



GOVERNMENT OF THE PUNJAB

FINANCE ACCOUNTS

1961-62

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**FINANCE ACCOUNTS OF THE GOVERNMENT OF THE PUNJAB FOR THE
YEAR 1961-62**

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

This compilation containing the Finance Accounts of the Government of the Punjab for the year 1961-62 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 Grants and charged Appropriations.

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, 1947, read with Article 149 of the Constitution of India. It is to be noted that the Comptroller and Auditor General's responsibility for the audit of the accounts of the Government does not 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, 1963, the accounts now presented are correct statements of the receipts and outgoings of the Government of the Punjab for the year 1961-62.

A. K. ROY,

Comptroller and Auditor General of India

NEW DELHI;

The " " 196 .

22.9.63

(iii-iv)

FINANCE ACCOUNTS

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, there are three main divisions, namely:—

(1) Revenue;

(2) Capital; and

(3) Debt (comprising Public Debt, Loans and Advances and Inter-State Settlement).

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. It also includes Inter-State Settlements.

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

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

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

(2) Remittances.

The first division comprises receipts and payments, other than those falling under Debt heads pertaining to Part I, in respect of which Government incurs a liability to repay the money 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 adjusted eventually by corresponding receipts or payments either within the same circle of account or in another account circle.

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 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 'Taxes, Duties and Other Principal Heads of Revenue' and Section AA denotes the capital expenditure on works connected therewith.

3. 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.

4. 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 adopted by the Finance Department for Demands for Grants but in general, a certain degree of correlation is maintained between the Demands for Grants and the Finance Accounts.

5. The transactions included in these accounts represent mainly the actual cash receipts and disbursements during the financial year ending 31st March, 1962, 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 for 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 commercial form and are subject to a test check by the Indian Audit and Accounts Department.

6. 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.

Part I—Summarised Statements

STATEMENT NO. 1— SUMMARY OF

Receipts	Actuals	
	1960-61 2	1961-62 3
	(In lakhs of rupees)	
	Part I—	
	(1)	
Taxes, Duties and other Principal Heads of Revenue—		
Taxes on Income other than Corporation Tax ..	3,68.79	3,95.47 ✓
Estate Duty	13.27	16.96 ✓
Land Revenue	3,99.08	3,98.09 ✓
State Excise Duties	5,61.52	5,71.56 ✓
Stamps	2,76.17	4,44.96 ✓
Forest	1,38.88	1,41.97 ✓
Registration	41.33	35.03
Taxes on Vehicles	93.48	1,10.36 ✓
Sales Tax	7,46.40	8,90.65
Other Taxes and Duties	4,22.81	5,47.21
Total—Taxes, Duties and other Principal Heads of Revenue	30,61.73	35,52.26 ✓
Irrigation—Net Receipts	2,63.71	2,27.84
Debt Services	4,43.48	7,61.88 ✓
Administrative Services	55.98	69.24 ✓
Social and Developmental Services	3,90.99	4,29.15 ✓
Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements	1,36.87	2,44.64
Miscellaneous	7,38.44	8,88.22 ✓
Contributions and Miscellaneous Adjustments	12,56.45	16,22.34 ✓
Extraordinary Items	58.89	0.75
Total—Revenue Receipts	(A)64,06.54	77,96.32
Deficit .. .. .	..	..
Surplus	+4,88.46	+10,63.62

(A) Revenue Receipts and Disbursements for 1960-61 have been recast in order to facilitate comparison.

TRANSACTIONS

Disbursements	Actuals	
	1960-61	1961-62
4	5	6
(In lakhs of rupees)		
Consolidated Fund		
Revenue—		
Collection of Taxes, Duties and other Principal Revenues—		
Land Revenue	2,37.56	2,57.97
State Excise Duties	29.35	22.28
Stamps	5.60	5.83
Forest	1,16.79	1,54.27
Registration	1.48	1.40
Taxes on Vehicles	6.76	6.84
Sales Tax	18.13	18.95
Other Taxes and Duties	17.26	18.86
Total—Collection of Taxes, Duties and other Principal Revenues	4,32.93	4,86.40 ✓
Irrigation	2,18.75	2,50.69
Debt Services	4,46.39	3,04.34 ✓
Administrative Services	9,33.52	10,06.03 ✓
Social and Developmental Services	23,14.23	26,44.01 ✓
Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements	4,23.24	6,01.95 ✓
Miscellaneous	11,38.64	13,75.61 ✓
Contributions and Miscellaneous Adjustments .. .. .	..	..
Extraordinary Items	10.38	3.67 ✓
Total—Expenditure met from Revenue	(A)59,18.08	67,32.70

accordance with the revised classification introduced with effect from 1-4-1961

STATEMENT NO. 1—SUMMARY OF

Receipts	Actuals	
	1960-61	1961-62
1	2	3
(In lakhs of rupees)		
Part I—Consolidated		
(3)—		
Public Debt—		
Permanent Debt ... ..	..	3,13·03
Floating Debt .. ..	..	2,51·00
Loans from the Central Government	22,00·13	22,18·07
Other Loans	18·38	1,46·59
Total ..	22,18·51	29,28·69
Loans and Advances by the State Governments—		
Recoveries of Loans and Advances	5,17·65	4,17·30
Total ..	5,17·65	4,17·30
Total—Consolidated Fund ..	91,42·70	1,11,42·31

TRANSACTIONS—contd.

Disbursements	Actuals	
	1960-61	1961-62
4	5	6
(In lakhs of rupees)		
Fund—concd.		
(2) Capital—		
Capital Expenditure outside the Revenue Account—		
Irrigation (Commercial)	4,82.43	5,31.82
Agricultural Improvement and Research	—4.65	31.91
Industrial Development	1.88	65.24
New Capital for Punjab at Chandigarh	1,15.07	1,49.73
Multipurpose River Schemes	9,92.09	11,64.20
Civil Works	5,19.37	5,99.69
Other Works	70.22	0.10
Capital Outlay on Rail Road Co-ordination Scheme	8.00	13.79
Road and Water Transport Schemes .. .. .	..	70.38
Commuted Value of Pensions	—1.14	—0.51
Schemes of Government Trading	2,01.82	—2,29.98
Total	23,85.09	23,96.37
Debt—		
Public Debt—		
Permanent Debt .. .. .	..	..
Floating Debt .. .. .	..	2,51.00
Loans from the Central Government	10,19.07	7,83.06
Other Loans	14.05	17.96
Total	10,33.12	10,52.02
Loans and Advances by the State Governments—		
Loans and Advances	20,01.66	18,38.96
Total	20,01.66	18,38.96
Total—Consolidated Fund	1,13,37.95	1,20,20.05

STATEMENT NO. 1—SUMMARY OF

Receipts	Actuals	
	1960-61	1961-62
1	2	3
(In lakhs of rupees)		
Part II—		
Contingency Fund .. (a)	12·87	(a) 0·37
Total—Contingency Fund ..	12·87	0·37
Part III—		
Debt (other than those mentioned)		
Unfunded Debt—		
State Provident Funds	1,36·67	1,58·43
Total	1,36·67	1,58·43
Deposits and Advances—		
Deposits bearing interest—		
Deposits of Depreciation Reserve of Government Commercial Undertakings ..	30·96	40·98
Depreciation Reserve Fund—		
Government Presses	3·40	3·35
Reserve Funds—Transport	0·80	1·56
Deposits not bearing interest—		
Appropriation for Reduction or Avoidance of Debt	41·57	41·57
Famine Relief Fund	40·00	40·00

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

No. and name of Major Head—	1960-61	1961-62
	(In lakhs of rupees)	
(i) 29—Police .. ..	..	0·33
(ii) 37—Education .. ..	..	0·04
(iii) 43—Industries and Supplies	0·53	..
(iv) 57—Miscellaneous	2·34	..
(v) 72—Capital Outlay on Industrial Development	10·00	..
Total	12·87	0·37

TRANSACTIONS—contd.

Disbursements	Actuals	
	1960-61 5	1961-62 6
4		
	(In lakhs of rupees)	
Contingency Fund—		
Contingency Fund	0.37	(b) 0.15
Total—Contingency Fund ..	0.37	0.15
Public Account—		
in Part 1) and Deposits		
Unfunded Debt—		
State Provident Funds	72.36	79.52
Total ..	72.36	79.52
Deposits and Advances—		
Deposits bearing interest—		
Deposits of Depreciation Reserve of Govern- ment Commercial Undertakings	8.71	27.78
Depreciation Reserve Fund—		
Government Presses .. .. .	..	..
Reserve Funds—Transport	0.49	0.83
Deposits not bearing interest—		
Appropriation for Reduction or Avoidance of Debt	..	..
Famine Relief Fund	80.00	40.00

(b) Represents advances from the Contingency Fund, which were not reimbursed to the Fund during the year. The details are as follows:—

No. and name of Major Head—	(In lakhs of rupees)	
	1960-61	1961-62
37—Education	0.15
Total	0.15

STATEMENT NO. 1—SUMMARY OF

Receipts 1	Actuals	
	1960-61 2	1961-62 3
	(In lakhs of rupees)	
	Part III—	
	Debt (other than those mentioned	
Industrial Loan Fund	50.50	67.20
Fund for Development Schemes .. .. .	..	—45.49
Foodgrains Reserve Fund	3.17	4.07
Deposits of Local Funds	2,66.34	3,81.08
Civil Deposits	22,61.32	24,78.40
Other Accounts	38.92	35.64
Advances not bearing interest	94.65	1,28.99
Suspense Accounts	73,28.67	24,79.14
Cheques and Bills	51.60	1.78
Departmental and Similar Accounts	36.53	30.81
Miscellaneous	11.84	..
Total	1,02,60.27	56,89.08
Remittances—		
Remittances	79,62.52	81,82.12
Total	79,62.52	81,82.12
Total—Public Account	1,83,59.46	1,40,29.63
Total—Parts I, II and III	2,75,15.03	2,51,72.31
Opening Cash Balance	5,93.78*	1,20.91*
GRAND TOTAL	2,81,08.81	2,52,93.22

*Decreases in cash balance during the previous year and the year under

TRANSACTIONS—concl'd.

Disbursements	Actuals	
	1960-61 5	1961-62 6
	(In lakhs of rupees)	
Public Account - <i>concl'd.</i> in Part I) and Deposits— <i>concl'd.</i>		
Industrial Loan Fund	50.40	61.01
Fund for Development Schemes	0.02	—0.02
Foodgrains Reserve Fund .. .. .	..	..
Deposits of Local Funds	1,14.59	3,02.32
Civil Deposits	21,60.47	23,58.66
Other Accounts	42.79	41.06
Advances not bearing interest	97.67	1,29.10
Suspense Accounts	60,44.04	22,66.42
Cheques and Bills	64.98	1.88
Departmental and Similar Accounts	37.07	30.40
Miscellaneous	1.20	11.36
Total ..	87,02.43	52,70.80
Remittances—		
Remittances	78,74.79	83,06.29
Total ..	78,74.79	83,06.29
Total—Public Account ..	1,66,49.58	1,36,56.61
Total—Parts I, II and III ..	2,79,87.90	2,56,76.81
Closing Cash Balance ..	1,20.91*	—3,83.59*
GRAND TOTAL ..	2,81,08.81	2,52,93.22

report are —4,72.87 and —5,04.50 respectively. See also Statement No. 7.

EXPLANATORY NOTES

(1) *Receipts from the Central Government*—The revenue receipts for the year under review include—

- (i) Share of net proceeds of Taxes on Income other than Corporation Tax (Rs. 3·95 crores), Union Excise Duties (Rs. 4·06 crores) and Estate Duty (Rs. 16·96 lakhs).
- (ii) Grants-in-aid received from the Central Government under Article 275(1) of the Constitution (Rs. 2·30 crores).
- (iii) Grants in lieu of Taxes on Railway Passenger Fares (Rs. 1,24·18 lakhs).
- (iv) Other Grants received from the Government of India for different purposes and schemes (Rs. 8·61 crores).

(2) *Taxation charges during the year*—No new tax was levied during the year but the rate of general sales tax was increased from 4 to 5 per cent and entertainment duty was enhanced by 6 Naye Paise per rupee.

(3) *Revenue Receipts*—The increase in revenue receipts from Rs. 64·07 crores in 1960-61 to Rs. 77·96 crores in 1961-62 was mainly under the heads :

- (a) "Stamps" (Rs. 1,68·79 lakhs) due to increased sale of Non-Judicial Stamps.
- (b) "Sales Tax" (Rs. 1,44·25 lakhs) partly due to increase in the rate of General Sales Tax and partly to increase in sales of taxable articles.
- (c) "Other Taxes and Duties" (Rs. 1,24·40 lakhs) due (Rs. in lakhs) to increased receipts under :

(i) Punjab Urban Immovable Property Tax ..	43·37
(ii) Electricity Duties	37·29
(iii) Punjab Passengers and Goods Taxation receipts	22·09
(iv) Entertainment Tax	22·02
- (d) "Debt Services" (Rs. 3,18·40 lakhs) due to increase in receipts of interest on Loans and Advances by the State Government.
- (e) "Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements" (Rs. 1,07·77 lakhs) due to increase in receipts on account of betterment levy.
- (f) "Miscellaneous" (Rs. 1,49·78 lakhs) due to expansion in the Road Transport Service and increase in receipts of a miscellaneous nature.
- (g) *Contributions and Miscellaneous Adjustments*—(Rs. 3·66 crores) mainly due to increased receipts under "Other grants" received from the Central Government.

(4) *Expenditure on Revenue Account*— The increase in expenditure on revenue account from Rs. 59.18 crores in 1960-61 to Rs. 67.33 crores in 1961-62 was mainly under the following heads :

Department, etc.	Actuals	
	1960-61	1961-62
	(In crores of rupees)	
<i>Collection of Taxes, Duties and other Principal Revenues—</i>		
(i) Land Revenue	2.38	2.58
(ii) Forest	1.17	1.54
Irrigation	2.19	2.51
<i>Administrative Services—</i>		
(i) General Administration	3.04	3.34
(ii) Police	4.88	5.28
<i>Social and Developmental Services—</i>		
(i) Education	11.28	12.68
(ii) Co-operation	0.76	1.30
(iii) Industries and Supplies	1.35	1.60
(iv) Community Development Projects, National Extension Service and Local Development Works	2.11	2.91
<i>Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements—</i>		
(i) Civil Works	2.85	3.71
(ii) Interest on Capital Outlay on Multipurpose River Schemes	0.47	1.23
<i>Miscellaneous—</i>		
Miscellaneous	3.87	6.24

These were partly counterbalanced by decrease under "Debt Services" from Rs. 4.46 crores in 1960-61 to Rs. 3.64 crores in 1961-62.

STATEMENT NO. 2—CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT—PROGRESSIVE CAPITAL OUTLAY TO END OF THE YEAR

Serial No.	Nature of Expenditure	Expenditure upto 1960-61	Expenditure during 1961-62	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)	48,04.34	5,31.82 (a)	53,36.16
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	2,13.79	31.91	2,45.70
5.	72—Capital Outlay on Industrial Development (b)	4,18.24	65.24	4,83.48
6.	79—Expenditure on New Capital for Punjab at Chandigarh	14,43.90	1,49.73	15,93.63
7.	80-A—Capital Outlay on Multipurpose River Schemes	1,66,10.43	11,64.20	1,77,74.63
8.	81—Capital Account of Civil Works outside the Revenue Account—			
	Original Works—			
	(i) Buildings	17,64.60	3,75.89	21,40.49
	(ii) Communication	12,61.23	2,42.04	15,03.27
	Other expenditure	—2,44.48	—18.24	—2,62.72
	Total	27,81.35	5,99.69	33,81.04
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	3,08.99	} 0.10	} 3.30
	(c)—3,05,79			
11.	82-A—Capital Outlay on Rail-Road Co-ordination Scheme outside the Revenue Account	16.05	13.79	29.84

STATEMENT NO. 2—CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT—PROGRESSIVE CAPITAL OUTLAY TO END OF THE YEAR—concl.

Serial No.	Nature of Expenditure	Expenditure upto 1960-61	Expenditure during 1961-62	Total
1	2	3	4	5
		(In lakhs of rupees)		
12.	82-B—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account	14.38 (c)+3,05.79 (d)+0.09	} 70.38	3,90.64
13.	83—Payments of Commuted Value of Pensions	58.40			-0.51 (g)	57.89
14.	85—Payments to Retrenched Personnel .. ..	..	..	(e)
15.	85-A—Capital Outlay on Schemes of Government Trading	51.02 (f)-0.13	} -2,29.98 (h)	-1,79.09
16.	85-B—Appropriations to the Contingency Fund	1,00.00			..	1,00.00
	Total	..2,82,92.48 -0.04	23,96.37	3,06,88.81

(a) See footnote (b) on page 112.

(b) The details of Government investments in the shares of Statutory Corporations, Government Companies, Joint Stock Companies, Co-operative Institutions are given in Statement No. 14.

(c) See footnote * on page 118.

(d) See footnote (a) on page 119.

(e) See footnote (a) on page 120.

(f) See footnote (a) on page 121.

(g) The minus expenditure is due to adjustment of capital portion of the equated payments of commuted value of pensions met out of Revenue.

(h) The minus expenditure is due to larger recoveries on account of Grain Supply Scheme.

STATEMENT NO. 3—FINANCIAL RESULTS

Name of Project	Direct Capital Outlay		Revenue receipts during 1961-62		
	During year 1961-62	To end of the year 1961-62	Direct Revenue (Public Works receipts)	Indirect Receipts	Total Revenue Receipts
1	2	3	4	5	6
A—Irrigation Works—					(In lakhs)
(1) PRODUCTIVE					
1. Upper Bari Doab Canal	4.09	2,50.82	85.24	7.23	42.47
2. Western Jumna Canal	1,32.13	7,31.40	1,05.86	10.35	1,16.01
2. (a) Western Jumna Canal Extension Scheme (a)	..	1,52.57			
3. Sirhind Canal	0.07	2,62.80	99.81	2.26	1,02.07
4. Government Central Workshops	..	—2,54.02	0.09	..	0.09
5. Sutlej Valley Project (Eastern Canal)	0.22	2,45.76	23.99	1.90	25.89
6. Bhakra Dam Project	8,52.37	1,13,39.10	52.60	3.05	(b)55.65
7. Shah Nahar Project	0.39	33.37	3.15	..	3.15
8. Munak (Tubewell) Scheme	..	8.80	..	..	..
9. Radaur (Tubewell) Scheme	0.01	6.12	..	..	..
10. Madhopur Beas Link	26.36	3,17.65	..	..	..
11. Technical Cooperation Aid Scheme (d)	16.97	3,44.76	..	..	..
12. Beas Dam Project	3,11.44	3,58.38	0.12	..	(c) 0.12
Total-(1) Productive	13,44.05	1,37,95.51	3,20.66	24.79	3,45.45
(2) UNPRODUCTIVE					
1. Ghaggar Canal	..	12.04	0.03	0.60	0.63
2. Jagadhri Tubewell Project	8.48	1,12.55	..	..	..
Total-(2) Unproductive	8.48	1,24.59	0.03	0.60	0.63
Total-A—Irrigation Works	13,52.53	1,39,20.10	3,20.69	25.39	3,46.03

(a) This Project forms part of the Western Jumna Canal, but the figures of expenditure

(b) Includes receipts relating to Bhakra Nangal Project amounting to Ra. 40,41,572 booked deducted after the close of the accounts.

(c) Receipts relating to Beas Dam Project booked under the major head 'XVII-A(1)' instead

(d) Schemes financed from aid received through the Government of India under the

(i) Construction of 355 Tubewells in the Punjab, (ii) Construction of 309 Tubewells in the former P.E.P.S.U. area, (v) Construction of 150 Tubewells in the

OF IRRIGATION WORKS

Direct working expenses during the year 1961-62	Net revenue excluding interest		Interest on Capital	Net profit or loss after meeting interest	
	Surplus of revenue over expenditure (+) or of expenditure over revenue (-)	Rate per cent on capital outlay to end of the year 1961-62		Surplus of revenue over expenditure (+) or of expenditure over revenue (-)	Rate per cent on capital outlay to end of the year 1961-62
7	8	9	10	11	12
	of rupees)				
22.02	+19.85	7.91	9.77	+10.08	4.02
37.84	+78.17	8.84	38.03	+44.09	4.99
..	..	..	6.05	..	..
37.46	+64.61	24.58	10.51	+54.10	20.58
..	+0.09	0.04	-10.42	+10.51	4.14
9.89	+16.00	6.51	9.85	+6.15	2.50
1,07.41	-51.76	0.46	5.25	-57.01	..
0.82	+2.33	6.98	1.22	+1.11	3.33
1.02	-1.02	15.00	0.24	-1.26	..
..	..	..	0.21	-0.21	..
13.40	-13.40	4.22	13.09	-26.40	..
..	..	..	13.93	-13.93	..
0.04	+0.08	0.02	..	+0.08	0.02
2,50.50	+1,14.95	0.83	87.73	+27.23	0.20
0.42	+0.21	1.74	0.52	-0.31	..
9.31	-9.31	8.27	3.73	-13.04	..
9.73	-9.10	7.30	4.25	-13.35	..
2,40.23	+1,05.85	0.76	91.08	+13.87	0.10

are being kept separate as desired by the State Government.

under the major head 'XVII-A(1)' instead of 'XL-A' during 1961-62 due to misclassification of 'XL-A' during 1961-62 due to misclassification detected after the close of the accounts.

Technical Co-operation Aid Scheme are:—

the former P. E. P. S. U. area, (iii) Construction of 175 Tubewells in the Punjab, (iv) Construc. Punjab and (v) Construction of 130 Tubewells in the former P. E. P. S. U. area.

EXPLANATORY NOTES

1. The following projects which are under construction have not started earning revenue. They have not, therefore, been included in the Statement. (i) Gurgaon, (ii) Harike, (iii) Western Jumna (Un-productive), (iv) Indri Land Reclamation Farm, (v) Sidharthahar Scheme, (vi) Soil Conservation and Land Reclamation Schemes, (vii) Sirhind Feeder Canal, (viii) Upper Bari Doab Canal (Un-productive portion), (ix) Sirhind Canal (Un-productive portion), (x) Ferozepur Canal (Un-productive portion), (xi) Director, Irrigation and Power Research Institute (Un-productive portion) and (xii) Drainage Project.

The statement does not also indicate 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 for want of information from the State Government regarding Capital cost of the Schemes.

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

3. The percentage of net profit on the Capital Outlay during 1961-62 works out to 0.10 against 0.17 in 1960-61. The decrease in the percentage of return is due to decrease in the revenue receipts of Upper Bari Doab Canal, Western Jumna Canal and Sirhind Canal for the year 1961-62 and increase in the working expenses of Sirhind Canal Project.

4. *Productive and Unproductive Works*—Works in the Irrigation Department are classified as 'Productive' or 'Un-productive' according as the net revenue (Gross revenue less working expenses) derived from each work on the expiry of ten years from the date of closure of construction estimates covers or does not cover the prescribed annual interest charges on the capital invested. The rate of interest prescribed was 4 per cent in the case of Upper Bari Doab Canal, Western Jamuna Canal and Sirhind Canal and 6 per cent in the case of Sutlej Valley Project (Eastern Canal).

The productivity test involves certain *proforma* adjustments which do not appear in the regular Government accounts. If a work classed as 'Productive' fails to yield the prescribed return for three successive years, it is transferred to the 'Un-productive' class. Similarly, if a work, classed as 'Un-productive' succeeds in yielding for three successive years the prescribed return, it is transferred to the 'Productive' class.

During the year 1961-62, the project at serial Nos. 1, 2, 3 and 5 satisfied the test of productivity. The schemes at serial Nos. 6 to 12 are still under construction and have not started yielding the full return expected of them.

The Government Central Workshops at serial No. 4 on its acquisition by the Punjab Government, in October, 1946 was allotted to the Irrigation

Department for manufacturing Tools and Plant materials, etc., for that department. It was transferred to Indian Government Railways with effect from 1st June, 1956, but the liabilities on account of Capital expenditure on the Project and the clearance of balances under 'Suspense' and 'Remittances' are still awaiting adjustment. The revenue of Rs. 0.09 lakh shown against the Project is, however, due to misclassification detected after the close of accounts.

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

6. The total arrears of collection on account of water rates to end of 1961-62 amounted to Rs. 1,65.84 lakhs.

STATEMENT NO. 4—DEBT POSITION

(i) Statement of Borrowings

(In crores of rupees)

Nature of Debt	Amount on 1st April, 1961	Receipts during the year	Repayments during the year	Amount on 31st March, 1962	Net increase (+) or decrease (-)
	2	3	4	5	6
I—Public Debt—					
Permanent Debt	4.23	3.13	..	7.36	+3.13
Floating Debt ..	..	2.51	2.51	..	..
Loans from the Central Government	2,54.19	22.18	7.83	2,68.54	+14.35
Other Loans ..	2.76	1.46	0.18	4.04	+1.28
Total—Public Debt	2,61.18	29.28	10.52	2,79.94	+18.76
II—Unfunded Debt	6.82	1.58	0.79	7.61	+0.79
Total—Debt ..	2,68.00	30.86	11.31	2,87.55	+19.55

No law has been passed by the Legislature of the State under the provisions of Article 293 of the Constitution, laying down the limit within which Government may borrow on the security of the Consolidated Fund of the State.

EXPLANATORY NOTES

(1) *Permanent Debt*—This category covers long term loans raised in the open market to finance certain projects. During the year a loan of Rs. 3.13 crores bearing interest at $4\frac{1}{2}\%$ was raised at a discount of $\frac{1}{2}\%$. This is redeemable at par in 1972.

Full particulars of the outstanding loans will be found in Statement No. 17 on pages 164-67.

ARRANGEMENTS FOR AMORTISATION

The following arrangements have been made for the amortisation of loans raised in the open market. These are in accordance with the announcement made at the time of floating of the loans.

(a) *Depreciation Fund*—A sum equal to $1\frac{1}{2}$ per cent of the total nominal amount of the loan is set apart to form a Depreciation Fund for purchasing the securities of the loans for cancellation.

(b) *Sinking Fund*—In addition to the annual contributions to the respective Depreciation Funds, an annual contribution is made to the Sinking Fund for amortisation of the loans at such rates as the Government may decide from time to time.

The balances in the Funds at the commencement and end of 1961-62 are given below:—

Funds	(In lakhs of rupees)			
	Balance on 1st April, 1961	Addition during the year	Withdrawal during the year	Balance on 31st March, 1962
Depreciation Fund	18.80	6.34	..	25.14
Sinking Fund	1,04.43	35.23	..	1,39.66

No amount had been invested out of the balances in the Funds. The amounts were merged in the general cash balance of the State.

(2) *Floating Debt*—This represents the borrowings of a temporary nature such as Treasury Bills, Ways and Means Advances from the Reserve Bank of India which are repayable within twelve months. During the year under review Ways and Means Advances to the extent of Rs. 2.51 lakhs were obtained from the Reserve Bank, which were repaid during the year. An amount of Rs. 0.10 lakh was paid as interest at variant rates i.e. 3 per cent, 3½ per cent and 3½ per cent during the year on these advances.

(3) *Loans from the Central Government*—A statement of loans taken by the State Government is given in Statement No. 17 at pages 164-67.

During the year under report, (57) loans amounting to Rs. 3.95 crores were received for the payment of interest on earlier loans.

The terms and conditions of re-payment in respect of 22 loans amounting to Rs. 4.64 crores have not yet been settled. No repayment has been made in respect of these loans either towards principal or interest. All other loans are being repaid in accordance with the prescribed terms and conditions, except 2 loans of 1956 amounting to Rs. 2.67 lakhs, the terms and conditions of repayment whereof were settled late in March, 1962. The arrears of principal and interest amounting to Rs. 1 lakh due upto 1961-62 in respect of these loans were repaid in 1962-63.

The repayment of rehabilitation loans is arranged with reference to the amount of loans actually realised from the displaced persons in accordance with the terms agreed to between the Government of India and the State Government.

The State Government have not made any amortisation arrangements for the repayment of these loans except that a sum of Rs. 1.43 crores was set aside by the former P.E.P.S.U. Government for this purpose.

(4) *Other Loans*—Particulars of the outstanding loans will be found in Statement No. 17 on pages 164-67.

(5) *Unfunded Debt*—This item comprises the Provident Fund Balances of Government servants.

