Investments	105  106 106	6,82,12,200  5,97,74,554
6,400		(ii) Deposits not bearing interest— Gross balance Investments	110 106	17,74,57,140
3,14,89,700		(iii) Advances not bearing interest.		
70,93,440		(iv) Suspense— Investments	112	
		Other items (Net)	113	
	T	Remittances— I—Remittances within India.	114	
18,00,88,967				
1,20,90,787	W	Cash Balance (Closing)	115 - J	
<u>2,92,71,67,783</u>		<u>Total</u>		<u>2,92,71,67,783</u>

115 The significance of the head "Government Account" is explained in paragraph 4 below. The other headings in this summary take into account the balances

under all account heads in Government books in regard to which Government has a liability to repay the moneys received or has a claim to recover the amounts paid and also heads of account opened in the books for the adjustment of Remittance transactions. It must be understood that these balances cannot be regarded as a complete record of the financial position of the Government of the Punjab as it does not take into account all the physical assets of the State, such as Lands, Buildings, Communications, etc., nor any accrued dues or outstanding liabilities which are not brought to account under the Cash basis of accounting followed by Government.

2. Subject to the remarks in paragraph 3 below, the balances, whether in cash or investments, 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. They have been accepted as correct by the responsible 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.

3. A summary of receipts, disbursements and balances under Debt, Deposit, Remittance heads and Contingency Fund is given in Statement No. I of Part B-II-Accounts. In a number of cases, there are unreconciled differences between the closing balance as reported in this account and that shown in the separate registers or other records maintained in the Accounts office/Departmental offices. Steps are being taken to settle the discrepancies as soon as possible. In many cases, the full details and documents required for the purpose of reconciliation are awaited from the Departmental/Treasury Officers.

The balances are communicated to the officers concerned every year for acceptances thereof. In a large number of cases such acceptances have not been received. In the following cases the acceptances of balances have been unduly delayed. The amounts involved are considerable.

Head of Account	No. of Accep- tances awaited	Year from which acceptances awaited	Amount
1	2	3	4
(In lakhs of rupees)			
P—Loans and Advances by State Governments—			
Loans to Local Funds, Private Parties, etc.—			
(i) Advances to cultivators	2,628	From 1947-48 to the year of report.	12,08.21
(ii) Loans and Advances to Displaced Persons .. ..	7,812	Do.	3,00.77
(iii) Miscellaneous Loans and Advances .. ..	1,675	Do.	23,10.79

Head of Account	No. of Acceptances awaited	Year from which acceptances awaited	Amount
1	2	3	4
(In lakhs of Rupees)			
(iv) Loans and Advances under the Community Development Programme .. ..	162	From 1952-53 to the year of report.	3,50.66
S-Deposits and Advances—			
Deposits of Local Funds—			
Town and Bazar Funds—			
Narnaul Chowkidara Fund .. ..	2	1958-59	—0.29
	3	1959-60	0.55
Public Works Funds .. ..	1	1959-60	19.79
Civil Deposits—			
Personal Deposits .. ..	41	1957-58	20.89
	46	1958-59	31.12
	83	1959-60	19.07
Deposits on account of Police Funds—			
Police Clothing and Equipment Fund .. ..	4	1957-58	4.36
	4	1958-59	5.22
	4	1959-60	6.14
Deposits of work done for public bodies or private individuals—			
Deposits of Educational Institutions .. ..	6	1957-58	0.63
	12	1958-59	4.35
	69	1959-60	8.71
Permanent Advances—			
Permanent Advances .. ..	122	1959-60	0.95

4. The head "Government Account" needs some explanation. Under the system of book-keeping followed in the Indian Government Accounts, the amounts booked under revenue, capital and other transactions of Government in respect of which the balances are not carried forward from year to year in the accounts are closed to a single head called "Government Account". The balance under this head represents the cumulative results of all such transactions so that after adding thereto the balances under Debt, Deposit, Remittance heads and Contingency Fund, the closing cash balance at the end of the year may be worked out and proved. The Government Account for 1960-61 given below will show how the net amount at the end of the year has been arrived at.

Dr.	Details	Cr.
Rs.		Rs.
1,95,67,19,712	A—Opening Balance	
	B—Revenue Receipts	64,06,53,633
59,18,08,182	C—Expenditure on Revenue Account	
	D—Capital Expenditure outside the Revenue Account	
23,85,08,495	E—Miscellaneous	(10,63,774)
	F—Closing balance, Dr.	2,14,53,18,982
2,78,70,36,389	Total	2,78,70,36,389

The opening balance on the 1st April, 1960 differs from the last year's closing balance by Rs. 1,820 owing to *proforma* adjustment of balances under the following heads of account:—

Head of Account	Balance increased	
	Cr. Rs.	Dr. Rs.
1. N—Public Debt—		
Loans from the Central Government .. ..	—1	..
2. S—Deposits and Advances—		
Part III—Advances not bearing interest—		
Departmental Advances—		
Civil Advances—		
Objection-book Advances .. ..	..	220
3. T—Remittances—Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant General—		
Forest Remittances .. ..	2,041	..
Total ..	2,040	220
Net Cr. ..		1,820

The following are the details of the sum of Rs. 10,63,774 shown against "E—Miscellaneous":—

	Dr. Rs.	Cr. Rs.
Adjustments on account of irreconcilable balances under—		
(i) Pre-audit Cheques and Bills Payable .. ..	..	11,26,023
(i) Unclassified Suspense .. ..	1,20,175	..
(ii) Objection Book Advances .. ..	..	57,926
	1,20,175	11,83,949
Net Cr. ..	10,63,774	

**B-Accounts of Debt, Deposit and Remittances, Heads and of the Contingency Fund—Review of Balances.**

98

**II—ACCOUNTS**

**NO. 1—SUMMARY OF RECEIPTS, DISBURSEMENTS AND BALANCES**

Detailed Head of Account	Opening Balance		Receipts	Disbursements	Closing Balance	
	Cr.	Dr.			Cr.	Dr.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Part I—Consolidated Fund—</b>						
<b>Total Revenue as per Account No. 2 of Part A</b>	..	..	64,06,53,633	83,03,16,677	..	..
<b>N—Public Debt—Debt Raised in India—</b>						
<b>I—Permanent Debt—</b>						
Loans bearing interest—						
(1) 4% Punjab Loan, 1868	..	..	..	..	2,03,86,200	..
(2) 4% Punjab Loan, 1871	..	..	..	..	2,18,87,000	..
<b>Total</b>	..	..	..	..	4,22,73,200	..
<b>III—Loans from the Central Government—</b>						
Loans	..	..	22,00,13,334	10,19,07,092	2,54,19,54,000	..
<b>Total</b>	..	..	22,00,13,334	10,19,07,092	2,54,19,54,000	..
<b>IV—Other Loans—</b>						
(i) Loans from the National Agricultural Credit (Long Term Operation) Fund of the Reserve Bank of India	..	..	7,00,000	7,55,850	1,20,97,650	..
(ii) Loans from the Life Insurance Corporation of India	..	..	..	2,19,686	1,02,65,314	..
(iii) Loans from the National Co-operative Development and Ware-housing Board	..	..	11,33,830	3,26,998	48,20,325	..
(iv) Loans from Khadi and Village Industries Commission	..	..	3,800	1,02,088	3,50,207	..
<b>Total—Other Loans</b>	..	..	18,37,630	14,04,622	2,76,33,596	..
<b>Total—Public Debt</b>	..	..	22,18,50,964	10,33,11,714	2,61,17,60,706	..

FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

P-1

Loans and Advances by State Governments—

(1) Loans to Local Funds, Private Parties, etc.—

(a) Loans to Municipalities .. .. .	36,10,377	3,01,599	5,11,000	..	*138,19,078
(b) Loans to District and other Local Fund Committees .. .. .	42,167	..	..	..	†42,167
(c) Loans to Landholders and other Notabilities .. .. .	4,53,803	40,250	..	..	*14,13,353
(d) Advances to Cultivators—					
(i) Loans under the Land Improvement Loans Act, XIX of 1883 (Ordinary) .. .. .	34,90,439	10,78,552	1,51,97,590	..	*1,76,09,467
(ii) Loans under the Land Improvement Loans Act, XIX of 1883 (Grow More Food) .. .. .	54,42,741	11,01,075	30,00,000	..	73,41,666
(iii) Loans under the Agriculturists' Loans Act, XII of 1884 (Ordinary) .. .. .	2,65,56,105	73,66,936	2,52,00,266	..	4,43,95,535
(iv) Loans under the Agriculturists' Loans Act, XII of 1884 (Grow More Food) .. .. .	14,42,439	..	..	..	14,42,439
(v) Loans under the Agriculturists' Loans Act, XII of 1884 (Horticulture) .. .. .	3,88,915	1,95,870	10,61,675	..	17,54,711
(vi) Loans under the Land Improvement Act, XIX of 1883 (Land Reclamation through manual labour) .. .. .	..	..	59,900	..	59,900
(vii) Loans for the purchase of Nitrogenous Fertilizers .. .. .	93,37,136	53,77,728	44,38,693	..	83,98,151
(viii) Loans for Phosphatic Fertilizers .. .. .	3,43,357	2,20,781	1,07,896	..	2,30,472
(ix) Loans for the purchase of Urea .. .. .	1,82,249	..	..	..	1,82,249
(x) Loans under the Canal and Drainage Act, VIII of 1873 .. .. .	28,370	—340	..	..	28,710
(xi) Loans under the Co-operative Credit Societies Act, 1912 .. .. .	38,06,401	4,34,847	14,03,000	..	47,74,554
(xii) Loans for the purchase of Ammonium Sulphate .. .. .	69,65,788	..	..	..	69,65,788
(xiii) Loans for the purchase of Superphosphate .. .. .	6,246	..	..	..	6,246
(xiv) Advances to Zamindars of Shergpur .. .. .	1,241	..	..	..	1,241
(xv) Advances for the purchase of Fruit Saplings .. .. .	74,656	790	..	..	73,866
(xvi) Taccavi Loans—					
erst-while P.E.P.S.U. .. .. .	22,01,307	3,42,004	..	..	18,59,303
(xvii) Agricultural loans in respect of Intensive Cultivation Scheme (erstwhile P.E.P.S.U.) .. .. .	1,10,15,101	2,08,885	..	..	1,08,06,216
(xviii) Loans for the purchase of tractors (Grow More Food) .. .. .	13,68,000	—10,000	13,85,400	..	27,63,400
(xix) Loans for the purchase of sugarcane seeds .. .. .	..	..	5,95,000	..	5,95,000
(xx) Advances for sinking of percolation wells .. .. .	89,11,751	21,12,022	13,38,450	..	81,38,179
(xxi) Loans for the purchase of pumping sets .. .. .	9,67,001	7,86,110	5,24,100	..	7,04,991
(xxii) Advances for sinking of tubewells .. .. .	23,90,481	4,75,878	7,74,500	..	*26,89,305
Total—Advances to Cultivators .. .. .	8,54,19,764	1,98,90,845	5,50,92,470	..	†12,08,21,389

(a) Differs from the last year's closing balance by Rs. 1 due to rounding.

