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**FINANCE ACCOUNTS OF THE GOVERNMENT OF THE PUNJAB FOR THE
YEAR 1962-63**

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

This compilation containing the Finance Accounts of the Government of the Punjab for the year 1962-63 presents the accounts of the receipts and outgoing; 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 the accounts. 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 requirements of Article 149 of the Constitution of India read with paragraph 11(4) of the Government of India (Audit and Accounts) Order, 1936, as adapted under the India (Provisional Constitution) Order, 1947. 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, 1964, the accounts now presented are correct statements of the receipts and outgoings of the Government of the Punjab for the year 1962-63.

NEW DELHI :

The

1964

Comptroller and Auditor General of India.

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.

2. *Main Divisions*—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.

3. *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.

The Major Heads in the Revenue and Capital divisions are numbered serially, Roman numerals being employed on the receipt side and Arabic on the disbursement side. No numbering is adopted for the Contingency Fund and for Debt, Deposit and Remittance heads, though these are also arranged in Sections.

The Major Heads are sub-divided into Minor Heads and the Minor Heads into Sub-heads and Detailed Heads. Under each of these heads, the expenditure is shown as distributed between Charged and Voted. The Major, Minor and Sub-heads prescribed for the classification of expenditure in the general accounts are not necessarily identical with the Grants, Sub-heads and other units of allotments which are 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.

4. *System of Accounts*—The transactions included in these accounts represent mainly the actual cash receipts and disbursements during the financial year ending 31st March, 1963, 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.

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.

5. *Changes in Accounts*—In pursuance of a decision taken in 1960, several changes have been introduced in the accounting classification with a view to rationalising the previous arrangements which had become out of date in the present context. The changes were phased over a period of two years 1961-62

and 1962-63. The major changes, which were introduced from the 1st April, 1962 and are reflected in the Finance Accounts for 1962-63, are explained below:—

(i) The working expenses of Commercial Departments and Undertakings (such as Irrigation, etc.) which were accounted for in reduction of receipts are now accounted for on the expenditure side under the appropriate major heads.

(ii) Recoveries of interest from Commercial Departments, which were being adjusted in reduction of "expenditure", are now accounted for as "receipts" under the head "XVI—Interest".

(iii) A separate Major head "Road and Water Transport Schemes" has been opened to accommodate the transactions previously booked under the Minor head "Expenditure on Bus Services" subordinate to the Major head "Miscellaneous" in the Section "Miscellaneous".

(iv) Receipts from and expenditure on "Forest" which were being accounted for in the Section "Taxes, Duties and Other Principal heads of Revenue" and "Collection of Taxes, Duties and Other Principal Revenues" respectively are now accounted for in the Section "Miscellaneous".

(v) A separate Major head "Parliament and State Legislatures" has been opened in the Section "Administrative Services" to accommodate the expenditure on Legislative bodies and on Elections instead of such expenditure being included under the head "General Administration" as hitherto.

(vi) A new Major head "Supplies and Disposals" has been opened in the Section "Administrative Services" to record the receipts and expenditure on account of Supplies and Disposals. These were previously accounted for under the major head "Industries and Supplies" in the Section "Social and Developmental Services" which has now been redesignated as "Industries" to record the transactions pertaining to Industries only.

(vii) The existing Major head "47—Miscellaneous Departments" has been split up into two heads—

(a) "Miscellaneous Departments" in the Section "Administrative Services" and

(b) "Miscellaneous Social and Developmental Organisations" in the Section "Social and Developmental Services".

Corresponding heads have been opened under "Receipts" also.

(viii) A new Major head "Dividends, etc., from Commercial and other Undertakings" has been opened under "Receipts" to accommodate the profits, dividends, etc., earned by Government from their investments in Commercial and Industrial Undertakings. Such receipts were previously accounted for under different Major and Minor heads of account pertaining to the Departments concerned.

(ix) Payments relating to "Assignments and compensations" out of the proceeds of certain duties and taxes are now recorded under a separate Major head "Other Miscellaneous Contributions and Assignments"; such payments were previously accounted for under different Major heads as part of the cost of collection of the respective duties and taxes.

Part I—Summarised Statements

STATEMENT No. 1—SUMMARY OF

Receipts	Actuals	
	1961-62	1962-63
1	2	3
(In lakhs of rupees)		
Part I—Consolidated.		
(1)		
A. Taxes, Duties and Other Principal Heads of Revenue—		
IV. Taxes on Income other than Corporation Tax	3,95·47	4,27·81
V. Estate Duty	16·96	17·80
IX. Land Revenue	3,98·09	4,65·84
X. State Excise Duties	5,71·56	5,94·92
XI. Taxes on Vehicles	1,10·36	1,20·68
XII. Sales Tax	8,90·65	9,97·06
XIII. Other Taxes and Duties	5,47·21	6,48·04
XIV. Stamps	4,44·96	5,36·84
XV. Registration Fees	35·03	40·16
Total	34,10·29	38,49·15
B. Debt Services—		
XVI. Interest	13,96·91	11,75·60
Total	13,96·91	11,75·60
C. Administrative Services—		
XVII. Administration of Justice	36·61	41·12
XVIII. Jails	16·47	25·28
XIX. Police	16·16	61·48
XX. Supplies and Disposals .. .. .	..	0·64
XXI. Miscellaneous Departments	11·63	13·73
Total	80·87	1,42·25

TRANSACTIONS

	Disbursements	Actuals	
		1961-62	1962-63
	4	5	6
		(In lakhs of rupees)	
Fund			
Revenue—			
A. Collection of Taxes, Duties and Other Principal Revenues—			
9. Land Revenue	2,47.38	2,45.87
10. State Excise Duties	20.97	29.12
11. Taxes on Vehicles	16.84	6.25
12. Sales Tax	18.95	10.77
13. Other Taxes and Duties	18.86	29.40
14. Stamps	5.83	5.28
15. Registration Fees	1.40	2.20
	Total	3,20.23	3,28.89
B. Debt Services—			
16. Interest on Debt and other Obligations	9,57.81	11,34.58
17. Appropriation for Reduction or Avoidance of Debt	41.57	74.72
	Total	9,99.38	12,09.30
C. Administrative Services—			
18. Parliament and State Legislatures	27.32	24.16
19. General Administration	3,07.13	3,09.23
21. Administration of Justice	71.71	71.89
22. Jails	71.77	74.83
23. Police	5,28.10	6,64.44
25. Supplies and Disposals	3.76
26. Miscellaneous Departments	37.35	34.30
	Total	10,43.38	11,82.61

STATEMENT No. I—SUMMARY OF

Receipts 1	Actuals	
	1961-62 2	1962-63 3
	(In lakhs of rupees)	
	Part I—Consolidated (1)	
D. Social and Developmental Services—		
XXII. Education	1,86·81	1,51·52
XXIII. Medical	42·25	50·55
XXIV. Public Health	7·57	4·00
XXV. Agriculture	1,28·50	1,10·67
XXVII. Animal Husbandry	14·40	19·01
XXVIII. Co-operation	14·18	19·53
XXIX. Industries	16·80	27·58
XXXI. Community Development Projects, National Extension Services and Local Develop- ment Works	5·65	3·71
XXXII. Miscellaneous Social and Developmental Organisations	1·37	7·01
Total	4,17·53	3,93·58
E. Multipurpose River Schemes, Irrigation, etc.—		
XXXIII. Multipurpose River Schemes	1,29·91	2,18·26
XXXIV. Irrigation, etc., Works (Commercial)	4,18·95	5,18·10
XXXV. Irrigation, etc., Works (Non-Commercial)	2·92	74·36
Total	5,51·78	8,10·72
F. Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—		
XXXVII. Public Works	1,14·73	1,02·84
Total	1,14·73	1,02·84
G. Transport and Communications (other than Roads)—		
XLIII. Road and Water Transport Schemes	3,42·16	4,19·28
Total	3,42·16	4,19·28

TRANSACTIONS—contd.

Disbursements	Actuals	
	1961-62	1962-63
4	5	6
(In lakhs of rupees),		
Fund—contd.		
Revenue—contd.		
D. Social and Developmental Services—		
27. Scientific Departments	2-31	2-13
28. Education	12,68-03	14,14-31
29. Medical	2,91-80	3,44-17
30. Public Health	1,52-76	1,61-87
31. Agriculture	1,68-90	2,04-49
33. Animal Husbandry	85-66	99-09
34. Co-operation	1,29-70	82-54
35. Industries	1,59-68	1,99-25
37. Community Development Projects, National Extension Service and Local Development Works	2,90-76	2,27-61
38. Labour and Employment	55-74	86-35
39. Miscellaneous Social and Developmental Organisations	1-32	27-39
Total ..	26,06-66	28,49-20
E. Multipurpose River Schemes, Irrigation, etc.—		
42. Multipurpose River Schemes	2,30-59	3,01-44
43. Irrigation, etc., Works (Commercial) ..	3,71-00	4,40-40
44. Irrigation, etc., Works (Non-Commercial) ..	73-72	73-94
Total ..	6,75-31	8,15-78
F. Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—		
50. Public Works	3,71-36	4,24-94
Total ..	3,71-36	4,24-94
G. Transport and Communications (other than Roads)—		
56. Aviation .. .. .	..	13-74
57. Road and Water Transport Schemes ..	2,32-15	2,97-37
Total ..	2,32-15	3,11-11

STATEMENT No. 1—SUMMARY OF

Receipts	Actuals	
	1961-62	1962-63
1	2	3
	(In lakhs of rupees)	
	Part I—Consolidated	
	(1)	
I. Miscellaneous—		
XLVIII. Contributions and Recoveries towards Pensions and Other Retirement Benefits ..	13.31	13.07
XLIX. Stationery and Printing	51.50	77.73
LI. Forest	1,41.97	1,58.28
LII. Miscellaneous:	4,81.25	3,36.00
Total ..	6,88.03	5,85.08
J. Contributions and Miscellaneous Adjustments—		
LV. State's share of Union Excise Duties ..	4,06.09	7,67.95
LVI. Grants-in-aid from Central Government ..	12,14.76	8,62.49
LVII. Miscellaneous Adjustments between Central and State Governments	1.49	1.49
LVIII. Dividends, etc., from Commercial and Other Undertakings .. ..	..	19.53
Total ..	16,22.34	16,51.46
K. Extraordinary Items—		
LX. Extraordinary Receipts	0.58	0.35
LXI. Pre-partition Receipts	0.17	..
Total ..	0.75	0.35
Total—Revenue Receipts ..	(A)86,25.39	91,30.31
Surplus	+10,63.62	+9,46.85

(A) In view of the changes which have been introduced in the accounting relating to the Major heads affected by the changes have, to the extent possible, in the revised classification so as to facilitate comparison of the figures for the of the Receipts and Disbursements during 1961-62 under the heads "Supplies

TRANSACTIONS—contd.