(ii) Service of Debt (including interest on other Obligations)

The charges on the revenues of the State during the years 1960-61 and 1961-62 on account of service of debt were as shown below—

	1960-61	1961-62
	(In lakhs of rupees)	
Interest on Permanent Debt	16.95	23.40
Interest on Floating Loans .. ..	..	0.10
Management of Debt	0.08	0.12
Expenditure connected with the issue of new loans	0.30	..
Interest on Loans taken from the Central Government	10,58.82	8,95.55
Interest on Other Loans	8.44	9.22
Interest on State Provident Fund Balances ..	37.45	23.57
Interest on Other Obligations	4.62	5.85
Contributions to Sinking Fund	41.57	41.57
Total	11,68.23	9,99.38
<i>Deduct—</i>		
(i) Interest transferred to Capital Project and treated as capital expenditure	—4,72.75	—4,25.30
(ii) Interest transferred to 85-A—Capital Outlay on Schemes of Government Trading	—31.50	—12.16
(iii) Interest realised by Government on State Loans and Advances	—3,92.86	—7,20.47
(iv) Interest realised on investment of Cash Balances	—44.21	—27.08
Net charge	2,26.91	—1,85.63

The total interest charges paid during 1961-62 (excluding contributions to Sinking Fund) amounted to Rs. 9.58 crores (12.29 per cent of the revenues of the year). The total interest charges were more than offset by interest receipts and adjustments amounting to Rs. 11.85 crores on account of:—

(a) the interest realised by Government on (i) loans and advances and (ii) investment of cash balances and

(b) the interest transferred to (i) the accounts of capital projects and treated as capital expenditure and (ii) 85-A-Capital Outlay on Schemes of Government Trading.

STATEMENT NO. 5—LOANS AND ADVANCES BY STATE GOVERNMENT

(i) Statement of Loans and Advances

(In crores of rupees)

Nature, etc., of loans and advances	Amount outstanding	
	On 1st April, 1961	On 31st March, 1962
Loans to Municipalities	0.38	0.50
Loans to Land-holders and other Notabilities	0.04	0.04
Advances to Cultivators	12.08	14.16
Loans and Advances to Displaced Persons	3.01	2.11
Miscellaneous Loans and Advances—		
(i) Loans to Punjab State Electricity Board	8.33	18.32
(ii) Loans under the Punjab State Aid to Industries Act	1.90	1.69
(iii) Loans under the Low Income Group/ Middle Income Group Housing Schemes	7.28	7.78
(iv) Loans to Municipalities under the National Water Supply and Sanitation Schemes	2.20	2.59
(v) Loans for building houses at Chandigarh	2.71	3.59
(vi) Other loans	2.92	3.54
Total-Miscellaneous Loans and Advances	25.34	37.51
Loans and Advances under the Community Development Programme	3.51	4.04
Loans to Government servants, etc.	0.60	0.82
Total	44.96	59.18

A detailed account of the transactions and balances outstanding under each category is given in Statement No. 18 at pages 168-69.

(ii) Recoveries in arrears

Information regarding the amounts of recoveries in arrears in respect of loans, the detailed accounts of which are maintained by the Departmental Officers, is awaited from Local Government Department, Technical Education Department and Housing Department (Village Housing Project).

According to the information furnished by the other Departments, an amount of Rs. 7.86 crores was outstanding on 31st March, 1962.

The details are as under—

Department	Principal (In crores of rupees)
Revenue	4.03 (including interest)
Education	0.12
Industries	0.51
Rehabilitation	2.72
Housing	0.34
Capital Project Organisation	0.07
Co-operative	0.06
Panchayat	0.01
Total	7.86

The amounts overdue at the end of 1961-62 in respect of loans to Municipalities, District Boards and Corporations, the detailed accounts of which are maintained in the Audit Office, were Rs. 1.59 lakhs (Principal Rs. 0.65 lakh and interest Rs. 0.94 lakh).

STATEMENT NO. 6—GUARANTEES GIVEN BY THE GOVERNMENT OF THE PUNJAB IN RESPECT OF LOANS, ETC., RAISED BY LOCAL BODIES AND OTHER INSTITUTIONS

The statement given below indicates the guarantees given by the Government of the Punjab in respect of loans, etc., raised by the Local Bodies, Co-operative Banks, Societies and other Institution and outstanding as on the 31st March, 1962. No law has been passed by the Legislature of the State under the provisions of Article 293(1) of the Constitution laying down the limit within which Government may give guarantee on the security of the Consolidated Fund of the State.

(i) *State Co-operative Banks—*

Guarantees given to the Reserve Bank of India for the repayment of principal and interest in respect of loans taken by the following Co-operative Banks:—

	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March, 1962
2 Co-operative Banks—		(In lakhs of rupees)
Punjab State Co-operative Bank Ltd., Jullundur and Punjab State Co-operative Land Mortgage Bank Ltd., Jullundur ..	8,06.50	2,93.80

(ii) *Co-operative Societies—*

Joint guarantees by the Government of the Punjab with the Central Government on 50 : 50 basis, given to the Industrial Finance Corporation for repayment of principal, interest and other moneys in respect of loans granted by the Corporation to the following Co-operative Sugar Mills—

5 Co-operative Sugar Mills—

Hariyana Co-operative Sugar Mills Ltd., Rohtak, Janta Co-operative Sugar Mills Ltd., Panipat Co-operative Sugar Mills Ltd., Morinda Co-operative Sugar Mills Ltd. and Batala Co-operative Sugar Mills Ltd.	1,65.50	54.95
--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	---------	-------

No loan has yet been advanced to the last two Societies against the guarantee of Rs. 50 lakhs.

(iii) *Local Bodies—*

Guarantees given by Government to the Life Insurance Corporation of India, for repayment of principal and interest in respect of loans granted by the Corporation to Municipalities.

33 Municipal Committees	1,00.00	1,00.00
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(iv) *Corporations—*

Guarantees given for the repayment of redeemable bonds issued by the following Corporation:—

Punjab Financial Corporation	1,57.04	1,57.04
--------------------------------------	---------	---------

In addition, payment of minimum annual dividend at the rate of 3 per cent on the share capital of Rs. 1,00 lakhs is guaranteed by the State Government and Delhi Administration in the ratio of 2 : 1.

STATEMENT NO. 7—CASH BALANCE AND INVESTMENT OF CASH BALANCES

	As on 1st April, 1961	As on 31st March, 1962
(a) General Cash Balance—		
	(In lakhs of rupees)	
1. Cash in Treasuries ..	84.46	82.94*
2. Deposits with the Reserve Bank ..	35.65	—4,66.53
3. Deposits with other Banks ..	0.80	..
Total ..	1,20.91	—3,83.59 c.f. page 162-63
4. Add investments held in the 'Cash Balance Investment Account' ..	5,76.47	4,36.81 c.f. page 158-59
Total (a) ..	6,97.38	—53.22
(b) In addition there were also other cash balances and investments as detailed below :—		
(i) Cash with the Departmental Officers <i>viz.</i> Postal (erstwhile P.E.P.S.U.), Public Works, etc.	23.79	23.39 c.f. page 160-61
(ii) Forest Advances	0.18	0.16 c.f. page 154-55
(iii) Permanent Advances for contingent expenditure with departmental officers	4.17	4.25 c.f. page 156-57
(iv) Investments of earmarked funds	3,14.96	3,14.96
Total (b) ..	3,43.10	3,42.76
Total (a) and (b) ..	10,40.48	3,95.98

EXPLANATORY NOTES

1. Under an agreement with the Reserve Bank of India, the Government of the Punjab, have to maintain with the Bank a minimum balance of Rs. 20 lakhs on Fridays and not less than Rs. 16 lakhs on other days. The Bank informs the Government by telegram of their daily balance with the Bank at the close of each working day. 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.

Ways and Means Advances amounting to Rs. 2.51 crores were obtained on six occasions and interest at variant rates i.e. 3 per cent, 3½ per cent and 3¾ per cent amounting to Rs. 0.10 lakh was paid thereon during 1961-62. Apart from

*Includes gold and silver of the book value of Rs. 2 lakhs.

this, on four occasions, there was overdrawing with reference to the prescribed minimum and Government paid interest at variant rates i.e. $3\frac{1}{2}$ per cent, $3\frac{1}{2}$ per cent and 4 per cent amounting to Rs. 0.04* lakh on the short falls.

No Treasury Bills were issued during the year.

2. The accounts of the State Government for a particular year are kept open in the books of the Reserve Bank of India upto 25th April of succeeding year. The balance under 'Deposits with the Reserve Bank' represents the balance according to Government Accounts which includes adjustments made for monetary settlement in respect of inter-Governmental transactions advised to the Reserve Bank of India upto 25th April, 1962 and does not represent balance reported by the Bank as on the 31st March, 1962. The books for 1961-62 closed with a minus balance which is mainly due to larger payments at the agency banks of the Reserve Bank of India during the month of March, 1962.

3. 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 certain private banks with which the State had current accounts. The arrangement has since been discontinued and there is only a balance of Rs. 99 with the Punjab National Bank, Lahore. The term 'Deposits with other Banks' represents this balance.

4. The following is an analysis of the investments held in the cash balance investment accounts :

		(In lakhs of rupees)
(i)	Government of India Treasury Bills	14.75
(ii)	Government of India Securities	4,71.58
	Total	4,86.33

The balance differs from the ledger balance of Rs. 4,36.81 lakhs shown under (a) (4) above by Rs. 49.52 lakhs. The matter is under correspondence with the State Government and the Reserve Bank of India.

The interest realised during the year on the above investments was Rs. 27.08 lakhs.

5. The details of investments from out of the earmarked Funds are given in Statement No. 19.

6. The details of investments in the shares of Statutory Corporations, Government Companies, Joint Stock Companies, Co-operative Banks and Societies, etc., are given in Statement No. 14. These include the shares of:—

(i)	Shri Udai Bhan Industries Ltd., Dholpur	(Rs. 3.50 lakhs)
(ii)	Dalmia Jain Airways Ltd.	(Rs. 10,000)
(iii)	Motor Hire Purchase Ltd.	(Rs. 5,000)

which are under liquidation since 1956, 1952 and 1957 respectively.

*Amount stands booked as reduction of receipts under "XX-Interest—Interest realised on investments of Cash Balances".

STATEMENT NO. 8.—SUMMARY OF BALANCES

The following is a summary of the position as on 31st March, 1962—

Debit Balances	Section of the General Account	Name of Account	Page	Credit Balances
Rs.				Rs.
2,27,97,24,735	A to M and Part of Section S	Government Account	31	
	N	Consolidated Fund— Public Debt	131	2,79,94,15,430
59,18,19,261	P	Loans and Advances by State Governments. Contingency Fund— Contingency Fund ..	143 145	99,85,310
	R	Public Account— Unfunded Debt ..	145	7,61,03,535
	S	Deposits and Advances— (i) Deposits bearing interest— Gross balance ..	147	6,15,02,188
6,400		Investments	147	
		(ii) Deposits not bear- ing interest— Gross balance	155	19,74,10,674
3,14,89,700		Investments	147,149,153	
71,05,062		(iii) Advances not bearing interest:	157	
		(iv) Suspense— Investments ..	159	
4,36,80,652		Other items (Net)	161	
3,64,43,588	T	Remittances— I-Remittances within India.	163	
19,25,07,128	W	Cash Balance (Closing)	163	
— 3,83,59,389		Total		3,14,44,17,137
3,14,44,17,137				

EXPLANATORY NOTES

(1) The significance of the head "Government Account" is explained in note 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 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 Note 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 account office for the purpose in accordance with the prescribed rules. The debits and credits during the year to the different 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, Deposits and Remittance heads and Contingency Fund is given in Statement No. 16.

In a number of cases marked with ϕ mark in Statement No. 16, there are unreconciled differences in the closing balance as reported in that Statement and that shown in the separate registers or other records maintained in the Accounts office/Departmental offices for the purposes. Steps are being taken to settle the discrepancies as soon as possible. In many cases, the full details and documents required for the purpose are awaited from the Departmental/Treasury Officers as detailed in Appendix to this compilation.

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. The following are instances where the verification and acceptance of balances involving large amounts have been delayed. In many cases, the delay extends over several years.

Head of Account	No. of acceptances awaited	Year from which acceptances are awaited.	Amount
1	2	3	4
			(In lakhs of rupees)
P--LOANS AND ADVANCES BY STATES GOVERNMENTS—			
LOANS TO LOCAL FUNDS, PRIVATE PARTIES, ETC.—			
(i) Advances to Cultivators	2,335	from 1947-48 to 1960-61	Dr. 11,55.28

Head of Account	No. of acceptances awaited	Year from which acceptances awaited	Amount
1	2	3	4
			(In lakhs of rupees)
(ii) Loans and Advances to Displaced Persons	12,094	from 1947-48 to 1960-61	Dr. 3,00.77
(iii) Miscellaneous Loans and Advances	1,675	Do.	Dr. 23,10.79
(iv) Loans and Advances under the Community Development Programme	162	from 1952-53 to 1960-61	Dr. 3,50.66
̄—DEPOSITS AND ADVANCES—			
DEPOSITS OF LOCAL FUNDS—			
Town and Bazar Funds—			
Narnaul Chowkidara Fund	3	1959-60	Cr. 0.65
	3	1960-61	Cr. 0.55
Public Works Funds	1	1959-60	Cr. 19.79
	1	1960-61	Cr. 20.80
Civil Deposits—			
Personal Deposits	22	1957-58	Cr. 13.46
	27	1958-59	Cr. 7.69
	42	1959-60	Cr. 12.01
	101	1960-61	Cr. 25.48
DEPOSITS ON ACCOUNT OF POLICE FUNDS—			
Police Clothing and Equipment Fund	4	1957-58	Cr. 4.36
	4	1958-59	Cr. 5.22
	4	1959-60	Cr. 6.14
	4	1960-61	Cr. 13.28
Deposits of Educational Institutions	2	1957-58	Cr. 0.36
	10	1958-59	Cr. 4.00
	46	1959-60	Cr. 7.61
	106	1960-61	Cr. 13.43
Permanent Advances—			
Permanent Advances	84	1959-60	Dr. 0.87
	143	1960-61	Dr. 1.32

4. Under the system of book-keeping followed in the Indian Government Accounts, the amounts booked under revenue, capital and other transactions of Governments, in respect of which the balances are not carried forward from

year to year 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 1961-62 given below will show how the net amount at the end of the year has been arrived at.

Dr.	Details	Cr.
Rs.		Rs.
(a) 2,14,53,13,854	A—Opening Balance	
	B—Revenue Receipts	77,96,32,239
67,32,70,184	C—Expenditure on Revenue Account	
23,96,36,534	D—Capital Expenditure outside the Revenue Account	
11,36,402	E—Miscellaneous	
	F—Closing Balance, Dr.	2,27,97,24,735
<hr/>		
3,05,93,56,974	Total	3,05,93,56,974

(a) The opening balance differs from the last year's closing balance by Rs. 5,128 (Dr.) due to rounding and certain proforma corrections carried out by corresponding credit or debit, as the case may be, to the following heads of accounts. For details of corrections by minor heads, refer foot-notes under Statement No. 16.

Heads in respect of which the opening balance on 1st April 1961, has been changed	Cr. Balance	Dr. Balance
	Increase(+) Decrease(-)	Increase(+) Decrease(-)
	Rs.	Rs.
1. N.—Public Debt—		
Loans from the Central Government	-12,843	
2. R.—Unfunded Debt—		
General Provident Fund	-	1
3. S.—Deposits and Advances—		
Part II—Deposits not bearing Interest—		
Other Deposit Accounts —		
Departmental and Judicial Deposits —		
Civil Deposits —		
Civil and Criminal Courts' Deposits	+8,247	
S—Deposits and Advances —		
Part III—Advances not bearing Interest—		
Departmental Advances —		
Civil Advances		+532
Objection Book Advances		-
Passage Advances		1
Total	-4,597	+531
Net Dr. Balance		5,128

The following are the details of the sum of Rs. 11,36,402 shown against "E—Miscellaneous":—

	Dr.
	Rs.
Adjustments on account of irreconcilable balances under—	
(i) Objection Book Suspense	8,127
(ii) Unclassified Suspense	11,28,275
Total ..	11,36,402

Part II

Detailed Accounts and Other Statements

A—Revenue and Expenditure

STATEMENT NO. 9—STATEMENT SHOWING THE PERCENTAGE DISTRI-

Heads	Amount in thousands of rupees	Percentage of Total Revenue	Percentage of Total Expendi- ture
1	2	3	4
REVENUE—			
Taxes, Duties and Other Principal Heads of Revenue—			
Taxes on Income other than Corpora- tion Tax	3,95,47	5.07	5.87
Estate Duty	16,96	0.22	0.25
Land Revenue	3,98,09	5.11	5.91
State Excise Duties	5,71,56	7.33	8.49
Stamps	4,44,96	5.71	6.61
Forest	1,41,97	1.82	2.11
Registration	35,03	0.45	0.52
Taxes on Vehicles	1,10,36	1.41	1.64
Sales Tax	8,90,65	11.42	13.23
Other Taxes and Duties	5,47,21	7.02	8.13
Total—Taxes, Duties and Other Principal Heads of Revenue ..	35,52,26	45.56	52.76
Irrigation—Net Receipts	2,27,84	2.92	3.38
Debt Services	7,61,88	9.77	11.32
Administrative Services	69,24	0.89	1.03
Social and Developmental Services .. .	4,29,15	5.51	6.38
Civil Works, Multipurpose River Schemes and Miscellaneous Public Im- provements	2,44,64	3.14	3.63
Miscellaneous	8,88,22	11.39	13.19
Contributions and Miscellaneous Ad- justments	16,22,34	20.81	24.10
Extraordinary Items	75	0.01	0.01
GRAND TOTAL—Revenue ..	77,96,32	100.00	115.80

DIVISION OF REVENUE AND EXPENDITURE FOR THE YEAR 1961-62

Heads	Amount in thousands of rupees	Percentage of Total Revenue	Percentage of Total Expendi- ture
1	2	3	4
EXPENDITURE—			
Collection of Taxes, Duties and Other Principal Revenues—			
Land Revenue	2,57,97	3.31	3.83
State Excise Duties	22,28	0.29	0.33
Stamps	5,83	0.07	0.09
Forest	1,54,27	1.98	2.29
Registration	1,40	0.02	0.02
Taxes on Vehicles	6,84	0.09	0.10
Sales Tax	18,95	0.24	0.28
Other Taxes and Duties	18,86	0.24	0.28
Total—Collection of Taxes, Duties etc.	4,86,40	6.24	7.22
Irrigation	2,50,69	3.22	3.72
Debt Services	3,64,34	4.67	5.41
Administrative Services—			
General Administration	3,34,45	4.29	4.97
Administration of Justice	71,71	0.92	1.07
Jails	71,77	0.92	1.07
Police	5,28,10	6.77	7.84
Total—Administrative Services	10,06,03	12.90	14.95
Social and Developmental Services—			
Education	12,68,03	16.26	18.84
Medical and Public Health	4,44,56	5.70	6.60
Agriculture	1,68,89	2.17	2.51
Other heads	7,62,53	9.78	11.32
Total—Social and Developmental Services	26,44,01	33.91	39.27
Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements	6,01,95	7.72	8.94
Miscellaneous—			
Miscellaneous	6,23,78	8.00	9.26
Other heads	7,51,83	9.64	11.17
Total—Miscellaneous	13,75,61	17.64	20.43
Contributions and Miscellaneous Adjustments .. .. .	..	..	..
Extraordinary Items	3,67	0.05	0.06
Total—Expenditure met from Revenue	67,32,70	86.35	100.00

STATEMENT NO. 10—STATEMENT SHOWING THE DISTRIBUTION BETWEEN CHARGED AND VOTED EXPENDITURE

Particulars	Actuals for 1961-62		Total
	Charged	Voted	
1	2	3	4
Expenditure on Revenue Account (a)	7,14,81,172	62,11,91,917	69,26,73,089
Expenditure outside the Revenue Account as in statement No. 12	3,36,16,287	20,60,20,247	23,96,36,534
Disbursements under Public Debt and Loans and Advances (b)	10,52,01,833	18,38,96,702	28,90,98,535
Total	21,02,99,292	1,01,11,08,866	1,22,14,08,158

(a) The figures have been arrived at as follows:—

Total expenditure as in Statement No. 12	7,14,81,172	60,17,89,012	67,32,70,184*
Add—Working Expenses of Irrigation .. .. .	..	1,94,02,905	1,94,02,905
Total	7,14,81,172	62,11,91,917	69,26,73,089

(b) The figures have been arrived at as follows:—

N—Public Debt—			
Floating Debt	2,51,00,000	..	2,51,00,000
Loans from the Central Government	7,83,06,042	..	7,83,06,042
Other Loans	17,95,791	..	17,95,791
P—Loans and Advances			
by State Governments—			
Loans to Local Funds, Private Parties, etc. .. .. .	..	17,65,21,885	17,65,21,885
Loans to Government Servants, etc. .. .. .	..	73,74,817	73,74,817
Total	10,52,01,833	18,38,96,702	28,90,98,535

*Excludes—

(i) an expenditure of Rs. 14,690 during the year, met out of advances from the Contingency Fund but not reimbursed to the Fund (*vide* footnote (a) on page 72).

and (ii) an expenditure of Rs. —36,907 during the year towards reimbursement of advances from the Contingency Fund taken during 1960-61 (*vide* footnotes (a) and (b) on pages 70 and 72 respectively).

STATEMENT NO. 11—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS

Heads	Actuals for 1961-62 Rs.
A—Taxes, Duties and Other Principal Heads of Revenue—	
IV—Taxes on Income other than Corporation Tax—	
Share of net proceeds assigned to States ..	3,95,47,000
Total ..	<u>3,95,47,000</u> ✓
V—Estate Duty—	
I—Estate Duty on Agricultural Land—	
Share of net proceeds assigned to States ..	44,000
II—Estate Duty on property other than Agricultural Land—	
Share of net proceeds assigned to States ..	16,52,000
Total ..	<u>16,96,000</u> ✓
VII—Land Revenue—	
Ordinary revenue	3,25,62,562
Sale of Government Estates	28,687
Rates and cesses on land	3,84,592
Recoveries of overpayments	1,87,531
Collection of payments for services rendered ..	912
Miscellaneous	1,05,29,810
Deduct—Portion of Land Revenue due to Irrigation Works	—25,39,391
Deduct—Refunds	—13,45,420
Total ..	<u>3,98,09,283</u>

STATEMENT NO. 11—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—contd.

Heads	Actuals for 1961-62 Rs.
A—Taxes, Duties and Other Principal Heads of Revenue— contd.	
VIII—State Excise Duties—	
Country spirits	4,63,88,787
Country fermented liquor	4,93,847
Malt liquors	3,40,012
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)	84,91,766
Receipts from commercial spirits including de- natured spirits and medicated wines ..	8,71,030
Opium	74,667
Duties on medicinal and toilet preparations con- taining alcohol, opium, etc.	3,46,631
Hemp and other drugs	3,27,144
Receipts from Distilleries	9,250
Sale of alcohol for use as motor fuel ..	16,80,751
Fines, confiscations and miscellaneous ..	8,09,614
Recoveries of overpayments	4,025
Collection of payments for services rendered ..	4,447
<i>Deduct—Refunds</i>	-6,86,389
Total ..	5,71,55,582
IX—Stamps—	
A—Non-Judicial—	
Sale of stamps	3,89,09,085
Duty on impressing documents	3,04,566
Fines and penalties	38,287
Miscellaneous	10,732
<i>Deduct—Refunds</i>	-2,58,516
Total—A—Non-Judicial ..	3,90,04,154

STATEMENT NO. 11—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—contd.

Heads	Actuals for 1961-62 Rs.
A—Taxes, Duties and Other Principal Heads of Revenue— contd.	
IX—Stamps—concl.	
B—Judicial—	
(i) Court Fees—	
Court fees realised in stamps	55,07,823
(ii) Other Receipts—	
Fines and penalties	11,036
Miscellaneous	12,624
<i>Deduct—Refunds</i>	—39,855
Total—B—Judicial	54,91,628
GRAND TOTAL	4,44,95,782
X—Forest—	
Timber and other produce removed from the forests by Government agency	68,49,063
Timber and other produce removed from the forests by consumers or purchasers	75,88,105
Drift and waif wood and confiscated forest produce	2,218
Revenue from forests not managed by Govern- ment	477
Miscellaneous	4,93,517
<i>Deduct—Refunds</i>	—7,36,295
Total	1,41,97,085
XI—Registration—	
Fees for registering documents	31,57,704
Fees for copies of registered documents	2,62,090
Miscellaneous	83,541
<i>Deduct—Refunds</i>	—370
Total	35,02,965

STATEMENT NO. 11—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—contd.

Heads	Actuals for 1961-62 Rs.
A—Taxes, Duties and Other Principal Heads of Revenue— contd.	
XII—Taxes on Vehicles—	
Receipts under the Indian Motor Vehicles Act ..	41,07,124
Receipts under the State Motor Vehicles Taxation Act	64,43,534
Receipts under non-Motor Vehicles Act ..	36,134
Other receipts	4,48,962
<i>Deduct—Refunds</i>	—58
Total ..	1,10,35,696
XII-A—Sales Tax—	
Taxes under the Central Sales Tax Act ..	1,60,30,291
Taxes under the State Sales Tax Acts ..	7,35,50,835
License Fees	23,043
Miscellaneous	69,110
<i>Deduct—Refunds</i>	—6,07,775
Total ..	8,90,65,504
XIII—Other Taxes and Duties—	
A—Taxes on Luxuries including taxes on Entertainments, Amusements, Betting and Gambling—	
Entertainment Tax	85,38,871
<i>Deduct—Refunds</i>	—8,120
Total ..	85,30,551

STATEMENT NO. 11—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—contd.

Heads	Actuals for 1951-62 Rs.
A—Taxes, Duties and Other Principal Heads of Revenue— conold.	
XIII—Other Taxes and Duties—conold.	
B—Receipts from Electricity Duties—	
Fees under the Indian Electricity Rules, 1956 and fees for the electrical inspection of cinemas	3,44,109
Other receipts	1,05,48,492
<i>Deduct</i> —Refunds	—1,380
Total ..	1,08,91,221
C—Receipts from Tobacco Duties—	
Tobacco Vend Fees	7,445
Licence fees	320
Miscellaneous	50
<i>Deduct</i> —Refunds	—2,799
Total ..	5,016
D—Other items—	
Receipts under the Punjab Urban Immovable Property Tax Act, 1940	1,16,96,258
Receipts under the Punjab Forward Contract Tax Act, 1951	68,003
Receipts under the Punjab Passengers and Goods Taxation Act, 1952	2,12,14,700
Taxes on Professions, Trades, Callings and Em- ployments	25,77,066
Recoveries of overpayments	12,121
<i>Deduct</i> —Refunds	—2,73,555
Total ..	3,52,94,593
GRAND TOTAL	5,47,21,381
Total-A-Taxes, Duties and Other Principal Heads of Revenue ..	35,52,26,278

STATEMENT NO. 11—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—contd.

Heads	Actuals for 1961-62 Rs.
C—Irrigation, Navigation, Embankment and Drainage Works—	
XVII—Irrigation, Navigation, Embankment and Drainage Works (Commercial)—	
A—Irrigation Works—	
(1) Productive Works—	
Gross Receipts—	
Direct Receipts—	
Water Rates	3,52,59,117
Water Supply of Towns	45,134
Sales of Water	8,22,897
Plantations	18,796
Other canal produce	1,06,733
Water-power	3,18,487
Navigation	3,32,840
Rents	6,33,413
Recoveries of expenditure	26,840
Miscellaneous	10,62,256
Indirect Receipts—	
(a) Portion of Land Revenue due to Works	23,50,553
(b) Betterment Levy	9,04,953
Deduct—Refunds	—54,172
Total—Gross Receipts	4,18,27,847
Deduct—Working Expenses—Non-Plan—	
Extensions and Improvements	3,90,896
Maintenance and Repairs	1,02,41,604
Establishment	71,98,161
Tools and Plant	1,48,289
Total—Working Expenses—Non-Plan	—1,79,78,950
Net Receipts	2,38,48,897

STATEMENT NO. 11—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—contd.