**NO. 1—SUMMARY OF RECEIPTS, DISBURSEMENTS AND BALANCES—contd.**

Detailed Head of Account	Opening Balance		Receipts	Disbursements	Closing Balance	
	Cr.	Dr.			Cr.	Dr.
	1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>P—Loans and Advances by State Governments—contd.</b>						
<b>(1) Loans to Local Funds, Private Parties, etc.—contd.</b>						
<b>(e) Loans and Advances to Displaced Persons—</b>						
<b>(i) Rural Loans—</b>						
Loans for the purchase of bullocks .. .. .		31,59,023	8,45,061	..	..	*23,13,962
Loans for the purchase of seeds .. .. .		22,86,805	5,95,070	..	..	*16,91,536
Loans for repair of houses in rural areas .. .. .		6,45,981	5,36,503	..	..	*11,82,484
Loans for repair of wells in rural areas .. .. .		58,498	30,437	..	..	*88,936
Loans for purchase of fodder .. .. .		1,00,607	84,676	..	..	15,931
Loans for purchase of agricultural implements .. .. .		4,67,714	49,905	..	..	4,17,809
Loans for sinking and boring of wells in rural areas .. .. .		9,58,202	5,54,095	..	..	—1,95,893
Loans for purchase of tractors .. .. .		10,40,043	9,47,120	..	..	*28,96,168
Loans for purchase of persian wheels and power driven pumps .. .. .		26,64,149	7,82,144	..	..	*18,82,005
Loans for purchase of agricultural machinery for garden colonies .. .. .		1,10,824	4,685	..	..	*1,15,130
Loans for sinking of tube-wells in garden colonies .. .. .		1,53,086	1,04,029	..	..	—2,58,015
Loans for construction of houses in rural areas .. .. .		1,18,974	61,337	..	..	57,637
Loans for repair of evacuee houses in flood affected areas .. .. .		14,61,504	7,03,719	..	..	*7,57,785
Loans to rural displaced persons (erstwhile P.E.P.S.U.) .. .. .		38,26,550	4,92,039	..	..	33,33,620
Loans for hire of tractors .. .. .		34,681	34,691	..	..	..
Loans for compost making (erstwhile P.E.P.S.U.) .. .. .		4,920	4,920	..	..	..
<b>Total—(i) Rural Loans .. .. .</b>		<b>1,17,16,053</b>	<b>57,52,125</b>	<b>..</b>	<b>..</b>	<b>59,63,928</b>

## (ii) Urban Loans—

Loans for purchase of food	..	..	..	50,56,920	7,555	..	..	80,40,305
Loans to displaced students	..	..	..	10,04,297	94,844	..	..	15,09,453
✓ Loans for building houses	..	..	..	7,61,388	11,66,657	..	..	—4,05,269
✓ Loans for industrial rehabilitation	..	..	..	19,18,655	14,31,608	32,500	..	5,19,547
Loans to village shopkeepers and rural artisans	..	..	..	11,64,008	33,226	..	..	11,30,782
Loans to sufferers of the Gujrat train tragedy	..	..	..	1,00,000	..	..	..	1,00,000
Loans to electric supply companies for electrification of new townships	..	..	..	—2,516	—6,900	..	..	4,384
Loans to weavers at Panipat	..	..	..	3,67,848	..	..	..	3,67,848
Loans to Kashmiri displaced persons	..	..	..	2,61,630	1,191	..	..	2,60,439
Loans for house building to purchasers of sites in the new townships	..	..	..	37,83,808	1,76,868	..	..	36,06,940
Loans to Bahawalpuri displaced persons	..	..	..	13,74,208	239	..	..	13,73,969
Loans to P.E.P.S.U. Development Board, Rajpura	..	..	..	37,850	—91,88,877	..	..	92,26,727
House building loans to advocates for construction of houses at Chandigarh	..	..	..	—1,65,759	2,098	..	..	—1,07,857
Loans to urban displaced persons (erstwhile P.E.P.S.U).	..	..	..	—2,74,531	11,88,864	..	..	—14,63,395
Loans to flood stricken people	..	..	..	—22,012	—22,012	..	..	..
Special Advances	..	..	..	—799	—799	..	..	..
Advances in respect of three debt warrants of Maharaja Surjit Singh of Kapurthala	..	..	..	—2,20,405	—2,20,495	..	..	..
<b>Total—(ii) Urban Loans</b>	..	..	..	<b>1,87,44,500</b>	<b>—53,35,033</b>	<b>32,500</b>	..	<b>2,41,12,933</b>
<b>Total—Loans and Advances to Displaced Persons</b>	..	..	..	<b>3,04,60,553</b>	<b>4,16,192</b>	<b>32,500</b>	..	<b>†3,00,76,861</b>



**NO. 1—SUMMARY OF RECEIPTS, DISBURSEMENTS AND BALANCES—contd.**

Detailed Head of Account	Opening Balance		Receipts	Disbursements	Closing Balance	
	Cr.	Dr.			Cr.	Dr.
	1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>P—LOANS AND ADVANCES BY STATE GOVERNMENTS—contd.</b>						
(1) Loans to Local Funds, Private Parties, etc.—contd.						
(f) Miscellaneous Loans and Advances—						
✓ Loans for repair of houses in urban areas .. .. .		(—) 6,52,593	(—) 5,52,056	33,78,700	..	32,78,162
✓ Loans for purchase of electric plants by electric supply undertakings .. .. .		7,79,956	1,94,598	..	..	5,85,358
✓ Loans under the Punjab State Aid to Industries Act .. .. .		1,51,94,773	(—) 37,96,086	..	..	1,89,90,859
✓ Loans to Municipalities under the National Water Supply and Sanitation Scheme .. .. .		1,51,15,447	94,274	70,00,000	..	*2,20,21,173
✓ Loans to private scholars sponsored by Government .. .. .		(—) 180	..	..	..	(—) 130
✓ Loans to private educational institutions for construction of hostels .. .. .		1,19,500	..	86,500	..	2,06,000
✓ Financial assistance for providing share capital to weavers outside co-operative fold .. .. .		5,300	..	10,000	..	15,300
✓ Advances for the establishment of small scale fruit preservation units .. .. .		40,000	1,100	10,000	..	48,900
✓ Loans to Improvement Trusts, Jullundur and Amritsar .. .. .		9,99,800	..	..	..	*3,29,900
		(a)(—)6,70,000	..	..	..	..
✓ Loans for the reclamation of banjar land .. .. .		(—) 16,909	(—)31,303	..	..	14,394
✓ Loans under the Low Income Group Housing Scheme .. .. .		5,94,43,688	13,81,158	43,76,720	..	*6,24,39,260
✓ Loans under the Middle Income Group Housing Scheme .. .. .		25,67,100	17,956	78,17,300	..	1,03,86,444
✓ Loans under the High Income Group Housing Scheme .. .. .		6,20,101	93,056	..	..	5,27,045
✓ Assistance from Government of India for giving loans to Industrialists in the State .. .. .		29,99,050	29,99,050	..	..	..
✓ Advances to personal ledger account in respect of maintenance allowance to relatives of Kapurthala's ruler .. .. .		3,31,710	..	88,000	..	4,19,710
✓ Advances to Loharu Electric and Water Supply Company .. .. .		8,400	..	..	..	8,400
✓ Advances to cheap grain shops of Pataudi .. .. .		7,879	..	..	..	7,879
✓ Loans to Co-operative Societies of Industrial Workers under the Subsidised Industrial Housing Scheme .. .. .		90,600	(—) 2,99,420	3,80,783	..	7,70,893
✓ Loans to traders of Lahaul and Spiti Area .. .. .		3,14,597	1,27,206	..	..	1,87,391
✓ Loans for development of handloom industry .. .. .		2,62,835	..	..	..	2,62,835
✓ Loans to Improvement Trusts .. .. .		4,00,000(a)	50,000	10,00,000	..	13,50,000

97961294      279534      24148003      121829763

Loans to Gushala, Nabha .. .. .	3,500	..	..	..	3,500
Loans to released prisoners for resettlement in profession .. .. .	(—) 209	..	..	..	(—) 209
Loans to Mandi Ateli (erstwhile P.E.P.S.U.) .. .. .	996	..	..	..	996
Loans under the Co-operative Credit Societies Act. .. .. .	1,76,983	2,77,483	..	..	(—) 1,01,500
Loans to Central Co-operative Bank, Patiala .. .. .	3,00,000	333	..	..	2,09,667
Loans to ex-servicemen of P.E.P.S.U. .. .. .	92,666	..	..	..	92,666
Loans to Lodge Phulkian .. .. .	(—) 500	(—) 4,925	..	..	4,425
Loans to Civil Supplies, Kapurthala .. .. .	1,02,145	..	..	..	1,02,145
Loans to flood stricken people .. .. .	13,69,582	31,407	..	..	*13,38,175
Loans for building houses at Chandigarh .. .. .	1,82,70,605	11,87,453	1,00,00,000	..	*2,70,83,052
Loans to Co-operative Society, Kapurthala .. .. .	1,00,000	..	..	..	1,00,000
Loans to P.E.P.S.U. Development Board .. .. .	1,04,31,431	1,05,30,616	..	..	(—) 99,185
Loans to deserving persons of Scheduled Castes, Scheduled Tribes and Backward Classes .. .. .	2,00,000	..	1,00,000	..	3,00,000
Loans under the Village Housing Project Scheme .. .. .	7,18,050	1,500	24,34,300	..	31,60,850
Loans under the Slum Clearance Scheme .. .. .	2,80,000	4,126	6,59,200	..	9,35,074
Study loans (erstwhile P.E.P.S.U.) .. .. .	10,903	..	..	..	10,903
Loans for Land Reclamation and Tubewell Sinking Scheme (erstwhile P.E.P.S.U.) .. .. .	(—) 1,56,077	(—) 1,56,077	..	..	..
Loans to Industries (erstwhile P.E.P.S.U.) .. .. .	25,80,388	25,80,388	..	..	..
Special Advances .. .. .	16,36,832	6,04,519	..	..	9,42,313
Loans for agricultural improvement (erstwhile P.E.P.S.U.) .. .. .	(—) 7,157	(—) 7,157	..	..	..
Miscellaneous loans (erstwhile P.E.P.S.U.) .. .. .	57	..	..	..	57
Payment of dividend on the shares of Punjab Financial Corporation .. .. .	3,81,048	..	..	..	3,81,048
Loans to Co-operative Sugar Mills .. .. .	41,79,585	7,78,163	..	..	34,01,422
Advances by the Welfare Officer, Punjab .. .. .	(—) 1,17,476	(—) 1,48,310	..	..	30,834
Loans to poverty stricken students of Engineering College, Chandigarh and Engineering School, Nilokheri .. .. .	9,55,853	17,367	10,00,000	..	19,38,486
Loans to village panchayats .. .. .	23,24,893	5,013	35,79,000	..	58,98,880
Loans for establishment of industrial estates .. .. .	55,000	..	..	..	55,000
Loans to students for studies abroad .. .. .	(—) 50	..	..	..	(—) 50
Undisbursed amount of Taccavi Loans .. .. .	(—) 91,785	(—) 91,785	..	..	..
Loans to Marketing Committee, Rewari .. .. .	1,43,640	..	..	..	1,43,640
Loans to ex-servicemen under Land Colonization Scheme .. .. .	..	..	2,10,760	..	2,10,760
Loans to Punjab Khadi Village Industries .. .. .	4,00,000	2,267	..	..	3,97,733
Loans for Land Acquisition and Development Scheme .. .. .	2,70,000(a)	..	5,60,000	..	8,30,000
Loans to registered Ayurvedic Board and Unani System of medicines .. .. .	12,000	..	..	..	12,000
Loans for the supply of appliances to handloom weavers .. .. .	16,115	..	28,745	..	44,860

(a) Represents split up of the balance of Rs. 9,99,000 against the head "Loans to Improvement Trusts, Jullundur and Amritsar" as on 31-3-60.

e  
c

41,63,828      15,70,381      18,57,205      47,50,745  
 14,25,99,122      15,98,19,15      42,70,008      16,93,37,215

NO. 1—SUMMARY OF RECEIPTS, DISBURSEMENTS AND BALANCES—contd.