Disbursements	Actuals	
	1961-62	1962-63
4	5	6
(In lakhs of rupees)		
Fund—contd.		
Revenue—concl'd.		
J. Miscellaneous—		
64. Famine Relief	4,60.39	65.89
65. Pensions and Other Retirement Benefits ..	1,88.60	2,07.62
67. Privy Purses and Allowances of Indian Rulers	6.86	7.80
68. Stationery and Printing	95.98	1,83.35
70. Forest	1,54.27	1,62.95
71. Miscellaneous	3,91.63	4,06.04
Total ..	12,97.73	10,33.65
J. Contributions and Miscellaneous Adjustments—		
76. Other Miscellaneous Contributions and Assignments	11.90	8.46
Total ..	11.90	8.46
K. Extraordinary Items—		
78. Pre-partition payments	3.67	0.16
78-A. Expenditure connected with the National Emergency, 1962 .. .. .	..	19.36
Total ..	3.67	19.52
Total—Expenditure met from Revenue .. (A)	75,61.77	81,83.46

classification with effect from the 1st April, 1962 the actuals for the year 1961-62 been analysed and included *pro forma* against the corresponding Major heads two years. A similar analysis has not, however, been found possible in respect and Disposals" and "Industries". The details are given in Appendix No. II.

STATEMENT NO. 1—SUMMARY OF

Receipts	Actuals	
	1961-62	1962-63
1	2	3
	(In lakhs of rupees)	
	Part I—Consolidated	
		2—
		3—
Public Debt—		
Permanent Debt	3,13·03	3,64·88
Floating Debt	2,51·00	24,70·00
Loans from the Central Government ..	22,18·07	35,63·67
Other Loans	1,46·59	1,32·21
Total ..	29,28·69	65,30·76
Loans and Advances by the State Governments—		
Recoveries of Loans and Advances	4,17·30	5,23·13
Total ..	4,17·30	5,23·13
Total—Consolidated Fund ..	1,19,71·38	1,61,84·20

TRANSACTIONS—contd.

Disbursements	Actuals	
	1961-62	1962-63
4	5	6
	(In lakhs of rupees)	
Fund—concd.		
Capital—		
Capital Accounts outside the Revenue Account—		
Agricultural Improvement and Research ..	31.91	13.47
Industrial Development	65.24	66.57
Multipurpose River Schemes	11,64.20	7,86.91
Irrigation (Commercial)	5,31.82	7,07.01
Public Works	5,99.69	6,39.28
Chandigarh Capital	1,49.73	78.96
Other Works	0.10	1.60
Rail-Road Co-ordination Schemes	13.79	12.46
Road and Water Transport Schemes	70.38	1,04.30
Commuted Value of Pensions	—0.51	—0.84
Schemes of Government Trading	—2,29.98	1,30.59
Total	23,96.37	25,40.31
Debt—		
Public Debt—		
Permanent Debt .. .. .	..	..
Floating Debt	2,51.00	24,70.00
Loans from the Central Government	7,83.06	12,56.62
Other Loans	17.96	22.09
Total	10,52.02	37,48.71
Loans and Advances by the State Governments—		
Loans and Advances	18,38.96	14,93.38
Total	18,38.96	14,93.38
Total—Consolidated Fund	1,28,49.12	1,59,65.86

STATEMENT NO. 1—SUMMARY OF

Receipts 1	Actuals	
	1961-62 2	1962-63 3
	(In lakhs of rupees)	
		Part II—
Contingency Fund	0.37	(a) 0.15
Total—Contingency Fund ..	0.37	0.15
		Part III—
	Debt (other than those	
Unfunded Debt—		
State Provident Funds	1,58.43	1,61.18
Total ..	1,58.43	1,61.18
Deposits and Advances—		
Deposits bearing interest—		
Deposits of Depreciation Reserve of Government Commercial Undertakings ..	40.98	51.09
Depreciation Reserve Fund—		
Government Presses	3.35	3.39
Reserve Funds—Transport	1.56	1.31
Deposits of Charitable Trusts .. .. .	..	-0.02
Deposits not bearing interest—		
Appropriation for Reduction or Avoidance of Debt	41.57	74.72
Famine Relief Fund	40.00	40.00

(a) Represents recoupment during 1962-63 of the following expenditure met from the Contingency Fund during 1961-62 which remained unrecouped before the close of that financial year.

Head of Account.	Amount (In lakhs of rupees)
28—Education (charged)	0.15

TRANSACTIONS—contd.

Disbursements	Actuals	
	1961-62	1962-63
4	5	6
(In lakhs of rupees)		
Contingency Fund		
Contingency Fund	0.15	(b) 2.00
Total—Contingency Fund ..	0.15	2.00
Public Account		
mentioned in Part I) and Deposits		
Unfunded Debt—		
State Provident Funds	79.52	88.61
Total ..	79.52	88.61
Deposits and Advances—		
Deposits bearing interest—		
Deposits of Depreciation Reserve of Government Commercial Undertakings ..	27.78	18.44
Depreciation Reserve Fund—		
Government Presses .. .. .	..	..
Reserve Funds—Transport	0.83	0.53
Deposits of Charitable Trusts .. .. .	..	..
Deposits not bearing interest—		
Appropriation for Reduction or Avoidance of Debt .. .. .	..	..
Famine Relief Fund	40.00	40.00

(b) Represents the following expenditure incurred out of the Contingency Fund during 1962-63 which remained unrecovered before the close of 1962-63.

Head of Account	Amount
	(In lakhs of rupees)
Loans and Advances by State Governments—	
Loans to Local Funds, Private Parties, etc. (Voted) ..	2.00

STATEMENT NO. 1—SUMMARY OF

Receipts	Actuals	
	1961-62	1962-63
1	2	3
	(In lakhs of rupees)	
	Part III—	
	Debt (other than those	
Industrial Loan Fund	67.20	97.62
Fund for Development Schemes	—45.49	0.38
Foodgrains Reserve Fund	4.07	—9.17
Deposits of Local Funds	3,81.08	5,50.02
Civil Deposits	24,78.40	23,14.90
Other Accounts	35.64	28.60
Advances not bearing interest	1,28.99	1,34.56
Suspense Accounts	24,79.14	12,99.78
Cheques and Bills	1.78	—2.02
Departmental and Similar Accounts	30.81	34.07
Miscellaneous .. .. .	..	92.51
Total	56,89.08	47,11.74
Remittances—		
Remittances	81,82.12	74,95.92
Total	81,82.12	74,95.92
Total—Public Account	1,40,29.63	1,23,68.84
Total—Part I, II and III	2,60,01.38	2,85,53.19
Opening Cash Balance	1,20.91(a)	—3,83.59(a)
GRAND TOTAL	2,61,22.29	2,81,69.60

(a) The cash balance decreased during 1961-62 by Rs. 504.50 lakhs and increased

TRANSACTIONS—concl'd.

Disbursements	Actuals	
	1961-62	1962-63
4	5	6
	(In lakhs of rupees)	
Public Account—concl'd.		
mentioned in Part I) and Deposits—concl'd.		
Industrial Loan Fund	61.01	59.00
Fund for Development Schemes	—0.02	..
Foodgrains Reserve Fund .. .. .	..	..
Deposits of Local Funds	3,02.32	4,77.22
Civil Deposits	23,58.66	23,23.27
Other Accounts	41.06	31.02
Advances not bearing interest	1,29.10	1,47.80
Suspense Accounts	22,66.42	8,16.40
Cheques and Bills	1.88	—1.96
Departmental and Similar Accounts	30.40	35.93
Miscellaneous	11.36	13.31
Total	52,70.80	39,60.96
Remittances—		
Remittances	83,06.29	77,28.33
Total	83,06.29	77,28.33
Total—Public Account	1,36,56.61	1,17,77.90
Total—Parts I, II and III	2,65,05.88	2,77,45.76
Closing Cash Balance	—3,83.59(a)	4,23.84(a)
GRAND TOTAL	2,61,22.29	2,81,69.60

during 1962-63 by Rs. 807.43 lakhs. See also Statement No. 7 on page 32.

EXPLANATORY NOTES

(1) *Receipts from the Central Government*—The revenue receipts for the year 1962-63 include the following amounts received from the Government of India:—

Head of Account	Amount (In crores of rupees)
(i) Share of net proceeds of—	
Taxes on Income other than Corporation Tax ..	4.28
Union Excise Duties	7.68
Estate Duty	0.18
(ii) Grants in lieu of Taxes on Railway Passengers Fares	1.01
(iii) Other grants	7.61
Total	20.76

(2) *Taxation charges during the year:—*

The important of the additional measures of taxation introduced during 1962-63 are indicated below:—

- (i) Additional surcharge on land revenue,
- (ii) Surcharge on Sales Tax,
- (iii) Enhancement of the rate of tax on fares and freights under the Punjab Passengers and Goods Taxation Act, 1952 and
- (iv) Alteration of the rate of tax and slab of income under the Punjab Professions, Trades, Callings and Employment Taxation Act, 1956.

The rates of Sales Tax on certain commodities, like raw hides and dry fruits, were reduced and sales tax on periodicals was abolished.

(3) *Revenue Receipts*—The increase of Rs. 5.05 crores in revenue receipts from Rs. 86.25 crores in 1961-62 to Rs. 91.30 crores in 1962-63 was mainly under heads shown below:—

(a) "Sales Tax" (Rs. 1,06.41 lakhs) due to increase in sales of Taxable articles.	
(b) "Other Taxes and Duties" (Rs. 1,00.83 lakhs) due to increased receipts mainly under—	
	(Rupees in lakhs)
(i) Punjab Passengers and Goods Taxation Act, 1952 ..	52.74
(ii) Taxes on Professions, Trades, Callings and Employments	47.91
(c) "Multipurpose River Schemes, Irrigation, etc." (Rs. 2,58.94 lakhs) due to increased receipts under—	
	(Rupees in lakhs)
(i) Multipurpose River Schemes	88.35
(ii) Irrigation, etc., Works (Commercial)	99.15
(iii) Irrigation, etc., Works (Non-Commercial)	71.44

The increase was partly offset by decrease in receipts under "Debt Services" from Rs. 13.97 crores in 1961-62 to Rs. 11.76 crores in 1962-63 and partly under "Miscellaneous" from Rs. 6.88 crores in 1961-62 to Rs. 5.85 crores in 1962-63.