Heads	Actuals for 1961-62 Rs.
C—Irrigation, Navigation, Embankment and Drainage Works—contd.	
XVII—Irrigation, Navigation, Embankment and Drainage Works (Commercial)—contd.	
A—Irrigation Works—concl'd.	
(2) Unproductive Works—	
Gross Receipts—	
Direct Receipts—	
Miscellaneous	2,607
Indirect Receipts—	
Portion of Land Revenue due to Works ..	60,450
	<hr/>
Total—Gross Receipts ..	63,057
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Deduct—Working Expenses—Non-Plan—	
Extensions and Improvements	85
Maintenance and Repairs	12,34,505
Establishment	1,79,875
Tools and Plant	9,490
	<hr/>
Total—Working Expenses—Non-Plan ..	—14,23,955
	<hr/>
Net Receipts ..	—13,60,898
	<hr/>

1,79,79
14,24

1,94,03

**STATEMENT NO. 11—DETAILED ACCOUNT OF REVENUE BY MINOR
READS—contd.**

Heads	Actuals for 1961-62 Rs.
C—Irrigation, Navigation, Embankment and Drainage Works—concl'd.	
XVII—Irrigation, Navigation, Embankment and Drainage Works (Commercial)—concl'd.	
B—Navigation, Embankment and Drainage Works—	
(1) Productive Works—	
Gross Receipts—	
Direct Receipts—	
Miscellaneous	3,964
Total—B—Navigation, etc., Works ..	3,964
Total—XVII—Irrigation, etc., Works (Commercial) ..	2,24,91,963
XVIII—Irrigation, Navigation, Embankment and Drain- age Works (Non-Commercial)—	
In-charge of Public Works Officers—	
A—Irrigation Works—	
Direct Receipts—	
Water Rates	3,57,469
Miscellaneous	27,699
Total ..	3,85,168
B—Navigation, Embankment and Drainage Works—	
Direct Receipts—	
Recoveries of expenditure	87
Miscellaneous	10,293
Deduct—Refunds	—1,03,500
Total ..	—93,120
Total—XVIII—Irrigation, etc., Works (Non-Commercial) ..	2,92,048
Total—C—Irrigation, etc., Works	2,27,84,011

STATEMENT NO. 11—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—contd.

Heads	Actuals for 1961-62 Rs.
E—Debt Services—	
XX—Interest—	
Interest on loans and advances by the State Governments	7,20,46,848
Interest realised on investments of Cash Balances	27,08,073
Miscellaneous	14,44,235
<i>Deduct—Refunds</i>	—11,628
Total ..	7,61,87,528
Total—E—Debt Services ..	7,61,87,528
F—Administrative Services—	
XXI—Administration of Justice—	
Sale proceeds of unclaimed and escheated property	50,587
Court-fees realised in cash	35,393
General fees, fines and forfeitures	30,31,757
Miscellaneous fees and fines	3,02,842
Recoveries of overpayments	6,369
Collection of payments for services rendered	4,01,176
Miscellaneous	39,405
<i>Deduct—Refunds</i>	—2,06,364
Total ..	36,61,165
XXII—Jails—	
Jails	1,85,963
Jail manufactures	14,60,918
Recoveries of overpayments	1,901
Collection of payments for services rendered	257
<i>Deduct—Refunds</i>	—1,874
Total ..	16,47,165

STATEMENT NO. 11—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—contd.

Heads		Actuals for 1961-62 Rs.
F-Administrative Services—concl.		
XXIII—Police—		
Police supplied to Railways	.. ..	56
Police supplied to public departments, private companies and persons	.. ..	14,217
Recoveries on account of village Police	.. ..	2,777
Fees, fines and forfeitures	.. ..	24,945
Recoveries of overpayments	.. ..	2,32,719
Collection of payments for services rendered	.. ..	11,46,730
Miscellaneous	.. ..	2,54,127
<i>Deduct</i> —Refunds	.. ..	—59,672
Total		16,15,899
Total—F—Administrative Services		69,24,229
F-A—Social and Developmental Services—		
XXVI—Education—		
A—University—		
Fees, Government Arts Colleges	.. ..	15,43,058
Fees, Government Professional Colleges	.. ..	2,30,306
B—Secondary—		
Fees, Government Secondary Schools	.. ..	44,59,454
C—Primary—		
Fees, Government Primary Schools	.. ..	26,729
D—Special—		
Fees and other receipts, Government Special Schools	.. ..	33,782
E—General—		
Contribution	.. ..	79,33,731
Income from endowments	.. ..	152
Recoveries of overpayments	.. ..	10,28,294
Collection of payments for services rendered	.. ..	2,03,695
Miscellaneous	.. ..	32,63,458
<i>Deduct</i> —Refunds	.. ..	—41,536
Total		1,86,81,123

STATEMENT NO. 11—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—contd.

Heads				Actuals for 1961-62
				Rs.
F-A—Social and Developmental Services—contd.				
XXVII—Medical—				
Medical School and College Fees	..	..		4,49,563
Hospital receipts	..	..	..	11,66,246
Mental Hospital Receipts	..	..	..	2,09,264
Sale of medicines	..	..	..	74,346
Contributions	..	..	..	19,43,710
Recoveries of overpayments	..	..		45,911
Collection of payments for services rendered	..			48,974
Miscellaneous	..	..	..	3,18,141
<i>Deduct—Refunds</i>	..	..	..	—30,988
			Total	42,25,167
XXVIII—Public Health—				
Sale proceeds of sera and vaccines, etc.	..			4,00,293
Recoveries of overpayments	..	..		63,256
Collection of payments for services rendered	..			34,389
Miscellaneous	..	..	..	2,67,634
<i>Deduct—Refunds</i>	..	..	..	—8,726
			Total	7,56,846
XXIX—Agriculture—				
Agricultural receipts	..	..	..	1,21,15,336
Fisheries	..	..	..	8,75,295
Recoveries of overpayments	..	..		22,963
Collection of payments for services rendered	..			16,576
<i>Deduct—Refunds</i>	..	..	..	—1,80,966
			Total	1,28,49,204

STATEMENT NO. 11—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—contd.

Heads	Actuals for 1961-62 Rs.
F-A—Social and Developmental Services—contd.	
XXX—Animal Husbandry—	
Veterinary College and School fees	48,333
Other receipts	13,89,452
Collection of payments for services rendered	7,237
<i>Deduct—Refunds</i>	<i>—4,908</i>
Total	<u>14,40,114</u>
XXXI—Co-operation—	
Audit Fees	12,33,237
Miscellaneous receipts	2,56,035
<i>Deduct—Refunds</i>	<i>—71,073</i>
Total	<u>14,18,199</u>
XXXII—Industries and Supplies—	
Industries	15,44,339
Other Miscellaneous receipts	1,26,056
Recoveries of overpayments	40,738
Collection of payments for services rendered	44,833
<i>Deduct—Refunds</i>	<i>—76,091</i>
Total	<u>16,79,875</u>
XXXVI—Miscellaneous Departments—	
Labour and Employment	<u>50,623</u>
Miscellaneous—	
Examination fees	3,65,291
Patent fees	141
Sales of stores and materials	4,355
Fees for the inspection of steam boilers	<u>86,336</u>
Administration of Indian Partnership Act, 1932	12,896
Miscellaneous	11,35,576
<i>Deduct—Refunds</i>	<i>—3,55,688</i>
Total	<u>12,99,530</u>

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STATEMENT NO. 11—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—contd.

Heads	Actuals for 1961-62 Rs.
F-A—Social and Developmental Services—concl.	
XXXVI-A—Community Development Projects, National Extension Service and Local Development Works—	
A—Community Development Projects—	
Community Development Projects	1,58,332
<i>Deduct—Refunds</i>	—51
Total	1,58,281
B—National Extension Service—	
National Extension Service	3,89,004
Total	3,89,004
C—Local Development Works—	
Local Development Works	2,353
Total	2,353
D—General—	
Miscellaneous	15,535
Total	15,535
Grand Total	5,05,173 ✓
Total—F-A—Social and Developmental Services	4,29,15,231

STATEMENT NO. 11—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—contd.

Heads	Actuals for 1961-62 Rs.
H—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements—	
XXXIX—Civil Works—	
Rents	34,59,983
Ferry Receipts	70,920
Tolls on Roads	3,97,204
Recoveries of expenditure	11,98,890
Transfer from Central Road Fund	6,72,977
Miscellaneous	66,75,043
<i>Deduct—Refunds</i>	—10,01,665
Total	<u>1,14,73,352</u>
XI-A—Receipts from Multipurpose River Schemes—	
Bhakra Nangal Project—	
1—Bhakra Dam—	
Irrigation Branch—	
Gross Receipts—	
Direct Receipts—	
Water rates	7,41,618
Sales of water	12,727
Plantations	394
Water-power	427
Rents	23,858
Recoveries of expenditure	1,160
Miscellaneous	6,42,544
Indirect Receipts—	
Portion of Land Revenue due to Works	1,28,388
Betterment Levy	1,14,67,466
<i>Deduct—Refunds</i>	—27,758
Total	<u>1,29,90,824</u>
Total—H—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements	<u>2,44,64,176</u>

STATEMENT NO. 11—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—contd.

Heads	Actuals for 1961-62 Rs.
J—Miscellaneous—	
XLIV—Receipts in aid of Superannuation—	
Contributions for pensions and gratuities	11,50,372
Miscellaneous	1,83,930
<i>Deduct—Refunds</i>	—2,891
Total	13,31,411
XLV—Stationery and Printing—	
Stationery receipts	3,06,248
Sale of plain paper used with stamps	1,94,858
Sale of Gazettes and other Government publi- cations	1,46,792
Sale of Text-Books	42,63,409
Other press receipts	2,39,046
Receipts in England	28
<i>Deduct—Refunds</i>	—223
Total	51,50,158
XLVI—Miscellaneous—	
Unclaimed deposits	43,43,617
Sale of old stores and materials	5,16,772
Sale of land and houses, etc.	21,76,543
Fees for Government audit	7,62,829
Rents, rates and taxes	10,71,831
Other fees, fines and forfeitures	1,21,493
Receipts from Bus Services	3,42,15,714
Receipts from surcharges	27,78,969
Recoveries of overpayments	15,82,177
Collection of payments for services rendered	7,29,008
Receipts on account of displaced persons	22,86,416
Receipts in connection with Elections	1,80,609
Receipts in connection with Lahaul and Spiti	4,24,266
Miscellaneous	3,24,90,401
Loss or gain by exchange	5
<i>Deduct—Refunds</i>	—13,40,434
Total	8,23,40,216
Total—J—Miscellaneous	8,88,21,785

STATEMENT NO. 11—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—contd.

Heads	Actuals for 1961-62 Rs.
L—Contributions and Miscellaneous Adjustments—	
XLIX—Grants-in-aid to States—	
(1) Statutory Grants-in-aid—	
Grants under Article 275 of the Constitution ..	2,29,93,000
Other Statutory Grants	1,00,49,000
(2) Other Grants-in-aid—	
Land Revenue	24,00,000
Forest	20,83,000
Irrigation	12,00,000
General Administration	12,05,724
Jails	19,310
Education	1,10,62,926
Medical	5,000
Public Health	37,26,000
Agriculture	37,76,000
Animal Husbandry	14,32,000
Cooperation	3,32,800
Industries and Supplies	20,46,600
Labour and Employment	14,78,000
Miscellaneous Departments	9,12,756
Community Development Projects, National Extensions Service and Local Development Works	1,10,89,772
Civil Works	15,92,810
Miscellaneous—	
Grants in lieu of tax on Railway Passenger Fares	1,24,17,800
Assistance for natural calamities	2,95,17,425
Miscellaneous	<u>21,35,697</u>
Total	12,14,75,620

STATEMENT NO. 11—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—concl'd.

Heads	Actuals for 1961-62 Rs.
L—Contributions and Miscellaneous Adjustments—concl'd	
L—Miscellaneous Adjustments between Central and State Governments—	
Contributions from the Central Government on account of administration of Petroleum and Explosives Acts	17,000
Contributions from the Central Government on account of administration of Indian Arms Act	1,32,000
Total ..	1,49,000
L-A—State's share of Union Excise Duties—	
State's share of Union Excise Duties	1,90,01,578
State's share of Union Excise Duties under the Additional Duties of Excise (Goods of Special Importance) Act, 1957	2,16,08,000
Total ..	4,06,09,578
Total—L—Contributions and Miscellaneous Adjustments	16,22,34,198
M—Extraordinary Items—	
LI—Extraordinary Receipts—	
Sale of land	54,326
Other items	3,356
Total ..	57,682
LII—C—Prepartition Receipts—	
Miscellaneous Departments	17,121
Total ..	17,121
Total—M—Extraordinary Items ..	74,803
Grand Total—Revenue ..	77,96,32,239

STATEMENT No. 12—DETAILED ACCOUNT OF

Heads	Actuals for	
	Non-plan	
	Charged	Voted
1.	2	3
	Rs.	Rs.
A—Collection of Taxes, Duties and Other Principal Revenues—		
7—Land Revenue—		
Charges of administration	5,000	10,36,181
Survey, Settlement and Record Operations .. .. .	..	13,66,518
Land Records .. .. .	..	90,47,124
Charges on account of encumbered Estates	500	..
<u>Assignments and Compensation</u> .. .. .	..	10,59,075
Consolidation of Holdings .. .. .	..	..
Works .. .. .	..	8,609
Total	5,500	1,25,17,507
8—State Excise Duties—		
Superintendence .. .. .	..	5,644
District Executive Establishment .. .. .	..	9,20,212
Distilleries .. .. .	..	52,395
Cost of opium supplied to State Excise Department .. .. .	..	307
Purchases of alcohol for use as motor fuel .. .. .	..	10,88,281
<u>Compensations</u>	1,30,683	..
Excise Bureau .. .. .	..	30,595
Total	1,30,683	20,97,434

EXPENDITURE BY MINOR HEADS

1961-62				
Plan		Non-Plan	Plan	Grand Total
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	10,41,181	..	10,41,181
..	..	13,66,518	..	13,66,518
..	..	90,47,124	..	90,47,124
..	..	500	..	500
..	..	10,59,075	..	10,59,075
123	1,32,73,856	..	1,32,73,979	1,32,73,979
..	..	8,609	..	8,609
123	1,32,73,856	1,25,23,007	1,32,73,979	2,57,96,986
..	..	5,644	..	5,644
..	..	9,20,212	..	9,20,212
..	..	52,395	..	52,395
..	..	307	..	307
..	..	10,88,281	..	10,88,281
..	..	1,30,683	..	1,30,683
..	..	30,595	..	30,595
..	..	22,28,117	..	22,28,117

STATEMENT No. 12—DETAILED ACCOUNT OF

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
A—Collection of Taxes, Duties and Other Principal Revenues—contd.	Rs.	Rs.
9—Stamps—		
Superintendence .. .. .	..	46,904
A—Non-Judicial—		
Charges for the sale of stamps .. .. .	..	3,56,334
Cost of stamps supplied from Central Stamp Stores .. .. .	..	1,23,861
Total—Non-Judicial .. .. .	..	5,27,099
B—Judicial—		
Charges for the sale of stamps .. .. .	..	34,950
Cost of stamps supplied from Central Stamp Stores .. .. .	..	21,422
Total—Judicial .. .. .	..	56,372
Grand Total .. .. .	..	5,83,471
10—Forest—		
General Direction .. .. .	..	1,70,170
Conservancy and Works .. .. .	..	55,98,203
Establishment	942	29,38,830
Total	942	87,07,203
11—Registration—		
District charges .. .. .	..	1,39,775
Total .. .. .	..	1,39,775

EXPENDITURE BY MINOR HEADS—contd.

1961-62				
Plan		Non-Plan	Plan	Grand Total
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	46,904	..	46,904
..	..	3,56,334	..	3,56,334
..	..	1,23,861	..	1,23,861
..	..	5,27,099	..	5,27,099
..	..	34,950	..	34,950
..	..	21,422	..	21,422
..	..	56,372	..	56,372
..	..	5,83,471	..	5,83,471
..	1,84,126	1,70,170	1,84,126	3,54,296
..	53,83,879	55,98,203	53,83,879	1,09,82,082
..	11,50,601	29,39,772	11,50,601	40,90,373
..	67,18,606	87,08,145	67,18,606	1,54,26,751
..	..	1,39,775	..	1,39,775
..	..	1,39,775	..	1,39,775

STATEMENT No. 12—DETAILED ACCOUNT OF

Heads.	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
A—Collection of Taxes, Duties and Other Principal Revenues—concl'd.		
12—Taxes on Vehicles—		
Charges of collection under Motor Vehicles Acts .. .. .	..	11,934
Inspection of Motor Vehicles .. .. .	..	6,71,669
Total .. .. .	..	6,83,603
12-A—Sales Tax—		
Collection charges	6,798	18,88,561
Total	6,798	18,88,561
13—Other Taxes and Duties—		
Collection charges—		
Charges under the Electricity Acts .. .. .	..	3,83,549
Taxes and Duties having a common Administrative staff	1,193	15,01,600
Total	1,193	18,85,149
Total—A—Collection of Taxes, Duties and Other Principal Revenues	1,45,116	2,85,02,703
C—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—		
17—Interest on Irrigation Works (Commercial)—		
Irrigation Works	1,76,96,853	..
Total	1,76,96,853	..

EXPENDITURE BY MINOR HEADS—contd.

1961-62				
Plan		Non-Plan	Plan	Grand Total
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	11,934	..	11,934
..	..	6,71,669	..	6,71,669
..	..	6,83,603	..	6,83,603
..	..	18,95,359	..	18,95,359
..	..	18,95,359	..	18,95,359
..	..	3,83,549	..	3,83,549
..	..	15,02,793	..	15,02,793
..	..	18,86,342	..	18,86,342
123	1,99,92,462	2,86,47,819	1,99,92,585	4,80,40,404
..	..	1,76,96,853	..	1,76,96,853
..	..	1,76,96,853	..	1,76,96,853

176.97
194.03

STATEMENT No. 12—DETAILED ACCOUNT OF

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
C—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—contd.		
18—Other Revenue Expenditure financed from Ordinary Revenues—		
Incharge of Public Works Officers—		
A—Irrigation Works—		
(1) Works (Non-Commercial)—		
Works .. .. .	..	..
Maintenance and Repairs .. .. .	..	53,840
Establishment .. .. .	..	63,624
Tools and Plant .. .. .	..	257
Total .. .. .	..	1,17,721
(2) Miscellaneous Expenditure—		
Establishment .. .. .	..	26,30,644
Other charges .. .. .	..	2,00,461
Tools and Plant .. .. .	..	4,058
Suspense .. .. .	..	7,907
Total .. .. .	..	28,43,070
Total—A—Irrigation Works .. .. .	..	29,60,791
B—Navigation, Embankment and Drainage Works—		
(1) Works (Non-Commercial)—		
Works .. .. .	..	6,05,073
Maintenance and Repairs .. .. .	..	19,42,907
Establishment .. .. .	..	7,70,395
Tools and Plant .. .. .	..	74,748
Suspense .. .. .	..	—5,77,025
Total .. .. .	..	28,16,098
Total—B—Navigation, etc., Works .. .. .	..	28,16,098
GRAND TOTAL .. .. .	..	57,76,889
Total—C—Revenue Account of Irrigation, etc., Works	1,76,96,853	57,76,889

EXPENDITURE BY MINOR HEADS—contd.

1961-62				
Plan		Non-Plan	Plan	Grand Total
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	2,05,820	..	2,05,820	2,05,820
..	..	53,840	..	53,840
..	1,21,636	63,624	1,21,636	1,85,260
..	328	257	328	585
..	3,27,784	1,17,721	3,27,784	4,45,505
..	8,84,060	26,30,644	8,84,060	35,14,704
..	98,858	2,00,461	98,858	2,99,319
..	90,925	4,058	90,925	94,983
..	1,07,446	7,907	1,07,446	1,15,353
..	11,81,289	28,43,070	11,81,289	40,24,359
..	15,09,073	29,60,791	15,09,073	44,69,864
..	78,138	6,05,073	78,138	6,83,211
..	661	19,42,907	661	19,43,568
..	9,753	7,70,395	9,753	7,80,148
..	646	74,748	646	75,394
..	-3,549	-5,77,025	-3,549	-5,80,574
..	85,649	28,16,098	85,649	29,01,747
..	85,649	28,16,098	85,649	29,01,747
..	15,94,722	57,76,889	15,94,722	73,71,611
..	15,94,722	2,34,73,742	15,94,722	2,50,68,464

STATEMENT No. 12—DETAILED ACCOUNT OF

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
E—Debt Services—		
22—Interest on Debt and Other Obligations—		
A—Interest on Ordinary Debt—		
Rupce Debt—		
Interest on Permanent Loans—		
4 per cent Punjab Loan, 1968	8,30,478	..
4 per cent Punjab Loan, 1971	8,63,820	..
4½ per cent Punjab Loan, 1972	6,45,704	..
Floating Loans—		
Interest on other Floating Loans	10,087	..
Other Items—		
Management of Debt	11,585	..
Miscellaneous	398	..
Interest on Loans taken from the Central Government	8,95,54,988	..
Interest on Other Loans	9,22,310	..
Total—A—Interest on Ordinary Debt	9,28,39,370	..
B—Interest on Unfunded Debt—		
State Provident Funds—		
Interest on General Provident Fund	20,16,085	..
Interest on Indian Civil Service Provident Fund	53,955	..
Interest on Indian Civil Service (Non-European Members) Provident Fund	37,145	..
Interest on All India Services Provident Fund	43,414	..
Interest on Contributory Provident Funds	1,72,908	..
Interest on Other Miscellaneous Provident Funds	33,733	..
Total—B—Interest on Unfunded Debt	23,57,240	..
C—Interest on Other Obligations—		
Interest on Depreciation Reserve and Other Reserve Funds—		
Interest on deposits of Depreciation Reserves of Government Commercial undertakings	5,03,604	..
Other Items—		
Interest on Charitable and other Funds	26,209	..
Miscellaneous	54,870	..
Total—C—Interest on Other Obligations	5,84,683	..
Total—A, B and C	9,57,81,293	..

EXPENDITURE BY MINOR HEADS—contd.

1961-62

Plan		Non-Plan	Plan	Grand Total
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	8,30,478	..	8,30,478
..	..	8,63,820	..	8,63,820
..	..	6,45,704	..	6,45,704
..	..	10,087	..	10,087
..	..	11,585	..	11,585
..	..	398	..	398
..	..	8,95,54,988	..	8,95,54,988
..	..	9,22,310	..	9,22,310
..	..	9,28,39,370	..	9,28,39,370
..	..	20,16,085	..	20,16,085
..	..	53,955	..	53,955
..	..	37,145	..	37,145
..	..	43,414	..	43,414
..	..	1,72,908	..	1,72,908
..	..	33,733	..	33,733
..	..	23,57,240	..	23,57,240
..	..	5,03,604	..	5,03,604
..	..	26,209	..	26,209
..	..	54,870	..	54,870
..	..	5,84,683	..	5,84,683
..	..	9,57,81,293	..	9,57,81,293

STATEMENT No. 12—DETAILED ACCOUNT OF

Heads	Actuals for	
	Non-plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
E—Debt Services—concl'd.		
22—Interest on Debt and Other Obligations—concl'd.		
D—Transfers—		
<i>Deduct—</i>		
(1) Interest Transferred to Commercial Departments—		
Irrigation	—1,76,96,853	..
Multipurpose River Schemes	—4,30,54,859	..
Other Government Commercial Departments and Undertakings	—14,25,050	..
(2) Interest transferred to 85-A—Capital Outlay on Schemes of Government Trading	—12,16,311	..
(3) Interest portion of equated payments on account of commuted value of pensions	—1,10,544	..
Total—D—Transfers	—6,35,03,617	..
GRAND TOTAL	3,22,77,676	..
23—Appropriation for Reduction or Avoidance of Debt—		
Sinking Funds	41,56,850	..
Total	41,56,850	..
Total—E—Debt Services	3,64,34,526	..

EXPENDITURE BY MINOR HEADS—contd.

1961-62		Non-Plan	Plan	Grand Total
Plan				
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	-1,76,96,853	..	-1 76,96,853
..	..	-4,30,54,859	..	-4,30,54,859
..	..	-14,25,050	..	-14,25,050
..	..	-12,16,311	..	-12,16,311
..	..	-1,10,544	..	-1,10,544
..	..	-6,35,03,617	..	-6,35,03,617
..	..	3,22,77,676	..	3,22,77,676
..	..	41,56,850	..	41,56,850
..	..	41,56,850	..	41,56,850
..	..	3,64,34,526	..	3,64,34,526

STATEMENT No. 12—DETAILED ACCOUNT OF

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
F—Administrative Services—		
25—General Administration—		
A—President, Vice-President, Heads of States, Cabinet and Ministers—		
Emoluments and/or allowances of the Governor	59,400	..
Secretariat Staff of the Governor	1,08,923	..
Staff and Household of the Governor	1,02,034	..
Entertainment and Hospitality Expenses	10,000	..
Expenditure from Contract allowance	60,472	..
Tour Expenses	54,644	..
Medical facilities to Governors, their family and staff	17,967	..
Ministers .. .. .	..	7,13,340
B—Parliament and the State Legislature—		
Legislative Council	33,587	4,00,816
Legislative Assembly	45,358	11,32,797
C—Elections—		
Other Election Charges .. .. .	..	11,19,281
E—Secretariat and Attached Offices—		
Civil Secretariat	16,743	1,03,73,741
Public Service Commission	3,68,121	..
Board of Revenue, Financial Commissioner and establishments .. .. .	..	23,15,106

EXPENDITURE BY MINOR HEADS—contd.

1961-62				
Plan		Non-Plan	Plan	Grand Total
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	59,400	..	59,400
..	..	1,08,923	..	1,08,923
..	..	1,02,034	..	1,02,034
..	..	10,000	..	10,000
..	..	60,472	..	60,472
..	..	54,644	..	54,644
..	..	17,967	..	17,967
..	..	7,13,340	..	7,13,340
..	..	4,34,403	..	4,34,403
..	..	11,78,155	..	11,78,155
..	..	11,19,281	..	11,19,281
..	14,67,644	1,03,90,484	14,67,644	1,18,58,128
..	..	3,68,121	..	3,68,121
..	85,027	23,15,106	85,027	24,00,133

STATEMENT No. 12—DETAILED ACCOUNT OF

Heads	Actuals for	
	Non-plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
F—Administrative Services—contd.		
25—General Administration—concl.		
E—Secretariat and Attached Offices—concl.		
Local Fund Audit Establishments .. .. .	.. .. .	6,33,555
F—Commissioners—		
Commissioners : .. .. .	.. .. .	4,94,369
G—District Administration—		
General Establishments	24,965	1,20,26,874
Sub-divisional Establishments .. .. .	.. .. .	10,93,394
Other Establishments .. .. .	.. .. .	5,43,874
H—Works—		
Repairs .. .. .	.. .. .	13,712
I—Miscellaneous—		
Discretionary Grants by Heads of States, etc.	9,975	23,549
Miscellaneous .. .. .	.. .. .	14,409
Charges in England—		
Share of the cost of High Commissioner's establishment debitable to State Governments .. .. .	.. .. .	1,040
Total	9,12,189	3,08,99,857

EXPENDITURE BY MINOR HEADS—contd.

1961-62		Non-Plan	Plan	Grand Total
Plan				
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	6,33,555	..	6,33,555
..	..	4,94,369	..	4,94,369
..	80,087	1,20,51,839	80,087	1,21,31,926
..	..	10,93,394	..	10,93,394
..	..	5,43,874	..	5,43,874
..	..	13,712	..	13,712
..	..	33,524	..	33,524
..	..	14,409	..	14,409
..	..	1,040	..	1,040
..	16,32,758	3,18,12,046	16,32,758	3,34,44,804

STATEMENT No. 12—DETAILED ACCOUNT OF

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
F—Administrative Services—concl'd.		
27—Administration of Justice—		
High Courts	18,05,586	..
Law Officers .. .. .	..	8,55,835
Administrator General and Official Trustee .. .. .	..	11,007
Civil and Sessions Courts .. .. .	..	40,94,891
Courts of Small Causes .. .. .	..	82,885
Criminal Courts .. .. .	..	3,09,595
Charges in England	10,791	..
Total	18,16,377	53,54,213
28—Jails—		
Jails .. .. .	..	58,23,580
Jail manufactures .. .. .	..	12,75,055
Works .. .. .	..	39,894
Total .. .. .	..	71,38,529
29—Police—		
Superintendence .. .. .	..	8,23,961
District Executive Force	33,073	(a)4,75,62,501
Police Training Schools and Colleges .. .. .	..	2,52,797
Railway Police .. .. .	..	8,34,184
Criminal Investigation Department .. .. .	..	22,98,943
Miscellaneous .. .. .	..	1,00,001
Works .. .. .	..	8,73,879
Charges in England .. .. .	..	2,133
Total	33,073	5,27,48,399
Total—F—Administrative Services	27,61,639	9,61,40,998

(a) Excludes Rs. (—) 33,073 met out of Contingency Fund during 1960-61

EXPENDITURE BY MINOR HEADS—contd.

1961-62		Non-Plan	Plan	Grand Total
Plan				
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	18,05,586	..	18,05,586
..	..	8,55,835	..	8,55,835
..	..	11,007	..	11,007
..	..	40,94,891	..	40,94,891
..	..	82,885	..	82,885
..	..	3,09,595	..	3,09,595
..	..	10,791	..	10,791
..	..	71,70,590	..	71,70,590
..	21,901	58,23,580	21,901	58,45,481
..	..	12,75,055	..	12,75,055
..	17,015	39,894	17,015	56,909
..	38,916	71,38,529	38,916	71,77,445
..	..	8,23,961	..	8,23,961
..	28,816	4,75,95,574	28,816	4,76,24,390
..	..	2,52,797	..	2,52,797
..	..	8,34,184	..	8,34,184
..	..	22,98,943	..	22,98,943
..	..	1,00,001	..	1,00,001
..	..	8,73,879	..	8,73,879
..	..	2,133	..	2,133
..	28,816	5,27,81,472	28,816	5,28,10,288
..	17,00,490	9,89,02,637	17,00,490	10,06,03,127

but recouped during the year.