104

Detailed Head of Account	Opening Balance		Receipts	Disbursements	Closing Balance	
	Cr.	Dr.			Cr.	Dr.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
P—LOANS AND ADVANCES BY STATE GOVERNMENTS—concl'd.						
(1) Loans to Local Funds, Private Parties, etc.—concl'd.		14,25,771/22	15,81,715	9,12,200/8		16,93,37,245
(f) Miscellaneous Loans and Advances—concl'd.						
Loans for the publication of English version of Adi Granth .. .. .	..	..	..	50,000	..	50,000
Loans for conversion of hand looms into power looms .. .. .	..	3,95,200	..	1,50,000	..	5,45,200
Renovation and Rehabilitation of weavers' houses .. .. .	..	83,420	..	1,22,400	..	2,05,820
Construction of hostel at Manali .. .. .	..	..	..	7,500	..	7,500
Loans to Industrial Workers .. .. .	..	..	2,71,000	2,42,790	..	(-) 28,210
Loans to Punjab State Electricity Board .. .. .	..	..	25,354	8,33,37,881	..	8,33,12,527
Total—Miscellaneous Loans and Advances .. .. .	..	14,30,77,742	1,62,78,269	12,66,30,579	..	†25,34,30,052
(g) Loans and Advances under the Community Development Programme .. .. .	..	3,07,55,058	18,67,137	61,77,434	..	*†3,50,65,955
Total—Loans to Local Funds, Private Parties, etc. .. .. .	..	29,38,20,064	3,85,94,292	18,84,43,063	..	44,36,69,756
(2) Loans to Government servants, etc.—						
(i) House building advances .. .. .	..	31,92,580	7,98,003	13,22,995	..	*†37,17,582
(ii) Advances for purchase of motor conveyances .. .. .	..	7,07,750	3,64,228	3,73,151	..	*†7,16,682
(iii) Advances for purchase of other conveyances .. .. .	..	1,74,805	2,25,693	2,30,196	..	*†1,70,308
(iv) Passage Advances .. .. .	..	(-) 835	(-) 332	..	..	*†(-) 503
(v) Other Advances—						
(a) Advances for the purchase of warm clothing .. .. .	..	7,581	—00	..	..	*†7,650
(b) Advances for the purchase of National Plan Loan .. .. .	..	2,267	245	..	..	*†2,022
(c) Advances to Government servants moving on integration of Punjab and P.E.P.S.U. .. .. .	..	71,318	9,986	(-) 12,579	..	*†48,753
(d) Wheat Loan .. .. .	..	32,95,345	97,49,963	73,31,222	..	*†8,76,604
(e) Advances for purchase of typewriters .. .. .	..	20	80	..	..	†(-) 80
(f) War Loan .. .. .	..	5	..	..	..	5
(g) Advances for the purchase of wheat (erstwhile P.E.P.S.U.) .. .. .	..	-7,393	-7,410	..	..	†17

FINANCE ACCOUNTS: GOVERNMENT OF THE PUNJAB

(k) Bank Loan (erstwhile P.E.P.S.U.) .. .. .	(-) 30	..	..	..	†(-) 30
(l) Study Loan .. .. .	(-) 50	..	..	..	†(-) 50
(j) Special Advances .. .. .	(-) 12,142	(-) 12,142	..	..	..
(k) Khadi Hundi Advances .. .. .	..	10,394	8,769	..	*†(-) 1,625
(l) Festival, Recreation, Hilltrip Advances .. .. .	..	20,32,196	24,68,517	..	*†4,36,321
<b>Total—Other Advances</b> .. .. .	<b>33,56,891</b>	<b>1,17,83,243</b>	<b>97,95,029</b>	..	<b>13,69,577</b>
<b>Total—Loans to Government servants, etc.</b> .. .. .	<b>74,31,310</b>	<b>1,31,70,835</b>	<b>1,17,22,271</b>	..	<b>59,82,646</b>
<b>Total—P—Loans and Advances by State Govern- ments</b> .. .. .	<b>30,12,51,274</b>	<b>5,17,65,127</b>	<b>20,01,66,254</b>	..	<b>44,06,52,401</b>
<b>Total—Consolidated Fund</b> .. .. .	..	<b>91,42,69,724</b>	<b>1,13,37,94,635</b>	..	..

**PART II—CONTINGENCY FUND—**

Contingency Fund .. .. .	87,12,800	12,87,131	36,967	99,63,093	..
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**PART III—PUBLIC ACCOUNT—**

**R—Unfunded Debt—State Provident Funds—**

(i) General Provident Fund .. .. .	5,74,09,453	1,20,12,914	67,79,179	6,20,42,268	..
(ii) Indian Civil Service Provident Fund .. .. .	13,95,897	1,35,630	75,642	14,55,855	..
(iii) Indian Civil Service (Non-European Members) Provident Fund .. .. .	5,83,347	1,10,467	(-) 14,147	7,07,961	..
(iv) All India Services Provident Fund .. .. .	11,02,200	4,89,052	2,51,534	13,39,718	..
(v) Punjab Contributory Provident Fund .. .. .	8,36,573	8,84,942	1,30,633	15,00,882	..
(vi) Workmen's Contributory Provident Fund .. .. .	(-) 24,819	7,026	..	(-) 17,793	..
(vii) Other Miscellaneous Provident Funds .. .. .	4,79,461	27,345	13,517	4,93,289	..
<b>Total—R—Unfunded Debt</b> .. .. .	<b>6,17,82,082</b>	<b>1,36,66,476</b>	<b>72,36,358</b>	<b>6,82,12,200</b>	..

**S—DEPOSITS AND ADVANCES—**

**PART I—DEPOSITS BEARING INTEREST—**

**(A)—RESERVE FUNDS—**

(i) Deposits of Depreciation Reserve of Government Commercial Undertakings—	..	..	..	..	..
(a) Depreciation Reserve Fund—P.E.P.S.U. Road Transport Corporation .. .. .	1,36,798	..	..	† 1,36,798	..
(b) Depreciation Reserve Fund—Motor Transport .. .. .	70,37,214	30,95,863	8,71,537	†92,61,540	..
<b>Total (i)</b> .. .. .	<b>71,74,012</b>	<b>30,95,863</b>	<b>8,71,537</b>	<b>93,98,338</b>	..
(ii) Depreciation Reserve Fund—Electricity .. .. .	4,77,32,985	..	..	4,77,32,985	..
(iii) Depreciation Reserve Fund—Government Presses .. .. .	15,30,823	3,39,660	..	†18,70,583	..
(iv) Reserve Funds—Transport .. .. .	2,33,265	80,167	48,738	† 2,64,684	..
<b>Total—A—Reserve Funds</b> .. .. .	<b>5,86,71,175</b>	<b>35,15,690</b>	<b>9,20,275</b>	<b>5,92,66,599</b>	..

**NO. 1—SUMMARY OF RECEIPTS, DISBURSEMENTS AND BALANCES—contd.**

106

FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

Detailed Head of Account	Opening Balance		Receipts	Disbursements	Closing Balance	
	Cr.	Dr.			Cr.	Dr.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>S—DEPOSITS AND ADVANCES—contd.</b>						
<b>Part I.—Deposits bearing interest—contd.</b>						
<b>(B)—Other Deposit Accounts—</b>						
<b>Other Deposits—</b>						
(i) Bharatpur Endowment Fund .. .. .	6,400	6,400	..	..	6,400	6,400(a)
(ii) Deposits of Charitable Trusts .. .. .	5,01,504	..	..	..	5,01,504	..
<b>Total—(B)—Other Deposit Accounts .. .. .</b>	<b>5,07,904</b>	<b>6,400</b>	<b>..</b>	<b>..</b>	<b>5,07,904</b>	<b>6,400</b>
<b>Total—I—Deposits bearing interest .. .. .</b>	<b>5,71,79,139</b>	<b>6,400</b>	<b>35,15,050</b>	<b>9,20,275</b>	<b>5,97,74,554</b>	<b>6,400</b>
<b>Part II—Deposits not bearing interest—</b>						
<b>(A)—Sinking Funds—</b>						
<b>Appropriation for Reduction or Avoidance of Debt—</b>						
Sinking Funds .. .. .	2,24,90,463	..	41,56,850	..	2,66,56,313	..
<b>(B)—Reserve Funds—</b>						
(i) Famine Relief Fund .. .. .	41,00,000	..	40,00,000	80,00,000	1,00,000	..
(ii) Fund for Development Schemes .. .. .	4,13,83,250	3,13,37,790	..	1,597	4,13,81,653	3,13,37,790(a)
(iii) State Agricultural Credit Relief and Guarantee Fund	2,50,000	..	..	..	2,50,000	..
(iv) Foodgrains Reserve Fund .. .. .	11,46,011	..	3,17,200	..	†14,63,211	..
(v) Industrial Loan Fund .. .. .	..	..	50,50,000	50,39,850	†10,150	..
<b>Total—(B)—Reserve Funds .. .. .</b>	<b>4,68,79,261</b>	<b>3,13,37,790</b>	<b>93,67,200</b>	<b>1,30,41,447</b>	<b>4,32,05,014</b>	<b>3,13,37,790</b>
<b>(C) Other Deposit Accounts—</b>						
<b>Deposits of Local Funds—</b>						
(i) District Funds .. .. .	20,71,586	..	1,27,28,448	1,27,73,868	*†20,26,166	..
(ii) Municipal Funds .. .. .	17,91,623	..	64,62,056	69,57,904	*†12,95,775	..

(iii) Town and Bazar Funds—	..	..	..	..	..	..	..	..	..
(a) Gurgaon Chowkidara Fund	..	..	..	..	..	..	..	..	..
(b) Narnaul Chowkidara Fund	..	..	..	..	..	..	..	..	..
Total—Town and Bazar Funds	..	..	..	..	..	..	..	..	..
(iv) Public Works Funds	..	..	..	..	..	..	..	..	..
(a) State Transport Corporation Fund	..	..	..	..	..	..	..	..	..
(vi) Village Panchayat Fund—	..	..	..	..	..	..	..	..	..
(a) Village Panchayat Fund, Gurgaon	..	..	..	..	..	..	..	..	..
(b) Construction of Panchayat Ghar at Chandigarh	..	..	..	..	..	..	..	..	..
Total—Village Panchayat Fund	..	..	..	..	..	..	..	..	..
(vii) Other Miscellaneous Funds—	..	..	..	..	..	..	..	..	..
(a) Punjab State Electricity Board Fund	..	..	..	..	..	..	..	..	..
(b) Protected Forests of Shahpur Kandi	..	..	..	..	..	..	..	..	..
(c) Deposit Account of the Punjab State Electricity Board to meet payment against Yen credits	..	..	..	..	..	..	..	..	..
Total—Other Miscellaneous Funds	..	..	..	..	..	..	..	..	..
Total—Deposits of Local Funds	..	..	..	..	..	..	..	..	..
Departmental and Judicial Deposits—	..	..	..	..	..	..	..	..	..
Civil Deposits—	..	..	..	..	..	..	..	..	..
(i) Revenue Deposits	..	..	..	..	..	..	..	..	..
(ii) Civil and Criminal Courts' Deposits	..	..	..	..	..	..	..	..	..
(iii) Personal Deposits	..	..	..	..	..	..	..	..	..
(iv) Public Works Deposits	..	..	..	..	..	..	..	..	..
(v) Deposits on account of Police Funds—	..	..	..	..	..	..	..	..	..
(a) Police Clothing and Equipment Fund	..	..	..	..	..	..	..	..	..
(b) Civic Guards Clothing and Equipment Fund	..	..	..	..	..	..	..	..	..
(c) N.V.C. and P.V.C. Clothing and Equipment Fund	..	..	..	..	..	..	..	..	..
Total—Deposits on account of Police Funds	..	..	..	..	..	..	..	..	..