(4) *Expenditure on Revenue Account*—The increase of Rs. 6.21 crores in expenditure on Revenue account from Rs. 75.62 crores in 1961-62 to Rs. 81.83 crores in 1962-63 was mainly under the following heads :—

Department, etc.	Actuals	
	1961-62	1962-63
	(In crores of rupees)	
Debt Services	9.99	12.09
Administrative Services—		
Police	5.28	6.64
Social and Developmental Services—		
(i) Education	12.68	14.14
(ii) Medical	2.92	3.44
(iii) Agriculture	1.69	2.04
(iv) Industries	1.60	1.99
Multipurpose River Schemes, Irrigation, etc.—		
(i) Multipurpose River Schemes	2.31	3.01
(ii) Irrigation, etc., Works (Commercial)	3.71	4.40
Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—		
Public Works	3.71	4.25
Transport and Communications (other than Roads)—		
Road and Water Transport Schemes	2.32	2.97

The increase was partly counterbalanced by decrease under "Miscellaneous" from Rs. 12.98 crores in 1961-62 to Rs. 10.34 crores in 1962-63.

Serial No.	Nature of Expenditure	Expenditure up to 1961-62	Expenditure during 1962-63	Total
1	2	3	4	5
(In lakhs of rupees)				
1.	95—Capital Outlay on Schemes of Agricultural Improvement and Research	2,45.70	13.47	2,59.17
2.	96—Capital Outlay on Industrial Development (b)	4,83.48	} 66.57	5,46.55
3.	98—Capital Outlay on Multipurpose River Schemes	(e)—3.50		
4.	99—Capital Outlay on Irrigation, etc., Works (Commercial)	1,77,74.63	7,86.91	1,85,61.54
5.	100—Capital Outlay on Irrigation, etc., Works (Non-Commercial)	53,36.16	7,07.01	(a)60,43.17
6.	101—Capital Outlay on Electricity Schemes	21.80		21.80
7.	103—Capital Outlay on Public Works—	14,48.95		14,48.95
	Original Works—			
	(i) Buildings	21,40.49	4,78.09	26,18.58
	(ii) Communication	15,03.27	1,37.81	16,41.08
	Other expenditure	—2,62.72	23.38	—2,39.34
	Total	33,81.04	6,39.28	40,20.32
8.	105—Chandigarh Capital Outlay	15,93.63	} 78.96	16,72.58
9.	109—Capital Outlay on Other Works	(f)—0.01		
	.. .. .	3.30	1.60	4.90
10.	113—Capital Outlay on Rail-Road Co-ordination Schemes	29.84	12.46	42.30
11.	114—Capital Outlay on Road and Water Transport Schemes	3,90.64	1,04.30	4,94.94
12.	119—Capital Outlay on Forests	0.84		0.84
13.	120—Payments of Commuted Value of Pensions	57.89	—0.84	57.05
14.	124—Capital Outlay on Schemes of Government Trading	—1,79.09	} 1,30.59	—50.85
	.. .. .	(d)—2.35		
15.	125—Appropriation to the Contingency Fund	1,00.00		1,00.00
	Total	3,06,88.81	25,40.31	3,32,23.26
		—5.86		

(a) Excludes figures for the period from the 1st April, 1947 to the 14th August, 1947 which are still awaited from the Director of Audit and Accounts, West Pakistan, Lahore.

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

(d) *Pro forma* adjustment made on account of claims of non-Muslim Depot holders from Pakistan for refund of securities as verified by the Civil Supplies Partition Sub-Committee.

(e) *Pro forma* corrections made to reconcile—

(i) the amount of investment in Hindustan Wire Products, Ltd., as confirmed by the Director of Industries, Punjab, (Rs.—4,00,000) and

(ii) the account figures (adopted *pro forma* in the P.E.P.S.U. Finance Accounts 1954-55) with the actual investment as confirmed by the Director of Industries, Punjab (Rs. + 50,000).

(f) *Pro forma* correction made due to rounding off.

EXPLANATORY NOTE

The financial return from investments during 1962-63 in respect of Schemes for which *pro forma* accounts were prepared by the Departments is detailed below:—

Head of Account and name of Scheme	Profit (+) Loss (—) (In lakhs of rupees)
A. 95—Capital Outlay on Schemes of Agricultural Improvement and Research—	
(i) Scheme for the Agricultural Workshop for repair of tractors and agricultural jobs	—0.46
(ii) Scheme for the production of Agriculture implements in Government Engineering Workshop, Nilokheri ..	+0.56
(iii) Reorganisation of Government Livestock Farm, Hissar	—1.02
B. 113—Capital Outlay on Rail-Road Co-ordination Schemes—	
(i) P.E.P.S.U. Road Transport Corporation	+24.68
(ii) Mandi-Kulu Road Transport Corporation	+2.72
C. 114—Capital Outlay on Road and Water Transport Schemes—	
4—Units of Punjab Roadways	+120.45
D. 124—Capital Outlay on Schemes of Government Trading—	
(i) Grain Supply Schemes	+0.02
(ii) Fertilizer Scheme—	
(a) Agriculture Department	—3.10
(b) Co-operation Department	—10.01

STATEMENT NO. 3—FINANCIAL RESULTS OF IRRIGATION WORKS

Name of Project	Direct Capital Outlay		Revenue Receipts during 1962-63		Total Revenue Receipts
	During the Year 1962-63	To end of the year 1962-63	Direct Revenue (Public Works Receipts)	Indirect Receipts	
					(In lakhs)
<i>A—Irrigation Works—</i>					
(I) PRODUCTIVE					
1. Upper Bari Doab Canal	8.37	2,59.19	72.57	6.12	78.69
2. (i) Western Jumna Canal	60.93	3,01.33	1,33.05	17.95	1,51.00
(ii) Western Jumna Canal Extension Schemes(a) .. ..	..	1,52.57			
3. Sirhind Canal	0.71	2,63.51	1,04.46	2.28	1,06.74
4. Government Central Workshops .. ..	..	-2,54.02	..	..	..
5. Sutlej Valley Project (Eastern Canal)	-2.94	2,42.82	36.81	1.94	38.75
6. Bhakra Dam Project	1,57.77	1,14,96.87	1,05.99	2.71	(b) 1,08.70
7. Shah Nahar Project	0.29	33.66	2.99	..	2.99
8. Munak (Tube-well) Scheme .. ..	..	0.80	..	..	..
9. Radaur (Tube-well) Scheme	0.91	7.03	..	..	..
10. Medhopur Beas Link	-9.41	3,08.24	..	..	..
11. Technical Co-operation Aid Schemes	-0.51	3,44.25	24.77	..	24.77
12. Beas Dam Project	6,29.14	9,87.52	..	..	..
Total (I) PRODUCTIVE	8,54.26	1,46,49.77	4,80.64	31.00	5,11.64
(II) UNPRODUCTIVE					
1. Ghaggar Canal .. ..	..	12.04	..	0.48	0.48
2. Jagadhari Tube-well Project	0.38	1,12.93	..	..	..
Total (II) UNPRODUCTIVE	0.38	1,24.97	..	0.48	0.48
TOTAL—A—IRRIGATION WORKS	8,54.64	1,47,74.74	4,80.64	31.48	5,12.12

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

(b) Includes receipts relating to Bhakra Nangal Project amounting to Rs. 48,82,443 "XXXIII" during the year 1962-63; the misclassification has since been corrected

FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT

Direct working expenses during the year 1962-63	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 1962-63		Surplus of revenue over expenditure (+) or of expenditure over revenue (-)	Rate per cent on capital outlay to end of the year 1962-63
38-91	+39-78	15-35	10-05	+29-73	11-47
41-87	+1,09-13	11-44	32-58	+70-50	7-39
..			6-05		
48-00	+58-74	22-29	10-52	+48-22	18-30
..	..	..	-10-42	+10-42	4-10
22-77	+15-98	6-58	9-79	+6-19	2-55
1,34-40	-25-70	0-22	8-35	-34-35	0-29
0-30	+2-69	7-99	1-24	+1-45	4-31
1-13	-1-13	16-62	0-24	-1-37	20-15
0-75	-0-75	10-67	0-23	-0-98	13-94
1-78	-1-78	0-58	13-55	-15-33	4-97
27-37	-2-60	0-76	14-30	-16-90	4-91
..
3,17-28	+1,94-36	1-33	96-76	+97-58	0-37
..	+0-48	3-99	0-52	-0-04	0-33
6-01	-3-01	5-32	3-93	-9-94	8-80
6-01	-5-53	4-43	4-45	-9-98	7-99
3,23-29	+1,88-83	1-28	1,01-23	+87-60	0-59

of rupees)

being kept separate as desired by the State Government.

misclassified under the major head "XXXIV-A(I)" instead of under the major head *pro forma*.

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 Canal (Unproductive), (iv) Indri Land Reclamation Farm, (v) Sidharthahar Scheme, (vi) Soil Conservation and Land Reclamation Schemes, (vii) Sirhind Feeder Canal, (viii) Upper Bari Doab Canal (Unproductive), (ix) Sirhind Canal (Unproductive portion), (x) Ferozepur Canal (Unproductive portion), (xi) Director, Irrigation and Power Research Institute (Unproductive portion) and (xii) Drainage project. The statement also does not include the financial results of Irrigation Schemes of the erstwhile P.E.P.S.U. States.

2. The figures shown in column 3 are exclusive of figures for the period from the 1st April, 1947 to the 14th August, 1947 which will be added *pro forma* when the final accounts for the period are received from the Director of Audit and Accounts, West Pakistan, Lahore.

3. The percentage of net profit on the Capital Outlay during 1962-63 works out to 0.59 as against 0.10 in 1961-62.

4. *Productive and Unproductive Works*—Works in the Irrigation Department are classified as “Productive” or “Unproductive” according as the net revenue (gross revenue less working expenses) derived from each work on the expiry of ten years from the date of closure of 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 Jumna Canal and Sirhind Canal and 6 per cent in the case of Sutlej Valley Project (Eastern Canal).

The productivity test involves certain *pro forma* 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 “Unproductive” class. Similarly, if a work, classed as “Unproductive” succeeds in yielding for three successive years the prescribed return, it is transferred to the “Productive” class.

During the year 1962-63, the projects 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 the 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.

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 1962-63 amounted to Rs. 1,10.85 lakhs. The year-wise break-up of which is as under:—

Year	Amount (In lakhs of rupees)	Year	Amount (In lakhs of rupees)
For 1956-57 and earlier years	13.79	For 1960-61	20.37
" 1957-58	5.65	" 1961-62	20.82
" 1958-59	9.10	" 1962-63	29.24
" 1959-60	11.88	Total	110.85

STATEMENT NO. 4—DEBT POSITION

(i) Statement of Borrowings

Nature of Debt	Amount on 1st April, 1962	Receipts during the year	Repayments during the year	(In crores of rupees)	
				Amount on 31st March, 1963	Net increase (+) or decrease (—)
1	2	3	4	5	6
I—Public Debt—					
Permanent Debt	7.36	3.65	..	11.01	+ 3.65
Floating Debt ..	..	24.70	24.70	..	..
Loans from the Central Government ..	2,68.54	35.64	12.57	2,91.61	+ 23.07
Other Loans ..	4.04	1.32	0.22	5.14	+ 1.10
Total—Public Debt	2,79.94	65.31	37.49	3,07.76	+ 27.82
II—Unfunded Debt	7.61	1.61	0.88	8.34	+ 0.73
Total—Debt ..	2,87.55	66.92	38.37	3,16.10	+ 28.55

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. 3.65 crores bearing interest at $4\frac{1}{2}\%$ was raised at a discount of $\frac{1}{2}\%$ and was entirely realised in cash. This is redeemable at par in 1974.