STATEMENT No. 12—DETAILED ACCOUNT OF

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
F-A—Social and Developmental Services—		
36—Scientific Departments—		
Grants-in-aid and Donations to Scientific Societies and Institutes .. .. .	..	100
Museums .. .. .	..	1,92,803
Total .. .. .	..	1,92,903
37—Education—		
A—University—		
Grants to Universities .. .. .	..	15,29,879
Government Arts Colleges	(a)	48,07,793
Grants to non-Government Arts Colleges .. .. .	..	93,550
Government Professional Colleges	710	7,75,783
Grants to non-Government Professional Colleges .. .. .	..	5,940
B—Secondary—		
Government Secondary Schools	3,340	(b)4,66,12,654
Direct grants to non-Government Secondary Schools .. .. .	..	21,07,692
Grants to local bodies for Secondary Education .. .. .	..	2,70,132
C—Primary—		
Government Primary Schools	1,420	3,70,19,355
Direct grants to non-Government Primary Schools .. .. .	..	6,23,128
Grants to local bodies for primary education .. .. .	..	14,61,450

(a) Represents expenditure of Rs. 14,690 met out of Contingency Fund

(b) Excludes Rs. (—) 3,834 met out of Contingency Fund during 1960-61

EXPENDITURE BY MINOR HEADS—contd.

1961-62				
Plan		Non-Plan	Plan	Grand Total
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..		100	..	100
..	38,330	1,92,803	38,330	2,31,133
..	38,330	1,92,903	38,330	2,31,233
..	24,55,050	15,29,879	24,55,050	39,84,929
..	11,45,727	48,07,793	11,45,727	59,53,520
..	26,35,600	93,550	26,35,600	27,29,150
..	3,10,281	7,76,493	3,10,281	10,86,774
..	..	5,940	..	5,940
..	43,76,763	4,66,16,494	43,76,763	5,09,93,257
..	11,79,072	21,07,692	11,79,072	32,86,764
..	..	2,70,132	..	2,70,132
..	22,03,411	3,70,20,773	22,03,411	3,92,24,184
..	..	6,23,128	..	6,23,128
..	2,28,425	14,61,450	2,28,425	16,89,875

during the year.
but recouped during the year.

STATEMENT No. 12—DETAILED ACCOUNT OF

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
F-A—Social and Developmental Services— contd.		
37—Education—concl'd.		
D—Special—		
Government Special Schools .. .. .	..	7,59,347
E—General—		
Direction .. .. .	..	13,97,764
Inspection .. .. .	..	40,54,222
Scholarships .. .. .	..	26,60,111
Miscellaneous .. .. .	..	16,35,920
Expenditure for promotion of education amongst educationally backward classes	..	20,95,494
Total ..	5,970	10,79,10,212
38—Medical—		
Medical Establishment .. .. .	..	16,71,058
Hospital and Dispensaries	620	1,90,04,270
Grants for Medical purposes .. .. .	..	1,32,650
Medical Colleges and Schools .. .. .	..	29,35,228
Mental Hospital .. .. .	..	8,68,336
Chemical Examiner .. .. .	..	1,28,311
Employees' State Insurance Scheme .. .. .	..	13,94,605
Charges in England .. .. .	..	133
Total ..	620	2,61,34,591
39—Public Health—		
Public Health Establishment .. .. .	..	52,22,377
Grants for Public Health purposes .. .. .	..	7,89,142
Expenses in connection with epidemic diseases .. .. .	..	4,76,752
Bacteriological Laboratories .. .. .	..	12,319
Total ..	..	65,00,590

EXPENDITURE BY MINOR HEADS—contd.

1961-62				
Plan		Non-Plan	Plan	Grand Total
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	1,34,602	7,59,347	1,34,602	8,93,949
..	96,363	13,97,764	96,363	14,94,127
..	2,38,039	40,54,222	2,38,039	42,92,261
..	1,86,225	26,60,111	1,86,225	28,46,336
..	4,28,683	16,35,920	4,28,683	20,64,603
..	32,68,988	20,95,494	32,68,988	53,64,482
..	1,88,87,229	10,79,16,182	1,88,87,229	12,68,03,411
..	1,95,656	16,71,058	1,95,656	18,66,714
..	83,934	1,90,04,890	83,934	1,90,88,824
..	..	1,32,650	..	1,32,650
..	25,32,117	29,35,228	25,32,117	54,67,345
..	..	8,68,336	..	8,68,336
..	..	1,28,311	..	1,28,311
..	2,32,879	13,94,605	2,32,879	16,27,484
..	..	133	..	133
..	30,44,586	2,61,35,211	30,44,586	2,91,79,797
..	4,42,408	52,22,377	4,42,408	56,64,785
..	17,40,425	7,89,142	17,40,425	25,29,567
..	65,92,769	4,76,752	65,92,769	70,69,521
..	..	12,319	..	12,319
..	87,75,602	65,00,590	87,75,602	1,52,76,192

STATEMENT No. 12—DETAILED ACCOUNT OF

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
F-A—Social and Developmental Services—contd.		
40—Agriculture—		
Direction	4,00,025
Superintendence	1,29,242
Experimental Farms	5,60,429
Agricultural Demonstration and Propaganda including public exhibitions and fairs	49,15,913
Agricultural Experiments and Research	31,87,194
Agricultural Education	8,12,785
Agricultural Engineering	15,952
Boring operations	2,70,322
Botanical and other Public Gardens	5,616
Grants-in-aid, Contributions, etc.	23,800
Fisheries	5,290	3,79,329
Works	1,37,200
Total	5,290	1,08,37,807
41—Animal Husbandry—		
Direction	1,65,883
Superintendence	3,19,965
Veterinary Education and Research	9,45,424
Subordinate Establishments	21,86,304
Hospitals and dispensaries	4,64,825
Breeding Operations	25,66,808
Camel Specialist	6,406
Works	4,936
Total	66,60,551

EXPENDITURE BY MINOR HEADS—contd.

1961-62				
Plan		Non-Plan	Plan	Grand Total
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	19,299	4,00,025	19,299	4,19,324
..	39	1,29,242	39	1,29,281
..	2,15,069	5,60,429	2,15,069	7,75,498
..	15,56,689	49,15,913	15,56,689	64,72,602
..	25,06,425	31,87,194	25,06,425	56,93,619
..	11,77,834	8,12,785	11,77,834	19,90,619
..	96,413	15,952	96,413	1,12,365
..	6,576	2,70,322	6,576	2,76,898
..	..	5,616	..	5,616
..	7,500	23,800	7,500	31,300
..	4,56,213	3,84,619	4,56,213	8,40,832
..	4,291	1,37,200	4,291	1,41,491
..	60,46,348	1,08,43,097	60,46,348	1,68,89,445
..	20,050	1,65,883	20,050	1,85,933
..	14,592	3,19,965	14,592	3,34,557
..	1,00,797	9,45,424	1,00,797	10,46,221
..	2,28,483	21,86,304	2,28,483	24,14,787
..	3,65,645	4,64,825	3,65,645	8,30,470
..	11,75,762	25,66,808	11,75,762	37,42,570
..	..	6,406	..	6,406
..	..	4,936	..	4,936
..	19,05,329	66,60,551	19,05,329	85,65,880

STATEMENT No. 12—DETAILED ACCOUNT OF

Heads	Actuals for	
	Non-plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
F-A—Social and Developmental Services— contd.		
42—Co-operation—		
Direction .. .. .	..	4,81,289
Superintendence .. .. .	..	1,05,20,853
<i>Deduct—Amount met from the Deposit Account of grants made by the National Co-operative Development and Warehousing Board</i> .. .. .	..	..
Total ..	..	1,10,02,142
43—Industries and Supplies—		
Industries	5,650	72,36,459
Transfers to Industrial Loan Fund .. .. .	..	..
Charges in England .. .. .	..	6,275
Total ..	5,650	72,42,734
46—Labour and Employment—		
Labour	1,685	7,44,386
Factories .. .. .	..	1,21,055
Resettlement and Employment .. .. .	..	34,54,311
Total ..	1,685	43,19,752
47—Miscellaneous Departments—		
Inspection and Tests—		
Inspector of Steam Boilers .. .. .	..	44,440
Statistics—		
Gazetteer and Statistical Memoirs .. .. .	..	..
State Statistics .. .. .	..	3,744
Miscellaneous—		
Examinations .. .. .	..	11,498
Administration of Indian Partnership Act, 1932 .. .. .	..	8,881
Miscellaneous	1,775	17,11,359
Total ..	1,775	17,79,922

EXPENDITURE BY MINOR HEADS—contd.

1961-62				
Plan		Non-Plan	Plan	Grand Total
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	69,592	4,81,289	69,592	5,50,881
..	27,89,084	1,05,20,853	27,89,084	1,33,09,937
..	—8,91,050	..	—8,91,050	—8,91,050
..	19,67,626	1,10,02,142	19,67,626	1,29,69,768
..	26,19,756	72,42,109	26,19,756	98,61,865
..	61,00,000	..	61,00,000	61,00,000
..	..	6,275	..	6,275
..	87,19,756	72,48,384	87,19,756	1,59,68,140
..	73,239	7,46,071	73,239	8,19,310
..	..	1,21,055	..	1,21,055
..	11,79,262	34,54,311	11,79,262	46,33,573
..	12,52,501	43,21,437	12,52,501	55,73,938
..	..	44,440	..	44,440
..	83,428	..	83,428	83,428
..	..	3,744	..	3,744
..	..	11,498	..	11,498
..	..	8,881	..	8,881
..	20,01,650	17,13,134	20,01,650	37,14,784
..	20,85,078	17,81,697	20,85,078	38,66,775

STATEMENT No. 12—DETAILED ACCOUNT OF

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
F-A—Social and Developmental Services— concl'd.		
47-A—Community Development Projects, National Extension Service and Local Development Works—		
A—Community Development Projects—		
Project/Block Headquarters .. .. .	..	..
Animal Husbandry and Agricultural Extension .. .. .	..	..
Health and Rural Sanitation .. .. .	..	..
Education .. .. .	..	..
Social Education .. .. .	..	..
Communication .. .. .	..	..
Rural Arts, Crafts and Industries .. .. .	..	..
Irrigation .. .. .	..	..
Total .. .. .	..	..
B—National Extension Service—		
Recurring expenditure on personnel retained on National Extension Service Pattern .. .. .	..	39,47,571
Total .. .. .	..	39,47,571
C—Local Development Works—		
Supervision .. .. .	..	7,07,568
Other Miscellaneous Schemes .. .. .	..	11,83,713
Grants-in-aid .. .. .	..	43,21,261
Total .. .. .	..	62,12,532
D—General—		
Training Schemes .. .. .	..	..
Other Schemes .. .. .	..	..
Total .. .. .	..	..
Grand Total .. .. .	..	1,01,60,103
Total—F.A—Social and Develop- mental Services	20,990	19,27,41,307

EXPENDITURE BY MINOR HEADS—contd.

1961-62				
Plan		Non-Plan	Plan	Grand Total
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	48,08,363	..	48,08,363	48,08,363
..	32,10,221	..	32,10,221	32,10,221
..	22,19,940	..	22,19,940	22,19,940
..	11,04,107	..	11,04,107	11,04,107
..	13,29,843	..	13,29,843	13,29,843
..	17,12,514	..	17,12,514	17,12,514
..	35,16,500	..	35,16,500	35,16,500
..	4,55,782	..	4,55,782	4,55,782
..	1,83,57,270	..	1,83,57,270	1,83,57,270
..	..	39,47,571	..	39,47,571
..	..	39,47,571	..	39,47,571
..	23,703	7,07,568	23,703	7,31,271
..	3,66,500	11,83,713	3,66,500	15,50,213
..	..	43,21,251	..	43,21,251
..	3,90,203	62,12,532	3,90,203	66,02,735
..	1,43,570	..	1,43,570	1,43,570
..	25,000	..	25,000	25,000
..	1,68,570	..	1,68,570	1,68,570
..	1,89,16,043	1,01,60,103	1,89,16,043	2,90,76,146
..	7,16,38,428	19,27,62,297	7,16,38,428	26,44,00,725

STATEMENT No. 12—DETAILED ACCOUNT OF

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Ra.	Ra.
H—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements—		
50—Civil Works—		
Original Works—		
Buildings—		
General Administration	2,238	4,18,734
Administration of Justice .. .. .	..	56,179
Jails	908	1,53,261
Police	23,628	3,62,389
Education .. .. .	..	18,53,017
Medical	87,433	3,70,040
Public Health .. .. .	..	15,935
Agriculture .. .. .	..	—9,777
Animal Husbandry .. .. .	..	6,32,473
Co-operation .. .. .	..	1,205
Industries .. .. .	..	4,56,754
Miscellaneous Departments .. .. .	..	98,690
Civil Works .. .. .	..	20,62,438
Stationery and Printing .. .. .	..	36,180
Original Works—Communication .. .. .	..	38,33,551
Original Works—Miscellaneous .. .. .	..	9,700
Repairs	1,83,245	1,75,79,371
Establishment .. .. .	..	53,08,204
Tools and Plant .. .. .	..	4,78,608
Grants-in-aid .. .. .	..	12,24,107
Suspense .. .. .	..	—11,13,492
Deduct—Expenditure on Displaced Persons transferred to the head "57—Miscellaneous" .. .. .	..	—79,862
Deduct—Amount met from subventions from Central Road Fund .. .. .	..	..
Total	2,97,452	3,37,47,705

EXPENDITURE BY MINOR HEADS—contd.

1961-62				
Plan		Non-Plan	Plan	Grand Total
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	4,20,972	..	4,20,972
..	..	56,179	..	56,179
..	..	1,54,169	..	1,54,169
..	..	3,86,017	..	3,86,017
..	6,20,297	18,53,017	6,20,297	24,73,314
..	75,209	4,57,473	75,209	5,32,682
..	1,540	15,935	1,540	17,475
..	42,023	-9,777	42,023	32,246
..	2,26,598	6,32,473	2,26,598	8,59,071
..	..	1,205	..	1,205
..	76,487	4,56,754	76,487	5,33,241
..	..	98,690	..	98,690
..	11,641	20,62,438	11,641	20,74,079
..	..	36,180	..	36,180
..	28,56,725	38,33,551	28,56,725	66,90,276
..	2,20,876	9,700	2,20,876	2,30,576
..	..	1,77,62,616	..	1,77,62,616
..	6,50,253	53,08,204	6,50,253	59,58,457
..	42,695	4,78,608	42,695	5,21,303
..	..	12,24,107	..	12,24,107
..	..	-11,13,492	..	-11,13,492
..	..	-79,862	..	-79,862
..	-17,33,527	..	-17,33,527	-17,33,527
..	30,90,817	3,40,45,157	30,90,817	3,71,35,974

STATEMENT No. 12—DETAILED ACCOUNT OF

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
H—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements— —contd.		
51-A—Interest on Capital Outlay on Multipurpose River Schemes—		
Bhakra Nangal Project—		
A—Capitalised Interest Charges written back—		
I—Bhakra Dam	1,17,89,063	..
B—Other Interest Charges met from Revenue—		
I—Bhakra Dam	5,25,029	..
Total ..	1,23,14,092	..
51-B—Other Revenue Expenditure connected with Multipurpose River Schemes—		
Bhakra Nangal Project—		
I—Bhakra Dam—		
Irrigation Branch—		
Working Expenses—		
Extensions and Improvements .. .. .	..	1,78,767
Maintenance and Repairs .. .. .	..	60,27,557
Establishment .. .. .	..	52,85,244
Tools and Plant .. .. .	..	45,353
Suspense .. .. .	..	—19,784
Deduct—Amount transferred to other Governments. .. .. .	..	—7,75,682
Total—I—Bhakra Dam ..	..	1,07,41,455

(a) The overall interest liability of the State during the year was

EXPENDITURE BY MINOR HEADS—contd.

1961-62				
Plan		Non-Plan	Plan	Grand Total
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	1,17,89,063	..	1,17,89,063
..	..	5,25,029	..	5,25,029
..	..	1,23,14,092	..	(a) 1,23,14,092
..	..	1,78,767	..	1,78,767
..	..	60,27,557	..	60,27,557
..	..	52,85,244	..	52,85,244
..	..	45,353	..	45,353
..	..	—19,784	..	—19,784
..	..	—7,75,682	..	—7,75,682
..	..	1,07,41,455	..	1,07,41,455

Rs. 4,30,54,859 out of which Rs. 3,07,40,767 have been capitalised *vide* pages 102-3

STATEMENT No. 12—DETAILED ACCOUNT OF

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Ra.	Ra.
H—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements—concl.		
51-B—Other Revenue Expenditure connected with Multipurpose River Schemes—concl.		
Bhakra-Nangal Project—concl.		
II—Nangal Hydro-Electric Schemes—		
A—Main Project—		
A-(1)—Common Pool—		
Irrigation Branch Portion—		
Working Expenses—		
P—Production—		
Extensions and Improvements .. .. .	..	49,274
Maintenance and Repairs .. .. .	..	3,53,099
Establishment .. .. .	..	—95,684
Tools and Plant .. .. .	..	32,315
Deduct—Amount transferred to other Governments .. .. .	..	—62,202
Total—Production .. .. .	..	2,76,802
Deduct—Amount recoverable/recovered from Punjab State Electricity Board .. .. .	..	—2,76,802
Total—Irrigation Branch Portion .. .. .	..	..
Total—II—Nangal Hydro-Electric Schemes .. .. .	..	..
III—Beas Dam Project—		
Miscellaneous Expenditure—		
Investigation on Multipurpose River Schemes—		
Preliminary Expenses .. .. .	..	..
Total—III—Beas Dam Project .. .. .	..	..
Grand Total .. .. .	..	1,07,41,455
Total—H—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements	1,26,11,544	4,44,89,160

EXPENDITURE BY MINOR HEADS—contd.

1961-62		Non-Plan	Plan	Grand Total
Plan				
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	49,274	..	49,274
..	..	3,53,099	..	3,53,099
..	..	-95,684	..	-95,684
..	..	32,315	..	32,315
..	..	-62,202	..	-62,202
..	..	2,76,802	..	2,76,802
..	..	-2,76,802	..	-2,76,802
..
..
..	3,666	..	3,666	3,666
..	3,666	..	3,666	3,666
..	3,666	1,07,41,455	..	1,07,45,121
..	30,94,483	5,71,00,704	30,94,483	6,01,95,187

STATEMENT No. 12—DETAILED ACCOUNT OF

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
J—Miscellaneous—		
54—Famine—		
A—Famine Relief—		
Salaries and Establishment	351	79,551
Relief Works .. .. .	..	28,85,989
Gratuitous Relief .. .. .	..	4,10,60,558
Miscellaneous .. .. .	..	20,12,408
Deduct—Amount transferred from Famine Relief Fund .. .. .	..	—40,00,000
B—Transfers to Famine Relief Fund ..		40,00,000
Total ..	351	4,60,38,506
54-B—Privy Purses and Allowances of Indian Rulers—		
Privy Purses and Allowances of Rulers of Integrated States and Allowances of their relatives and servants—		
Integrated States .. .. .	..	6,85,699
Total ..	..	6,85,699
55—Superannuation Allowances and Pensions—		
Superannuation and Retired Allowances	1,65,332	1,24,03,848
Equated payments of commuted value of Pensions transferred from Capital (outside the Revenue Account)	1,22,977	2,65,405
Compassionate Allowances .. .. .	..	2,85,165
Gratuities	18,702	40,04,124
Family Pensions	503	2,10,626
Pensions for distinguished and merito- rious services .. .. .	..	1,26,161
Donations to Provident Funds .. .. .	..	16,73,403

EXPENDITURE BY MINOR HEADS—contd.

1961-62		Non-Plan	Plan	Grand Total
Plan				
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	79,902	..	79,902
..	..	28,85,989	..	28,85,989
..	..	4,10,60,558	..	4,10,60,558
..	..	20,12,408	..	20,12,408
..	..	—40,00,000	..	—40,00,000
..	..	40,00,000	..	40,00,000
..	..	4,60,38,857	..	4,60,38,857
..	..	6,85,699	..	6,85,699
..	..	6,85,699	..	6,85,699
..	..	1,25,69,180	..	1,25,69,180
..	..	3,88,382	..	3,88,382
..	..	2,85,165	..	2,85,165
..	..	40,22,826	..	40,22,826
..	..	2,11,129	..	2,11,129
..	..	1,26,161	..	1,26,161
..	..	16,73,403	..	16,73,403

STATEMENT No. 12—DETAILED ACCOUNT OF

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
J—Miscellaneous—contd.		
55—Superannuation Allowances and Pensions—concl.		
Equated payments on account of capital outlay on sterling pensions to the Government of India	42,856
Charges in England	14,907
<i>Deduct</i> —Pensionary charges transferred to Commercial Departments and Concerns	—4,74,390
Total ..	3,07,514	1,85,52,104
56—Stationery and Printing—		
I—Stationery—		
Purchase of Stationery Stores	54,782	74,35,326
Discount on plain paper used with stamps	3,376
Purchase of plain paper used with stamps	76,340
<i>Deduct</i> —Value of stationery supplied to other Governments and paying departments	—6,21,059
II—Printing—		
Government Presses	23,76,018
Printing at Private Presses	1,30,308
Printing of Text-Books	9,65,527
Lithography	7,95,012
Cost of printing work done by other Governments	20,545
<i>Deduct</i> —Cost of printing work done for other Governments and paying departments	—16,40,174
Total ..	54,782	95,41,219

EXPENDITURE BY MINOR HEADS—contd.

1961-62		Non-Plan	Plan	Grand Total
Plan				
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..
..	..	42,855	..	42,855
..	..	14,907	..	14,907
..	..	—4,74,390	..	—4,74,390
..	..	1,88,59,618	..	1,88,59,618
..	..	74,90,108	..	74,90,108
..	..	3,376	..	3,376
..	..	76,340	..	76,340
..	..	—6,21,059	..	—6,21,059
..	378	23,76,018	378	23,76,396
..	1,811	1,30,308	1,811	1,32,119
..	..	9,65,527	..	9,65,527
..	..	7,95,012	..	7,95,012
..	..	20,545	..	20,545
..	..	—16,40,174	..	—16,40,174
..	2,189	95,96,001	2,189	95,98,190

STATEMENT No. 12—DETAILED ACCOUNT OF

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
J—Miscellaneous—concd.		
57—Miscellaneous—		
Cost of books and periodicals .. .. .	.. .. .	78,885
Donations for charitable purposes .. .. .	.. .. .	1,675
Special Commissions of Enquiry .. .. .	.. .. .	254
Publicity Board .. .. .	.. .. .	31,28,724
Irrecoverable temporary loans and advances written off .. .. .	.. .. .	4,220
Loss on conversion to decimal coinage .. .. .	.. .. .	5
Grants-in-aid, Contributions, etc.	157	39,21,601
Miscellaneous and unforeseen charges	22,527	1,68,71,989
Expenditure on Bus Services	14,25,050	2,17,90,058
Expenditure on the Administration of Lahaul and Spiti .. .. .	.. .. .	7,00,497
Miscellaneous Compensations .. .. .	.. .. .	140
Charges in connection with Village Pan- chayats Act .. .. .	.. .. .	74,53,195
Expenditure on Home Defence .. .. .	.. .. .	24,37,892
Expenditure on Displaced Persons .. .. .	.. .. .	29,32,693
Loss or gain by exchange .. .. .	.. .. .	59
Total	14,47,734	5,93,21,887
Total—J—Miscellaneous	18,10,381	13,41,39,415

EXPENDITURE BY MINOR HEADS—contd.

1961-62

Plan		Non-Plan	Plan	Grand Total
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	78,885	..	78,885
..	..	1,675	..	1,675
..	..	254	..	254
..	7,00,125	31,28,724	7,00,125	38,28,849
..	..	4,220	..	4,220
..	..	5	..	5
..	3,30,000	39,21,758	3,30,000	42,51,758
..	1,94,018	1,68,94,516	1,94,018	1,70,88,534
..	..	2,32,15,108	..	2,32,15,108
..	..	7,00,497	..	7,00,497
..	..	140	..	140
..	3,84,596	74,53,195	3,84,596	78,37,791
..	..	24,37,892	..	24,37,892
..	..	29,32,693	..	29,32,693
..	..	59	..	59
..	16,08,739	6,07,69,621	16,08,739	6,23,78,360
..	16,10,928	13,59,49,796	16,10,928	13,75,60,724

STATEMENT No. 12—DETAILED ACCOUNT OF

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
M—Extraordinary Items—		
64-C—Pre-partition Payments—		
Land Revenue	170
Forest	10,996
Other Taxes and Duties	880
Other Revenue Expenditure financed from Ordinary Revenues (Irrigation)	..	36,401
General Administration	1,367
Jails	17,712
Police	883
Education	323
Public Health	9,144
Agriculture..	12,354
Industries and Supplies	409
Miscellaneous Departments	360
Civil Works	62,030
Receipts from Electricity Schemes—		
Working Expenses	1,861
Miscellaneous	2,12,137
Total	3,67,027
Total—M—Extraordinary Items	3,67,027
Grand Total—Expenditure within the Revenue Account	7,14,81,049	50,21,57,499

EXPENDITURE BY MINOR HEADS—contd.

1961-62

Plan		Non-Plan	Plan	Grand Total
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	170	..	170
..	..	10,996	..	10,996
..	..	880	..	880
..	..	36,401	..	36,401
..	..	1,367	..	1,367
..	..	17,712	..	17,712
..	..	883	..	883
..	..	323	..	323
..	..	9,144	..	9,144
..	..	12,354	..	12,354
..	..	409	..	409
..	..	360	..	360
..	..	62,030	..	62,030
..	..	1,861	..	1,861
..	..	2,12,137	..	2,12,137
..	..	3,67,027	..	3,67,027
..	..	3,67,027	..	3,67,027
123	9,96,31,513	57,36,38,548	9,96,31,636	67,32,70,184

STATEMENT No. 12—DETAILED ACCOUNT OF

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
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	1,80,106
Establishment	43,716
Tools and Plant	1,644
Suspense	9,74,170
<i>Deduct—Receipts and Recoveries on Capital Account</i>	—60
Total	11,99,576
(2) Unproductive—		
Works	2,61,075
Establishment	68,930
Tools and Plant	3,263
Suspense	—69,699
<i>Deduct—Receipts and Recoveries on Capital Account</i>
Total	2,63,569
Total—68—Construction of Irrigation, etc., Works (Commercial)	14,63,145

EXPENDITURE BY MINOR HEADS—contd.

1961-62

Plan		Non-Plan	Plan	Grand Total
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	1,77,77,534	1,80,106	1,77,77,531	1,79,57,640
..	33,59,072	43,716	33,59,072	34,02,788
..	1,53,718	1,644	1,53,718	1,55,362
..	13,75,430	9,74,170	13,75,430	23,49,600
..	—46,45,507	—60	—46,45,507	—46,45,567
..	1,80,20,247	11,99,576	1,80,20,247	1,92,19,823
..	2,44,16,905	2,61,075	2,44,16,905	2,46,77,980
..	66,88,081	68,930	66,88,081	67,57,011
..	2,80,953	3,263	2,80,953	2,84,216
..	27,30,907	—69,699	27,30,907	26,61,208
..	—4,18,620	..	—4,18,620	—4,18,620
..	3,36,98,226	2,63,569	3,36,98,226	3,39,61,795
..	5,17,18,473	14,63,145	5,17,18,473	5,31,81,618

STATEMENT No. 12—DETAILED ACCOUNT OF

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
FF—Civil Administration—		
Capital Accounts outside the Revenue Account—		
71—Capital Outlay on Schemes of Agricultural Improvement and Research—		
Grow More Food Schemes .. .. .	..	9,56,968
Deduct—Receipts and Recoveries on Capital Account .. .. .	..	—1,60,887
Total .. .. .	..	7,96,081
72—Capital Outlay on Industrial Development—		
Investments in Government commercial undertakings—		
Work Centres Scheme	96,434	6,34,507
Development of Industrial Area Schemes in the Punjab .. .. .	..	2,266
Investments in other commercial concerns—		
Government contribution to the share capital of—		
Land Mortgage Bank .. .. .	..	..
Apex Co-operative Bank .. .. .	..	..
Primary Agricultural Credit Societies .. .. .	..	..
Co-operative Sugar Mills .. .. .	..	..
Small Industries Co-operative (Private) Ltd. .. .. .	..	..
Co-operative Supply and Marketing Federation Ltd. .. .. .	..	..
Usha Spinning and Weaving Mills Ltd., Faridabad .. .. .	..	1,19,300

EXPENDITURE BY MINOR HEADS—contd.