(a) Represents investments.

NO. 1—SUMMARY OF RECEIPTS, DISBURSEMENTS AND BALANCES—contd.

Detailed Head of Account	Opening Balance		Receipts	Disbursements	Closing Balance	
	Cr.	Dr.			Cr.	Dr.
1	2	3	4	5	6	7
<b>S—DEPOSITS AND ADVANCES—contd.</b>						
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Deposits not bearing interest— <i>contd.</i>						
(C) Other Deposit Accounts— <i>contd.</i>						
Departmental and Judicial Deposits— <i>concl.</i>						
Civil Deposits— <i>concl.</i>						
(vi) Deposits for work done for—Public bodies or private individuals—						
(a) Deposits for purchase of fire fighting equipment ..	10,611	..	..	..	10,611	..
(b) Other Deposits .. .. .	(—) 321	..	..	..	—321	..
Total—Deposits for work done for Public bodies, etc.	10,290	..	..	..	†10,290	..
(vii) Punjab Water rate .. .. .	2,36,705	..	..	..	2,36,705	..
(viii) Deposits of fees received by Government servants for work done for private bodies	—0,813	..	5,928	650	*—1,636	..
(ix) Agents' Commission Charges recovered by Food Supply Department .. .. .	28,078	..	24,670	26,828	*26,825	..
(x) Contributions to the Bihar and Madras Relief Fund	8	..	..	8	..	..
(xi) Deposits in connection with Elections—						
(a) Deposits made by candidates for State Legislature .. .. .	76,670	..	(—) 3,400	21,450	*51,820	..
(b) Deposits made for Election Petitions .. .. .	1,500	..	..	500	1,000	..
Total—Deposits in connection with Elections ..	78,170	..	(—)3,400	21,950	52,820	..
(xii) Deposits of Educational Institutions .. .. .	61,04,727	..	50,51,267	42,74,678	*†68,81,314	..
(xiii) Deposits of the Rehabilitation Finance Administration .. .. .	37	..	..	..	37	..
(xiv) Security deposits of employees of erstwhile Jind State .. .. .	110	..	..	..	110	..
(xv) Unclaimed deposits in the General Provident Fund .. .. .	3	..	..	..	3	..

(xvi) Municipal Taxes on Government residential buildings .. .. .	14	..	..	..	..	..	..
(xvii) Transfers from the Deposit Account of the Custodian Evacuee Property for financing loans to displaced persons .. .. .	21,32,197	..	..	..	..	31,32,197	..
(xviii) 4 per cent Punjab Loan, 1971 .. .. .	(—) 2,620	..	..	..	(—) 2,620	..	..
<b>Total—Civil Deposits .. .. .</b>	<b>11,48,66,801</b>	<b>51,910</b>	<b>22,61,31,651</b>	<b>21,60,46,781</b>	<b>12,49,50,671</b>	<b>51,910</b>	

Other Accounts—

(i) Subventions from Central Road Fund .. .. .	2,45,527	..	27,06,921	27,06,021	2,45,527	..	..
(ii) Deposit Account of grants made by the Indian Central Cotton Committee .. .. .	(—) 1,03,283	..	1,69,371	2,10,580	(—) 1,44,492†	..	..
(iii) Deposit Account of grants made by the Indian Council of Agricultural Research .. .. .	(—) 81,929	..	78,475	2,28,889	(—) 2,32,203†	..	..
(iv) Deposit Account of grants made by the Indian Central Sugarcane Committee .. .. .	(—) 34,241	..	1,442	2,17,680	(—) 2,50,479†	..	..
(v) Deposit Account of grants from the Central Government for the development of handloom industries .. .. .	15,072	..	..	..	15,072†	..	..
(vi) Central Cotton Committee Research Fund .. .. .	1,18,483	..	..	250	1,18,233†	..	..
(vii) Deposit Account of grants made by the Central Government for financing Cotton Extension Schemes .. .. .	1,42,747	..	..	..	1,42,747	..	..
(viii) Deposit Account of grants made by the Indian Central Oilseeds Committee .. .. .	(—) 16,002	..	2,22,121	2,39,813	(—) 33,694†	..	..
(ix) Deposit Account of grants made by the Indian Central Tobacco Committee .. .. .	3,328	..	28,504	25,209	6,623†	..	..
(x) Deposit Account of grants from the Ministry of Rehabilitation to Educational Institutions .. .. .	1,13,332	..	6,00,071	6,50,071	1,23,332†	..	..
(xi) Deposits of the sale-proceeds of World Health Organisation seals. .. .. .	2,386	..	..	..	2,386	..	..
(xii) Deposit Account of Relief and Rehabilitation Loans to be written off .. .. .	41,72,116	..	..	..	41,72,116	..	..
(xiii) Deposit Account of grants from the Central Government for the food production drive schemes—Bonns for accelerating production of food-grains .. .. .	1,37,85,110	1,00,000	..	..	1,37,85,110	1,00,000(a)	..

(a) Represents investments.



**NO. 1—SUMMARY OF RECEIPTS, DISBURSEMENTS AND BALANCES—contd.**

Detailed Head of Account	Opening Balance		Receipts	Disbursements	Closing Balance	
	Cr.	Dr.			Cr.	Dr.
1	2	3	4	5	6	7
<b>S—DEPOSITS AND ADVANCES—contd.</b>						
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Part II—Deposits not bearing interest— <i>contd.</i>						
(O) Other Deposit Accounts— <i>concl.</i>						
Other Accounts— <i>concl.</i>						
(xiv) Deposit Account of lump-sum allotment received from the Government of India out of the Workmen's Benefit Fund	2,745				2,745†	
(xv) Deposit Account of grants out of the Ford Foundation Fund for giving loans to artisans			25,000		25,000†	
<b>Total—Other Accounts</b>	<b>1,83,68,391</b>	<b>1,00,000</b>	<b>38,91,905</b>	<b>42,79,363</b>	<b>1,79,77,933</b>	<b>1,00,000</b>
<b>Total—Departmental and Judicial Deposits</b>	<b>13,32,31,192</b>	<b>1,51,910</b>	<b>23,00,23,556</b>	<b>22,03,26,144</b>	<b>14,29,28,604</b>	<b>1,51,910</b>
<b>Total (C)—Other Deposit Accounts</b>	<b>14,02,27,566</b>	<b>5,76,56,683</b>	<b>25,66,67,888</b>	<b>23,17,84,868</b>	<b>15,02,08,011</b>	<b>4,27,64,108</b>
<b>Total—II—Deposits not bearing interest</b>	<b>20,96,06,290</b>	<b>8,89,94,473</b>	<b>27,01,81,938</b>	<b>24,48,26,315</b>	<b>22,00,69,388</b>	<b>7,41,01,898</b>
<b>Part III—Advances not bearing interest—</b>						
<b>(1) Departmental Advances—</b>						
<b>(i) Civil Advances—</b>						
(a) Objection Book Advances		(a) 17,03,038	7,18,746	7,45,711		17,30,008
(b) Miscellaneous Advances (Advances of the Public Works Department)						*59,547
(c) Taccavi Works Advances				54,689		54,689
(d) Public Works Advances (erstwhile P.E.P.S.U. State)	15,22,723				15,22,723	
(e) Passage Advances		2,243	319			1,924
(f) Advances by the Welfare Officer, Punjab		32,024	32,024			
<b>Total—Civil Advances</b>	<b>15,22,723</b>	<b>17,96,862</b>	<b>7,51,089</b>	<b>8,00,400</b>	<b>15,22,723</b>	<b>18,46,163</b>
(ii) Special Advances		14,42,836	1,70,459	26,833		12,99,210
(iii) Forest Advances		24,078	81,64,460	81,48,491		18,109

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<b>(iv) Revenue Advances—</b>						
(a) Advances for Forests of the Rana of Darkoti ..	10,671	..	..	..	10,671†	..
(b) Advances for Forests of the Dalath Estate ..	226	..	..	..	226†	..
(c) Cost of boundary marks recoverable from land-holders .. .. .	..	10,440	53	..	..	10,387†
<b>Total—Revenue Advances ..</b>	<b>10,896</b>	<b>10,440</b>	<b>53</b>	<b>..</b>	<b>10,896</b>	<b>10,387</b>
(e) Advances for rest camps .. .. .	..	1,652	..	(—)1,652	..	..
<b>Total—Departmental Advances ..</b>	<b>15,33,619</b>	<b>32,75,858</b>	<b>90,76,061</b>	<b>89,74,072</b>	<b>15,33,619</b>	<b>31,73,860</b>
(2) Permanent Advances .. .. .	..	4,09,824	8,197	15,583	..	4,17,100†
(3) Accounts with the Government of Burma .. .. .	2	..	3,380	3,380	2*	..
(4) Accounts with Part 'B' States .. .. .	2,94,090	..	3,72,953	6,67,652	..	..
(5) Accounts with the Reserve Bank .. .. .	615	..	4,701	9,142	..	3,738*
(6) Accounts with the Government of Pakistan .. .. .	..	49,35,568	55	96,753	..	50,32,266
<b>Total—III—Advances not bearing interest ..</b>	<b>18,26,935</b>	<b>86,21,250</b>	<b>94,65,487</b>	<b>97,66,562</b>	<b>15,33,621</b>	<b>86,27,061</b>
<b>Part IV—Suspense</b>						
<b>(I) Suspense Accounts—</b>						
<b>(1) Suspense Account—</b>						
(a) Objection Book Suspense .. .. .	27,71,869	..	13,05,31,338	14,23,67,484	..	90,64,277
(b) East Punjab Suspense .. .. .	62,76,823	..	..	..	62,76,823	..
(c) Unclassified Items .. .. .	..	18,57,467	2,60,738	(—)3,09,782	..	13,86,947
(d) Purchase of Fodder .. .. .	..	24,617	..	..	..	24,617
(e) Land Revenue from land belonging to Pakistan Nationals .. .. .	9,590	..	..	..	9,590	..
(f) Receipts on account of forfeitures due to enforcement of penal clauses of contracts and agreements against migrants to Pakistan .. .. .	25,988	..	..	..	25,988	..
(g) Provident Fund payments relating to pre-partition claims made on behalf of West Pakistan .. .. .	..	4,54,979	1	..	..	4,54,978
(h) Material and equipment for Community Development Projects .. .. .	1	846	21,770	20,924	..	..
(i) Amount due to Muslim contractors .. .. .	6,795	..	4,705	..	11,500	..
(j) Amount due to the employees of the defunct Board of Economic Enquiry .. .. .	..	24,695	..	28	..	24,723

(a) Differs from the last year's closing balance by Rs. 220 due to *pro forma* adjustment on account of pre-partition balance.