Full particulars of the outstanding loans will be found in Statement No. 17 on pages 172-173.

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 announcements 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 loans 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 1962-63 are given below—

Funds	(In lakh of rupees)			
	Balance on 1st April, 1962	Addition during the year	Withdrawal during the year	Balance on 31st March, 1963
Depreciation Fund ..	25.14	11.04	..	36.18
Sinking Fund ..	1,39.66	63.68	..	2,03.34

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. 24.70 crores were obtained from the Reserve Bank, which were repaid during the year. An amount of Rs. 4.98 lakhs was paid as interest at rates ranging from 3½ per cent to 4½ 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 172—175.

During the year under report, 4 loans amounting to Rs. 2.84 crores were received for the payment of interest on earlier loans for Bhakra Nangal Project. The repayment of principal and interest on all other loans was effected from the revenues of Government.

The terms and conditions of repayment in respect of 41 loans amounting to Rs. 13.91 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.

The repayment of rehabilitation loans outstanding on the 31st March, 1966 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 repayment of such loans sanctioned after that date is being made in accordance with the terms and conditions applicable to each loan.

The State Government have not made 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 176-177.

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

(ii). Service of Debt

(a) *Interest on Debt and Other Obligations*—The outstanding gross debt and the total net amount of interest charges thereon met from the revenue during the years 1961-62 and 1962-63 were as shown below:—

	(In lakhs of rupees)		
	1961-62	1962-63	Net increase(+), decrease (-)
Gross Debt outstanding at the end of the year	2,87,55.19	3,16,09.81	+28,54.62.
(i) Interest paid (including expenditure on management) by Government on Debt and Other Obligations	9,57.81	11,34.58	+1,76.77
<i>(ii) Deduct—</i>			
Interest realised by Government on State Loans and Advances ..	-7,20.47	-4,72.50	+2,47.97
Interest realised on investment of Cash Balances	-27.08	-14.90	+12.18.
Interest transferred to the accounts of Multipurpose River Schemes and treated as Capital expenditure	-4,25.30	-4,36.31	-11.01
(iii) Net amount of interest charges	-2,15.04	2,10.87	+4,25.91
(iv) Percentage of gross interest [item (i)] to total Revenue receipts	11.10	12.43	+1.33.
(v) Percentage of net interest (item iii) to total Revenue receipts .. ..	..	2.31	+2.31
<i>b) Appropriation for reduction or Avoidance of Debt—</i>			
Contribution to Sinking Funds ..	41.57	74.72	+33.15.
Total ..	41.57	74.72	+33.15.

STATEMENT NO. 5—LOANS AND ADVANCES BY STATE GOVERNMENT*(i) Statement of Loans and Advances*

(In crores of rupees)

Categories of loans and advances	Amount outstanding on 1st April, 1962	Amount paid during the year	Amount re-paid during the year	Amount outstanding on 31st March, 1963	Net addition during the year
1	2	3	4	5	6
Loans to Municipalities	0.50	0.07	0.05	0.52	0.02
Loans to Land-holders and other Notabilities	0.04	..	..	0.04	..
Advances to Cultivators	14.16	4.18	2.40	15.94	1.78
Loans and Advances to Displaced Persons	2.11	0.14	1.11	1.14	-0.97
Miscellaneous Loans and Advances—					
(i) Loans to Punjab State Electricity Board	18.32	7.23	..	25.55	7.23
(ii) Loans under the Punjab State Aid to Industries Act	1.69	0.07	0.02	1.74	0.05
(iii) Loans under the Low/Middle Income Group Housing Schemes	7.78	0.79	0.28	8.29	0.51
(iv) Loans to Municipalities under the National Water Supply and Sanitation Scheme	2.59	0.43	0.03	2.99	0.40
(v) Loans for Building Houses at Chandigarh	3.59	0.50	0.18	3.91	0.32
(vi) Other Loans	3.54	0.49	0.22	3.81	0.27
Total	37.51	9.51	0.73	46.29	8.78
Loans and Advances under the Community Development Programme	4.04	0.40	0.36	4.08	0.04
Loans to Government Servants, etc.	0.82	0.63	0.58	0.87	0.05
Grand Total	59.18	14.93	5.23	68.88	9.70

A more detailed account is given in Statement No. 16 at pages 150—153.

**STATEMENT NO. 6—GUARANTEES GIVEN BY THE GOVERNMENT OF
THE PUNJAB IN RESPECT OF LOANS, ETC., RAISED BY STATUTORY
CORPORATIONS, 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 Statutory Corporations, Local Bodies, Cooperative Banks, Societies and other Institutions and outstanding as on the 31st March, 1963. No law has been passed under the provisions of Article 293 (1) of the Constitution laying down the limits within which Government may give guarantee on the security of the Consolidated Fund of the State.

Name of the public or other body for which the guarantee has been given and brief nature of the guarantee	Maximum amount guaranteed	Sums guaranteed and outstanding on 31st March, 1963 (In lakhs of rupees)
1	2	3

(1) Statutory Corporations—

Guarantee for the payment of redeemable bonds issued by the Punjab Financial Corporation	1,57.04	1,57.04
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(In addition, payment of minimum annual dividend at 3% on the share capital of Rs. 1,00 lakhs is guaranteed by the State Government and Delhi Administration in the ratio of 2 : 1. Upto 1962-63, the State Government had to pay a total amount of Rs. 10,25,290 towards payment of guaranteed dividend.)

(2) Joint Stock Companies—

Guarantee for the repayment of principal and interest of loan advanced by the Punjab National Bank Ltd., New Delhi to a Film Producer of Bombay	10.00	10.00
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(3) Co-operative Banks and Societies—

(a) Co-operative Banks—

Guarantees to the Reserve Bank of India for the repayment of principal and interest in respect of loans taken by the Punjab State Co-operative Bank Ltd., Jullundur and the Punjab State Co-operative Land Mortgage Bank Ltd., Jullundur	10,75.50	5,63.80
--	----------	---------

1	2	3
(b) Co-operative Sugar Mills—		
Guarantee to Industrial Finance Corporation for repayment of principal, interest and other moneys in respect of loans granted by it to the following Sugar Mills	1,65.50	54.95
(i) Haryana Co-operative Sugar Mills Ltd.,		
(ii) Rohtak Janta Co-operative Sugar Mills Ltd.,		
(iii) Panipat Co-operative Sugar Mills Ltd.,		
(iv) Morinda Co-operative Sugar Mills Ltd., and		
(v) Batala Co-operative Sugar Mills Ltd.		
(No loan has yet been advanced to the last two Societies against the guarantee of Rs. 90 lakhs).		
(4) Local Bodies—		
Guarantees to the Life Insurance Corporation of India for repayment of principal and interest in respect of loans granted by the Corporation to 33 Municipal Committees	1,00.00	1,00.00
(5) Private Companies—		
Guarantees given to the Punjab Financial Corporation for loans advanced by it to the following industrial concerns ..	7.58	7.58
(i) Madan Engineering Tool Products, Faridabad;		
(ii) Bharat Carbon and Ribbon Manufacturing Co. Ltd., Faridabad; and		
(iii) Free Wheels (India), Ltd., Faridabad.		

STATEMENT NO. 7—CASH BALANCES AND INVESTMENTS OF CASH BALANCES

	As on 1st April, 1962	As on 31st March, 1963
	(In lakhs of rupees)	
(a) General Cash Balance—		
1. Cash in Treasuries	82.94	1,10.86(b)
2. Deposits with the Reserve Bank .. —	4,66.53	3,12.98
3. Deposits with other Banks		(a)
Total ..	—3,83.59	4,23.84
		(c.f. page 171)
4. Investments held in the 'Cash Balance Investment Account'		
	4,36.81	1,97.11
		(c.f. page 168)
Total (a) ..	53.22	6,20.95
(b) Other Cash Balances and Investments—		
(i) Cash with the Departmental Officers viz. Postal (erstwhile P.E.P.S.U.), Public Works, etc.		
	23.39	25.24
		(c.f. page 169)
(ii) Permanent Advances for contingent expenditure with departmental officers		
	4.25	4.55
		(c.f. page 166)
(iii) Investments of Earmarked Funds		
	3,14.96	3,14.96
Total (b) ..	3,42.60	3,44.75
Total (a) and (b) ..	3,95.82	9,65.70

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.

(a) See note 3 below the Statement.

(b) Includes gold and silver of the book value of Rs. 0.18 lakh. Gold bullion of the book value of Rs. 1,81,755 was sold to the Citizens Committee, Punjab, for presentation to the National Defence Fund, and a sum of Rs. 3 lakhs was realized from the said Committee in lieu of it, on an adhoc basis.

Ways and Means Advances amounting to Rs. 24.70 crores were obtained on 81 occasions and interest at rates varying between $3\frac{1}{2}$ per cent and $4\frac{1}{2}$ per cent amounting to Rs. 4.98 lakhs was paid thereon during 1962-63. Apart from this on 26 occasions, there was overdrawal with reference to the prescribed minimum and Government paid interest at rates varying between $3\frac{1}{2}$ per cent and $4\frac{1}{2}$ per cent amounting to 1.37 lakhs 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 the 25th April of succeeding year. The balance under 'Deposits with the Reserve Bank' represents the balance according to Government Accounts which include adjustments made for monetary settlement in respect of inter-Governmental transactions advised to the Reserve Bank of India upto the 25th April, 1963 and does not represent balance reported by the Bank as on the 31st March, 1963.

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 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 Ltd., Lahore. The term 'Deposits with other Banks' represents this balance.

4. The investments held in the Cash Balance Investment Account were wholly in Government of India securities. The interest realised during the year on these investments amounted to Rs. 14.90 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, other 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. 5,000)

which are under liquidation since 1956 and 1952 respectively.