1961-62				
Plan		Non-Plan	Plan	Grand Total
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	28,01,246	9,56,968	28,01,246	37,58,214
..	—4,06,315	—1,60,887	—4,06,315	—5,67,202
..	23,94,931	7,96,081	23,94,931	31,91,012
..	..	7,30,941	..	7,30,941
..	..	2,266	..	2,266
..	5,00,000	..	5,00,000	5,00,000
..	5,00,000	..	5,00,000	5,00,000
..	3,34,500	..	3,34,500	3,34,500
..	10,00,000	..	10,00,000	10,00,000
..	20,00,000	..	20,00,000	20,00,000
..	50,000	..	50,000	50,000
..	..	1,19,300	..	1,19,300

STATEMENT No. 12—DETAILED ACCOUNT OF

Heads	Actuals for	
	Non-plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
FF.—Civil Administration—Capital Account outside the Revenue Account—conold.		
72—Capital Outlay on Industrial Development—conold.		
Investments in other commercial concerns—conold.		
Provincial Federation for Industrial Co-operatives .. .. .	..	..
Co-operative Farming Societies .. .. .	..	..
Consumer Co-operative Store .. .. .	..	..
Central Co-operative Banks .. .. .	..	..
State Ware-housing Corporation .. .. .	..	..
Primary Marketing Societies .. .. .	..	..
Development of Village and Cottage Industries .. .. .	..	..
<i>Deduct—Receipts and Recoveries on Capital Account</i> .. .. .	..	17,15,726
Total	96,434	9,59,653
HH—Capital Account of Civil Works, Multi-purpose River Schemes and Miscellaneous Public Improvements outside the Revenue Account—		
79—Expenditure on New Capital for Punjab at Chandigarh—		
Works .. .. .	..	12,55,005
Establishment .. .. .	..	..
Tools and Plant .. .. .	..	..
Suspense .. .. .	..	..
<i>Deduct—Receipts and Recoveries on Capital Account</i> .. .. .	..	..
Total		12,55,005

EXPENDITURE BY MINOR HEADS—contd.

1961-62				
Plan		Non-Plan	Plan	Grand Total
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	50,000	..	50,000	50,000
..	45,000	..	45,000	45,000
..	22,500	..	22,500	22,500
..	8,50,000	..	8,50,000	8,50,000
..	5,00,000	..	5,00,000	5,00,000
..	5,35,000	..	5,35,000	5,35,000
..	10,00,000	..	10,00,000	10,00,000
..	..	—17,15,726	..	—17,15,726
..	73,87,000	—8,63,219	73,87,000	65,23,781
..
..
..	1,73,479	12,55,005	1,99,47,933	2,12,02,938
..	20,18,252	..	20,18,252	20,18,252
..	11,367	..	11,367	11,367
..	—16,52,435	..	—16,52,435	—16,52,435
..	—66,07,473	..	—66,07,473	—66,07,473
1,73,479	1,35,44,165	12,55,005	1,37,17,644	1,49,72,649

STATEMENT No. 12—DETAILED ACCOUNT OF

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
HH—Capital Account of Civil Works, Multi-purpose 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 .. .. .	..	..
Establishment .. .. .	..	..
Tools and Plant .. .. .	..	..
Suspense .. .. .	..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. .. .	..	..
<i>Debit</i> —Amount transferred to other Governments .. .. .	..	..
Interest on Capital	4,25,29,830	..
<i>Deduct</i> —Amount of net receipts transferred to meet capitalised interest charges	—1,17,89,063	..
Total—Bhakra Dam	3,07,40,767	..

EXPENDITURE BY MINOR HEADS—contd.

1961-62

Plan		Non-Plan	Plan	Grand Total
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	3,86,81,468	..	3,86,81,468	3,86,81,468 ✓
..	1,27,33,239	..	1,27,33,239	1,27,33,239 ✓
..	2,51,855	..	2,51,855	2,51,855 ✓
..	-11,95,262	..	-11,95,262	-11,95,262 ✓
..	-29,23,313	..	-29,23,313	-29,23,313 ✓
..	+69,86,846	..	+69,86,846	+69,86,846 ✓
..	..	4,25,29,830	..	4,25,29,830 ✓
..	..	-1,17,89,063	..	-1,17,89,063 ✓
..	5,45,34,833	3,07,40,767	5,45,34,833	8,52,75,600

STATEMENT No. 12—DETAILED ACCOUNT OF

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
HH—Capital Account of Civil Works, Multi-purpose River Schemes and Miscellaneous Public Improvements outside the Revenue Account—contd.		
30-A—Capital Outlay on Multipurpose River Schemes—concl.		
Bhakra Nangal Project—concl.		
II—Nangal Hydro-Electric Schemes—		
A—Main Project—concl.		
A(i)—Common Pool—		
Irrigation Branch Portion—		
P—Production—		
Works .. .. .	..	..
Establishment .. .. .	..	..
Tools and Plant .. .. .	..	..
<i>Deduct—Receipts and Recoveries on ..</i>	..	..
Capital Account.		
Total—Irrigation Branch Portion ..	..	..
<i>Deduct—Amount recoverable/recovered from the Punjab State Electricity Board ..</i>	..	..
Total—Nangal Hydro-Electric Schemes ..	..	..
III—Beas Dam Project—		
Irrigation Branch Portion—		
Works .. .. .	..	..
Establishment .. .. .	..	..
Tools and Plant .. .. .	..	..
Suspense .. .. .	..	..
<i>Deduct—Receipts and Recoveries on ..</i>	..	..
Capital Account .. .. .	..	..
<i>Deduct—Amount recoverable/recovered from the Punjab State Electricity Board ..</i>	..	..
Total—Beas Dam Project ..	..	..
Grand Total ..	3,07,40,767	..

EXPENDITURE BY MINOR HEADS—contd.

1961-62		Non-Plan	Plan	Grand Total
Plan				
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	92,89,597	..	92,89,597	92,89,597
..	4,00,062	..	4,00,062	4,00,062
..	21,358	..	21,358	21,358
..	-204	..	-204	-204
..	97,10,813	..	97,10,813	97,10,813
..	-97,10,813	..	-97,10,813	-97,10,813
..
..	2,06,20,671	..	2,06,20,671	2,06,20,671
..	38,11,199	..	38,11,199	38,11,199
..	6,57,210	..	6,57,210	6,57,210
..	91,24,475	..	91,24,475	91,24,475
..	-1,33,921	..	-1,33,921	-1,33,921
..	-29,35,314	..	-29,35,314	-29,35,314
..	3,11,44,320	..	3,11,44,320	3,11,44,320
..	8,56,79,153	3,07,40,767	8,56,79,153	11,64,19,920

STATEMENT No. 12—DETAILED ACCOUNT OF

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	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	3,75,000	5,72,153
General Administration	7,04,564
Administration of Justice	55,946
Jails	1,38,289
Police	27,62,898
Education	15,11,257
Medical	8,73,188
Public Health	21,547
Agriculture	2,00,577
Animal Husbandry	22,253
Co-operation
Industries	6,32,505	83,667
Civil Works	49,62,686
Stationery and Printing	1,208
Miscellaneous Departments	3,37,887	17,61,447
Original Works—Communication	21,26,983
Establishment	13,14,338
Tools and Plant	1,48,857
<i>Deduct—Receipts and Recoveries on Capital Account</i>	—75,73,911
Total	13,45,392	96,87,947

EXPENDITURE BY MINOR HEADS—ccntd.

1961-62				
Plan		Non-Plan	Plan	Grand Total
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	1,46,484	9,47,153	1,46,484	10,93,637
..	1,03,678	7,04,504	1,03,678	8,08,242
..	..	55,946	..	55,946
..	3,073	1,38,289	3,073	1,41,362
..	3,07,178	27,62,898	3,07,178	30,70,076
..	69,54,596	15,11,557	69,54,596	84,65,853
56,337	73,62,589	8,73,188	74,18,926	82,92,114
..	2,97,952	21,547	2,97,952	3,19,499
..	23,49,149	2,00,577	23,49,149	25,49,726
..	13,04,941	22,253	13,04,941	13,27,194
..	77	..	77	77
..	25,18,286	7,16,172	25,18,286	32,34,458
..	3,047	49,62,686	3,047	49,65,733
..	2,89,324	1,208	2,89,324	2,90,532
..	8,74,628	20,99,334	8,74,628	29,73,962
..	2,20,77,387	21,26,983	2,20,77,387	2,42,04,370
..	38,51,411	13,14,338	38,51,411	51,65,749
..	4,36,200	1,48,857	4,36,200	5,85,057
..	—514	—75,73,911	—514	—75,74,425
56,337	4,88,79,486	1,10,33,339	4,89,35,823	5,99,69,162

STATEMENT No. 12—DETAILED ACCOUNT OF

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
JJ—Miscellaneous Capital Account outside the Revenue Account—		
82—Capital Account of Other Works outside the Revenue Account—		
Original Works—		
Stationery and Printing .. .. .	..	10,152
Total .. .. .	..	10,152
82-A—Capital Outlay on Rail Road Co-ordination Scheme outside the Revenue Account—		
Investments in shares of Road Transport Companies .. .. .	..	..
<i>Deduct—Receipts and Recoveries on Capital Account</i> .. .. .	..	..
Total .. .. .	..	..
82-B—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account—		
Road Transport—		
Motor Transport Services .. .. .	..	70,77,881
<i>Deduct—Receipts and Recoveries on Capital Account</i> .. .. .	..	—39,371
Total .. .. .	..	70,38,510
82—Payments of commuted value of pensions—		
Payments of commuted value of pensions—		
Payments in India .. .. .	..	2,27,190
<i>Deduct—Capital portion of equated payments out of revenue</i>	—12,433	—2,65,405
Total	—12,433	—38,215

EXPENDITURE BY MINOR HEADS— contd.

1961-62

Plan		Non-Plan	Plan	Grand Total
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	10,152	..	10,152
..	..	10,152	..	10,152
..	14,02,000	..	14,02,000	14,02,000
..	—23,435	..	—23,435	—23,435
..	13,78,565	..	13,78,565	13,78,565
..	..	70,77,881	..	70,77,881
..	..	—39,371	..	—39,371
..	..	70,38,510	..	70,38,510
..	..	2,27,190	..	2,27,190
..	..	—2,77,838	..	—2,77,838
..	..	—50,648	..	—50,648

STATEMENT No. 12—DETAILED ACCOUNT OF

Heads	Actuals for	
	Non-plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
JJ—Miscellaneous Capital Account outside the Revenue Account—concl'd.		
85-A—Capital outlay on Schemes of Government Trading—		
Grain Supply Scheme	12,16,311	—3,30,59,941
Milk Supply Schemes .. ..	..	1,88,279
Community Development Projects .. ..	..	52,268
Other Miscellaneous Schemes .. ..	..	86,04,896
Total	12,16,311	—2,42,14,498
Grand Total—Expenditure outside the Revenue Account	3,33,86,471	—49,61,526
Total Expenditure	10,48,67,520	49,71,95,973

EXPENDITURE BY MINOR HEADS—concl'd.

1961-62		Non-Plan	Plan	Grand Total
Plan				
Charged	Voted			
1	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	—3,18,43,630	..	—3,18,43,630
..	..	1,88,279	..	1,88,279
..	..	52,268	..	52,268
..	..	86,04,896	..	86,04,896
	..	—2,29,98,187	..	—2,29,98,187
2,29,816	21,09,81,773	2,84,24,945	21,12,11,589	23,96,36,534
2,29,939	31,06,13,286	60,20,63,493	31,08,43,225	91,29,06,718

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR

Nature of Expenditure 1	Expenditure during the year		Grand Total 4 Rs.	Expenditure to end of the year 1961-62 5 Rs.
	Non-Plan 2 Rs.	Plan 3 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—				
(1) Productive—				
Upper Bari, Doab Canal	10,77,300	—4,74,947	6,02,353	2,52,75,265
Western Jumna Canal (including Extension Scheme)	1,36,377	1,37,49,092	1,38,85,469	8,90,69,178
Sirhind Canal	—5,353	12,928	7,575	2,62,80,482
Sutlej Valley Project	—39,465	1,13,580	24,115	4,59,96,229
Madhopur Beas Link .. ..	..	26,36,563	26,36,563	3,17,65,275
Government Central Workshops .. ..	..	..	..	—2,54,02,609
Shah Nahar Canal Project .. ..	..	39,493	39,493	33,37,218
Sidharthnagar Scheme	23,578	2,08,587	2,32,165	33,97,730
Technical Co-operation Aid Scheme .. ..	..	16,97,767	16,97,767	3,44,76,047
erstwhils P.E.P.S.U. Canals	29,701	..	29,701	(a)5,55,30,293
Other Projects	30,311	37,184	67,495	53,23,624
(2) Unproductive—				
Hariko Project .. ..	..	21,704	21,704	10,73,16,603
Jagadhri Tubewell Project .. ..	..	8,47,212	8,47,212	1,12,54,527
Sirhind Feeder Canal	1,204	7,33,262	7,34,466	6,26,98,968
Upper Bari Doab Canal	2,09,083	64,290	2,73,373	1,08,32,055
Western Jumna Canal	34,955	53,19,158	53,54,113	1,71,87,376
Drainage Project .. ..	..	1,84,50,826	1,84,50,826	4,63,06,475
Other Projects	18,327	82,61,774	82,80,101	1,56,73,704
Deduct—Amount debit-able to Rajasthan on account of Sutlej Valley Project	—2,873	..	—2,873	—2,14,20,442
Total	14,63,145	5,17,18,473	5,31,81,618	54,48,97,998
Deduct—Amount financed from Ordinary Revenues .. ..	..	..	..	—1,12,82,063
Net expenditure outside the Revenue Account	14,63,145	5,17,18,473	5,31,81,618	(b)53,36,15,935

(a) Canalwise details are not available as the Administrative Accounts of these schemes have not been prepared since the 13th April, 1960, the date of federal financial integration of erstwhile P.E.P.S.U. State for want of information awaited from the State Government.

(b) 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.

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR—contd.

Nature of Expenditure	Expenditure during the year		Grand Total	Expenditure to end of the year 1961-62
	Non-Plan	Plan		
	Rs.	Rs.		
1	2	3	4	5
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 ..	9,56,968	28,01,240	37,58,214	2,74,72,572
Deduct—Receipts and Recoveries on Capital Account ..	-1,60,887	-4,06,315	-5,67,202	-29,02,660
Total expenditure outside the Revenue Account ..	7,96,081	23,94,931	31,01,012	2,45,69,892
72—Capital Outlay on Industrial Development—				
Investments in Government commercial undertakings—				
Work Centres Schemes	7,30,941	..	7,30,941	{ (a)87,98,483 7,30,941
Development of Industrial Area Scheme ..	2,266	..	2,266	{ (a)70,52,831 -25,30,483
Bank of Patiala ..	..	..	..	15,00,000
Patiala Insurance Corporation ..	..	..	..	5,00,000
P.E.P.S.U. State Co-operative Bank Ltd. ..	..	..	..	3,00,000
Indian National Airways Ltd. ..	..	..	..	6,100
Investments in other commercial concerns—				
Industrial Punjab Finance Corporation ..	..	..	..	41,00,500
Punjab Provincial Bank Ltd., Jullundur ..	..	..	..	23,00,000
Co-operative Bank, Pataudi ..	..	..	..	3,000
Development Schemes	..	..	..	1,10,58,176
Jaganjit Cotton Textile Mills Ltd. ..	..	..	..	(b)16,50,000

(a) *Pro forma* adjustment made as a result of recasting of transactions pertaining to Work Centres Scheme and Development of Industrial Area Scheme from 1949-50 to 1960-61.

(b) Difference between this amount and that shown in Statement No. 14 is under investigation.

**STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPEN-
DITURE 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 1961-62 5
	Non-Plan 2	Plan 3		
	Rs.	Rs.	Rs.	Rs.
72—Capital Outlay on Industrial Development—contd.				
Investments in other commercial concerns—contd.				
6 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.	(a)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.	80,000
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	3,34,500	3,34,500	35,58,000
Co-operative Banks	8,50,000	8,50,000	44,30,000
State Land Mortgage Bank	5,00,000	5,00,000	29,00,000
Primary Marketing Societies	5,35,000	5,35,000	25,02,500
Small Industries Co-operative (Private) Ltd.	20,00,000	20,00,000	20,00,000
Co-operative Supply and Marketing Federation Ltd.	50,000	50,000	50,000
Usba Spinning and Weaving Mills Ltd., Faridabad ..	1,19,300	..	1,19,300	1,19,300

(a) Difference between this amount and that shown in Statement No. 14 is under investigation.

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR—contd.

Nature of Expenditure	Expenditure during the year		Grand Total	Expenditure to end of the year 1961-62
	Non-Plan	Plan		
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
72—Capital Outlay on Industrial Development—				
Investments in other commercial concerns— <i>concl'd.</i>				
Co-operative Farming Societies ..	..	45,000	45,000	45,000
Consumer Co-operative Stores ..	..	22,500	22,500	22,500
Development of Village and Cottage Industries ..	..	10,00,000	10,00,000	10,00,000
State Ware-housing Corporation ..	..	5,00,000	5,00,000	18,50,000
Apex Co-operative Bank ..	..	5,00,000	5,00,000	20,00,000
Shri Gopal Paper Mills, Jagadhri ..	..	..	..	10,00,000
Muhindergarh 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 ..	..	..	..	25,000
Provincial Federation for Industrial Co-operatives ..	..	50,000	50,000	2,50,000
National Projects Construction Corporation (Private) Ltd., Delhi ..	..	..	..	10,00,000
Co-operative Sugar Mills ..	..	10,00,000	10,00,000	27,90,000
Total ..	8,52,507	73,87,000	82,39,507	6,65,50,164
<i>Deduct—Receipts and Recoveries on Capital Account ..</i>	<i>—17,15,726</i>	<i>..</i>	<i>—17,15,726</i>	$\left\{ \begin{array}{l} -43,01,109 \\ -1,38,51,314 \\ (a) \end{array} \right.$
<i>Deduct—Amount financed from Ordinary Revenues ..</i>	<i>..</i>	<i>..</i>	<i>..</i>	
Net expenditure outside the Revenue Account	—8,63,210	73,87,000	66,23,781	4,83,47,741

(a) See footnote (a) on page 113.

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR—contd.

Nature of Expenditure	Expenditure during the year		Grand Total	Expenditure to end of the year 1961-62
	Non-Plan	Plan		
	1 Rs.	2 Rs.			3 Rs.	4 Rs.
79—Expenditure on New Capital for Punjab at Chandigarh—				
Gross Expenditure ..	12,55,005	2,03,25,117	2,15,80,122	24,37,17,303
Deduct—Receipts and Recoveries on Capital Account ..	..	-66,07,473	-66,07,473	-8,43,55,073
Net expenditure outside the Revenue Account	12,55,005	1,37,17,644	1,49,72,649	16,93,62,320
80-A—Capital Outlay on Multi-purpose River Schemes—				
Bhakra Nangal Project—				
I—Bhakra Dam—				
Irrigation Branch Portion ..	3,07,40,707	4,75,47,987	7,82,88,754	1,30,69,89,773
Deduct—Amount transferred to other Governments ..	..	+ 69,86,846	+ 69,86,846	-17,30,40,988
Total—I—Bhakra Dam	3,07,40,707	5,45,34,833	8,52,75,600	1,13,39,48,785
II—Nangal Hydro-Electric Schemes—				
A—Main Project—				
A—Common Pool—				
(i) Irrigation Branch Portion—				
P—Production ..	..	97,10,813	97,10,813	35,00,05,742
(ii) Electricity Branch Portion—				
P—Production ..	..	..	..	5,80,34,220
T—Transmission ..	..	..	..	12,25,09,879
(iii) Punjab Exclusive—				
T—Transmission ..	..	..	..	46,05,730
B—Subsidiary Distribution Projects—				
Punjab State Portion—				
T—Transmission ..	..	..	..	1,62,86,545
B—Bulk Supply ..	..	..	..	17,00,909
D—Distribution ..	..	..	..	7,5,15,478
Interest on Capital ..	..	..	..	7,51,53,520
Deduct—Amount of net receipts transferred to meet capitalised interest charges ..	..	..	..	-2,51,71,204
Deduct—Amount transferred to other Governments ..	..	..	..	-4,76,97,968
Deduct—Amount recoverable/recovered from the Punjab State Electricity Board ..	..	-97,10,813	-97,10,813	-4,19,99,140
Electricity Branch Portion—erstwhile P.E.P.S.U. State ..	..	..	..	1,15,32,067
Total—II—Nangal Hydro-Electric Schemes ..	..	..	..	60,70,75,778

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR—contd.

Nature of Expenditure	Expenditure during the year		Grand Total	Expenditure to end of the year 1961-62
	Non-Plan	Plan		
	1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
80-A—Capital Outlay on Multipurpose Schemes—contd. Bhakra Nangal Project—contd.				
III—Beas Dam Project—				
Irrigation Branch Portion .. .. .	..	3,11,44,320	3,11,44,320	3,58,88,353
Total—III—Beas Dam Project .. .. .	..	3,11,44,320	3,11,44,320	3,58,88,353
Total expenditure outside the Revenue Account ..	3,07,40,767	8,50,79,153	11,64,10,920	1,77,74,62,910
81—Capital Account of Civil Works outside the Revenue Account—				
Gross Expenditure—				
(a) Original Works—				
(i) Buildings	1,50,17,072	2,25,71,339	3,75,88,411	21,40,48,042
(ii) Communication	21,26,983	2,20,77,387	2,42,04,370	15,03,27,504
(b) Other expenditure	14,63,195	42,87,611	57,50,806	4,52,58,120
Total—Gross Expenditure	1,86,07,250	4,89,36,337	6,75,43,587	40,96,34,356
Deduct—Receipts and Recoveries on Capital Account	—75,73,911	—314	—75,74,225	—5,54,24,074
Deduct—Amount financed from Ordinary Revenues .. .. .	..	..	..	—1,61,00,071
Not expenditure outside the Revenue Account	1,10,33,339	4,89,35,823	5,99,69,162	33,81,04,211
81-A—Capital Outlay on Electricity Schemes—				
I—Hydro-Electric Schemes—				
Uhl River Schemes—				
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 Schemes .. .. .	..	..	..	12,60,06,746
Erstwhile P.E.P.S.U. Schemes .. .. .	..	..	..	(a)13,04,133
Total—I—Hydro-Electric Schemes .. .. .	..	..	..	12,73,70,870

(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.

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR—contd.

Nature of Expenditure.	Expenditure during the year		Grand Total	Expenditure to end of the year 1961-62
	Non-Plan	Plan		
	2 Rs.	3 Rs.		
1		4	5 Rs.	
81-A—Capital Outlay on Electricity Schemes—concd.				
II—Thermo-Electric Schemes—				
Panipat—Jagadhri Servicing Plant ..	..	..	..	40,23,718
Erstwhile P.E.P.S.U. Schemes ..	..	..	..	(a)23,48,210
Other Schemes ..	..	..	..	1,14,28,010
Total—II—Thermo-Electric Schemes ..	..	..	..	1,78,02,838
Total ..	..	..	..	14,51,73,717
Deduct—Amount financed from Ordinary Revenues ..	..	..	..	-2,78,295
Net expenditure outside the Revenue Account ..	..	..	..	(b)14,48,95,422
82—Capital Account of Other Works outside the Revenue Account—				
1. Punjab Roadways, Amritsar ..	..	..	..	82,35,976 } -82,35,976*
2. Punjab Roadways, Jullundur ..	..	..	..	87,28,116 } -87,28,116*
3. Punjab Roadways, Ambala ..	..	..	..	96,58,797 } -96,58,797*
4. Punjab Roadways, Gurgaon ..	..	..	..	38,92,475 } -38,92,475*
5. Central Office ..	..	..	..	28,084 } -28,084*
6. P.E.P.S.U. Roadways, Patiala ..	..	..	..	38,087 } -38,087*
7. Stationery and Printing ..	10,152	..	10,152	3,29,901
Total expenditure outside the Revenue Account ..	10,152	..	10,152	3,09,09,426 } -3,06,79,535*

(a) See footnotes (a) on page 117.

(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.

*Transferred *proforma* from this major head to the head "82—B—Capital Outlay on Road and Water Transport Schemes, etc." due to change in classification during the year under report.

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR—contd.

Nature of Expenditure I	Expenditure during the year		Grand Total 4	Expenditure to end of the year 1961-62 5
	Non-Plan 2	Plan 3		
	Rs.	Rs.		
82-A—Capital Outlay on Rail Road Co-ordination Scheme outside the Revenue Account—				
Investment in shares of Road Transport Companies ..	..	14,02,000	14,02,000	51,72,400
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..	—23,435	—23,435	—21,89,056
Net expenditure outside the Revenue Account ..	..	13,78,565	13,78,565	29,83,344
82-B—Capital Outlay on Road and Water Transport Schemes Outside the Revenue Account—				
Road Transport—				
1. Punjab Roadways, Amritsar	15,99,389	..	15,99,389	15,99,389 } +82,35,970*
2. Punjab Roadways, Jullundur	22,57,447	..	22,57,447	22,57,447 } +87,28,110*
3. Punjab Roadways, Ambala	8,72,008	..	8,72,008	8,72,008 } +90,56,797* (a)+9,063
4. Punjab Roadways, Gurgaon	23,49,037	..	23,49,037	23,49,037 } +38,92,475*
5. Central Office .. ..	..	..	..	+28,084*
6. P.E.P.S.U. Roadways, Patiala .. ..	..	..	..	14,37,755 } +38,087*
<i>Deduct</i> —Receipts and Recoveries on Capital Account	—39,371	..	—39,371	—39,371
Net expenditure outside the Revenue Account	70,38,510	..	70,38,510	84,70,285 } +3,05,79,535 9,063
83—Payments of commuted value of pensions ..	—50,648	..	—50,648	57,89,886
Total expenditure outside the Revenue Account ..	—50,648	..	—50,648	57,89,886

(a) *Proforma* adjustment in respect of the expenditure erroneously booked under the head "57—Miscellaneous" during 1957-58 instead of under this head.

* See footnote * on page 118.

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR—contd.

Nature of Expenditure	Expenditure during the year		Grand Total	Expenditure to end of the year 1901-02
	Non-Plan	Plan		
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
85—Payments to retrenched personnel—				
Non-Commercial Departments .. .. .	..	..	..	(a)
Total expenditure outside the Revenue Account .. .. .	..	..	..	..
85-A—Capital Outlay on Schemes of Government Trading—				
Grain Supply Scheme—				
Gross Expenditure	2,67,43,384	..	2,67,43,384	1,14,04,82,520
Deduct—Receipts and Recoveries on Capital Account .. .. .	..	..	..	..
Net expenditure	—5,85,87,014	..	—5,85,87,014	—1,19,43,54,792
Net expenditure	—3,18,43,630	..	—3,18,43,630	—4,48,72,272
Milk Supply Schemes—				
Gross Expenditure	2,22,103	..	2,22,103	2,22,103
Deduct—Receipts and Recoveries on Capital Account .. .. .	..	..	..	..
Net expenditure	—33,824	..	—33,824	—33,824
Net expenditure	1,88,279	..	1,88,279	1,88,279
Motor Transport Organisation—				
Gross Expenditure .. .. .	..	..	..	39,76,010
Deduct—Receipts and Recoveries on Capital Account .. .. .	..	..	..	—41,04,217
Net expenditure .. .. .	..	..	..	—1,28,207
Community Development Projects—				
Gross Expenditure	91,267	..	91,267	—1,07,50,076
Deduct—Receipts and Recoveries on Capital Account .. .. .	..	..	..	..
Net expenditure	—38,999	..	—38,999	—10,38,544
Net expenditure	52,268	..	52,268	—1,17,80,220
Material and Equipment under T.C.A. Programme—				
Operational Agreement No. 28—Agricultural Education and Research—				
Gross Expenditure	69,747	..	69,747	5,03,876
Deduct—Receipts and Recoveries on Capital Account .. .. .	..	..	..	..
Net expenditure	—69,747	..	—69,747	—5,03,876
Net expenditure .. .. .	..	..	..	..
Operational Agreement No. 48—Rural Electrification—				
Gross Expenditure .. .. .	..	..	..	18,83,561
Deduct—Receipts and Recoveries on Capital Account .. .. .	..	..	..	..
Net expenditure .. .. .	..	..	..	—3,25,000
Net expenditure .. .. .	..	..	..	12,58,561

(a) With the deletion of the major head with effect from 1959-60 Rs. 243 dropped *proforma* under orders of the State Government.

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YFAR—concl'd.