NO. 1—SUMMARY OF RECEIPTS, DISBURSEMENTS AND BALANCES—contd.

113

FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

Detailed Head of Account	Opening Balance		Receipts	Disbursements	Closing Balance	
	Cr.	Dr.			Cr.	Dr.
1	2	3	4	5	6	7
<b>B—DEPOSITS AND ADVANCES—concl'd.</b>						
Part IV—Suspense—concl'd.						
<b>(I) Suspense Accounts—concl'd.</b>						
<b>(1) Suspense Account—concl'd.</b>						
(k) Refund of undischursed amounts of advances to cultivators	Rs. 36,990	Rs.	Rs. 40,312	Rs.	Rs. 77,302	Rs.
(l) Civil List Pensions	.. .. .	67,961	.. .. .	.. .. .	.. .. .	67,961
(m) Unspent balance of purchase of food-grains for Pakistan	1,23,816	.. .. .	.. .. .	.. .. .	1,23,816	.. .. .
(n) Public Works Stock Suspense	.. .. .	12,405	.. .. .	.. .. .	.. .. .	12,405
(o) Rulers' Suspense	.. .. .	96,130	.. .. .	(—) 67,090	.. .. .	29,040
(p) Mistrikhana Suspense	.. .. .	4,102	.. .. .	(—) 1,568	.. .. .	2,534
(q) Miscellaneous Suspense	22,188	34,351	(—) 6	(—) 310	22,182	34,041
(r) General Provident Fund Suspense	.. .. .	.. .. .	668	782	.. .. .	116
<b>Total—Suspense Account</b>	<b>92,74,059</b>	<b>25,77,553</b>	<b>13,08,59,524</b>	<b>14,20,10,468</b>	<b>65,47,201</b>	<b>1,10,01,639</b>
(2) Pay and Accounts Offices Suspense	3,49,888	.. .. .	6,13,453	9,76,166	.. .. .	12,825
(3) Reserve Bank Suspense—Headquarters	.. .. .	7,53,884	48,872	2,34,253	.. .. .	9,39,265
(4) Central Accounts Office—Reserve Bank Suspense	3,58,514	.. .. .	2,83,60,635	2,81,05,804	6,13,345	.. .. .
(5) Payments on behalf of Central Claims Organisation—Pensions and Provident Funds	6,282	.. .. .	51	1,710	4,623	.. .. .
(6) Payments on behalf of Central Claims Organisation—Interim Relief	.. .. .	14,906	(—) 846	(—) 3,308	.. .. .	12,444
(7) Cash Balance Investment Account	.. .. .	19,73,65,700	57,33,46,503	43,36,27,545	.. .. .	5,76,46,742*
(8) Recoveries of Service Payments	9,595*	.. .. .	(—) 2,030	.. .. .	7,565	.. .. .
(9) Departmental Adjusting Account	3,28,043	.. .. .	(—) 3,58,711	(—) 5,48,315	5,18,647	.. .. .
(10) Punjab Government Suspense	.. .. .	3,56,80,253	.. .. .	.. .. .	.. .. .	3,56,80,253
<b>Total—Suspense Accounts</b>	<b>1,03,27,381</b>	<b>23,63,92,286</b>	<b>73,28,67,451</b>	<b>60,44,04,323</b>	<b>76,91,381</b>	<b>10,52,93,168</b>
<b>(II) Cheques and Bills—</b>						
1. Pre-audit Cheques	.. .. .	37,88,467	37,88,467	.. .. .	.. .. .	.. .. .

2. Departmental Cheques—						
(a) Postal Cheques	.. .. .	11,70,513				11,70,513
(b) Other Departmental Cheques	.. .. .	69,524	6,58,048	8,74,170		2,85,648
(c) Legislative Assembly Cheques	.. .. .	5,698	7,02,724	6,97,418		302
Total—Departmental Cheques		12,45,735	13,60,772	16,71,588		14,56,551
3. Bills Payable	.. .. .	49,26,475		49,26,475		
4. Bills of Exchange Receivable	.. .. .		10,695		10,695	
Total—Cheques and Bills		49,26,475	50,34,202	64,98,063	10,695	14,56,551
(III) Departmental and Similar Accounts—						
(a) Account Current	.. .. .		7,071			7,071
(b) Forest	.. .. .		2,354			2,354
(c) Postal	.. .. .	22,98,569				22,98,569
(d) Technical Attachee at Washington	.. .. .	59,783	6,43,772	5,83,988	1	
(e) Public Works	.. .. .	42,805	30,09,091	31,23,366		71,470
Total—Departmental and Similar Accounts		23,24,972	36,52,863	37,07,354	1	23,79,464
Total—IV—Suspense		1,52,63,356	24,37,51,470	74,16,80,248	81,46,00,740	77,02,077
Part V—Miscellaneous—						
Miscellaneous—						
Government Account (b)			11,83,949	1,20,175		
Total—Miscellaneous			11,83,949	1,20,175		
Total—V—Miscellaneous			11,83,949	1,20,175		
Total—S—Deposits and Advances		28,38,08,220	34,13,78,593	1,02,48,43,313	87,01,22,892	28,90,79,590
Net		5,75,05,373	+11,83,949	+1,20,175		8,72,15,048

T—REMITTANCE

I—Remittances within India—						
(i) Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant General—						
1. Cash Remittances between Treasuries	.. .. .	59,08,052	12,45,61,923	11,83,03,058	3,50,813	
2. Forest Remittances	.. .. .		2,78,97,038	2,77,47,016	11,74,800	
3. Public Works Remittances—						
(I) Remittances into Treasuries	.. .. .	2,01,97,526	3,72,36,648	3,64,47,645		1,94,08,523
(II) Public Works Cheques	.. .. .	3,44,12,506	23,04,80,375	22,41,45,132	4,07,47,749	
(III) Other Remittances—						
(a) Items adjustable by Civil	.. .. .	51,58,650	2,52,769	52,277	53,59,142	
(b) Items adjustable by Public Works Department	.. .. .	9,02,57,018	7,53,64,963	9,12,19,809		10,61,11,864
Total—Other Remittances		51,58,650	9,02,57,018	7,56,17,732	9,12,72,086	53,59,142
Total—Public Works Remittances		3,95,71,156	11,04,54,544	34,33,94,755	35,18,64,863	4,61,06,891
Total—Public Works Remittances		3,95,71,156	11,04,54,544	34,33,94,755	35,18,64,863	4,61,06,891

(a) Differs from the last year's closing balance by Rs. 2,041 due to *pro forma* adjustment on account of pre-partition balance.  
 (b) This head is closed to Government.

**NO. 1—SUMMARY OF RECEIPTS, DISBURSEMENTS AND BALANCES—concl'd.**

Detailed Head of Account	Opening Balance		Receipts	Disbursements	Closing Balance	
	Cr.	Dr.			Cr.	Dr.
	2	3			6	7
1	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>T—REMITTANCES—concl'd.</b>						
<b>I—Remittances within India—concl'd.</b>						
<b>(i) Cash Remittances and Adjustments, etc.—concl'd.</b>						
<b>4. Transfers between Public Works Officers—</b>						
(a) Inter Chandigarh Divisions .. ..	6,46,446	..	1,19,73,930	1,57,39,422	..	31,19,046
(b) Inter Bhakra Nangal Divisions .. ..	..	77,95,070	12,69,35,931	10,66,88,978	1,24,51,883	..
(c) Other Divisions .. ..	..	8,12,69,789	3,63,54,911	4,70,67,695	..	9,19,82,573
<b>Total—Transfers between Public Works Officers</b> ..	<b>6,46,446</b>	<b>8,90,64,859</b>	<b>17,52,64,772</b>	<b>16,94,96,095</b>	<b>1,24,51,883</b>	<b>9,51,01,619</b>
<b>5. Postal Remittances—</b>						
(a) Circle Money Orders .. ..	..	5,81,214	..	..	..	5,81,214
(b) Inter Money Orders .. ..	20,02,174	..	..	..	20,02,174	..
(c) National Savings Certificates .. ..	..	8,11,602	..	..	..	8,11,602
(d) Postal to Treasury .. ..	6,43,102	..	..	..	6,43,162	..
(e) Remittances between Post-Offices .. ..	28,87,498	..	..	..	28,87,498	..
<b>Total—Postal Remittances</b> ..	<b>55,32,834</b>	<b>13,92,816</b>	..	..	<b>55,32,834</b>	<b>13,92,816</b>
<b>6. Miscellaneous Remittances—</b>						
Marketing Officer, Amritsar .. ..	..	80,244	..	..	..	80,244
<b>Total—Cash Remittances and Adjustments, etc.</b> ..	<b>4,67,75,214</b>	<b>20,69,00,515</b>	<b>67,10,58,488</b>	<b>66,74,11,032</b>	<b>6,56,17,221</b>	<b>22,20,95,066</b>

FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

134

(ii) Reserve Bank of India Remittances .. ..	2,59,286	3,88,34,658	3,97,69,661	1,91,319
(iii) Adjusting Account between Central and State Governments .. ..	2,24,75,599	6,06,01,884	4,86,74,325	1,05,48,040*
(iv) Adjusting Account with Posts and Telegraphs .. ..	..	1,84,64,866	1,87,76,802	3,11,936*
(v) Adjusting Account with Railways .. ..	1,26,333	7,23,217	6,93,220	96,345*
(vi) Inter-State Suspense Account .. ..	58,75,341	55,68,056	1,21,53,797	1,24,60,482*
<b>Total—T—Remittances .. ..</b>	<b>4,67,75,214</b>	<b>23,56,37,074</b>	<b>79,62,51,769</b>	<b>78,74,78,876</b>
<b>Net .. ..</b>	<b>Dr. 18,88,61,860</b>			<b>Dr. 18,00,88,967</b>
<b>Total—Public Account .. ..</b>	..	..	1,83,59,45,507	1,66,49,58,301
<b>Total Parts I, II and III .. ..</b>	..	..	2,75,15,02,362	2,79,87,89,853
<b>W—CASH BALANCE—</b>				
Cash in Treasuries .. ..	..	1,46,81,759	..	84,45,711
Deposits with the Reserve Bank .. ..	..	4,43,03,044	..	36,64,806*
Deposits with other Banks .. ..	..	4,42,575	..	80,270
<b>Total—W—Cash Balance .. ..</b>	..	<b>5,93,78,278</b>	..	<b>1,20,90,787</b>
<b>GRAND TOTAL .. ..</b>				
		<b>2,81,08,80,640</b>		<b>2,81,08,80,640</b>

\*The closing balance differs from that shown in the broadsheet and awaits reconciliation.  
 †The closing balance has not yet been accepted by the Departmental Officers concerned.

FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

**NO. 2—DETAILED STATEMENT OF DEBT AND OTHER INTEREST BEARING OBLIGATIONS OF GOVERNMENT**

Description of Loan	When Raised	Amount on 1st April, 1960	Additions during the year	Discharges during the year	Amount on 31st March, 1961	Total
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
<b>Section N—Public Debt—</b>						
<b>Permanent Debt (Open Market Loans)—</b>						
<b>(a) Loans bearing interest—</b>						
(i) 4% Punjab Loan, 1968	.. .. . 3rd September, 1956	2,03,86,200	..	..	2,03,86,200	
(ii) 4% Punjab Loan, 1971	.. .. . 19th August, 1959	2,18,87,000	..	..	2,18,87,000	
					Total	4,22,73,200
<b>Loans from the Central Government—</b>						
1. Bhakra Nangal Project	.. .. .	1,58,40,63,805	9,03,38,000	..	1,67,44,01,805	
2. Chandigarh Capital Project	.. .. .	3,34,97,492	..	14,43,487	3,20,54,005	
		*45,35,816		*10,68,139	*34,87,877	
3. Harike Project	.. .. .	7,29,00,000	..	..	7,29,00,000	
4. Low Income Group Housing Scheme	.. .. .	5,16,74,892	64,43,000	11,14,426	5,70,03,400	
5. Subsidized Industrial Housing Scheme	.. .. .	1,23,28,530	47,21,975	1,25,602	1,69,24,908	
6. Approved Development Schemes	.. .. .	10,51,13,059	98,29,000	1,19,40,197	10,30,01,862	
		*3,22,51,492		*53,74,324	*2,68,77,168	
7. Small Savings Collection Scheme	.. .. .	15,52,86,000	4,41,00,000	..	10,93,86,000	
8. Rehabilitation Loans	.. .. .	5,05,69,569	..	2,96,84,987	2,08,84,582	
9. P.E.P.S.U. Development Board, Rajpura	.. .. .	1,55,02,293	..	27,58,060	1,28,44,233	
10. Community Development Projects and N.E.S. Blocks	.. .. .	2,74,42,229	76,03,000	25,29,663	3,25,15,366	
11. Tubewell Project	.. .. .	4,01,46,171	..	20,39,964	3,81,06,207	
12. Grow More Food Schemes	.. .. .	11,21,79,867	2,34,35,000	3,58,07,775	9,98,07,092	
		*12,01,542		*5,90,656	*6,10,886	

13. Financing of Electric Schemes .. .. .	36,00,000			36,00,000
14. National Water Supply and Sanitation Scheme .. .. .	58,56,282		1,45,132	55,11,150
15. Flood Control Scheme .. .. .	3,64,48,671	97,65,000	18,63,370	4,43,48,301
16. Financial Assistance to Co-operative Societies .. .. .	35,00,000		2,01,285	32,98,715
17. Beas Project .. .. .		45,00,000		45,00,000
18. Small Scale Industries .. .. .	2,16,09,282	55,16,000	18,43,764	2,51,80,518
19. Loans under Interest Free Prize Bonds Scheme .. .. .		33,34,000		33,34,000
20. Loans under T.C.A. Programme (Loans met out of Special Development Fund) .. .. .	2,61,11,476	13,40,759	13,78,040	2,60,74,195
21. Ex-Servicemen Colonization .. .. .	2,50,000		2,07,142	42,858
22. Construction of Transmission Lines .. .. .	68,67,000		9,74,913	58,92,087
23. Cycle Factory at Rajpura' .. .. .	2,33,000		41,030	1,91,970
24. Bonemeal Factory at Rajpura .. .. .	1,49,400		55,635	93,765
25. Construction of Hostel .. .. .	24,56,337	86,500	43,098	24,99,739
26. Police Housing Scheme .. .. .	24,07,500	8,00,000		32,07,500
27. Co-operative Sugar Factories .. .. .	30,69,012		3,85,289	32,83,723
28. Centrally sponsored Schemes .. .. .	1,07,91,991	82,02,100	2,67,973	1,87,20,118
29. Village Housing Scheme .. .. .	3,65,000		8,447	2,56,553
30. Sium Clearance Scheme .. .. .	1,40,000		2,296	1,37,706
31. Expenditure on permanent improvement Scheme .. .. .	4,00,000			4,00,000
32. Poultry Development Scheme .. .. .	8,430		4,139	4,291
33. Deveopment of Nilokheri Polytechnic .. .. .	1,81,820		6,060	1,75,760
34. Expansion of Power facilities .. .. .	3,50,000			3,50,000
Total .. .. .	..(a)2,42,38,47,758	22,00,13,334	10,19,07,092	Total 2,54,19,54,000

(a) The opening balance differs from last year's closing balance by Re. 1 due to rounding.

\*These amounts are met out of Special Development Fund — Fund from sale-proceeds of American Loan wheat.



NO. 2—DETAILED STATEMENT OF DEBT AND OTHER INTEREST BEARING OBLIGATIONS OF GOVERNMENT—concl'd.

118

FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

Description of Loan	When raised	Amount on the 1st April, 1960	Additions during the year	Discharges during the year	Amount on the 31st March, 1961	Total
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
<b>Section N—Public Debt—concl'd.</b>						
<b>Other Loans—</b>						
(i) Loans from the National Agricultural Credit (Long Term Operation) Fund of the Reserve Bank of India ..	..	1,21,53,500	7,00,000	7,55,850	1,20,97,650	✓
(ii) Loans from the National Co-operative Development and Warehousing Board ..	..	40,13,403	11,33,830	3,26,998	48,20,325	✓
(iii) Loans from the Life Insurance Corporation of India ..	..	1,04,85,000	..	2,19,636	1,02,65,314	✓
(iv) Loans from Khadi and Village Industries Commission ..	..	4,48,595	3,800	1,02,088	3,50,307	✓
					Total ..	2,75,33,596
					Total—Public Debt ..	2,61,17,80,796
<b>Section R—Unfunded Debt—</b>						
<b>State Provident Funds—</b>						
General Provident Fund ..	..	5,74,09,453	1,20,12,014	67,79,179	6,26,42,288	✓
Indian Civil Service Provident Fund ..	..	13,95,897	1,35,630	75,642	14,55,855	✓
Indian Civil Service (Non-European Members) Provident Fund ..	..	5,33,347	1,10,467	—14,147	7,07,961	✓
All India Services Provident Fund ..	..	11,02,200	4,89,052	2,51,534	13,39,718	✓
Punjab Contributory Provident Fund ..	..	8,36,573	8,84,842	1,30,633	15,00,892	✓
Workmen's Contributory Provident Fund ..	..	—24,819	7,026	..	—17,793	✓
Other Miscellaneous Provident Funds ..	..	4,79,401	27,345	13,517	4,93,289	✓
					Total—Unfunded Debt ..	6,82,12,200
					GRAND TOTAL ..	2,67,99,72,996

## NO. 3—STATEMENT SHOWING THE DETAILS OF VARIOUS FARMARKED BALANCES

### (A) Sinking Funds

	Rs.		Rs.
Balance on the 1st April, 1960 .. ..	2,24,99,463	Amount applied in purchase and cancellation of stock .. ..	2,60,56,313*
Amount appropriated from revenue .. ..	41,56,850	Balance on the 31st March, 1961 .. ..	2,60,56,313
Total .. ..	2,66,56,313 ✓	Total .. ..	2,60,56,313 ✓

\*Loanwise details of the transactions are given below:—

Description of Loan	Balance on 1st April, 1960	Amount appropriated from Revenue	Amount transferred from Debt Redemption and Avoidance Fund	Interest on Investments	Total	Advance interest paid on purchase of securities	Amount transferred to Miscellaneous Government Account for extinguishing the Sinking Fund	Balance on 31st March, 1961	Remarks
1	2	3	4	5	6	7	8	9	10
(1) Sinking Funds for the amortisation of Loans									
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
4% Punjab Loan, 1968 .. ..	50,98,550	16,98,850			67,95,400			67,95,400	
4% Punjab Loan, 1971 .. ..	18,23,900	18,23,900			36,47,800			36,47,800	
Loans from the Central Government taken by the former P.E.P.S.U. State for the Bhakra Nangal Project .. ..	1,43,33,333				1,43,33,333			1,43,33,333	
Total .. ..	2,12,53,783 ✓	35,22,750 ✓			2,47,76,533 ✓			2,47,76,533 ✓	
(2) Sinking Funds for the depreciation of Loans									
4% Punjab Loan, 1968 .. ..	9,17,370	3,05,790			12,23,160			12,23,160	
4% Punjab Loan, 1971 .. ..	3,28,310	3,28,310			6,56,620			6,56,620	
Total .. ..	12,45,680 ✓	6,34,100 ✓			18,79,780 ✓			18,79,780 ✓	
GRAND TOTAL .. ..	2,24,99,463 ✓	41,56,850 ✓			2,66,56,313 ✓			2,60,56,313 ✓	

**NO. 3—STATEMENT SHOWING THE DETAILS OF VARIOUS EARMARKED BALANCES—concl'd.**

**B—Other Funds and Deposit Accounts**

Name of Reserve Fund or Deposit Account	Balance on the 1st April, 1960			Balance on the 31st March, 1961		
	Cash	Investments	Total	Cash	Investments	Total
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Deposits of Depreciation Reserve of Government Commercial undertakings—						
(i) Depreciation Reserve Fund—P.E.P.S.U. Road Transport Corporation .. .. .	1,36,798	..	1,36,798	1,36,798	..	1,36,798
(ii) Depreciation Reserve Fund—Motor Transport .. .. .	70,37,214	..	70,37,214	92,61,540	..	92,61,540
2. Depreciation Reserve Fund—Electricity .. .. .	4,77,32,985	..	4,77,32,985	4,77,32,985	..	4,77,32,985
3. Depreciation Reserve Fund—Government Presses .. .. .	15,30,923	..	15,30,923	18,70,583	..	18,70,583
4. Reserve Funds—Transport—Accident Reserve Fund .. .. .	2,33,255	..	2,33,255	2,64,684	..	2,64,684
5. Bharatpur Endowment Fund .. .. .	..	6,400	6,400	..	6,400	6,400
6. Deposits of Charitable Trusts .. .. .	5,01,564	..	5,01,564	5,01,564	..	5,01,564
7. Famine Relief Fund .. .. .	41,00,000	..	41,00,000	1,00,000	..	1,00,000
8. Fund for Development Schemes .. .. .	1,00,45,460	3,13,37,790	4,13,83,250	1,00,43,863	3,13,37,790	4,13,81,653
9. State Agricultural Credit Relief and Guarantee Fund .. .. .	2,50,000	..	2,50,000	2,50,000	..	2,50,000
10. Food-grains Reserve Fund .. .. .	11,46,011	..	11,46,011	14,63,211	..	14,63,211
11. Civil List Reserve Fund (a) .. .. .	19,719	51,910	71,629	19,719	51,910	71,629
12. Subventions from Central Road Fund .. .. .	2,45,527	..	2,45,527	2,45,527	..	2,45,527
13. Deposit Account of grants made by the Indian Council of Agricultural Research .. .. .	—81,929	..	—81,929	—2,32,293	..	—2,32,293

14. Deposit Account of grants made by the Indian Central Sugarcane Committee .. .. .	—34,241		—34,241	—2,50,470	..	—2,50,470
15. Deposit Account of grants from the Central Government for development of handloom industries .. .. .	15,072		15,072	15,072	..	15,072
16. Central Cotton Committee Research Fund .. .. .	1,18,483		1,18,483	1,18,233	..	1,18,233
17. Deposit Account of grants made by the Indian Central Tobacco Committee .. .. .	3,328		3,328	6,623	..	6,623
18. Deposit Account of grants made by the Indian Central Cotton Committee .. .. .	—1,03,283		—1,03,283	—1,44,492	..	—1,44,492
19. Deposit Account of grants made by the Indian Central Oil-seeds Committee .. .. .	—16,002		—16,002	—33,694	..	—33,694
20. Deposit Account of grants from the Ministry of Rehabilitation to Educational Institutions .. .. .	1,13,332		1,13,332	1,23,332	..	1,23,332
21. Deposits of sale-proceeds of World Health Organisation seals .. .. .	2,386		2,386	2,386	..	2,386
22. Deposit Account of lump sum allotment received from the Government of India out of the Workmen's Benefit Fund .. .. .	2,745		2,745	2,745	..	2,745
23. Deposit Account of the grant made by the Central Government for financing Cotton Extension Schemes .. .. .	1,42,747		1,42,747	1,42,747	..	1,42,747
24. Deposit Account of Relief and Rehabilitation Loans to be written off .. .. .	41,72,116		41,72,116	41,72,116	..	41,72,116
25. Deposit Account of grants from the Central Government for the food production drive schemes—Bonus for accelerating production of foodgrains .. .. .	1,36,85,110	1,00,000	1,37,85,110	1,36,85,110	1,00,000	1,37,85,110
26. Deposit Account of grants out of Ford Foundation Fund for giving loans to artisans .. .. .	..	..	..	25,000	..	25,000
27. Industrial Loan Fund .. .. .	..	..	..	10,150	..	10,150

(a) The fund is operated upon under "Civil Deposits—Personal Deposits".