STATEMENT NO. 8—SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT

The following is a summary of the position as on 31st March, 1963—

Debit Balances	Section of the General Account	Name of Account	Page	Credit Balances
1	2	3	4	5
Rs.				Rs.
2,43,29,86,817	A to N and Part Section-T	Government Account	37	
		Consolidated Fund—		
	O	Public Debt.	149	3,07,76,19,958
	Q	Loans and Advances by State Governments	158	
68,88,44,069		Contingency Fund—		
		Contingency Fund	159	98,00,000
		Public Account—		
	S	Unfunded Debt	159	8,33,60,792
	T	Deposits and Advances—		
		(i) Deposits bearing interest—		
		Gross balance ..	160	6,51,81,585
6,400		Investments ..	160	
		(ii) Deposits not bearing interest—		
		Gross Balance ..	165	21,59,03,020
3,14,89,700		Investments ..	165	
		(iii) Advances not bearing interest ..	166	
84,29,110		(iv) Suspense—		
		Investments ..	168	
1,97,10,652		Other Items (Net) ..	169	
1,22,66,399		Remittances—		
	U	I—Remittances within India ..	171	
21,57,48,266		Cash Balance (closing)	171	
4,23,83,942	X			
3,45,18,65,355		Total		3,45,18,65,355

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 Govern-

ment 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 heads of account relating to Debt, Deposits, Remittance and Contingency Fund is given in Statement No. 16.

In a number of cases marked with † 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 purpose. 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)			
T—Deposits and Advances—			
Deposits of Local Funds—			
Town and Bazar Funds—			
Narnaul Chowkidara Fund	3	1959-60	Cr. 0.55
	3	1960-61	Cr. 0.55
	4	1961-62	Cr. 0.92

Head of Account	No. of acceptances awaited	Year from which accep- tances are awaited	Amount
1	2	3	4
Public Works Funds	1	1960-61	Cr. 20-81
	1	1961-62	Cr. 20-81
Civil Deposits—			
Personal Deposits	16	1957-58	Cr. 7-29
	21	1958-59	Cr. 4-15
	40	1959-60	Cr. 12-00
	76	1960-61	Cr. 24-16
	144	1961-62	Cr. 110-88
Deposits on Account of Police Funds—			
Police Clothing and Equipment Fund	2	1957-58	Cr. 2-81
	2	1958-59	Cr. 3-32
	2	1959-60	Cr. 3-36
	3	1960-61	Cr. 9-26
	14	1961-62	Cr. 46-82
Deposits of Educational Institutions	2	1957-58	Cr. 0-36
	4	1958-59	Cr. 3-56
	33	1959-60	Cr. 6-86
	71	1960-61	Cr. 9-43
	180	1961-62	Cr. 21-62
Permanent Advances—			
Permanent Advances	70	1959-60	Dr. 0-87
	136	1960-61	Dr. 1-05
	149	1961-62	Dr. 1-15

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 1962-63 given below will show how the net amount at the end of the year has been arrived at.

Dr. Rs.	Details	Cr. Rs.
(a) 2,28,15,61,371	A—Opening Balance	
	B—Revenue Receipts	91,30,31,449
81,83,45,908	C—Expenditure on Revenue Account	
25,40,30,864	D—Capital Expenditure outside the Revenue Account	
	E—Miscellaneous	79,19,877
	F—Closing Balance, Dr.	2,43,29,86,817
3,35,39,38,143	Total	3,35,39,38,143

(a) The opening balance differs by Rs. 18,36,636 (Cr.) from the closing balance shown in the Finance Accounts of 1961-62 owing to the incorporation *pro forma* of a balance of Rs. 18,36,636 (Cr.) under the head "Departmental and Judicial Deposits—Civil Deposits—Account of Court Deposits transferred from Pakistan"; the balance has been taken over as the result of adoption of revised accounting procedure of payments of verified Court Deposits by debit in the balance sheet against West Pakistan instead of by debit to the head "78—Prepartition Payments".

The following are the details of the sum of Rs. 79,19,877 shown against "E—Miscellaneous":—

	Dr. Rs.	Cr. Rs.
Adjustments of account of irreconcilable balances under:—		
1. Loans to Government Servants, etc.—Passage Advances .. .. .	..	1,333
2. State Provident Funds—General Provident Fund	23	..
3. Civil Deposits—		
Revenue Deposits	12,061	24,927
Personal Deposits .. .. .	..	70,40,316
Punjab Water rate .. .. .	..	2,36,705
Deposits of fees received by Government servants for work done for private bodies ..	2,413	..
Deposits in connection with Elections ..	30	..
Agent's Commission Charges recovered by Food Supply Department	2,330	..
4. Departmental Advances—Civil Advances—		
Objection Book Advances	2,94,202	3,23,854
Taccavi Works Advances	110	
Public Works Advances (erstwhile P.E.P.S.U.) ..	..	15,22,723

	Dr.	Cr.
	Rs.	Rs.
5. Suspense Accounts—		
Suspense Account—Unclassified items ..	10,08,307	..
Public Works Stock Suspense .. .. .	..	326
Provident Fund Suspense	4,787	..
6. Departmental and Similar Accounts—Civil:		
Departmental Balances—Account Current ..	7,071	..
7. Cash Remittances, etc.—Forest Remittances ..	..	1,01,027
Total	13,31,334	92,51,211
Net Credit	79,19,877	..

Part II

Detailed Accounts and Other Statements

A—Revenue and Expenditure

STATEMENT NO. 9—STATEMENT OF REVENUE AND EXPENDITURE
TOTAL REVENUE/

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	4,27,81	4.69	5.23
Estate Duty	17,80	0.19	0.22
Land Revenue	4,65,84	5.10	5.69
State Excise Duties	5,94,92	6.52	7.27
Taxes on Vehicles	1,20,68	1.32	1.47
Sales Tax	9,97,06	10.92	12.18
Other Taxes and Duties	6,48,04	7.10	7.92
Stamps	5,36,84	5.88	6.56
Registration Fees	40,16	0.44	0.49
Total—Taxes, Duties and Other Principal Heads of Revenue	38,49,15	42.16	47.03
Debt Services	11,75,60	12.87	14.37
Administrative Services	1,42,25	1.56	1.74
 Social and Developmental Services	 3,93,58	 4.31	 4.81

UNDER DIFFERENT HEADS EXPRESSED AS A PERCENTAGE OF EXPENDITURE

Heads	Amount in thousands of Rupees	Percentage of Total Revenue	Percentage of Total Expenditure
1	2	3	4
EXPENDITURE—			
Collection of Taxes, Duties and Other Principal Revenues—			
Land Revenue	2,45,87	2.69	3.00
State Excise Duties	29,12	0.32	0.36
Taxes on Vehicles	6,25	0.07	0.08
Sales Tax	10,77	0.12	0.13
Other Taxes and Duties	29,40	0.32	0.36
Stamps	5,28	0.06	0.06
Registration Fees	2,20	0.02	0.03
Total—Collection of Taxes, Duties, etc.	3,28,89	3.60	4.02
Debt Services	12,09,30	13.24	14.78
Administrative Services—			
General Administration	3,09,23	3.39	3.78
Administration of Justice	71,89	0.79	0.88
Jails	74,83	0.82	0.91
Police	6,64,44	7.27	8.12
Other heads	62,22	0.68	0.76
Total—Administrative Services	11,82,61	12.95	14.45
Social and Developmental Services—			
Education	14,14,31	15.49	17.28
Medical and Public Health	5,06,04	5.54	6.18
Agriculture	2,04,49	2.24	2.50
Other heads	7,24,36	7.93	8.85
Total—Social and Developmental Services	28,49,20	31.20	34.81

STATEMENT NO. 9—STATEMENT OF REVENUE AND EXPENDITURE
TOTAL REVENUE/

Heads	Amount in thousands of Rupees	Percentage of Total Revenue	Percent- age of Total Expendi- ture
1	2	3	4
REVENUE—			
Multipurpose River Schemes, Irriga- tion, etc.	8,10,72	8.88	9.91
Public Works (Including Roads), etc.	1,02,84	1.13	1.26
Transport and Communications (other than Roads)	4,19,28	4.59	5.12
Miscellaneous	5,85,08	6.41	7.15
Contributions and Miscellaneous Ad- justments	16,51,46	18.09	20.18
Extraordinary Items	35	..	..
GRAND TOTAL —REVENUE	91,30,31	100.00	111.57

UNDER DIFFERENT HEADS EXPRESSED AS A PERCENTAGE OF TOTAL EXPENDITURE

Heads	Amount in thousands of Rupees	Percentage of Total Revenue	Percentage of Total Expenditure
1	2	3	4
EXPENDITURE—			
Multipurpose River Schemes, Irrigation, etc.	8,15,78	8.93	9.97
Public Works (including Roads), etc.	4,24,94	4.65	5.20
Transport and Communications (other than Roads)	3,11,11	3.41	3.80
Miscellaneous—			
Miscellaneous	4,06,04	4.45	4.96
Other heads	6,27,61	6.87	7.67
Total—Miscellaneous	10,33,65	11.32	12.63
Contributions and Miscellaneous Adjustments	8,46	0.09	0.10
Extraordinary Items	19,52	0.21	0.24
Total—Expenditure met from Revenue	81,83,46	89.60	100.00

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

Particulars	Actuals for 1962-63		Total
	Charged	Voted	
1	2	3	4
Expenditure on Revenue Account as in Statement No. 12	16,51,53,921	65,31,91,987	81,83,45,908
Expenditure outside the Revenue Account as in Statement No. 12	2,88,87,503	22,51,43,361	25,40,30,864
Disbursements under Public Debt and Loans and Advances (a)	37,48,71,012	14,93,37,836	52,42,08,848
Total	56,89,12,436	1,02,76,73,184	1,59,65,85,620^A

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

O—Public Debt—

Floating Debt	24,70,00,000	..	24,70,00,000
Loans from the Central Government	12,56,61,833	..	12,56,61,833
Other Loans	22,09,179	..	22,09,179

Q—Loans and Advances by State Governments—

Loans to Local Funds, Private Parties, etc. .. .. .	..	14,30,55,523	14,30,55,523
Loans to Government Servants, etc. .. .. .	..	62,82,313	62,82,313
Total	37,48,71,012	14,93,37,836	52,42,08,848

A (i) Includes an expenditure of Rs. 14,690 met from the Contingency Fund during 1961-62 which was recouped to the Fund during 1962-63.

(ii) Excludes expenditure of Rs. 2,00,000, met from the Contingency Fund during 1962-63 which remained unrecouped before the close of 1962-63.