Nature of Expenditure	Expenditure during the year		Grand Total	Expenditure to end of the year 1961-62
	Non-Plan	Plan		
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
85-A—Capital Outlay on Schemes of Government Trading—concl'd.				
Operational Agreement No. 49—Tubewell Casings—				
Gross Expenditure ..	..	..	..	{ 15,79,363
Deduct—Receipts and Recoveries on Capital Account ..	..	..	..	{ (a)—12,843
Net expenditure ..	..	..	..	{ 15,79,363
				{ —12,843
Operational Agreement No. 6—Construction of Tubewells—				
Gross Expenditure ..	..	..	..	1,57,42,319
Deduct—Receipts and Recoveries on Capital Account ..	..	..	..	1,57,42,319
Net expenditure ..	..	..	..	1,57,42,319
Operational Agreement No. 61—Dairy Development—				
Gross Expenditure ..	..	..	..	21,34,456
Deduct—Receipts and Recoveries on Capital Account ..	..	..	..	21,34,456
Net expenditure ..	..	..	..	21,34,456
Operational Agreement No. 25—National Water Supply and Sanitation Programme—				
Gross Expenditure ..	..	..	..	4,14,565
Deduct—Receipts and Recoveries on Capital Account ..	..	..	..	4,14,565
Net expenditure ..	..	..	..	4,14,565
Total ..	..	..	..	{ 2,11,29,264
				{ —12,843
Other Miscellaneous Schemes—				
Gross Expenditure ..	2,98,65,204	..	2,98,65,204	12,92,32,973
Deduct—Receipts and Recoveries on Capital Account ..	..	..	..	..
Net expenditure ..	—2,12,60,398	..	—2,12,60,398	—11,16,57,578
Total expenditure outside the Revenue Account ..	86,04,896	..	86,04,896	1,75,75,395
				{ —1,78,00,741
				{ —12,843
85-B—Appropriations to the Contingency Fund—				
Total expenditure outside the Revenue Account ..	..	..	..	1,00,00,000
GRAND TOTAL ..	2,84,24,045	21,12,11,569	23,00,30,534	{ 3,06,88,64,204
				{ —4,023

(a) Proforma adjustment of refunds on account of ocean freight charges paid out of dollar aid funds in respect of tube well casing pipes carried in Indian Vessels by corresponding reduction under the head "Loans from the Central Government."

**STATEMENT No. 14—STATEMENT SHOWING THE INVESTMENTS
GOVERNMENT COMPANIES, JOINT STOCK COMPANIES.**

Serial No.	Name of the Concern	Number and type of Shares/Deben- tures purchased
1	2	3
I—Statutory Corporations—		
1	P.E.P.S.U. Road Transport Corpora- tion, Patiala.	Working Capital
2	Mandi Kulu Valley Transport Corpora- tion, Mandi.	Working Capital
3	Punjab Financial Corporation, Chandigarh.	27,770 Ordinary shares of Rs. 100 each.
4	State Warehousing Corporation, Chandigarh	18,500 fully paid ordinary shares of Rs. 100 each.
5	National Projects Construction Corpora- tion Ltd., New Delhi.	1,000 ordinary shares of Rs. 1,000 each.
II—Government Companies—		
	Punjab State Small Industries (Private) Ltd.	..
III—Private Companies—		
1	Associated Company (Cement) Ltd.	1,600 Equity shares of Rs. 100 each
2	Dholpur Glass Works Ltd., Dholpur ..	5,000 Ordinary shares of Rs. 10 each.
3	Shri Udai Bhan Industries Ltd., Dholpur.	1,000 Preference shares of Rs. 100 each. 10,000 Ordinary shares of Rs. 10 each. 15,000 Deferred shares of Rs. 10 each.
4	Jind Industries Ltd., Sangrur ..	2,500 Ordinary shares of Rs. 6 each.
5	Dalmia Cement (Bharat) Ltd. ..	2,500 Preference shares of Rs. 10 each. 5,400 Ordinary shares of Rs. 10 each. 1,500 Deferred shares of Rs. 1 each.
6	Dalmia Dadri Cement Ltd., Dadri ..	480, 6 % Debentures of Rs. 1,000 each.
7	Harindra Ice and General Mills Co. Ltd., Faridkot.	200 Ordinary shares of Rs. 100 each.
8	Sukhjit Starch and Chemicals Ltd., Phagwara.	1,500 Ordinary shares of Rs. 10 each.
9	Dalmia Jain Airways Ltd. ..	5,000 Ordinary shares of Rs. 10 each.
10	Shri Krishna Rajindra Mills Ltd., Mysore.	200 Equity shares of Rs. 50 each.
11	Mysore Paper Mills Ltd., Bangalore ..	2,000 Ordinary shares of Rs. 10 each.
12	Calcutta Landing and Shipping Co. Ltd., Calcutta.	1,000 Ordinary shares of Rs. 10 each.
13	Jagatjit Cotton Textile Mills Ltd., Phagwara. (a)	2,000, 5% Preference shares of Rs. 100 each. 1,000, 6% Debentures of Rs. 1,000 each. 500, 8 1/2 % Debentures of Rs. 1,000 each.
14	Motor Hire Purchase Ltd. ..	50 Ordinary shares Rs. 100 each.

(a) See footnote (b) on page 113.

**OF GOVERNMENT IN THE SHARES OF STATUTORY CORPORATIONS,
CO-OPERATIVE BANKS AND SOCIETIES, ETC.**

Purchase price	Amount invested and its percentage to total capital as on 31-3-1962	Amount of dividend declared for 1961-62 and credited to Government	Remarks
4	5	6	7
Rs. 57,72,400	Rs. 57,72,400	Rs. 14,18,937	It includes Rs. 6,18,603 on account of balances of last year's profit. The Corporation earned a net profit of Rs. 2,95,201 during 1961-62.
14,00,000	(82.27%) 14,00,000 (44.8%)	..	
27,77,000	27,77,000 (27.77%)	The dividend of Rs. 83,310 declared for 1961-62 has yet to be paid.	..
18,50,000	18,50,000 (77.08%)	(B)	..
10,00,000	10,00,000 (A)	(B)	The dividend of Rs. 9,534 for 1960-61 was credited during 1961-62.
20,00,000	20,00,000	..	..
1,60,000	1,60,000 (.08%)	19,200	..
50,000	50,000 (10%)	(B)	..
1,00,000	1,00,000 (A)	..	Under liquidation.
1,00,000	1,00,000 (A)		
1,50,000	1,50,000 (A)		
15,000	15,000 (28.7%)	(B)	..
25,000	25,000	8,610	..
54,000	54,000 } (34%)		
1,500	1,500 }		
4,80,000	4,80,000 (19.9%)	31,200	The debentures were renewed at 7% from 1-7-1961.
20,000	20,000 (20%)	(B)	..
15,000	15,000 (1.7%)	1,350	..
50,000	10,000 (A)	..	Under liquidation.
18,945	18,945 (A)	1,100	..
7,025	7,025 (A)	300	..
38,399	38,399 (A)	350	..
2,00,000	2,00,000	17,000	Under liquidation.
10,00,000	10,00,000 } (29.93%)	60,000	
5,00,000	5,00,000 }	32,500	
5,000	5,000 (A)	..	

**STATEMENT No. 14—STATEMENT SHOWING THE INVESTMENTS
GOVERNMENT COMPANIES, JOINT STOCK COMPANIES,**

Serial No.	Name of the Concern	Number and Type of Shares/ Debentures purchased
1	2	3
15	Jagatjit Distilling and Allied Industries Ltd.	2,000, 6% Debentures of Rs. 1,000 each.
16	Hindustan Wire Products Ltd., Patiala (a)	300, 6% Debentures of Rs. 1,000 each.
17	Malwa Sugar Mills Co. Ltd., Dhuri	81,000 Ordinary shares of Rs. 10 each. 7,000 Preference shares of Rs. 25 each. 2,000, 6% Mortgage Debentures of Rs. 500 each.
18	Investments through M/s Karamji Shamji.	..
19	Kasturba Sewa Mandir, Rajpura	.. Working Capital.
20	Panch Shila Industrial Co-operative Societies Ltd., Faridabad.	90, 6% Debentures of Rs. 10,000 each.
21	Shri Gopal Paper Mills Ltd., Jagadhri	.. 10,000 Second Preference shares of Rs. 100 each.
22	Usha Spinning and Weaving Mills Ltd., Faridabad.	2,380 cumulative redeemable preference shares of Rs. 100 each.
IV—Co-operative Societies—		
(i)	Marketing Societies (2)	.. 3,000 Ordinary shares of Rs. 100 each.
(ii)	Marketing Societies (166)	.. Not available
(iii)	Co-operative Consumers Stores (10)	.. Do.
(iv)	Co-operative Farming Societies (23)	.. Do.
(v)	Co-operative Agricultural Societies (506)	.. Do.
(vi)	Co-operative Banks (29)	.. 1,04,768 Ordinary shares of Rs. 100 each. 2,666 Ordinary shares of Rs. 75 each.
(vii)	Co-operative Sugar Mills (5)	.. 54,014 Ordinary shares of Rs. 50 each. 1,10,000 Ordinary shares of Rs. 100 each.
GRAND TOTAL		

(a) See footnote (a) on page 114.

**OF GOVERNMENT IN THE SHARES OF STATUTORY CORPORATIONS,
CO-OPERATIVE BANKS AND SOCIETIES, ETC.—concl.**

Purchase price	Amount invested and its percentage to total capital as on 31-3-1962	Amount of dividend declared for 1961-62 and credited to Government	Remarks
4	5	6	7
Rs.	Rs.	Rs.	
20,00,000	..	..	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. 10,00,000 have been realised. Rs. one lac have since been recovered.
3,00,000	3,00,000 (24%)	(B)	
8,10,000	8,10,000	(B)	
1,90,000	1,90,000	(B)	
10,00,000	10,00,000	80,000	
			(72.83%)
9,04,509	9,04,509 (A)	..	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. The question of the execution of the decree has been referred to the Law Department for necessary action.
4,42,500	3,12,600 (A)	.. (B)	..
2,00,000	2,00,000 (A)	(B)	
10,00,000	10,00,000 (4.8%)	91,000	
2,33,600	1,19,300 (A)	..	The balance amount of Rs. 1,19,300 will be paid during 1962-63.
3,00,000	2,94,867 (95.92%)	(B)	
29,20,317	29,20,317 (55.05%)	450	
22,500	22,500 (A)	(B)	
45,000	45,000 (66.43%)	(B)	
33,41,401	33,41,401 (7.79%)	12,101	
1,04,00,000	1,04,60,000	20,201	
1,99,950	1,99,950	5,999	(51.8%)
20,02,350	20,02,350	18,101	
1,10,00,000	1,10,00,000 (48.10%)	(B)	
5,58,62,309	5,35,68,006		

(A) Figures of total capital are not available.

(B) Information not available.

STATEMENT No. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1961-62 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

(In crores of rupees)				
	On 31st March, 1961	On 31st March, 1962	Increase(+) Decrease(-) in the year ended 31st March, 1962	
1	2	3	4	
Capital expenditure—				
Commercial Departments—				
Irrigation	(a) 49·17	54·49	+5·32	
Multipurpose River Schemes	1,66·10	1,77·74	+11·64	
Electricity Schemes	14·52	14·52	..	
Other Commercial Departments and Un- dertakings	3·06 (b) +0·15	3·91	+0·70	
Total—Commercial Departments	2,33·00	2,50·66	+17·66	
Other Departments—				
Other Accounts	52·85 (b) -0·15	59·00	+6·30	
Total—Capital Expenditure	2,85·70	3,09·66	+23·96	
Loans and Advances—				
Loans to Local Funds, Private Parties, etc.	44·36	58·36	+14·00	
Loans to Government servants, etc.	0·60	0·82	+0·22	
Total—Loans and Advances	44·96	59·18	+14·22	
Total—Capital and other expenditure	3,30·66	3,68·84	+38·18	
Deduct—Contributions from Revenue, Dev- elopment Funds, Reserve Funds etc., and Contingency Fund for Capital Expendi- ture debit to Revenue	-2·77	-2·77	..	
Net Capital and other expenditure (out- side the Revenue Account)	3,27·89	3,66·07	+38·18*	

(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 transfer of expenditure on P.E.P.S.U. Roadways, Patiala.

STATEMENT No. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1961-62 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—concl.

(In crores of rupees)

	On 31st March, 1961	On 31st March, 1962	Increase(+) Decrease(-) in the year ended 31st March, 1962
1	2	3	4
Principal Sources of Funds—			
Debt—			
Permanent Debt—Nominal Value ..	4.23	7.36	+3.13
Loans from the Central Government ..	2,54.19	2,68.54	+14.35
Other Loans	2.76	4.04	+1.28
Unfunded Debt	6.82	7.61	+0.79
Total—Outstanding Debt	2,68.00	2,87.55	+19.55
Contingency Fund	0.99	0.99	..
Sinking Funds and Reserve Funds ..	12.91	13.15	+0.24
Net balance under Deposits, Advances, etc., other than those shown separately	5.72	8.39	+2.67
Remittances	-18.00	-19.25	-1.25
Total—Debt and Other Obligations ..	2,69.62	2,90.83	+21.21
<i>Deduct—Cash Balance</i>	<i>1.21</i>	<i>-3.84</i>	<i>-5.05</i>
<i>Deduct—Investments</i>	<i>8.91</i>	<i>7.52</i>	<i>-1.39</i>
Net Provision of Funds	2,59.50	2,87.15	+27.65*

*The difference of Rs. 10.53 crores between these two figures is explained below:—

Revenue surplus	10.64
<i>Less—Amount adjusted under the head “Miscellaneous Government Account”</i>	<i>-0.11</i>
Total	10.53

Part II—Detailed Accounts and Other Statements
**B—Debt, Deposits and Remittance Heads and
Contingency Fund**

**STATEMENT No. 16—RECEIPTS, DISBURSEMENTS AND BALANCES
REMITTANCE AND**

Detailed Head of Account	Opening	
	Cr.	
1	2	
Rs.		
Part I—Consolidated Fund—		
Total Revenue as per explanatory note 4 below No. 8	Statement.. .. .	..
N—Public Debt—Debt raised in India—		
I—Permanent Debt—		
Loans bearing interest—		
(1) 4% Punjab Loan, 1968 .. .. .	.. .. .	2,03,86,200
(2) 4% Punjab Loan, 1971 .. .. .	.. .. .	2,18,87,000
(3) 4½% Punjab Loan, 1972 .. .. .	.. .. .	..
	Total ..	4,22,73,200
II—Floating Debt—Other Floating Loans—		
Ways and Means Advances .. .. .	.. .. .	..
III—Loans from the Central Government—		
Loans .. .. .	.. .. .	(a)2,54,19,41,157
	Total ..	2,54,19,41,157
IV—Other Loans—		
(i) Loans from the National Agricultural Credit (Long Term Operation) Fund of the Reserve Bank of India ..	.. .. .	1,20,97,650
(ii) Loans from the Life Insurance Corporation of India ..	.. .. .	1,02,65,314
(iii) Loans from the National Co-operative Development and Ware-housing Board .. .. .	.. .. .	48,20,325
(iv) Loans from Khadi and Village Industries Commission ..	.. .. .	3,50,307
	Total—Other Loans ..	2,75,33,596
	Total—Public Debt ..	2,61,17,47,953

(a) Differs from last year's closing balance by Rs. 12,843 due to *proforma*

**UNDER HEADS OF ACCOUNT RELATING TO DEBT, DEPOSITS,
CONTINGENCY FUND**

Balance		Receipts	Disbursements	Closing Balance	
Dr.	Cr.			Dr.	
3	4	5	6	7	
Rs.	Rs.	Rs.	Rs.	Rs.	
..	77,96,32,239	91,29,06,718	..	..
..	..	..	2,03,86,200	..
..	..	..	2,18,87,000	..
..	3,13,03,300	..	3,13,03,300	..	
..	3,13,03,300	..	7,35,76,500	..	
..	2,51,00,000	2,51,00,000	..	..
..	22,18,06,510	7,83,06,042	2,68,54,41,625	..	
..	22,18,06,510	7,83,06,042	2,68,54,41,625	..	
..	21,84,500	10,94,350	1,31,87,800	..	
..	80,00,000	2,30,666	1,80,34,648	..	
..	44,75,000	3,98,719	88,96,606	..	
..	..	72,056	2,78,251	..	
..	1,46,59,500	17,95,791	4,03,97,305	..	
..	29,28,69,310	10,52,01,833	2,79,94,15,430	..	

adjustment *vide* footnote (a) on page 121.

**STATEMENT No. 16—RECEIPTS, DISBURSEMENTS AND BALANCES
REMITTANCE AND**

Detailed Head of Account	Opening Cr.
1	2
P—Loans and Advances by State Governments—	Rs.
(1) Loans to Local Funds, Private Parties, etc.—	
(a) Loans to Municipalities
(b) Loans to District and other Local Fund Committees
(c) Loans to Landholders and other Notabilities
(d) <u>Advances to Cultivators—</u>	
(i) Loans under the Land Improvement Loans Act, XIX of 1883 (Ordinary)
(ii) Loans under the Land Improvement Loans Act, XIX of 1883 (Grow More Food)
(iii) Loans under the Agriculturists' Loans Act, XII of 1884 (Ordinary)
(iv) Loans under the Agriculturists' Loans Act, XII of 1884 (Grow More Food)
(v) Loans under the Agriculturists' Loans Act, XII of 1884 (Horticulture)
(vi) Loans under the Land Improvement Act, XIX of 1883 (Land Reclamation through manual labour)
(vii) Loans for the purchase of Nitrogenous Fertilizers
(viii) Loans for Phosphatic Fertilizers
(ix) Loans for the purchase of Urea
(x) Loans under the Canal and Drainage Act, VIII of 1873	
(xi) Loans under the Cooperative Credit Societies Act, 1912
(xii) Loans for the purchase of Ammonium Sulphate
(xiii) Loans for the purchase of Superphosphate
(xiv) Advances to Zamindars of Sherpur
(xv) Advances for the purchase of Fruit Saplings
(xvi) Taccavi Loans—erstwhile P.E.P.S.U.
(xvii) Agricultural Loans in respect of Intensive Cultivation Scheme (erstwhile P.E.P.S.U.)
(xviii) Loans for the purchase of tractors (Grow More Food)
(xix) Loans for the purchase of sugarcane seeds
(xx) Advances for sinking of percolation wells
(xxi) Loans for the purchase of pumping sets
(xxii) Advances for sinking of tube-wells
(xxiii) Irrigation facilities under Package Programme
(xxiv) Loans for settlement of Ejected Tenants (Loans Act 1884)
(xxv) Loans for re-settlement of Ejected Tenants (Loans Act 1883)
(xxvi) Loans for the purchase of implements
Total—Advances to Cultivators

UNDER HEADS OF ACCOUNT RELATING TO DEBT, DEPOSITS,
CONTINGENCY FUND—contd.

Balance			Closing Balance	
Dr.	Receipts	Disbursements	Cr.	Dr.
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
38,19,978	3,42,528	15,53,075	..	50,30,525φ
42,167	..	..	..	42,167φ
4,13,353	28,040	..	..	3,85,313φ
1,70,09,467	18,52,681	31,45,131	..	1,89,01,917φ
73,41,666	3,61,215	..	..	69,80,451
4,43,95,535	65,95,166	92,35,695	..	4,70,36,064φ
14,42,439	4,31,021	..	..	10,11,418
17,54,711	78,934	11,42,699	..	28,18,476
59,900	..	..	..	59,900
83,98,151	39,01,010	60,05,746	..	1,05,02,887
2,30,472	87,577	21,24,335	..	22,67,230
1,82,249	..	..	..	1,82,249
28,710	—10,309*	..	..	39,019
47,74,554	15,85,961	43,30,000	..	75,18,593
69,65,788	..	..	..	69,65,788
6,246	..	..	..	6,246
1,241	..	..	..	1,241
73,866	67	..	..	73,799
18,59,303	—2,74,703*	70	..	21,34,076
1,08,06,216	12,499	..	..	1,07,93,717
27,63,400	..	16,48,221	..	44,11,621
5,95,000	7,762	6,42,360	..	12,29,598
81,38,179	14,69,602	25,88,460	..	92,57,037
7,04,991	5,94,697	18,09,140	..	19,19,434
26,89,305	3,16,416	21,87,100	..	45,59,989
..	..	16,65,000	..	16,65,000
..	..	38,800	..	38,800
..	..	11,52,900	..	11,52,900
..	..	16,550	..	16,550
12,08,21,389	1,70,09,596	3,77,32,207	..	14,15,44,000

**STATEMENT No. 16—RECEIPTS, DISBURSEMENTS AND BALANCES
REMITTANCE AND**

Detailed Head of Account	Opening	
	Cr.	Rs.
	1	2
P—Loans and Advances by State Governments—contd.		Rs.
(1) Loans to Local Funds, Private Parties, etc.—contd.		
(e) Loans and Advances to Displaced Persons—		
(i) Rural Loans—		
Loans for the purchase of bullocks		
Loans for the purchase of seeds		
Loans for repair of houses in rural areas		
Loans for repair of wells in rural areas		
Loans for purchase of fodder		
Loans for purchase of agricultural implements		
Loans for sinking and boring of wells in rural areas		
Loans for purchase of tractors		
Loans for purchase of persian wheels and power driven pumps		
Loans for purchase of agricultural machinery for garden colonies		
Loans for sinking of tube-wells in garden colonies		
Loans for construction of houses in rural areas		
Loans for repair of evacuee houses in flood affected areas		
Loans to rural displaced persons (erstwhile P.E.P.S.U.)		
Total—(i) Rural Loans		
(ii) Urban Loans—		
Loans for purchase of food		
Loans to displaced students		
Loans for building houses		
Loans for industrial rehabilitation		
Loans to village shopkeepers and rural artisans		
Loans to sufferers of the Gujarat train tragedy		
Loans to electric supply companies for electrification of new townships		
Loans to weavers at Panipat		
Loans to Kashmiri displaced persons		
Loans for house building to purchasers of sites in the new townships		
Loans to Bahawalpuri displaced persons		
Loans to P.E.P.S.U. Development Board, Rajpura		
House building loans to advocates for construction of houses at Chandigarh		
Loans to urban displaced persons (erstwhile P.E.P.S.U.)		
Loans to flood stricken people		
Loans to Notified Area Committee Faridabad		
Total—(ii) Urban Loans		
Total—Loans and Advances to Displaced Persons		

UNDER HEADS OF ACCOUNT RELATING TO DEBT, DEPOSITS,
CONTINGENCY FUND—contd.

Balance		Receipts	Disbursements	Closing Balance	
Dr.				Cr.	Dr.
3	4	5	6	7	
Rs.	Rs.	Rs.	Rs.	Rs.	
23,13,962	5,05,120	..	..	18,08,842
16,91,535	9,28,006	..	..	7,63,529
-11,82,484	3,02,142	..	..	-14,84,626*
-88,935	9,841	..	..	-98,776*
15,931	75,938	..	..	-60,007*
4,17,809	60,515	..	..	3,57,294
-1,95,893	3,08,305	..	..	-5,04,198*
-28,96,168	6,53,909	..	..	-35,50,077*
18,82,005	1,30,095	..	..	17,51,910
1,15,139	16,582	..	..	98,557
-2,58,015	..	..	..	-2,58,015*
57,637	11,394	..	..	46,243
7,57,785	2,31,221	..	..	5,26,564
33,33,620	-16,259*	..	..	33,49,879
59,63,928	32,16,809	..	..	27,47,119
80,49,365	-60,009*	..	..	81,09,374
15,09,453	2,50,181	..	..	12,59,272
-4,05,269	11,18,621	719	..	-15,23,171*	
5,19,547	9,82,021	5,000	..	-4,57,474*	
11,30,782	21,035	..	..	11,09,747
1,00,000	..	..	..	1,00,000
4,384	..	..	..	4,384
3,67,848	..	..	..	3,67,848
2,60,439	2,291	..	..	2,58,148
36,06,940	1,50,634	..	..	34,56,306
13,73,969	..	..	..	13,73,969
92,26,727	33,02,930	..	..	59,23,797
-1,67,857	19,854	..	..	-1,87,711*
-14,63,395	-4,33,743*	..	..	-10,29,652*
..	3,31,110	..	..	-3,31,110*
..	37,971	..	..	-37,971*
2,41,12,933	57,22,896	5,719	..	1,83,95,756	
3,00,76,861	89,39,705	5,719	..	2,11,42,875	

**STATEMENT No. 16—RECEIPTS, DISBURSEMENTS AND BALANCES
REMITTANCE AND**

Detailed Head of Account	Opening	
	1	2
		Rs.
P—Loans and Advances by State Governments—contd.		
(1) Loans to Local Funds, Private Parties, etc.—contd.		
(f) <u>Miscellaneous Loans and Advances</u>		
Loans for repair of houses in urban areas		
Loans for purchase of electric plants by electric supply undertakings '		
Loans under the Punjab State Aid to Industries Act		
Loans to Municipalities under the National Water Supply and Sanitation Schemes		
Loans to private scholars sponsored by Government		
Loans to private educational institutions for construction of hostels		
Financial assistance for providing share capital to weavers outside co-operative fold		
Advances for the establishment of small scale fruit preservation units		
Loans to Improvement Trusts, Jullundur and Amritsar		
Loans for the reclamation of banjar land		
Loans under the Low Income Group Housing Scheme		
Loans under the Middle Income Group Housing Scheme		
Loans under the High Income Group Housing Scheme		
Advances to personal ledger account in respect of maintenance allowance to relatives of Kapurthala's ruler		
Advances to Loharu Electric and Water Supply Company		
Advances to cheap grain shops of Pataudi		
Loans to Co-operative Societies of Industrial Workers under the Subsidised Industrial Housing Scheme		
Loans to traders of Lahaul and Spiti Area		
Loans for development of handloom industry		
Loans to Improvement Trusts		
Loans to Gaushala, Nabha		
Loans to released prisoners for resettlement in profession		
Loans to Mandi Ateli (erstwhile P.E.P.S.U.)		
Loans under the Co-operative Credit Societies Act		

UNDER HEADS OF ACCOUNT RELATING TO DEBT, DEPOSITS,
CONTINGENCY FUND—contd.

Balance		Receipts	Disbursements	Closing Balance	
Dr.	Cr.			Dr.	
3	4	5	6	7	
Rs.	Rs.	Rs.	Rs.	Rs.	
32,78,162	2,726	12,20,000	..	44,95,436	
5,85,358	1,41,025	..	..	4,44,333
1,89,90,859	21,11,717	..	..	1,68,79,142
2,20,21,173	3,91,206	42,72,000	..	2,59,01,967 ϕ	
—130	..	..	..	—130*
2,06,000	..	..	..	2,06,000
15,300	..	..	..	15,300
48,900	—4,350*	..	..	53,250
3,29,900	4,00,000	..	..	—70,100* ϕ
14,394	19,670	..	..	—5,276*
6,21,39,250	14,02,785	19,66,240	..	6,30,02,705	
1,03,66,444	6,19,442	50,27,200	..	1,47,74,202	
5,27,045	78,284	..	..	4,48,761
4,19,710	21,598	66,000	..	4,64,112	
8,400	..	..	..	8,400
7,879	..	..	..	7,879
7,70,893	32,905	8,41,051	..	15,79,039	
1,87,391	72,425	..	..	1,14,966
2,62,835	2,196	..	..	2,60,639 ϕ
13,50,000	2,86,207	10,00,000	..	20,63,793	
3,500	3,500	..	..	..
—209	—404*	..	..	195
906	..	..	..	906
—1,01,500	2,019	..	..	—1,03,519*

**STATEMENT No. 16—RECEIPTS, DISBURSEMENTS, AND BALANCES
REMITTANCE AND**

Detailed Head of Account	Opening	
	Cr.	
1	2	
	Rs.	
P—Loans and Advances by State Governments—contd.		
(1) Loans to Local Funds, Private Parties, etc.—contd.		
(f) <u>Miscellaneous Loans and Advances—contd.</u>		
Loans to Central Co-operative Bank, Patiala
Loans to ex-servicemen of P.E.P.S.U.
Loans to Lodge Phulkian
Loans to Civil Supplies, Kapurthala
Loans to flood stricken people
Loans for <u>building houses at Chandigarh</u>
Loans to Co-operative Society Kapurthala
Loans to P.E.P.S.U. Development Board
Loans to deserving persons of Scheduled Castes, Scheduled Tribes and Backward Classes
Loans under the Village Housing Project Scheme
Loans under the Slum Clearance Scheme
Study Loans (erstwhile P.E.P.S.U.)
<u>Special Advances</u>
Miscellaneous Loans (erstwhile P.E.P.S.U.)
Payment of dividend on the shares of Punjab Financial Corporation
Loans to Co-operative Sugar Mills
Advances by the Welfare Officer Punjab
Loans to poverty stricken students of Engineering College, Chandigarh and Engineering School, Nilo- kheri
Loans to village panchayats
Loans for establishment of industrial estates
<u>Loans to students for studies abroad</u>
Loans to Marketing Committee, Rewari

UNDER HEADS OF ACCOUNT RELATING TO DEBT, DEPOSITS.
CONTINGENCY FUND—contd.