**NO. 4—DETAILED 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**

122

Major and Minor Heads of Account	Balance on the 1st April, 1960	Amount advanced during the year (A)	Total	Amount repaid during the year	Balance on the 31st March, 1961	Interest received and credited to revenue
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Loans to Local Funds, Private Parties, etc.—</b>						
Loans to Municipalities .. .. .	36,10,577	5,11,000	41,21,577	3,01,599	38,19,978	4,34,133
Loans to District and other Local Fund Committees ..	42,167	..	42,167	..	42,167	4,631
Loans to Land-holders and other Notabilities .. ..	4,53,603	..	4,53,603	40,250	4,13,353	..
Advances to Cultivators .. .. .	8,54,10,764	5,50,92,470	14,05,12,234	1,96,90,845	12,08,21,389	25,72,652
Loans and Advances to Displaced Persons .. .. .	3,04,60,553	32,500	3,04,93,053	4,16,192	3,00,76,861	18,03,244
Miscellaneous Loans and Advances .. .. .	14,30,77,742	12,66,30,579	26,97,08,321	1,62,78,269	25,34,30,052	3,41,68,970
Loans and Advances under the Community Development Programme .. .. .	3,07,55,058	61,77,434	3,69,33,092	18,67,137	3,50,65,955	2,88,176
<b>Total .. .. .</b>	<b>29,38,20,084</b>	<b>18,84,43,983</b>	<b>48,22,64,047</b>	<b>3,85,94,292</b>	<b>44,36,60,755</b>	<b>3,92,71,800</b>
<b>Loans to Government Servants, etc.—</b>						
House building advances .. .. .	31,92,590	13,22,995	45,15,585	7,98,003	37,17,582	4,982
Advances for purchase of motor conveyances .. ..	7,07,759	3,73,151	10,80,910	3,64,228	7,16,682	4,468

FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

Advances for purchase of other conveyances	..	1,74,805	2,30,190	4,05,001	2,25,693	1,70,308	288
Passage Advances	.. .. .	-835	..	-835	-332	-803	..
Other Advances	.. .. .	33,56,891	97,95,929	1,31,52,820	1,17,83,243	13,09,577	4,086
	Total	74,31,210	1,17,22,271	1,91,53,481	1,31,70,835	59,82,646	13,824
	GRAND TOTAL	30,12,51,274	20,01,66,254	50,14,17,528	5,17,65,127	44,96,52,401	3,92,85,630

(A) The details of the loans advanced during the year for "Plan" purpose are given below:—

Major and Minor Heads of Account	Amount
	Rs.
Loans to Local Funds, Private Parties, etc.—	
Advances to Cultivators	51,61,625
Miscellaneous Loans and Advances	10,21,13,764
Loans and Advances under the Community Development Programme	61,77,434
<i>Total</i>	11,34,52,823

**APPENDIX I**

**STATEMENT SHOWING THE DETAILS OF INVESTMENTS IN SHARES OF STATUTORY CORPORATIONS, CO-OPERATIVE BANKS AND SOCIETIES AND JOINT STOCK COMPANIES, ETC.**

(Referred to in para 13 of Part A of the Report)

Serial No.	Name of the Concern	Number and type of Shares/Debentures purchased	Purchase price	Amount invested and its percentage to total capital as on 31-3-1961	Amount of dividend declared for 1960-61 and credited to Government	Remarks
1	2	3	4	5	6	7
			Rs.	Rs.	Rs.	
<b>I—Statutory Corporations—</b>						
1	P.E.P.S.U. Road Transport Corporation, Patiala	Working Capital	45,70,400	45,70,400 (80%)	..	The Corporation earned a net profit of Rs. 13,45,703 during the year 1960-61, out of which a sum of Rs. 7,27,107 only was credited to Government.
2	Mandi Kulu Valley Transport Corporation, Mandi	Working Capital	12,00,000	12,00,000 (44%)	..	The Corporation earned a net profit of Rs. 1,62,767 during 1960-61.
3	Punjab Financial Corporation, Chandigarh	.. 27,770 Ordinary shares of Rs. 100 each.	27,77,000	27,77,000 (27.77%)	..	The Government have guaranteed the payment of minimum dividends of 3% per annum on the paid-up share capital of the Corporation.
4	State Warehousing Corporation, Chandigarh	.. 13,500 fully paid Ordinary shares of Rs. 100 each.	13,50,000	13,50,000 (A)	(B)	..
5	National Projects Construction Corporation Ltd., New Delhi.	1,000 ordinary shares of Rs. 1,000 each.	10,00,000	10,00,000 (A)	(B)	..
<b>II. Private Companies—</b>						
1	Associated Company (Cement) Ltd.	.. .. 1,600 Equity shares of Rs. 100 each.	1,60,000	1,60,000 (A)	19,200	..
2	Dholpur Glass Works Ltd., Dholpur	.. .. 5,000 Ordinary shares of Rs. 10 each.	50,000	50,000 (A)	(B)	..

3	Shri Udai Bhan Industries Ltd., Dholpur	..	1,000 Preference shares of Rs. 100 each.	1,00,000	1,00,000	}	..	Under liquidation.
			10,000 Ordinary shares of Rs. 10 each.	1,00,000	1,00,000			
			15,000 Deferred shares of Rs. 10 each.	1,50,000	1,50,000			
4	Jind Industries Ltd., Sangrur	..	2,500 Ordinary shares of Rs. 6 each.	15,000	15,000	(B)	..	
5	Dalmia Cement (Bharat) Ltd.	..	2,500 Preference shares of Rs. 10 each.	25,000	25,000	}	8,160	..
			5,400 Ordinary shares of Rs. 10 each.	54,000	54,000			
			1,500 Deferred shares of Rs. 1 each.	1,500	1,500			
6	Dalmia Dadri Cement Ltd., Dadri	..	480 6% Debentures of Rs. 1,000 each.	4,80,000	4,80,000	28,000	..	
7	Harindra Ice and General Mills Co. Ltd., Faridkot.	..	200 Ordinary shares of Rs. 100 each.	20,000	20,000	(B)	..	
8	Sukhjit Starch and Chemicals Ltd., Phagwara	..	1,500 Ordinary shares of Rs. 10 each.	15,000	15,000	900	..	
9	Dalmia Jain Airways Ltd.	..	5,000 Ordinary shares of Rs. 10 each.	50,000	10,000		..	Under liquidation.
10	Shri Krishna Rajindra Mills Ltd., Mysore	..	200 Equity shares of Rs. 50 each.	18,948	18,948	1,100	..	
11	Mysore Paper Mills Ltd., Bangalore	..	2,000 Ordinary shares of Rs. 10 each.	7,025	7,025	(B)	..	
12	Calcutta Loading and Shipping Co. Ltd., Calcutta	..	1,000 Ordinary shares of Rs. 10 each.	38,399	38,399	(B)	..	
13	Jagatjit Cotton Textile Mills Ltd., Phagwara	..	2,000 5% Preference shares of Rs. 100 each.	2,00,000	2,00,000	}	10,000	..
			1,000 6% Debentures of Rs. 1,000 each.	10,00,000	10,00,000			
			500 6½% Debentures of Rs. 1,000 each.	5,00,000	5,00,000			
14	Motor Hire Purchase Ltd.	..	50 Ordinary shares of Rs. 100 each.	5,000	5,000		..	Under liquidation.



APPENDIX I—concl'd.

128

FINANCIAL ACCOUNTS, GOVERNMENT OF THE PUNJAB

Serial No.	Name of the Concern	Number and type of Shares/Debentures purchased	Purchase price	Amount invested and its percentage to total capital as on 31-3-1961	Amount of dividend declared for 1960-61 and credited to Government	Remarks
1	2	3	4	5	6	7
15	Jagatjit Distilling and Allied Industries Ltd. ..	2,000 6% Debentures of Rs. 1,000 each.	20,00,000	Rs. 1,00,000 (A)	Rs. ..	The factory has since been sold out for Rs. 18,25,000. The balance amount of Rs. 1,75,000 was to be realised from the company. Rs. 19,00,000 have been realised. Rs. one lac stands recoverable.
16	Hindustan Wire Products Ltd., Patiala ..	300 6% Debentures of Rs. 1,000 each.	3,00,000	3,00,000 (A)	(B)	..
17	Malwa Sugar Mills Co. Ltd., Dhuri ..	81,000 Ordinary shares of Rs. 10 each. 7,600 Preference shares of Rs. 25 each. 2,000 8% Mortgage Debentures of Rs. 500 each.	8,10,000 1,90,000 10,00,000	8,10,000 (A) 1,90,000 (A) 10,00,000 (A)	(B) (B) (B)	.. .. ..
18	Investments through M/s. Shamji Karamji ..		9,04,509 (A)	9,04,509	..	The investment consists of amounts advanced by Shri Shamji Karamji to other parties on behalf of the erstwhile Nabha State. Civil suit against the party was filed in the Bombay High Court and the court has granted decree against Shri Shamji Karamji, which is still under execution.