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

Heads	Actuals for 1962-63 Rs.
I—REVENUE RECEIPTS	
A—Taxes, Duties and Other Principal Heads of Revenue	
IV—Taxes on Income other than Corporation Tax—	
Share of net proceeds assigned to States	4,27,81,000
Total	4,27,81,000
V—Estate Duty—	
A—Estate Duty on Agricultural Land—	
Share of net proceeds assigned to States	74,000
B—Estate Duty on property other than Agricultural Land—	
Share of net proceeds assigned to States	17,06,000
Total	17,80,000
IX—Land Revenue—	
Ordinary Revenue	3,98,91,377
Sale of Government Estates	42,220
Sale-proceeds of waste-lands and redemption of land tax	6,115
Rates and cesses on land	6,69,078
Recoveries of overpayments	1,78,691
Collection of payments for services rendered	1,398
Miscellaneous	91,92,204
<i>Deduct</i> —Portion of Land Revenue due to Irrigation Works	—31,49,369
<i>Deduct</i> —Refunds	—2,47,862
Total	4,65,83,852

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

Heads	Actuals for 1962-63
	Rs.
A—Taxes, Duties and Other Principal Heads of Revenue—contd.	
X—State Excise Duties—	
Country spirits	4,95,93,598
Country fermented liquor	1,80,398
Malt liquors	4,59,247
Wines and spirits (foreign liquore other than beer, medicated wines and commercial spirits)	54,73,198
Receipts from commercial spirits, including denatured spirits and medicated wines	8,86,382
Opium	66,095
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	2,09,016
Hemp and other drugs	2,88,336
Receipts from Distilleries	3,121
Sale of alcohol for use as motor fuel	13,69,294
Fines, confiscations and miscellaneous	10,82,891
Recoveries of overpayments	2,867
Collection of payments for services rendered	4,394
<i>Deduct—Refunds</i>	—1,26,865
Total	5,94,91,972
XI—Taxes on Vehicles	
Receipts under the Indian Motor Vehicles Act	46,35,373
Receipts under the State Motor Vehicles Taxation Act	69,63,476
Receipts under non-Motor Vehicles Act	17,179
Other receipts	4,52,153
<i>Deduct—Refunds</i>	—45
Total	1,20,68,136

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

Heads		Actuals for 1962-63
		Rs.
A—Taxes, Duties and Other Principal Heads of Revenue—contd.		
XII—Sales Tax—		
Receipts under the Central Sales Tax Act	.. .. .	1,84,57,825
Receipts under the State Sales Tax Act	.. .. .	8,14,60,336
Licence Fees	.. .. .	3,00,049
Miscellaneous	.. .. .	1,21,606
Deduct—Refunds	.. .. .	-6,33,389
	Total	9,97,06,427
XIII—Other Taxes and Duties—		
A—Taxes on Luxuries including taxes on Entertainments, Amusements, Betting and Gambling—		
Entertainment Tax	.. .. .	1,00,87,534
Deduct—Refunds	.. .. .	-2,203
	Total	1,00,85,331
B—Electricity Duties—		
Fees under the Indian Electricity Rules, 1956 and fees for the electrical inspection of cinemas		5,21,331
Other receipts		1,21,09,614
Deduct—Refunds		-1,600
	Total	1,26,29,345
C—Tobacco Duties—		
Tobacco Vend Fees	.. .. .	9,573
Miscellaneous	.. .. .	1,15,266
Deduct—Refunds	.. .. .	-1,197
	Total	1,23,642
D—Other Items—		
Receipts under the Punjab Urban Immovable Property Tax Act, 1940	.. .. .	1,02,59,617
Receipts under the Punjab Forward Contract Tax Act, 1951	.. .. .	3,421

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

Heads	Actuals for 1962-63
	Rs.
A—Taxes, Duties/ and Other Principal Heads of Revenue—contd.	
XIII—Other Taxes and Duties—concl'd.	
D—Other Items—concl'd.	
Receipts under the Punjab Passengers and Goods Taxation Act, 1952	2,64,88,401
Taxes on Professions, Trades, Callings and Employments	73,67,679
Prize Competitions	25
Recoveries of overpayments	6,718
<i>Deduct—Refunds</i>	—21,59,932
Total	4,19,65,929
GRAND TOTAL	6,48,04,247
XIV—Stamps—	
A—Non-Judicial—	
Sale of stamps	4,77,07,184
Duty on impressing documents	2,59,331
Fines and penalties	35,470
Miscellaneous	11,424
Recoveries from other Governments for stamps supplied from State Stamps Stores	1,829
<i>Deduct—Refunds</i>	—3,13,808
Total. A—Non-Judicial	4,77,01,430
B—Judicial—	
(i) Court Fees—	
Court fees realised in stamps	60,11,764
(ii) Other Receipts—	
Fines and Penalties	10,157
Miscellaneous	1,478
<i>Deduct—Refunds</i>	—41,022
Total. B—Judicial	59,82,377
GRAND TOTAL	5,36,83,807

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

Heads	Actuals for 1962-63
	Rs.
A—Taxes, Duties and Other Principal Heads of Revenue—concl'd.	
XV—Registration Fees—	
Fees for registering documents	36,51,723
Fees for copies of registered documents	2,69,123
Miscellaneous	95,129
Total	40,15,975
TOTAL—A—TAXES, DUTIES AND OTHER PRINCIPAL HEADS OF REVENUE	38,49,15,416
B—Debt Services	
XVI—Interest—	
B—Interest from Commercial Departments—	
Interest received from Commercial Departments—	6,87,24,834
C—Other Interest Receipts—	
Interest on loans and advances by the State Govern- ments	4,72,49,430
Interest realised on investments of Cash Balances ..	14,89,900
Interest portion of equated payments on account of Commutated Value of Pensions	1,09,422
<i>Deduct—Refunds</i>	<i>—13,539</i>
Total	11,75,60,047
Total, B—DEBT SERVICES	11,75,60,047

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

Heads	Actuals for 1962-63
	Rs.
C—Administrative Services	
XVII—Administration of Justice—	
Sale-proceeds of unclaimed and escheated property ..	47,385
Court-fees realised in cash	34,251
General fees, fines and forfeitures	35,28,515
Miscellaneous fees and fines	1,74,861
Miscellaneous	55,152
Recoveries of overpayments	7,933
Collection of payments for services rendered ..	4,78,859
Receipts in England	516
<i>Deduct—Refunds</i>	-2,15,179
Total ..	41,12,293
XVIII—Jails—	
Jails	2,35,982
Jail manufactures	22,98,103
Recoveries of overpayments	3,016
<i>Deduct—Refunds</i>	-9,504
Total ..	25,27,597
XIX—Police—	
Police supplied to public departments, private com- panies and persons	12,633
Fees, fines and forfeitures	28,144
Recoveries of overpayments	2,12,070
Collection of payments for services rendered ..	54,39,163
Miscellaneous	4,66,863
<i>Deduct—Refunds</i>	-11,383
Total ..	61,47,490
XX—Supplies and Disposals—	
Other Miscellaneous Receipts	64,660
<i>Deduct—Refunds</i>	-500
Total ..	64,160

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

Heads	Actuals for 1962-63
	Rs.
C—Administrative Services—conold.	
XXI—Miscellaneous Departments—	
Examination Fees	4,19,473
Patent fees	39
Administration of India Partnership Act, 1932 ..	12,218
Miscellaneous	9,76,800
<i>Deduct—Refunds</i>	—35,379
Total ..	13,73,151
TOTAL—C—ADMINISTRATIVE SERVICES ..	1,42,24, 691
D—Social and Development Services	
XXII—Education—	
A—University—	
Fees, Government Arts Colleges	16,40,527
Fees, Government Professional Colleges	2,06,313
B—Secondary—	
Fees, Government Secondary Schools	47,28,915
C—Primary—	
Fees, Government Primary Schools	14,883
D—Special—	
Fees and other receipts, Government Special Schools	34,765
E—General—	
Contributions	42,95,072
Income from endowments	484
Recoveries of overpayments	5,37,766
Collection of payments for services rendered ..	95,494
Miscellaneous	36,74,579
<i>Deduct—Refunds</i>	—76,405
Total ..	1,51,52,393

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

Heads				Actuals for 1962-63
				Rs.
D—Social and Development Services—contd.				
XXIII—Medical—				
Fees, Medical Schools and Colleges	..	..	..	5,13,221
Hospital Receipts	..	..	..	12,48,826
Mental Hospital Receipts	..	..	..	2,54,914
Sale of medicines	..	..	..	47,794
Contributions	..	..	..	23,78,317
Recoveries of overpayments	..	..	..	56,158
Collection of payments for services rendered	..	..	..	73,847
Miscellaneous	..	..	..	5,03,138
<i>Deduct—Refunds</i>	..	..	..	—20,929
			Total	50,55,286
XXIV—Public Health—				
Sale-proceeds of sera and vaccines, etc.	..	..	..	1,75,468
Recoveries of overpayments	..	..	..	35,383
Collection of payments for services rendered	..	..	..	33,921
Miscellaneous	..	..	..	1,59,234
<i>Deduct—Refunds</i>	..	..	..	—4,333
			Total	3,99,673
XXV—Agriculture—				
Agricultural receipts	..	..	..	1,10,47,279
Fisheries	..	..	..	9,179
Recoveries of overpayments	..	..	..	48,711
Collection of payments for services rendered	..	..	..	104
<i>Deduct—Refunds</i>	..	..	..	—38,017
			Total	1,10,67,256
XXVII—Animal Husbandry—				
Fees, Veterinary Colleges and Schools	..	..	..	76,006
Other receipts	..	..	..	18,25,846
Collection of payments for services rendered	..	..	..	2,546
<i>Deduct—Refunds</i>	..	..	..	—3,024
			Total	19,01,374

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

Heads	Actuals for 1962-63 Rs.
D—Social and Development Services—contd.	
XXVIII—Co-operation—	
Audit fees	17,96,151
Miscellaneous	1,57,886
<i>Deduct—Refunds</i>	—1,199
Total ..	19,52,838
XXIX—Industries—	
Industries	20,03,389
Other Miscellaneous Receipts	1,38,483
Fisheries	6,42,660
Recoveries of overpayments	11,174
<i>Deduct—Refunds</i>	—38,152
Total ..	27,57,554
XXXI—Community Development Projects, National Extension Service and Local Development Works—	
A—Community Development Projects—	
Community Development Projects	14,985
Total ..	14,985
B—National Extension Service—	
National Extension Service	3,49,246
<i>Deduct—Refunds</i>	—18
Total ..	3,49,228
C—Local Development Works—	
Local Development Works	6,198
Total ..	6,198
D—General—	
Miscellaneous	517
Total ..	517
GRAND TOTAL ..	3,70,928

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

Heads	Actuals for 1962-63
	Rs.
D—Social and Development Services—concl'd.	
XXXII—Miscellaneous Social and Developmental Organisations—	
Labour and Employment	62,029
Fees for the registration of Trade Unions	16,481
Census	391
Sales of stores and materials	9,012
Fees for inspection of steam-boilers	1,04,185
Fees realised under the factories Act, 1948	4,08,657
Import Licence Fees	3,166
Miscellaneous	97,311
<i>Deduct—Refunds</i>	—535
Total	7,00,697
TOTAL—D—SOCIAL AND DEVELOPMENT SERVICES	3,93,57,999
E—Multipurpose River Schemes, Irrigation and Electricity Schemes—	
XXXIII—Multipurpose River Schemes—	
Bhakra Nangal Project—	
1—Bhakra Dam—	
Irrigation Branch—	
Direct Receipts—	
Water rates	8,30,314
Water Supply of Towns	34
Sales of Water	42,138
Plantations	790
Other canal produce	857
Rents	1,20,359
Recoveries of expenditure	19,776
Miscellaneous	49,09,373
Indirect Receipts—	
(a) Portion of Land Revenue due to Works	92,790
(b) Betterment Levy	1,58,38,721
<i>Deduct—Refunds</i>	—28,957
Total	2,18,26,195