Balance		Receipts	Disbursements	Closing Balance	
Dr.	Cr.			Dr.	
3	4	5	6	7	
Rs.	Rs.	Rs.	Rs.	Rs.	
2,99,667	..	..	..	2,99,667
92,666	..	..	..	92,666
4,425	1,275	..	..	3,150
1,02,145	300	..	..	1,01,845
13,38,175	25,000	..	..	13,13,175
2,70,83,052	12,63,109	1,00,29,700	..	3,58,49,643	
1,00,000	..	..	..	1,00,000
-99,185	5,88,959	..	..	-6,88,144*ϕ
3,00,000	..	2,00,000	..	5,00,000	
31,50,850	1,47,398	3,47,500	..	33,50,952ϕ	
9,35,074	46,762	3,20,000	..	12,08,312ϕ	
10,903	..	..	..	10,903ϕ
9,12,313	13,591	..	..	9,28,722ϕ
57	..	..	..	57
3,81,048	..	..	..	3,81,048
34,01,422	2,00,000	..	..	32,01,422
30,834	..	..	..	30,834
19,38,486	67,247	14,35,000	..	33,06,239	
58,98,880	43,784	6,05,000	..	64,60,096	
55,000	..	..	..	55,000
-50	-50*	..	..	..
1,43,640	..	..	..	1,43,640

**STATEMENT No. 16—RECEIPTS, DISBURSEMENTS AND BALANCES
REMITTANCE AND**

Detailed Head of Account	Opening
	Cr.
1	2
	Rs.
P—Loans and Advances by State Governments—contd.	
(1) Loans to Local Funds, Private Parties, etc.—concl'd.	
(f) <u>Miscellaneous Loans and Advances—concl'd.</u>	
Loans to ex-servicemen under Land Colonization Scheme	..
Loans to Punjab Khadi Village Industries
Loans for Land Acquisition and Development Scheme
Loans to registered Ayurvedic Board and Unani System of medicines
Loans for the supply of improved appliances to handloom weavers
Loans for the publication of English version of Adi- Granth
Loans for conversion of handlooms into power looms
Renovation and Rehabilitation of weavers' houses
Construction of Hostel at Manali
Loans to Industrial Workers
Loans to Punjab State Electricity Board
Loans to individuals for putting up Hotels and Restau- rants
Scheme relating to participation in Share Capital Struc- ture of Apex Society
Loans to Mandi-Kulu Road Transport Corporation
Loans to the poor and deserving students of Medical Institutions
Loans to Leather Goods and Shoe-makers Co-operatives
Loans to Marketing Committee, Loharu
Loans to Local bodies for special development of Urban Areas not covered in other sections
Total—Miscellaneous Loans and Advances
(g) Loans and Advances under the Community Develop- ment Programme
Total—Loans to Local Funds, Private Parties, etc.

**UNDER HEADS OF ACCOUNT RELATING TO DEBT, DEPOSITS,
CONTINGENCY FUND—contd.**

Balance		Receipts	Disbursements	Closing Balance	
Dr.	Cr.			Dr.	
3	4	5	6	7	
Rs.	Rs.	Rs.	Rs.	Rs.	
2,10,760	77,051	..	..	1,33,709
3,97,733	..	..	..	3,97,733
3,30,000	68,533	18,00,000	..	25,61,467	
12,000	..	..	..	12,000
44,860	..	27,175	..	72,035	
50,000	5,000	..	..	45,000
5,45,200	1,508	..	..	5,43,692
2,05,820	99	2,58,750	..	4,64,471½	
7,500	..	..	..	7,500
—28,210	16,109	..	..	—44,319*
8,33,12,527	..	9,98,40,460	..	18,31,52,987	
..	..	27,500	..	27,500	
..	..	69,965	..	69,965	
..	..	4,00,000	..	4,00,000	
..	..	1,18,250	..	1,18,250	
..	41,213	..	..	—41,213*
..	19,056	..	..	—19,056*
..	..	5,625	..	5,625	
25,34,30,052	82,08,895	12,98,77,416	..	37,50,98,573	
3,50,65,955	20,47,196	73,53,468	..	4,03,72,227	
44,36,69,755	3,65,75,960	17,65,21,885	..	58,36,15,680	

**STATEMENT No. 16—RECEIPTS, DISBURSEMENTS AND BALANCES
REMITTANCE AND**

Detailed Head of Account	Opening
	Cr.
1	2
	Rs.
P—Loans and Advances by State Governments—concl'd.	
(2) Loans to Government Servants, etc.—	
(i) House building Advances
(ii) Advances for purchase of motor conveyances
(iii) Advances for purchase of other conveyances
(iv) Passage Advances
(v) Other Advances—	
(a) Advances for the purchase of warm clothing
(b) Advances for the purchase of National Plan Loan
✓ (c) Advances to Government servants moving on integration of Punjab and P.E.P.S.U.
(d) Wheat Loan
(e) Advances for purchase of typewriters
(f) War Loan
(g) Advances for the purchase of wheat (erstwhile P.E.P.S.U.)
(h) Bank Loan (erstwhile P.E.P.S.U.)
(i) Study Loan
(j) Khadi Hundi Advances
(k) Festival/Recreation/Hilltrip Advances
Total—Other Advances
Total—Loans to Government Servants, etc.
Total—P- Loans and Advances by State Governments
TOTAL—CONSOLIDATED FUND

**UNDER HEADS OF ACCOUNT RELATING TO DEBT, DEPOSITS,
CONTINGENCY FUND—contd.**

Balance		Receipts	Disbursements	Closing Balance	
Dr.	Cr.			Dr.	
3	4	5	6	7	
Rs.	Rs.	Rs.	Rs.	Rs.	
37,17,582	9,53,764	27,35,638	..	54,99,456ϕ	
7,16,882	4,19,720	6,63,931	..	9,60,893ϕ	
1,79,308	2,45,520	2,16,213	..	1,50,001	
-503	..	..	..	-503*
7,650	58	96	..	7,888ϕ	
2,022	14,878	..	..	-12,856*
48,753	38,851	87,444	..	97,346	
8,76,604	4,87,710	1,043	..	3,89,937ϕ	
-60	331	400	..	9	
5	5	..	..	..
17	..	..	..	17ϕ
-30	..	..	..	-30*
-80	..	..	..	-80*
-1,625	30,234	27,496	..	-4,363*	
4,36,321	29,62,811	36,42,556	..	11,16,066ϕ	
13,69,577	35,34,878	37,59,035	..	15,93,734	
59,82,646	51,53,882	73,74,817	..	82,03,581	
44,96,52,401	4,17,29,842	18,38,96,702	..	59,18,19,261	
1,11,42,31,391	1,20,20,05,253	..	..	..

**STATEMENT No. 16—RECEIPTS, DISBURSEMENTS AND BALANCES
REMITTANCE AND**

Detailed Head of Account	Opening
	Cr.
1	2
	Rs.
Part II—Contingency Fund—	
Contingency Fund	99,63,093
Part III—Public Account—	
R—Unfunded Debt—State Provident Funds—	
(i) General Provident Fund	(a)6,26,42,287
(ii) Indian Civil Service Provident Fund	14,55,855
(iii) Indian Civil Service (Non-European Members) Provident Fund	7,07,961
(iv) All India Services Provident Fund	13,59,718
(v) Punjab Contributory Provident Fund	15,90,882
(vi) Workmen's Contributory Provident Fund	—17,793
(vii) Other Miscellaneous Provident Funds	4,93,289
Total—R—Unfunded Debt	(a)6,82,12,199
S—Deposit 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
(b) Depreciation Reserve Fund—Motor Transport	92,61,540
Total (i)	93,98,338
(ii) Depreciation Reserve Fund—Electricity	4,77,32,985
(iii) Depreciation Reserve Fund—Government Presses	18,70,583
(iv) Reserve Funds—Transport	2,64,684
Total—(A)—Reserve Funds	5,92,66,590

(a) Differs from

**UNDER HEADS OF ACCOUNT RELATING TO DEBT, DEPOSITS,
CONTINGENCY FUND—contd.**

Balance		Receipts	Disbursements	Closing Balance	
Dr.				Cr.	Dr.
3	4	5	6	7	
Rs.	Rs.	Rs.	Rs.	Rs.	
..	36,907	14,690	99,85,310	..	
..	98,93,091	70,17,981	6,55,17,397	..	
..	1,52,826	1,47,617	14,61,064	..	
..	79,043	35,368	7,51,636	..	
..	4,72,377	3,77,384	14,34,711	..	
..	52,33,160	3,70,516	64,53,526	..	
..	..	229	—18,022*	..	
..	12,746	2,812	5,03,223	..	
..	1,58,43,243	79,51,907	7,61,03,535	..	
..	..	..	1,36,798	..
..	40,97,511	27,77,732	1,05,81,319	..	
..	40,97,511	27,77,732	1,07,18,117	..	
..	..	..	4,77,32,985	..
..	3,35,399	..	22,05,982	..	
..	1,55,015	83,459	3,37,140	..	
..	45,88,525	28,61,191	6,09,94,224	..	

the last year's closing balance by Re. 1 due to rounding.

**STATEMENT No. 16—RECEIPTS, DISBURSEMENTS AND BALANCES
REMITTANCE AND**

Detailed Head of Account	Opening
	Cr.
1	2
	Rs.
S—Deposits and Advances—contd.	
Part I—Deposits Bearing Interest—contd.	
(B)—Other Deposit Accounts—	
Other Deposits—	
(i) Bharatpur Endowment Fund	6,400
(ii) Deposits of Charitable Trusts	5,01,564
Total—(B)—Other Deposits Accounts	5,07,964
Total—I—Deposits Bearing Interest	5,97,74,554
Part II—Deposits not Bearing Interest—	
(A)—Sinking Funds—	
Appropriation for Reduction or Avoidance of Debt—	
Sinking Funds	2,66,56,313
(B) Reserve Funds—	
(i) Famine Relief Fund	1,00,000
(ii) Fund for Development Schemes	4,13,81,653
(iii) State Agricultural Credit Relief and Guarantee Fund	2,50,000
(iv) Foodgrains Reserve Fund	14,63,211
(v) Industrial Loan Fund	10,150
Total—(B)—Reserve Funds	4,32,05,014
(C)—Other Deposit Accounts—	
Deposits of Local Funds—	
(i) District Funds	26,26,166
(ii) Municipal Funds	12,95,775
(iii) Town and Bazar Funds	1,62,425
(iv) Public Works Funds	20,83,434
(v) State Transport Corporation Fund	16,75,803
(vi) Village Panchayat Fund—	
(a) Village Panchayat Fund, Gurgaon	12,050
(b) Construction of Panchayat Ghar at Chandigarh	8,000
Total—Village Panchayat Fund	20,050

(a) Represents investments.

**UNDER HEADS OF ACCOUNT RELATING TO DEBT, DEPOSITS,
CONTINGENCY FUND—contd.**

Balance		Receipts	Disbursements	Closing Balance	
Dr				Cr.	Dr.
3	4	5	6	7	
Rs.	Rs.	Rs.	Rs.	Rs.	
6,400	..	..	6,400	(a) 6,400
..	..	..	5,01,564	..
6,400	..	..	5,07,964	6,400
6,400	45,88,825	28,61,191	6,15,02,188	6,400	
..	41,56,850	..	3,08,13,163	..	
..	40,00,000	40,00,000	1,00,000	..	
3,13,37,790	—45,48,549*	—1,597*	3,68,34,701	(a) 3,13,37,790	
..	..	..	2,50,000	..
..	4,06,704	..	18,69,915 ϕ	..	
..	67,20,400	61,01,225	6,29,325	..	
3,13,37,790	65,78,555	1,00,99,628	3,96,83,941	3,13,37,790	
..	1,05,12,524	1,17,66,406	7,72,284 ϕ	..	
..	49,10,915	47,46,701	14,59,989 ϕ	..	
..	..	72	1,62,353 ϕ	..	
..	..	..	20,83,434	..
..	83,56,582	77,60,076	22,72,309 ϕ	..	
..	3,384	..	15,434 ϕ	..	
..	91,712	..	99,712 ϕ	..	
..	95,096	..	1,15,146	..	

$$\begin{array}{r} 100,45,460 \\ 45,48,549 \\ \hline 54,96,911 \end{array}$$

also included for...

**STATEMENT No. 16—RECEIPTS, DISBURSEMENTS AND BALANCES
REMITTANCE AND**

Detailed Head of Account	Opening
	Cr.
1	2
	Rs.
S—Deposits and Advance—contd.	
Part II—Deposits not Bearing Interest—contd.	
(C)—Other Deposit Accounts—contd.	
Deposits of Local Funds—concl'd.	
(vii) Panchayat Samiti Fund .. .. .	..
(viii) Zila Parishad Fund .. .. .	..
(ix) <u>Other Miscellaneous Funds—</u>	
(a) Punjab State Electricity Board Fund ..	..
(b) Protected Forests of Shahpur Khandi ..	15,754
(c) Deposit Account of the Punjab State Electricity Board to meet payment against Yen credits ..	..
(d) Deposits made by the Punjab State Electricity Board on account of Hydel Organisation ..	..
Total—Other Miscellaneous Funds ..	15,754
Total—Deposits of Local Funds ..	72,79,407
Departmental and Judicial Deposits—	
Civil Deposits—	
(i) Revenue Deposits	2,32,97,296
(ii) Civil and Criminal Courts' Deposits	(b) 13,66,457
(iii) Personal Deposits	2,78,84,840
(iv) Public Works Deposits	5,64,45,877
(v) Deposits of Government Companies, Corporations, etc.	..
(vi) Deposits on account of Police Funds—	
(a) Police Clothing and Equipment Fund	65,24,320
(b) Civic Guards Clothing and Equipment Fund ..	96,460
(c) National Vo'lunteers Corps and Provincial Volunteers Corps Clothing and Equipment Fund	-1,014
Total—Deposits on account of Police Funds ..	66,19,766

(a) Represents investments.

(b) Differs from last year's closing balance by Rs. 8,247 due to *pro forma*

UNDER HEADS OF ACCOUNT RELATING TO DEBT, DEPOSITS,
CONTINGENCY FUND—contd.

Balance		Receipts	Disbursements	Closing Balance	
Dr	Cr.			Dr.	
3	4	5	6	7	
Rs.	Rs.	Rs.	Rs.	Rs.	
..	42,53,277	4,58,928	37,94,349	..	
..	38,67,765	6,19,156	32,48,609	..	
4,10,46,471	153	..	..	4,10,46,318
..	55	15,809	..	..
15,65,727	57,11,997	43,03,600	..	1,57,330	
..	4,00,000	5,61,132	-1,61,132*	..	
4,26,12,198	61,12,265	48,60,541	-1,61,132	4,12,03,648	
4,26,12,198	3,81,08,364	3,02,31,860	1,37,47,841	4,12,03,648	
..	3,23,78,507	2,93,06,053	2,63,69,750	..	
..	21,97,718	23,32,344	12,31,831	..	
51,910	14,28,96,178	14,00,06,245	3,07,74,773	(a) 51,910	
..	6,21,31,166	5,71,47,379	6,14,29,664	..	
..	10,000	..	10,000	..	
..	22,31,102	25,40,442	62,14,980	..	
..	-246*	96,214	..	..
..	..	..	-1,014*	..
..	22,30,856	26,36,656	62,13,966	..	

adjustments for pre-federal financial integration balances.

**STATEMENT No. 16—RECEIPTS, DISBURSEMENTS AND BALANCES
REMITTANCE AND**

Detailed Head of Account	Opening Cr.
1	2
	Rs.
S—Deposits and Advances—contd.	
Part II—Deposits not Bearing Interest—contd.	
(C)—Other Deposit Accounts—contd.	
Departmental and Judicial Deposits—concl.	
Civil Deposits—concl.	
(vii) Deposits for work done for Public bodies or private individuals—	
(a) Deposits for purchase of fire fighting equipment ..	16,611
(b) Other deposits	—321
Total—Deposits for work done for Public bodies, etc.	16,290
(viii) Punjab Water rate	2,36,705
(ix) Deposits of fees received by Government servants for work done for private bodies	—1,635
(x) Agents' Commission Charges recovered by Food Supply Department	26,825
(xi) Deposits in connection with Elections—	
(a) Deposits made by candidates for State Legislature	51,820
(b) Deposits made for Election petitions	1,000
Total—Deposits in connection with Elections ..	52,820
(xii) Deposits of Educational Institutions	68,81,316
(xiii) Deposits of the Rehabilitation Finance Administration	37
(xiv) Security deposits of employees of erstwhile Jind State	110
(xv) Unclaimed deposits in the General Provident Fund	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
Total—Civil Deposits	12,49,58,918

**UNDER HEADS OF ACCOUNT RELATING TO DEBT, DEPOSITS,
CONTINGENCY FUND—contd.**

Balance		Receipts	Disbursements	Closing Balance	
Dr.	Cr.			Dr.	
3	4	5	6	7	
Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	33,295	—16,884*φ	..	
..	..	..	—321*φ	..
..	..	33,295	—17,005	..	
..	..	..	2,86,705	..
..	971	83	—747*φ	..	
..	91	18,685	8,231φ	..	
..	1,57,025	43,350	1,65,495φ	..	
..	—1,000*	..	..	..
..	1,56,025	43,350	1,65,495	..	
..	58,38,923	43,41,868	83,78,371φ	..	
..	—37*	..	..	..
..	..	..	110	..
..	..	..	3	..
..	..	..	14φ	..
..	..	..	21,32,197	..
51,910	24,78,40,398	23,58,65,958	13,69,33,358	51,910	

**STATEMENT No. 16—RECEIPTS, DISBURSEMENTS AND BALANCES
REMITTANCE AND**

Detailed Head of Account	Opening
	Cr.
1	2
	Rs.
S—Deposits and Advances—contd.	
Part II—Deposits not Bearing Interest—contd.	
(C)—Other Deposit Accounts—contd.	
Other Accounts—	
(i) Subventions from Central Road Fund	2,45,527
(ii) Deposit Account of grants made by the Indian Central Cotton Committee	—1,44,492
(iii) Deposit Account of grants made by the Indian Council of Agricultural Research	—2,32,293
(iv) Deposit Account of grants made by the Indian Central Sugarcane Committee	—2,50,479
(v) Deposit Account of grants from the Central Government for the development of handloom industries	15,072
(vi) Central Cotton Committee Research Fund	1,18,238
(vii) Deposit Account of grants made by the Central Government for financing Cotton Extension Schemes	1,42,747
(viii) Deposit Account of grants made by the Indian Central Tea Board .. .. .	.. .. .
(ix) Deposit Account of grants made by the Indian Central Oilseeds Committee	—33,694
(x) Deposit Account of grants made by the Indian Central Tobacco Committee	6,623
(xi) Deposit Account of grants from the Ministry of Rehabilitation to Educational Institutions	1,28,332
(xii) Deposits of the sale-proceeds of World Health Organisation seals	2,386
(xiii) Deposit Account of Relief and Rehabilitation Loans to be written off	41,72,116
(xiv) Deposit Account of grants from the Central Government for the food production drive schemes— Bonus for accelerating production of food grains	1,37,85,110
(xv) Deposit Account of lump-sum allotment received from the Government of India out of the Workmen's Benefit Fund	2,745

(a) Represents investments.

**UNDER HEADS OF ACCOUNT RELATING TO DEBT, DEPOSITS,
CONTINGENCY FUND—contd.**

Balance		Receipts	Disbursements	Closing Balance	
Dr.	Cr.			Dr.	
3	4	5	6	7	
Rs.	Rs.	Rs.	Rs.	Rs.	
..	14,88,000	17,33,527	..	..
..	24,320	2,08,944	—3,29,116*	..	
..	5,47,749	3,12,437	3,019	..	
..	4,10,665	1,71,990	—11,804*	..	
..	..	..	15,072	..
..	..	..	1,18,233	..
..	..	..	1,42,747	..
..	..	222	—222*	..	
..	1,61,378	1,80,953	—53,269*	..	
..	18,996	23,831	1,788	..	
..	..	..	1,23,332¢	..
..	..	..	2,386¢	..
..	..	5,82,568	35,89,548	..	
1,00,000	..	..	1,37,85,110¢	(a)1,00,000
..	..	..	2,745	..

**STATEMENT No. 16—RECEIPTS, DISBURSEMENTS AND BALANCES
REMITTANCE AND**

Detailed Head of Account	Opening Cr.
1	2
S. Deposits and Advances—contd.	Rs.
Part II—Deposits not Bearing Interest—concl'd.	
(C)—Other Deposit Accounts—concl'd.	
Other Accounts—concl'd.	
(xvi) Deposit Account of grants out of the Ford Foundation Fund for giving loans to artisans	25,000
(xvii) Deposit Account of grants made by National Co-operative Development Ware-housing Board	
Total—Other Accounts	1,79,77,933
Total—(C)—Other Deposit Accounts	15,02,16,258
Total—II—Deposits not Bearing Interest	22,00,77,585
Part III—Advances not Bearing Interest—	
(1) Departmental Advances—	
(i) Civil Advances—	
(a) Objection Book Advances	
(b) Miscellaneous Advances (Advances of the Public Works Department)	
(c) Taccavi Works Advances	
(d) Public Works Advances (erstwhile P.E.P.S.U. State)	15,22,723
(e) Passage Advances	
Total—Civil Advances	15,22,723
(ii) Special Advances—	
(a) Advances to Government servants for the purchase of equipment	
(b) Advances to Government servants on transfer to Chandigarh	
(c) Advances for the opening of a banking account of Mr. Slocum	
(d) Other special advances	
Total—Special Advances	
(iii) Forest Advances	
(iv) Revenue Advances—	
(a) Advances for Forests of the Rana of Darkoti	10,671
(b) Advances for Forests of the Delath Estate	225
(c) Cost of boundary marks recoverable from landholders	
Total—Revenue Advances	10,896
Total—Departmental Advances	15,33,619

(a) Differs from the last year's closing balance by Rs. 532 due to *pro forma*

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

UNDER HEADS OF ACCOUNT RELATING TO DEBT, DEPOSITS,
CONTINGENCY FUND—contd.

Balance		Receipts	Disbursements	Closing Balance	
Dr.	Cr.			Dr.	
3	4	5	6	7	
Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	..	25,000	..
..	9,13,000	8,91,050	21,950	..	
1,00,000	35,64,108	41,05,522	1,74,36,519	1,00,000	
4,77,84,108	28,95,12,870	27,02,03,360	16,81,17,218	4,13,55,558	
7,41,01,898	30,02,48,275	28,03,02,988	23,86,14,322	7,26,93,348	
(a) 17,30,535	6,94,621	7,34,479	..	17,70,393	
59,547	..	-59,547*	..	..
54,689	1,991	70,754	..	1,23,452	
..	..	..	15,22,723	..
(b) 1,923	33	..	..	1,890
18,43,694	6,96,645	7,45,636	15,22,723	18,95,735	
7,47,793	10,54,439	3,06,696	..	..
-45,274	96,835	-59,773	..	-82,336*	
4,76,190	..	..	..	4,76,190
1,20,501	4,09,442	10,83,200	..	7,94,259	
12,99,210	15,60,766	14,49,669	..	11,88,113	
18,109	1,05,80,337	1,05,77,939	..	15,7116	
..	..	..	10,671	..
..	..	..	225	..
10,387	..	..	..	10,387
10,387	..	..	10,896	10,387
31,74,100	1,28,37,748	1,27,73,294	15,33,619	31,09,946	

adjustment on account of pre-partition balance.

**STATEMENT No. 18—RECEIPTS, DISBURSEMENTS AND BALANCES
REMITTANCE AND**

Detailed Head of Account	Opening	
	Cr.	
1	2	
	Rs.	
B—Deposits and Advances—contd.		
Part III—Advances not Bearing Interest—concl'd.		
(2) Permanent Advances	
(3) Accounts with the Government of Burma	2
(4) Accounts with the Reserve Bank	
(5) Accounts with the Government of Pakistan	
Total—III—Advances not Bearing Interest		15,33,621
Part IV—Suspense—		
(1) Suspense Accounts—		
(1) Suspense Account		
(a) Objection Book Suspense	
(b) East Punjab Suspense	62,76,823
(c) Unclassified Items	
(d) Purchase of Fodder	
(e) Land Revenue from land belonging to Pakistan Nationals	9,590
(f) Receipts on account of forfeitures due to enforcement of penal clauses of contracts and agreements against migrants to Pakistan	25,988
(g) Provident Fund payments relating to pre-partition claims made on behalf of West Pakistan	
(h) Material and equipment for Community Development Projects	
(i) Amount due to Muslim contractors	11,500
(j) Amount due to the employees of the defunct Board of Economic Enquiry	
(k) Refund of undisbursed amounts of advances to culti- vators	77,302
(l) Civil List Pensions	
(m) Unspent balance of purchase of food-grains for Pakistan	1,23,816
(n) Public Works Stock Suspense	
(o) Rulers' Suspense	
(p) Mistrikhana Suspense	
(q) Miscellaneous Suspense	22,182
(r) General Provident Fund Suspense	
Total—Suspense Account		65,47,201

UNDER HEADS OF ACCOUNT RELATING TO DEBT, DEPOSITS,
CONTINGENCY FUND—contd.

Balance		Receipts	Disbursements	Closing Balance	
Dr.	Cr.			Dr.	
3	4	5	6	7	
Rs.	Rs.	Rs.	Rs.	Rs.	
4,17,190	5,053	12,897	..	4,25,034 ϕ	
..	428	617	..	187 ϕ	
3,736	54,726	6,647	44,343	..	
50,32,206	467	1,16,058	..	51,47,857	
86,27,592	1,28,98,422	1,29,09,513	15,77,962	86,83,024	
90,64,277	—66,50,849*	—1,79,97,753*	52,65,814	29,83,187	
12,80,947	4,57,365	32,34,917	62,76,823	40,64,499	
24,617	..	..	..	24,617
..	..	..	9,590	..
..	..	..	25,988	..
4,51,978	..	..	..	4,54,978
..	22,810	22,810	..	..
..	10,830	..	22,330	..	
24,723	..	..	..	24,723
67,961	—62,552*	469	14,281	67,961	
..	
12,405	..	—12,731*	1,23,816	—326*	
29,040	..	..	..	29,040
2,534	..	—2,585*	..	—51*	
34,041	..	—4,019*	22,015	29,855	
116	..	6,584	..	6,700	
1,10,01,639	—62,22,396	—1,47,52,308	1,17,60,657	76,85,183	

**STATEMENT No. 16—RECEIPTS, DISBURSEMENTS AND BALANCES
REMITTANCE AND**

Detailed Head of Account	Opening Cr.
1	2
S. Deposits and Advances—contd.	Rs.
Part IV—Suspense—contd.	
(I) Suspense Accounts—contd.	
(2) Pay and Accounts Offices Suspense .. .. .	..
(3) Reserve Bank Suspense—Headquarters .. .. .	..
(4) Central Accounts Office—Reserve Bank Suspense ..	6,13,345
(5) Payments on behalf of Central Claims Organisation— Pensions and Provident Funds	4,623
(6) Payments on behalf of Central Claims Organisation— Interim Relief .. .. .	..
(7) Cash Balance Investment Account .. .. .	..
(8) Recoveries of Service Payments	7,565
(9) Departmental Adjusting Account	5,18,647
(10) Punjab Government Suspense .. .. .	..
Total—Suspense Accounts ..	76,91,381
(II) Cheques and Bills—	
1. Departmental Cheques—	
(a) Postal Cheques .. .. .	..
(b) Other Departmental Cheques .. .. .	..
(c) Legislative Assembly Cheques .. .. .	..
Total—Departmental Cheques ..	..
2. Bills of Exchange Receivable	10,695
Total—Cheques and Bills ..	10,695

UNDER HEADS OF ACCOUNT RELATING TO DEBT, DEPOSITS,
CONTINGENCY FUND--contd.