10	Kasturba Sowa Mandir, Rajpura .. ..	Working Capital	4,42,500	4,42,500 (A)	(B)	..
20	Panch Shilla Industrial Co-operative Societies Ltd., Faridabad.	20 6% Debentures of Rs. 10,000 each.	2,00,000	2,00,000 (A)	(B)	..
21	Shri Gopal Paper Mills Limited, Jagadhri ..	10,000 Second Preference shares of Rs. 100 each.	10,00,000	10,00,000 (A)	(B)	..
<b>III. Co-operative Societies—</b>						
<b>(i) Marketing Societies .. .. .</b>						
		500 Ordinary shares of Rs. 500 each.	2,50,000	2,50,000 (A)	(B)	..
		125 Ordinary shares of Rs. 200 each.	25,000	25,000 (A)	(B)	..
		4,685 Ordinary shares of Rs. 100 each.	4,68,500	4,68,500 (A)	(B)	..
		1,02,507 Ordinary shares of Rs. 50 each.	51,25,350	51,25,350 (A)	(B)	..
		2,092 Ordinary shares of Rs. 25 each.	52,300	52,300 (A)	(B)	..
		2,550 Ordinary shares of Rs. 20 each.	51,000	51,000 (A)	(B)	..
		18,342 Ordinary shares of Rs. 10 each.	1,83,420	1,83,420 (A)	(B)	..
	<b>(ii) Co-operative Banks .. .. .</b>	91,935 Ordinary shares of Rs. 100 each.	91,93,500	91,93,500 (A)	(B)	..
		2,666 Ordinary shares of Rs. 75 each.	1,99,950	1,99,950 (A)	(B)	..
		50,600 Ordinary shares of Rs. 50 each.	25,30,000	25,30,000 (A)	(B)	..
	<b>(iii) Co-operative Sugar Mills .. .. .</b>	1,00,000 Ordinary shares of Rs. 100 each.	1,00,00,000	1,00,00,000 (A)	(B)	..
<b>GRAND TOTAL ..</b>			<b>4,88,13,301</b>	<b>4,88,73,301</b>	<b>..</b>	<b>..</b>

(A) Figures of total capital are not available.

B) Not known.

INDEX	PAGE
<b>Accounts—</b>	
Main Divisions of .. .. .	1-2
Sections and Heads of .. .. .	2
Accounts with the Government of Burma .. .. .	111
Accounts with the Government of Pakistan .. .. .	111
Accounts with the Reserve Bank .. .. .	111
Accounts with Part 'B' States .. .. .	111
Adjusting Account between Central and State Governments .. .. .	115
Adjusting Account with Railways .. .. .	115
Adjusting Account with Posts and Telegraphs .. .. .	115
Administration of Justice—Receipts and Charges .. .. .	42,58
<b>Advances—</b>	
Forest .. .. .	110
For purchase of motor conveyances .. .. .	104,122
For purchase of other conveyances .. .. .	104,123
Objection Book .. .. .	110
Other .. .. .	104-105,123
Passage .. .. .	104,123
Permanent .. .. .	111
Revenue .. .. .	111
Special .. .. .	110
To cultivators .. .. .	99
Agriculture—Receipts and Charges .. .. .	44,61
All India Services Provident Fund .. .. .	105,118
Allowances—Superannuation, Retired and Compassionate .. .. .	67
Animal Husbandry—Receipts and Charges .. .. .	44,61
Appropriations to the Contingency Fund .. .. .	91
Balance .. .. .	19-20
Capital and other Expenditure (outside the Revenue Account) and the principal sources from which funds were provided for that expenditure .. .. .	92-93
<b>Capital Outlay on—</b>	
Agricultural Improvement and Research .. .. .	72,80
Civil Works .. .. .	76,86
Commuted Value of Pensions .. .. .	77,87
Electricity Schemes .. .. .	92
Forests .. .. .	78
Industrial Development .. .. .	72-73,80-82
Irrigation (Commercial) .. .. .	71,78-79
Irrigation (Non-Commercial) .. .. .	80
Multipurpose River Schemes .. .. .	74-75,83-85,92
New Capital for Punjab at Chandigarh .. .. .	73,83
Other Works outside the Revenue Account .. .. .	77,87
Rail Road Co-ordination Scheme .. .. .	77,87
Road and Water Transport Schemes .. .. .	87
Schemes of Government Trading .. .. .	77,88-91

## INDEX—contd.

PAGES

Central Cotton Committee Research Fund .. .. .	109 ✓
Certificate of the Comptroller and Auditor General of India .. .. .	(III) ✓
Charged and Voted Expenditure—Statement of .. .. .	34 ✓
Civil and Criminal Courts' Deposits .. .. .	107 ✓
Civil Works—Receipts and Charges .. .. .	46,63 ✓
Commutated Value of Pensions—Payments of .. .. .	77,87 ✓
Community Development Projects, National Extension Service and Local Development Works—Receipts and Charges .. .. .	48-49,69 ✓
Contingency Fund .. .. .	105 ✓
Contributory Provident Fund .. .. .	105,118 ✓
Co-operation—Receipts and Charges .. .. .	45,62 ✓
Debt—	
Account of Interest on Debt and other Obligations .. .. .	54-56 ✓
Debt and other Obligations of Government .. .. .	15-18 ✓
General Statement of Debt Position .. .. .	15-18 ✓
Loans from the Central Government .. .. .	98,116-117 ✓
Other Loans .. .. .	98,118 ✓
Permanent Debt .. .. .	98,116 ✓
State Provident Funds .. .. .	105,118 ✓
Departmental Adjusting Account .. .. .	112 ✓
Departmental and Similar Accounts .. .. .	113 ✓
Deposit Account—	
of grants made by the Indian Council of Agricultural Research .. .. .	109,120 ✓
of grants made by the Indian Central Sugarcane Committee .. .. .	109,121 ✓
of grants made by the Indian Central Oilseeds Committee .. .. .	109,121 ✓
of grants made by the Indian Central Cotton Committee .. .. .	109,121 ✓
of grants made by the Indian Central Tobacco Committee .. .. .	109,121 ✓
of grants from the Central Government for the food production drive schemes—Bonus for accelerating production of foodgrains .. .. .	109,121 ✓
of Relief and Rehabilitation Loans to be written off .. .. .	109,121 ✓
of grants from the Central Government for the development of handloom industries .. .. .	109,121 ✓
of grants made by the Central Government for financing Cotton Extension Schemes .. .. .	109,121 ✓
of grants from the Ministry of Rehabilitation to Educational Institutions .. .. .	109,121 ✓
Deposits—	
of Local Funds .. .. .	106 ✓
for work done for public bodies or private individuals .. .. .	108 ✓
in connection with Elections .. .. .	108 ✓
of fees received by Government servants for work done for private bodies .. .. .	108 ✓
of Educational Institutions .. .. .	108 ✓
on account of Police Funds .. .. .	107 ✓
of the Rehabilitation Finance Administration .. .. .	108 ✓
of the sale-proceeds of World Health Organization seals .. .. .	109 ✓

INDEX—*contd.*

PAGES

Deposits— <i>contd.</i>		
of lumpsum allotment received from the Government of India out of the Workmen's Benefit Fund .. .. .	110	✓
of grants out of the Ford Foundation Fund for giving loans to artisans .. .. .	110	✓
Personal .. .. .	107	✓
Public Works .. .. .	107	✓
Revenue .. .. .	107	✓
Depreciation Reserve Fund—Government Presses .. .. .	105,120	✓
Depreciation Reserve Fund—Electricity .. .. .	105,120	✓
Depreciation Reserve Fund—Motor Transport .. .. .	105,120	✓
Depreciation Reserve Fund—P.E.P.S.U., Road Transport Corporation .. .. .	105,120	✓
Disbursements—Summary of Transactions .. .. .	3-7	✓
District Funds .. .. .	106	✓
Education—Receipts and Charges .. .. .	43,59-60	✓
Entertainment Tax—Receipts .. .. .	38	✓
Estate Duty—Share of net proceeds assigned to States .. .. .	35	✓
Excise—Revenue and Charges of collection .. .. .	36,60	✓
Extraordinary Receipts .. .. .	48	✓
Famine Relief Fund .. .. .	106,120	✓
Foodgrains Reserve Fund .. .. .	106,120	✓
Forest—Revenue and Expenditure .. .. .	37,51	✓
Forests—Capital Outlay on .. .. .	78	✓
General Administration—Charges .. .. .	56-57	✓
General Provident Fund .. .. .	105,118	✓
General Summary of financial position .. .. .	20-22	✓
Government Account .. .. .	97	✓
House Building Advances .. .. .	104,122	✓
Indian Civil Service Provident Fund .. .. .	104,118	✓
Indian Civil Service Non-European Members Provident Fund .. .. .	104,118	✓
Industries and Supplies—Receipts and Charges .. .. .	45,62	✓
Interest—Receipts and Charges .. .. .	42,54-56	✓
Irrigation—		
Capital Expenditure .. .. .	71,78-79	✓
Direct Receipts .. .. .	39,40,41	✓
Financial Results .. .. .	12-14	✓
Interest on Capital .. .. .	71	✓
Land Revenue due to .. .. .	35,39,40	✓
Jails—Receipts and Charges .. .. .	42,58	✓
Justice, Administration of—Receipts and Charges, See Administration of Justice .. .. .	5	✓
Land Revenue—Receipts and Charges .. .. .	35,50	✓
Land Revenue—Due to Irrigation .. .. .	35	✓
Loans and Advances by State Governments .. .. .	99-105,122	✓
Local Funds—Deposits of .. .. .	106-107	✓
Medical—Account of Receipts and Charges .. .. .	43,60	✓
Miscellaneous Adjustments between Central and State Governments .. .. .	48	✓

FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

131

Pages

INDEX—concl'd.

Miscellaneous—Charges .. .. .	68
Miscellaneous Departments—Receipts and Expenditure of .. ..	45,62
Miscellaneous Provident Funds .. .. .	105,118
Miscellaneous—Receipts .. .. .	47
Municipal Funds .. .. .	106
Other Accounts—Receipts and Payments .. .. .	109-110
Other Taxes and Duties—Receipts and Charges .. .. .	38,52
Other Revenue Expenditure connected with Multipurpose River Schemes ..	64-65
Payments—Commuted Value of Pensions .. .. .	77,87
Police—Receipts and Charges .. .. .	42,59
Printing—See Stationery and Printing .. .. .	
Provident Funds—Account of .. .. .	105,118
Provident Funds—Interest on .. .. .	55
Public Health—Receipts and Expenditure .. .. .	44,61
Public Works Funds .. .. .	107
Registration—Receipts and Charges .. .. .	37,51
Road Fund—Subventions from Central .. .. .	109,120
Scientific Departments—Account of Charges .. .. .	59
Stamps—Receipts and Charges for collection .. .. .	36,51
State Provident Funds .. .. .	105,118
Statement of Capital and other Expenditure (outside the Revenue Account) and the principal sources from which funds were provided for that expenditure	92-93
Stationery and Printing—Receipts and Charges .. .. .	47,67-68
Subventions from Central Road Fund .. .. .	109,120
Superannuation, Retired and Compassionate Allowances—Charges ..	67
Do. Receipts in aid of .. .. .	47
Surplus Revenue .. .. .	4,31
Suspense—Receipts and Payments .. .. .	111-112
Taxes on Income other than Corporation Tax—Share of net proceeds assigned to States .. .. .	35
Taxes on Vehicles—Receipts and Charges .. .. .	37,51
Town and Bazar Funds .. .. .	107
Union Excise Duties—Share of net proceeds assigned to States .. .. .	35
Voted and Charged Expenditure—Statement of .. .. .	34
Working Expenses of—Irrigation .. .. .	40-41
Workmen's Benefit Fund .. .. .	110,121
Workmen's Contributory Provident Fund .. .. .	105,118

7-15

4,71,43,580

1 31,678

4,72,75,258

21,82,532

4,51,12,726

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P. 94

Against Advances of Army

Against

Excess

P. 130-131

Advances of Army  
war ( )  
Excess should be

(P. 111)