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

Heads	Actuals for 1962-63
	Rs.
E—Multipurpose River Schemes, Irrigation and Electricity Schemes—contd.	
XXXIV—Irrigation, Navigation, Embankment and Drainage Works—(Commercial)—	
A—Irrigation Works—	
(1) Productive Works—	
Direct Receipts—	
Water rates	4,10,45,063
Water Supply of Towns	44,687
Sales of Water	1,19,947
Plantations	1,66,606
Other canal produce	1,61,594
Water-power	3,08,861
Navigation	6,113
Rents	35,39,581
Fines	79
Recoveries of expenditure	7,67,812
Miscellaneous	14,99,510
Indirect Receipts—	
(a) Portion of Land Revenue due to Works ..	30,08,392
(b) Betterment Levy	11,03,124
<i>Delect</i> —Refunds	—10,260
Total (1) Productive Works ..	5,17,61,109
(2)—Unproductive Works—	
Direct Receipts—	
Miscellaneous	326
Indirect Receipts—	
(a) Portion of Land Revenue due to Works ..	48,187
Total (2) Unproductive Works ..	48,513
Total—XXXIV—Irrigation, etc., Works (Commercial) ..	5,18,09,622

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

Heads	Actuals for 1962-63
	Rs.
E—Multipurpose River Schemes, Irrigation and Electricity Schemes—contd.	
XXXV—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—	
A—Irrigation Works—	
Direct Receipts—	
Water rates	69,35,404
Sales of Water	9,695
Plantations	16,338
Other canal produce	2,484
Water power	16,665
Rents	41,630
Fines	25
Miscellaneous	1,99,846
Indirect Receipts—	
(b) Betterment Levy	2,01,107
Deduct—Refunds	—2,901
Total ..	74,20,293
B—Navigation, Embankment and Drainage Works—	
Direct Receipts—	
Rents	1,789
Recoveries of expenditure	3,605
Miscellaneous	10,223
Total ..	15,617
Total—XXXV—Irrigation, etc., Works (Non-Commercial)	74,35,910
TOTAL—E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES.	8,10,71,727

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

Heads	Actuals for 1962-63
	Rs.
F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—	
XXXVII—Public Works—	
Rents	39,77,720.
Ferry Receipts	1,19,927
Tolls on Roads	6,03,057.
Recoveries of expenditure	3,23,847.
Miscellaneous	55,16,307.
<i>Deduct—Refunds</i>	—2,56,882.
Total ..	1,02,83,976.
TOTAL—F—PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENTS ..	1,02,83,976.
G—Transport and Communications (other than Roads)	
XLIII—Road and Water Transport Schemes—	
A—Road Transport—	
Road Transport Services	4,19,28,032.
Total ..	4,19,28,032.
Total—G—TRANSPORT AND COMMUNICATIONS (OTHER THAN ROADS)	4,19,28,032.
I—Miscellaneous—	
XLVIII—Contributions and Recoveries towards Pensions and other Retirement Benefits—	
Contribution for pension and gratuities	11,90,383.
Miscellaneous	1,18,452.
<i>Deduct—Refunds</i>	—2,085.
Total ..	13,06,750.

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

Heads	Actuals for 1962-63
	Rs.
I—Miscellaneous—contd.	
XLIX—Stationery and Printing—	
Stationery receipts	3,32,239
Sale of plain paper used with stamps	2,18,767
Sale of Gazettes and other Government publications	1,91,309
Sale of Text-books	68,46,608
Other press receipts	1,92,713
Receipts in England	35
<i>Deduct—Refunds</i>	—8,684
Total ..	77,72,987
 LI—Forest—	
Timber and other produce removed from the forests by Government agency	77,78,756
Timber and other produce removed from the forests by consumers or purchasers	71,88,562
Drift and waif wood and confiscated forest produce	6,273
Revenue from forests not managed by Government	1,92,698
Miscellaneous	6,67,229
<i>Deduct—Refunds</i>	—4,922
Total ..	1,58,28,596
 LII—Miscellaneous—	
Unclaimed deposits	39,35,053
Sale of old stores and materials	71,286
Sale of land and houses, etc.	7,11,784
Fees for Government audit	6,75,895
Rents, rates and taxes	8,71,521
Other fees, fines and forfeitures	7,00,129

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

Heads	Actuals for 1962-63
	Rs.
I—Miscellaneous—concl'd.	
LII—Miscellaneous—concl'd.	
Receipts from surcharges	4,52,351
Recoveries of overpayments	4,35,805
Collection of payments for services rendered ..	14,57,006
Receipts on account of displaced persons	1,46,60,445
Receipts in connection with Elections	80,442
Receipts in connection with Lahaul and Spiti ..	6,28,154
Gain on conversion in Decimal Coinage	2
Miscellaneous	1,06,10,336
Loss or gain by exchange	2
<i>Debit</i> —Refunds	—16,89,736
Total ..	3,36,00,475
Total I—Miscellaneous ..	5,85,08,808
J—Contributions and Miscellaneous Adjustments—	
LV—State's share of Union Excise Duties—	
State's share of Union Excise Duties	5,86,86,000
State's share of Union Excise Duties under the Additional Duties of Excise (Goods of Special Importance) Act, 1957	1,81,09,000
Total ..	7,67,95,000
LVI—Grants-in-Aid from Central Government—	
(A) Statutory Grants-in-Aid—	
Other Statutory Grants	12,41,000
(B)—Other Grants-in-aid—	
General Administration	39,967
Scientific Departments	3,03,665
Education	1,17,79,181

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

Heads	Actuals for 1962-63
	Rs.
J—Contributions and Miscellaneous Adjustments—contd.	
LVI—Grants-in-Aid from Central Government—concl'd.	
B—Other Grants-in-Aid—concl'd.	
Medical	20,86,928
Public Health	72,47,000
Agriculture	76,88,400
Animal Husbandry	19,01,000
Co-operation	2,82,000
Industries	44,38,000
Labour and Employment	71,28,700
Miscellaneous Departments	54,500
Community Development Projects, National Extension Service and Local Development Works	1,08,29,000
Miscellaneous Social and Development Organisations	3,78,395
Irrigation, Navigation, etc. (Non-Commercial)	90,400
Public Works	80,72,816
Forest	23,45,000
Miscellaneous—	
Grants in lieu of Tax on Railway Passenger Fares	1,01,00,000
Assistance for Natural calamities	17,35,425
Welfare of Backward Classes	35,48,000
<u>Relief and Rehabilitations of Displaced Persons</u>	27,01,432
Miscellaneous	26,76,868
<i>Deduct—Refunds</i>	—4,19,226
Total	8,62,48,451
LVII—Miscellaneous Adjustments between Central and State Governments—	
Contributions from the Central Government on account of administration of the Petroleum and the Explosives Act	17,000
Contributions from the Central Government on account of administration of the Indian Arms Act	1,32,000
Total	1,49,000

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

Heads				Actuals for 1962-63
				Rs.
J—Contributions and Miscellaneous Adjustments—^{cf}concl'd.				
LVIII—Dividends, etc., from Commercial and other Undertakings—				
Government Commercial Undertakings	..	..		16,40,350
Other Commercial Undertakings	..	..		3,13,175
		Total	..	19,53,525
TOTAL—J—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS	..	..	..	16,51,45,976
K—Extraordinary Items—				
LX—Extraordinary Receipts—				
Sale of other Government Assets	..	..	..	52,360
<i>Deduct—Refunds</i>	..	..	..	—17,863
		Total	..	34,497
LXI—Pre-partition Receipts—				
Jails	..	..	..	278
Public Works	..	..	..	2
		Total	..	280
TOTAL—K—EXTRAORDINARY ITEMS	..	..	..	34,777
TOTAL—I—REVENUE RECEIPTS	..	..	..	91,30,31,449

STATEMENT NO. 12—DETAILED ACCOUNT

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
II—Expenditure met From Revenue		
A—Collection of Taxes, Duties and Other Principal Revenues—		
9—Land Revenue—		
Charges of administration .. .. .	..	9,81,686
Survey, Settlement and Record Operations .. .. .	..	14,74,291
Land Records .. .. .	..	96,58,199
Charges on account of Encumbered Estates	445	..
Consolidation of Holdings .. .. .	..	..
Works .. .. .	..	52,784
Total	445	1,21,66,960
10—State Excise Duties—		
Superintendence .. .. .	..	5,671
District Executive Establishment	810	10,10,629
Distilleries .. .. .	..	55,438
Purchases of alcohol for use as motor fuel .. .. .	..	18,10,860
Excise Bureau .. .. .	..	28,553
Total	810	29,11,151
11—Taxes on Vehicles—		
Charges of collection under Motor Vehicles		
Acts .. .. .	..	11,284
Inspection of Motor Vehicles .. .. .	..	6,14,110
Total .. .. .	..	6,25,394
12—Sales Tax—		
Collection charges	8,514	10,68,822
Total	8,514	10,68,822

OF EXPENDITURE BY MINOR HEADS

1962-63

Plan		Non-Plan	Plan	Grand Total
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	9,81,686	..	9,81,686
..	..	14,74,291	..	14,74,291
..	..	96,58,199	..	96,58,199
..	..	445	..	445
2,780	1,24,16,757	..	1,24,19,537	1,24,19,537
..	..	52,784	..	52,784
2,780	1,24,16,757	1,21,67,405	1,24,19,537	2,45,86,942
..	..	5,671	..	5,671
..	..	10,11,439	..	10,11,439
..	..	55,438	..	55,438
..	..	18,10,860	..	18,10,860
..	..	28,553	..	28,553
..	..	29,11,961	..	29,11,961
..	..	11,284	..	11,284
..	..	6,14,110	..	6,14,110
..	..	6,25,394	..	6,25,394
..	..	10,77,336	..	10,77,336
..	..	10,77,336	..	10,77,336

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.		
13—Other Taxes and Duties—		
Collection Charges—		
Charges under the Electricity Acts ..	..	3,02,771
Taxes and Duties having a common Administrative staff	700	26,36,391
Total	700	29,39,162
14—Stamps—		
Superintendence .. .. .	..	51,319
A—Non-Judicial—		
Charges for the sale of stamps ..	..	3,34,479
Cost of stamps supplied from Central Stamp Stores .. .. .	..	94,600
Total—Non-Judicial .. ..	..	4,29,079
B—Judicial—		
Charges for the sale of stamps ..	..	36,078
Cost of stamps supplied from Central Stamp Stores .. .. .	..	11,668
Total—Judicial .. ..	..	47,746
Grand Total .. ..	..	5,28,144
15—Registration Fees—		
District charges .. .. .	..	2,19,609
Total .. ..	..	2,19,609
TOTAL—A—COLLECTION OF TAXES, DUTIES AND OTHER PRINCIPAL REVENUES	10,469	2,04,59,242

EXPENDITURE BY MINOR HEADS—contd.