Balance		Receipts	Disbursements	Closing Balance	
Dr.	Cr.			Dr.	
3	4	5	6	7	
Rs.	Rs.	Rs.	Rs.	Rs.	
12,825	14,27,232	54,79,671	..	40,65,264	
9,39,265	7,377	-27,04,477*	..	-17,72,589*	
..	-15,23,09)*	-14,16,507*	..	-5,06,782*	
..	623	3,586	1,660	..	
12,144	177	-2,861*	..	9,406	
5,76,46,742	25,38,40,966	23,98,74,876	..	4,36,80,652φ	
..	19,709	..	27,274	..	
..	3,63,167	1,59,533	9,41,615	2,19,334	
3,56,80,253	..	..	..	3,56,80,253
10,52,93,188	24,79,13,765	22,66,41,513	1,27,31,206	8,90,60,741	
11,70,513	..	..	..	11,70,513
2,85,646	..	..	..	2,85,646φ
392	1,88,228	1,87,720	116	..	
14,56,551	1,88,228	1,87,720	116	14,56,159	
..	-10,895*	..	..	..
14,56,551	1,77,533	1,87,720	116	14,56,159	

**STATEMENT No. 16—RECEIPTS, DISBURSEMENTS AND BALANCES
REMITTANCE AND**

Detailed Head of Account	Opening	
	Cr.	
1	2	
	Rs.	
S. Deposits and Advances—concl'd.		
Part IV—Suspense—concl'd.		
(III) Departmental and Similar Accounts—		
Civil Departmental Balances—		
(a) Account Current .. .. .		..
(b) Forest .. .. .		..
(c) Postal .. .. .		..
(d) Technical Attachee at Washington		1
(e) Public Works .. .. .		..
Total—Departmental and Similar Accounts		1
Total—IV—Suspense		77,02,077
Part V—Miscellaneous—		
Miscellaneous—		
Government Account (a) .. .. .		..
Total—Miscellaneous .. .. .		..
Total—V—Miscellaneous .. .. .		..
Total—S—Deposits and Advances		28,90,87,837
		<u>9,72,22,764</u>
	<i>Net</i>	
T—Remittances—		
/ 1—Remittances within India—		
(v) Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant General—		
1. Cash Remittances between Treasuries		3,50,813
2. Forest Remittances		11,74,800
/ 3. Public Works Remittances—		
(I) Remittances into Treasuries .. .. .		..
(II) Public Works Cheques		4,07,47,749
/ (III) Other Remittances—		
(a) Items adjustable by Civil		53,59,142
/ (b) Items adjustable by Public Works Department .. .. .		..
Total—Other Remittances		53,59,142
Total—Public Works Remittances		4,61,06,891

(a) This head is closed to Government.

**UNDER HEADS OF ACCOUNT RELATING TO DEBT, DEPOSITS,
CONTINGENCY FUND—contd.**

Balance		Receipts	Disbursements	Closing Balance	
Dr.				Cr.	Dr.
3	4	5	6	7	
Rs.	Rs.	Rs.	Rs.	Rs.	
7,071	..	..	..	7,071 ϕ
2,354	..	..	..	2,354
22,98,569	..	..	..	22,98,569
..	24,925	..	24,926	..	
71,470	30,56,308	30,40,432	..	55,594	
23,79,464	30,31,283	30,40,432	24,926	23,63,588	
10,91,29,183	25,11,72,531	22,98,69,665	1,27,56,248	9,28,80,488	
..	..	11,36,402	..	..
..	..	11,36,402	..	..
..	..	11,36,402	..	..
19,18,65,073	56,89,08,053	52,59,43,357	31,44,50,720	17,42,63,260	
..	..	11,36,402			
..	..	..	14,01,87,400	..
..	4,55,84,705	4,58,72,040	63,479 ϕ	..	
..	3,48,47,144	3,32,48,496	27,73,448	..	
1,94,08,523	4,11,96,579	4,14,28,674	..	1,96,40,618 ϕ	
..	26,03,30,367	26,32,43,852	3,78,34,264 ϕ	..	
..	-62,83,477*	6,020	..	9,30,355 ϕ	
10,61,11,864	7,96,52,800	9,60,71,242	..	12,25,30,506	
10,61,11,864	7,33,69,123	9,60,77,262	..	12,34,60,861	
12,55,20,387	37,48,96,069	40,07,49,788	3,78,34,264	14,31,01,479	

**STATEMENT No. 16—RECEIPTS, DISBURSEMENTS AND BALANCES
REMITTANCE AND**

Detailed Head of Account	Opening	
	Cr.	
1	2	
	Rs.	
T—Remittances—concl'd.		
1—Remittances within India—concl'd.		
(i) Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant General—concl'd.		
4. Transfers between Public Works Officers—		
(a) Inter Chandigarh Divisions		
(b) Inter Bhakra Nangal Divisions		1,24,51,883
(c) Other Divisions		
Total—Transfer between Public Works Officers		1,24,51,883
5. Postal Remittances—		
(a) Circle Money Orders.		
(b) Inter Money Orders		20,02,174
(c) National Savings Certificates		
(d) Postal to Treasury		6,43,162
(e) Remittances between Post Offices		28,87,498
Total—Postal Remittances		55,32,834
6. Miscellaneous Remittances—		
Marketing Officer, Amritsar		
Total—Cash Remittances and Adjustments, etc.		6,56,17,221
(ii) Reserve Bank of India Remittances		
(iii) Adjusting Account between Central and State Governments		
(iv) Adjusting Account with Posts and Telegraphs		
(v) Adjusting Account with Railways		
(vi) Inter-State Suspense Account		
Total—T—Remittances		6,56,17,221
Net		
Total—Public Account		
Total—Parts I, II and III		
W—Cash Balance—		
Cash in Treasuries		
Deposits with the Reserve Bank		
Deposits with other Banks		
Total—W—Cash Balance		
GRAND TOTAL		

* Cases of minus balances (also minus receipts and minus disbursements)
 † See explanatory note 3 under Statement. No. 8 at page 29.

**UNDER HEADS OF ACCOUNT RELATING TO DEBT, DEPOSITS,
CONTINGENCY FUND—concl'd.**

Balance		Receipts	Disbursements	Closing Balance	
Dr.	Cr.			Dr.	
3	4	5	6	7	
Rs.	Rs.	Rs.	Rs.	Rs.	
31,19,046	1,18,26,575	1,10,26,834	..	23,19,305	
..	18,90,46,523	19,85,88,384	29,10,022	..	
9,19,82,573	5,38,58,830	5,76,52,880	..	9,57,76,623	
9,51,01,619	25,47,31,928	26,72,68,098	29,10,022	9,80,95,928	
5,81,214	..	..	..	5,81,214
..	..	..	20,02,174	..
8,11,602	..	..	..	8,11,602
..	..	..	6,43,162	..
..	..	..	28,87,498	..
13 92,816	..	..	55,32,834	13,92,816
40,244	..	..	..	80,244
21,20,5066	71,00,59,847	74,71,38,422	4,91,14,047	24,26,70,467	
1,21,319	3,05,76,506	3,04,37,979	..	55,792¢	
1,05,18,040	5,31,79,232	5,08,53,706	..	82,21,764¢	
3,11,933	3,53,36,684	3,51,21,500	..	96,752	
9,345	3,48,191	-1,52,594*	4,04,540¢	..	
1,24,00,182	-1,12,89,909*	-3,27,69,451*	90,19,060¢	..	
24,57,11,168	81,67,11,701	83,06,29,462	5,85,37,647	25,10,44,775	
18,00,21,937	..	..	..	19,25,07,128
..	1,40,23,52,597	1,36,50,61,128	..	..
..	2,51,72,30,595	2,56,70,81,071	..	..
84,45,711	..	..	..	82,93,525
35,64,806	..	..	..	-4,66,53,013¢
80,270	..	..	..	99
1,20,00,787	..	..	..	-3,83,59,389
2,52,93,21,692	..	..	2,52,93,21,682	..

are under examination.

STATEMENT No. 17—DETAILED STATEMENT OF DEBT AND OTHER DISCHARGES OF DEBT, ETC., DURING THE YEAR AND THE AMOUNT

Description of Loan	When Raised
1	2
Section N—Public Debt—	
Permanent Debt (Open Market Loans)—	
(a) Loans bearing interest—	
(i) 4% Punjab Loan, 1968	3rd September, 1956
(ii) 4% Punjab Loan, 1971	19th August, 1959
(iii) 4½% Punjab Loan, 1972	4th September, 1961
Floating Debt—	
Other Floating Loans—	
Ways and Means Advances
Loans from the Central Government—	
1. Agricultural production and allied schemes—	
(a) Tube-well Scheme
(b) Grow More Food Scheme
2. Industrial Development—	
(a) Small Scale Industries
3. Community Development Co-operation and N.E.S. Schemes—	
(a) Community Development Project and N.E.S. Blocks
(b) Financial Assistance to Co-operative Societies
4. Miscellaneous Purposes—	
(a) Approved Development Schemes
5. Major Irrigation and Multipurpose River Projects—	
(a) Bhakra Nangal Project
(b) Harike Project
(c) Financing of Electric Schemes
(d) Beas Project
(e) Flood Control Scheme
6. Housing Schemes—	
(a) Chandigarh Capital Project
(b) Low Income Group Housing Scheme
(c) Subsidised Industrial Housing Scheme
(d) P. E. P. S. U. Development Board, Rajpura
(e) Village Housing Project
(a) Loans recategorised as desired by the Government of India.	

INTEREST BEARING OBLIGATIONS SHOWING ADDITIONS TO AND OF DEBT, ETC., AT THE COMMENCEMENT AND CLOSE OF THE YEAR

Amount on 1st April, 1961	Additions during the year	Discharges during the year	Amount on 31st March, 1962	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
2,03,86,200	..	..	2,03,86,200	
2,18,87,000	..	..	2,18,87,000	
..	3,13,03,300	..	3,13,03,300	
			Total	<u>7,35,76,500</u>
..	2,51,00,000	2,51,00,000		
			Total	<u>..</u>
3,81,06,207	..	26,35,660	3,54,70,547	
9,98,07,092	3,26,36,800	1,98,32,887	11,26,11,005	
2,51,80,518	9,26,000	24,36,680	2,36,69,838	
3,25,15,366	65,26,000	33,04,879	3,57,36,487	
32,98,715	..	..	32,98,715	
10,30,01,862	..	1,27,86,401	9,02,15,461	
1,67,44,01,605	6,14,00,000	..	1,73,58,01,605	
7,29,00,000	..	..	7,29,00,000	
36,00,000	76,00,000	..	1,12,00,000	
45,00,000	3,47,00,000	..	3,92,00,000	
4,43,48,301	1,75,00,000	6,88,275	6,11,60,026	
3,20,54,005	..	30,89,434	2,89,64,571	
5,70,03,466	11,74,000	17,80,877	5,63,96,589	
1,69,24,903	18,00,000	3,39,942	1,83,84,961	
1,28,44,233	..	13,41,740	1,15,02,493	
3,94,258	6,73,000	11,225	10,56,033	

STATEMENT No. 17—DETAILED STATEMENT OF DEBT AND OTHER DISCHARGES OF DEBT, ETC., DURING THE YEAR AND THE AMOUNT OF

Description of Loan	When Raised
1	2
Section N—Public Debt—continued.	
Loans from the Central Government—concl.	
7. Rehabilitation of Displaced Persons—	
(a) Rehabilitation Loans
8. Water Supply of Drainage Scheme—	
(a) National Water Supply and Sanitation Scheme
9. Sharing of Small Savings Collections—	
(a) Small Saving Collections Schemes
10. Loans under Interest free Prize Bonds Scheme
11. Other Loans—	
(a) Fund from Sale-proceeds of American Loan Wheat
(b) Loans under T. C. A. Programme
(c) Miscellaneous Loans
Total
Other Loans—	
(i) Loans from the National Agricultural Credit (Long Term Operation) Fund of the Reserve Bank of India
(ii) Loans from the National Co-operative Development and Warehousing Board
(iii) Loans from the Life Insurance Corporation of India
(iv) Loans from Khadi and Village Industries Commission
Total
Section R—Unfunded Debt—	
State Provident Funds—	
General Provident Fund
Indian Civil Service Provident Fund
Indian Civil Service (Non-European Members) Provident Fund
All India Services Provident Fund
Punjab Contributory Provident Fund
Workmen's Contributory Provident Fund
Other Miscellaneous Provident Funds
Total

(a) See footnote (a) on p. 130.

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

INTEREST BEARING OBLIGATIONS SHOWING ADDITIONS TO AND DEBT, ETC., AT THE COMMENCEMENT AND CLOSE OF THE YEAR—concl.

Amount on 1st April, 1961	Additions during the year	Discharges during the year	Amount on 31st March, 1962	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
1,92,73,548	1,39,658	1,86,09,616	8,03,590	
55,11,150	..	2,30,789	52,80,361	
19,93,86,000	4,26,00,000	..	24,19,86,000	
33,34,000	5,94,000	..	39,28,000	
3,09,55,731	..	76,70,954	2,32,84,777	
2,00,61,352	2,452	15,93,548	2,44,65,256	
3,07,38,845	1,35,34,600	19,48,135	4,81,25,310	
2,54,94,157(a)	22,18,96,510	7,83,06,042	Total ..	2,68,54,41,625
1,20,97,650	21,84,500	10,94,350	1,31,87,800	
48,20,325	44,75,000	3,98,719	88,96,606	
1,02,65,314	80,00,000	2,30,666	1,80,34,648	
3,50,307	..	72,056	2,78,251	
2,75,33,596	1,46,59,500	17,95,791	Total	4,03,97,305
		Total—Public Debt		2,79,94,15,430
6,24,12,287(b)	98,93,091	70,17,981	6,55,17,397	
14,55,855	1,52,826	1,47,617	14,61,064	
7,07,961	79,043	35,368	7,51,636	
13,39,718	4,72,377	3,77,384	14,34,711	
15,90,882	52,33,160	3,70,516	64,53,526	
- 17,793	..	229	-18,022	
4,93,289	12,746	2,812	5,03,223	
6,82,12,199	1,58,43,243	79,51,907	..	7,61,03,535
		Total—Unfunded Debt		7,61,03,535
		GRAND TOTAL	..	2,87,55,18,965

**STATEMENT No. 18—DETAILED STATEMENT OF LOANS AND ADVANCES
CEIVED DURING THE YEAR AND BALANCES OF SUCH LOANS AND**

Major and Minor Heads of Account	Balance on the 1st April, 1961
1	2
	Rs.
Loans to Local Funds, Private Parties, etc.—	
Loans to Municipalities	38,19,978
Loans to District and other Local Fund Committees	42,167
Loans to Land-holders and other Notabilities	4,13,353
Advances to Cultivators	12,08,21,389
Loans and Advances to Displaced Persons	3,00,76,861
Miscellaneous Loans and Advances	25,34,30,052
Loans and Advances under the Community Development Programme	3,50,65,955
Total	44,36,69,755
Loans to Government Servants, etc.—	
House building Advances	37,17,582
Advances for purchase of motor conveyances	7,16,682
Advances for purchase of other conveyances	1,79,398
Passage Advances	—503
Other Advances	13,69,577
Total	59,82,646
GRAND TOTAL	44,96,52,401

(A) The details of the loans advanced during the year for "Plan" purpose

Major and Minor Heads
Loans to Local Funds, Private Parties, etc.—
Loans to Municipalities
Advances to Cultivators
Miscellaneous Loans and Advances
Loans and Advances under the Community Development Programme

SHOWING THE AMOUNTS ADVANCED AND REPAID, INTEREST RE-ADVANCES AT THE COMMENCEMENT AND CLOSE OF THE YEAR

Amount advanced during the year (A)	Total	Amount Re-paid during the year	Balance on the 31st March, 1962	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
15,53,075	53,73,053	3,42,528	50,30,525	6,52,136
..	42,167	..	42,167	3,093
..	4,13,353	28,040	3,85,313	..
3,77,32,207	15,85,53,596	1,70,09,596	14,15,44,000	20,52,029
5,719	3,00,82,580	89,39,705	2,11,42,875	13,26,200
12,93,77,416	38,33,07,468	82,08,895	37,50,98,573	6,76,85,513
73,53,468	4,24,19,423	20,47,196	4,03,72,227	2,80,150
17,65,21,885	62,01,91,640	3,65,75,960	58,36,15,680	7,19,99,121
27,35,638	64,53,220	9,53,764	54,99,456	35,281
6,63,931	13,80,613	4,19,720	9,60,893	6,661
2,16,213	3,95,521	2,45,520	1,50,001	4,844
..	-503	..	-503	..
37,59,035	51,28,612	35,34,878	15,93,734	941
73,74,817	1,33,57,463	51,53,882	82,03,581	47,727
18,33,96,702	63,35,49,103	4,17,29,842	59,18,19,261	7,20,46,848

are given below :—

of Account	Amount
	Rs.
..	10,83,700
..	1,21,48,948
..	11,17,88,767
..	73,53,468
..
Total	13,23,74,883

STATEMENT No. 19—STATEMENT SHOWING

(A) Sinking

	Rs.
Balance on the 1st April, 1961	2,66,56,313
Amount appropriated from Revenue	41,56,850
Total	3,08,13,163

*Loanwise details of the transactions

Description of Loan	Balance on the 1st April, 1961	Amount appropriated from Revenue	Amount transferred from Debt Redemption and Avoidance Fund
1	2	3	4
	Rs.	Rs.	Rs.
4% Punjab Loan, 1968	67,95,400	16,98,850	..
4% Punjab Loan, 1971	36,47,800	18,23,900	..
Loans from the Central Gov- ernment taken by the former P.E.P.S.U. State for the Bhakra Nangal Project	1,43,33,333	..	..
Total	2,47,76,533	35,22,750	..
		(2) Sinking Funds for the	
4% Punjab Loan, 1968	12,23,160	3,05,790	..
4% Punjab Loan, 1971	6,56,620	3,28,310	..
Total	18,79,780	6,34,100	..
GRAND TOTAL	2,66,56,313	41,56,850	..

THE DETAILS OF EARMARKED BALANCES

Funds

	Rs.
Amount applied in purchase and cancellation of stock ..	
Balance on the 31st March, 1962	3,08,13,163*
Total ..	3,08,13,163

are given below :—

Interest on Investments	Total	Advance interest paid on purchase of securities	Amount transferred to "Miscellaneous Government Account" for extinguishing the Sinking Fund	Balance on the 31st March, 1962	Remarks
5	6	7	8	9	10
amortisation of Loans					
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	84,94,250	..	..	84,94,250	
..	54,71,700	..	..	54,71,700	
..	1,43,33,333	..	..	1,43,33,333	
..	2,82,99,283	..	..	2,82,99,283	
depreciation of Loans					
..	15,28,950	..	..	15,28,950	
..	9,84,930	..	..	9,84,930	
..	25,13,880	..	..	25,13,880	
..	3,08,13,163	..	..	3,08,13,163	

**STATEMENT No. 19—STATEMENT SHOWING THE DETAILS
B—OTHER FUNDS**

Name of Reserve Fund or Deposit Account	Balance on Cash
1	2
	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
(ii) Depreciation Reserve Fund—Motor Transport	92,61,540
2. Depreciation Reserve Fund—Electricity	4,77,32,985
3. Depreciation Reserve Fund—Government Presses	18,70,583
4. Reserve Funds—Transport—Accident Reserve Fund	2,64,684
5. Bharatpur Endowment Fund	..
6. Deposits of Charitable Trusts	5,01,564
7. Famine Relief Fund	1,00,000
8. Fund for Development Schemes	1,00,43,863
9. State Agricultural Credit Relief and Guarantee Fund	2,50,000
10. Food-grains Reserve Fund	14,63,211
11. Industrial Loan Fund	10,150
12. Civil List Reserve Fund(a)	19,719
13. Subventions from Central Road Fund	2,45,527
14. Deposit Account of grants made by the Indian Council of Agricultural Research	—2,32,293
15. Deposit Account of grants made by the Central Sugarcane Committee	—2,50,479
16. Deposit Account of grants from the Central Government for development of handloom industries	15,072
17. Central Cotton Committee Research Fund	1,18,233
18. Deposit Account of grants made by the Indian Central Tobacco Committee	6,623
19. Deposit Account of grants made by the Indian Central Cotton Committee	—1,44,492
20. Deposit Account of grants made by the Indian Central Oil-seeds Committee	—33,694
21. Deposit Account of grants from the Ministry of Rehabilitation to Educational Institutions	1,23,332

(a) The fund is operated upon under 'Civil

OF EARMARKED BALANCES—contd.
AND DEPOSIT ACCOUNTS

the 1st April, 1961		Balance on the 31st March, 1962		
Investments	Total	Cash	Investments	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	1,36,798	1,36,798	..	1,36,798
..	92,61,540	1,05,81,319	..	1,05,81,319
..	4,77,32,985	4,77,32,985	..	4,77,32,985
..	18,70,583	22,05,982	..	22,05,982
..	2,64,684	3,37,140	..	3,37,140
6,400	6,400	..	6,400	6,400
..	5,01,564	5,01,564	..	5,01,564
..	1,00,000	1,00,000	..	1,00,000
3,13,37,790	4,13,81,653	54,96,911	3,13,37,790	3,68,34,701
..	2,50,000	2,50,000	..	2,50,000
..	14,63,211	18,69,915	..	18,69,915
..	10,150	6,29,325	..	6,29,325
51,910	71,629	19,719	51,910	71,629
..	2,45,527	..	..	..
..	-2,32,293	3,019	..	3,019
..	-2,50,479	-11,804	..	-11,804
..	15,072	15,072	..	15,072
..	1,18,233	1,18,233	..	1,18,233
..	6,623	1,788	..	1,788
..	-1,44,492	-3,29,116	..	-3,29,116
..	-33,694	-53,269	..	-53,269
..	1,23,332	1,23,332	..	1,23,332

Deposits—Personal Deposits”.

**STATEMENT No. 19.—STATEMENT SHOWING THE
B—OTHER FUNDS**

Name of Reserve Fund or Deposit Account	Balance on
	Cash
1	2
	Rs.
22. Deposits of sale-proceeds of World Health Organisation Seals	2,386
23. Deposit Account of lump sum allotment received from the Government of India out of the Workmens' Benefit Fund	2,745
24. Deposit Account of the grant made by the Central Govern- ment for financing Cotton Extension Schemes	1,42,747
25. Deposit Account of Relief and Rehabilitation Loans to be written off	41,72,116
26. Deposit Account of grants from the Central Govern- ment for the food production drive schemes—Bonus for accelerating production of foodgrains	1,36,85,110
27. Deposit Account of grants out of Ford Foundation Fund for giving loans to artisans	25,000
28. Deposit Account of grants made by the Indian Central Tea Board .. .. .	..
29. Deposit Account of grants made by the National Co- operative Development and Ware-housing Board .. .. .	..

DETAILS OF EARMARKED BALANCES—concl'd.
AND DEPOSIT ACCOUNTS—concl'd.

the 1st April, 1961		Balance on the 31st March, 1962		
Investments	Total	Cash	Investments	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	2,386	2,386	..	2,386
..	2,745	2,745	..	2,745
..	1,42,747	1,42,747	..	1,42,747
..	41,72,116	35,89,548	..	35,89,548
1,00,000	1,37,85,110	1,36,85,110	1,00,000	1,37,85,110
..	25,000	25,000	..	25,000
..	..	-222	..	-222
..	..	21,950	..	21,950

APPENDIX

Statement showing the cases where certain details/documents are awaited from the Departmental/Treasury Officers in connection with reconciliation of balances. (Referred to in Explanatory Note 3 below Statement No. 8).

Serial No.	Head of Account	Departmental/Treasury Officer from whom details are awaited	Earliest year to which the difference relates	Amount of difference Rs.
1	2	3	4	5
P—LOANS AND ADVANCES BY THE STATE GOVERNMENTS.				
<i>Loans to Local Funds, Private Parties, etc.</i>				
1	Loans to Municipalities	Treasury Officers and Municipalities.	1952-53	30,202
2	Loans to District and other Local Fund Committees.	Treasury Officers and Municipalities.	1951-52	37,128
3	Loans to Land-holders and other Notabilities.	Treasury Officers and Notabilities.	1954-55	2,54,211
<i>Advances to Cultivators</i>				
4	Loans under Land Improvement Act, XIX of 1883 (Ordinary).	Secretary, Revenue Department, Chandigarh.	1961-62	7,972
5	Loans under the Agriculturists' Loan Act, XII of 1884 (Ordinary).	Do.	1961-62	22,822
<i>Miscellaneous Loans and Advances</i>				
6	Special Advances	Drawing and Disbursing Officers of various Departments.	1949-50	56,726
7	Loans to Municipalities under the National Water Supply and Sanitation Scheme.	Treasury Officers and Municipalities.	1960-61	54,201
8	Loans under the Village Housing Project Scheme.	Secretary, Housing Department, Chandigarh.	1961-62	94,027
9	Loans to Improvement Trusts, Jullundur and Amritsar.	Treasury Officers and Improvement Trusts, Amritsar and Jullundur.	1958-59	2,50,100
10	Loans under the Slum Clearance Scheme.	Secretary, Housing Department, Chandigarh.	1961-62	7,308
11	Study Loans (erstwhile P.E.P.S.U.)	Secretary, Finance Department, Chandigarh.	1958-59	690
12	Loans to P.E.P.S.U. Development Board.	Administrator, P.E.P.S.U. Township Development Board, Rajpura.	1961-62	6,88,144
<i>Loans to Government Servants, etc.</i>				
13	House building Advances	Treasury Officers and Drawing and Disbursing Officers of various Departments.	1947-48	78,938
14	Advances for purchase of motor conveyances.	Do.	1947-48	1,04,106

APPENDIX—*contd.*

Serial No.	Head of Account	Departmental/ Treasury Officer from whom details are availed	Earliest year to which the difference relates	Amount of difference
1	2	3	4	5
				Rs.
15	Other Advances	Drawing and Disbursing Officers of various Departments.	1950-51	54,515
	(i) Advances for the purchase of warm clothing.			
	(ii) Wheat Loan	Drawing and Disbursing Officers and Heads of Offices.	1950-60	70,247
	(iii) Festival/Recreation/Hill-trip Advances.	Drawing and Disbursing Officers of various Departments and Heads of Offices.	1960-61	1,70,516
S.—DEPOSITS AND ADVANCES				
PART II—DEPOSITS NOT BEARING INTEREST				
<i>(c) Other Deposit Accounts</i>				
<i>Deposits of Local Funds</i>				
16	District Funds	Treasury Officers ..	1947-48	5,93,442
17	Municipal Funds,	Do.	1947-48	18,26,843
18	Town and Bazar Funds	Do.	1950-51	17,186
19	State Transport Corporation Fund	Do.	1961-62	26,312
20	Village Panchayats Fund—			
	(a) Village Panchayat Fund, Gurgaon.	Do.	1961-62	550
	(b) Construction of Panchayat Ghar at Chandigarh.	Do.	1961-62	3,062
<i>Departmental and Judicial Deposits</i>				
<i>Civil Deposits—</i>				
21	Revenue Deposits	Director of Agriculture and Treasury Officers.	1951-52	10,77,659
22	Civil and Criminal Courts' Deposits	Treasury Officers ..	1953-54	58,408
23	Personal Deposits	Do.	1947-48	51,93,388
24	Deposits on account of Police Funds—Police Clothing and Equipment Fund	Do.	1947-48	1,60,132
25	Deposits for work done for Public Bodies or private individuals—			
	(a) Deposits for purchase of fire fighting equipment	Do. ..	1961-62	33,295
	(b) Other Deposits	Do.	1948-49	321
26	Deposits of fees received by Government servants for work done for private bodies	Do.	1950-51	2,303
27	Agents' Commission charges recovered by Food Supply Department	Do.	1947-48	2,847
28	Deposits in connection with Election—			
	Deposits made by candidates for State Legislature	Do.	1954-55	1,345
29	Deposits of Educational Institutions	Do.	1960-61	6,095
30	Municipal Taxes on Government residential buildings	Do.	1953-54	14

APPENDIX—*concl'd.*

Serial No.	Head of Account	Departmental/ Treasury Officer from whom details are awaited	Earliest year to which the difference relates	Amount of difference Rs.
	2	3	4	5
<i>Other Accounts</i>				
31	Deposit Account of grants from the Ministry of Rehabilitation to Educational Institutions.	Assistant Secretary to Government, Punjab, Chandigarh.	1958-59	20,631
32	Deposits of the sale-proceeds of World Health Organisation Seals.	Treasury Officers	.. 1952-53	420
33	Deposit Account of grants from the Central Government for the food production-drive schemes—Bonus for accelerating production of foodgrains.	Do	1957-58	335
7. REMITTANCES				
I—REMITTANCES WITHIN INDIA.				
<i>Cash Remittances and Adjustments, etc.—</i>				
	Cash Remittances between Treasuries.	Treasury Officers	.. 1961-62	4,319
<i>Public Works Remittances</i>				
	I—Remittances into Treasuries	P.W. Divisional Officers	1947-48	1,43,02,510
	II—Public Works Cheques ..	Do.	1947-48	3,14,97,295
	III—Other Remittances			
	(a) Items adjustable by Civil W—CASH BALANCE ..	Do.	1947-48	2,73,819
	Deposits with the Reserve Bank	Treasury Officers concerned and Reserve Bank of India.	1960-61	1,23,204

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