1962-63

Plan		Non-Plan	Plan	Grand Total
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	3,02,771	..	3,02,771
..	..	26,37,091	..	26,37,091
..	..	29,39,862	..	29,39,862
..	..	51,319	..	51,319
..	..	3,34,479	..	3,34,479
..	..	94,600	..	94,600
..	..	4,29,079	..	4,29,079
..	..	36,078	..	36,078
..	..	11,668	..	11,668
..	..	47,746	..	47,746
..	..	5,28,144	..	5,28,144
..	..	2,19,609	..	2,19,609
..	..	2,19,609	..	2,19,609
2,780	1,24,16,757	2,04,69,711	1,24,19,537	3,28,89,248

STATEMENT NO. 12—DETAILED ACCOUNT OF

Heads 1	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
B—Debt Services—		
16—Interest on Debt and other Obligations—		
A—Interest on Public Debt and other Obligations—		
1—Interest on Ordinary Debt—		
Debt raised in India—		
1—Interest on Permanent Loans—		
4 per cent Punjab Loan, 1968 ..	8,33,870	..
4 per cent Punjab Loan, 1971 ..	8,41,732	..
4½ per cent Punjab Loan, 1972 ..	13,26,015	..
4½ per cent Punjab Loan, 1974 ..	7,43,690	..
2—Discount on Loans—		
4½ per cent Punjab Loan, 1974 ..	1,82,441	..
3—Floating Loans—		
Interest on other Floating Loans ..	8,45,359	..
4—Other Items—		
Management of Debt	7,358	..
Expenditure connected with the issue of new loans and sale of Securities held in the Cash Balance Investment Account	19,048	..
Miscellaneous	467	..
5—Interest on Other Loans	12,60,223	..
Total—1—Interest on Ordinary Debt ..	60,60,203	..

EXPENDITURE BY MINOR HEADS—contd.

1962-63

Plan		Non-Plan	Plan	Grand Total
Charged	Voted			
1	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	8,33,870	..	8,33,870
..	..	8,41,732	..	8,41,732
..	..	13,26,015	..	13,26,015
..	..	7,43,690	..	7,43,690
..	..	1,82,441	..	1,82,441
..	..	8,45,359	..	8,45,359
..	..	7,358	..	7,358
..	..	19,048	..	19,048
..	..	467	..	467
..	..	12,60,223	..	12,60,223
..	..	60,60,203	..	60,60,203

STATEMENT NO. 12—DETAILED ACCOUNT OF

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
B—Debt Services—contd.		
16—Interest on Debt and other Obligations—contd.		
A—Interest on Public Debt and other Obligations—		
2—Interest on Unfunded Debt—		
State Provident Funds—		
Interest on General Provident Fund ..	24,84,236	..
Interest on Indian Civil Service Provident Fund	51,391	..
Interest on Indian Civil Service (Non-European Members) Provident Fund	28,554	..
Interest on All India Services Provident Fund	60,333	..
Interest on Contributory Provident Funds	2,95,524	..
Interest on Other Miscellaneous Provident Funds	18,733	..
Total—2—Interest on Unfunded Debt ..	29,38,771	..
3—Interest on other Obligations—		
Interest on Charitable and other Funds ..	9,708	..
Miscellaneous	59,744	..
Total—3—Interest on other Obligations	69,452	..
Total—A—Interest on Public Debt and other Obligations	90,68,426	..

EXPENDITURE BY MINOR HEADS—contd.

1962-63

Plan		Non-Plan	Plan	Grand Total
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	24,84,236	..	24,84,236
..	..	51,391	..	51,391
..	..	28,554	..	28,554
..	..	60,333	..	60,333
..	..	2,95,524	..	2,95,524
..	..	18,733	..	18,733
..	..	29,38,771	..	29,38,771
..	..	9,708	..	9,708
..	..	59,744	..	59,744
..	..	69,452	..	69,452
..	..	90,68,426	..	90,68,426

STATEMENT NO. 12—DETAILED ACCOUNT OF

Heads 1.	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
B—Debt Services—concl'd.		
16—Interest on Debt and other Obligations—concl'd.		
B—Interest on Inter-Government Debt—		
Interest on loans taken from the Central Government	10,37,61,454	..
C—Interest on Reserve Funds, etc.—		
Interest on Depreciation Reserve and other Reserve Funds—		
Interest on Deposits of Depreciation Reserves of Government Commercial Undertakings	6,27,676	..
Total Interest on Debt and other Obligations	11,34,57,556	..
17—Appropriation for Reduction or Avoidance of Debt—		
Sinking Funds	74,72,172	..
Total	74,72,172	..
TOTAL—B—DEBT SERVICES	12,09,29,728	..
C—Administrative Services		
18—Parliament and State Legislatures—		
B. State Legislature—		
Legislative Council	33,560	4,30,014
Legislative Assembly	43,743	13,91,208
C. Elections—		
Other Election Charges .. . . .	..	5,17,558
Charges in England .. . . .	..	402
Total	77,303	23,39,182

EXPENDITURE BY MINOR HEADS—contd.

1962-63

Plan		Non-Plan.	Plan	Grand Total
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	10,37,61,454	..	10,37,61,454
..	..	6,27,676	..	6,27,676
..	..	11,34,57,556	..	11,34,57,556
..	..	74,72,172	..	74,72,172
..	..	74,72,172	..	74,72,172
..	..	12,09,29,728	..	12,09,29,728
..	..	4,63,574	..	4,63,574
..	..	14,34,951	..	14,34,951
..	..	5,17,558	..	5,17,558
..	..	402	..	402
..	..	24,16,485	..	24,16,485

STATEMENT NO. 12—DETAILED ACCOUNT OF

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
I	2	3
	Rs.	Rs.
C—Administrative Services—contd.		
19—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	1,08,143	..
Staff and Household of the Governor	95,541	..
Sumptuary Allowances of the Governor	9,999	..
Expenditure from Contract allowances	49,056	..
Tour Expenses	50,623	..
Medical facilities to Governors, their family and staff	14,082	..
Ministers .. .. .	..	5,84,372
Other charges .. .. .	..	4,45,422
C—Secretariat and Attached Offices—		
Civil Secretariat	91,754	1,06,32,554
Public Service Commission	3,68,768	..
Board of Revenue, Financial Commissioner and establishments .. .. .	..	20,70,577
Local Fund Audit Establishments .. .. .	..	7,08,011
D—Commissioners—		
Commissioners .. .. .	..	4,94,860
E—District Administration—		
General Establishments	5,564	1,30,11,894
Sub-divisional Establishments .. .. .	..	10,67,650
Other Establishments .. .. .	..	5,45,033
F—Works—		
Repairs .. .. .	..	5,170
G—Miscellaneous—		
Discretionary Grants by Heads of States, etc.	7,546	7,655
Miscellaneous .. .. .	..	15,901
Charges in England—		
Share of the cost of High Commissioner's establishment debitable to State Governments .. .. .	..	1,240
Total	8,00,476	2,95,90,339

EXPENDITURE BY MINOR HEADS—contd.

1962-63

Plan		Non-Plan	Plan	Grand Total
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	59,400	..	59,400
..	..	1,08,143	..	1,08,143
..	..	95,541	..	95,541
..	..	9,999	..	9,999
..	..	49,056	..	49,056
..	..	50,623	..	50,623
..	..	14,082	..	14,082
..	..	5,84,372	..	5,84,372
..	..	4,45,422	..	4,45,422
..	2,91,041	1,07,24,308	2,91,041	1,10,15,349
..	..	3,68,768	..	3,68,768
..	..	20,70,577	..	20,70,577
..	..	7,08,011	..	7,08,011
..	..	4,94,860	..	4,94,860
..	1,81,206	1,30,17,458	1,81,206	1,31,98,664
..	..	10,67,650	..	10,67,650
..	..	5,45,033	..	5,45,033
..	..	5,170	..	5,170
..	..	15,201	..	15,201
..	..	15,901	..	15,901
..	..	1,240	..	1,240
..	4,72,247	3,04,50,815	4,72,247	3,09,23,062

STATEMENT NO. 12—DETAILED ACCOUNT OF

Heads 1	Actuals for	
	Non-Plan	
	Charged	Voted
	2 Rs.	3 Rs.
C—Administrative Services—contd.		
21—Administration of Justice—		
High Courts	17,76,635	..
Law Officers .. .. .	..	9,11,301
Administrator General and Official Trustee .. .. .	..	10,587
Civil and Sessions Courts	19,698	40,86,391
Courts of Small Causes .. .. .	..	80,899
Criminal Courts .. .. .	..	2,89,663
Charges in England	14,068	..
Total	18,10,401	53,78,841
22—Jails—		
Jails .. .. .	..	52,60,781
Jail manufactures .. .. .	..	20,74,587
Works .. .. .	..	65,993
Total .. .. .	..	74,01,361
23—Police—		
Superintendence .. .. .	..	7,83,921
District Executive Force	36,721	5,65,97,376
Police Training Schools and Colléges .. .. .	..	3,18,987
Home Guards .. .. .	..	32,09,882
Railway Police .. .. .	..	8,96,306
Criminal Investigation Department	1,434	25,10,899
Miscellaneous .. .. .	..	1,03,337
Works .. .. .	..	19,44,838
Charges in England .. .. .	..	2,133
Total	38,155	6,63,67,679

EXPENDITURE BY MINOR HEADS—contd.

1962-63

Plan		Non-Plan	Plan	Grand Total
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	17,76,635	..	17,76,635
..	..	9,11,301	..	9,11,301
..	..	10,587	..	10,587
..	..	41,06,089	..	41,06,089
..	..	80,899	..	80,899
..	..	2,89,663	..	2,89,663
..	..	14,068	..	14,068
..	..	71,89,242	..	71,89,242
..	82,019	52,60,781	82,019	53,42,800
..	..	20,74,587	..	20,74,587
..	..	65,993	..	65,993
..	82,019	74,01,361	82,019	74,83,380
..	..	7,83,921	..	7,83,921
..	37,994	5,66,34,097	37,994	5,66,72,091
..	..	3,18,987	..	3,18,987
..	..	32,09,882	..	32,09,882
..	..	8,96,306	..	8,96,306
..	..	25,12,333	..	25,12,333
..	..	1,03,337	..	1,03,337
..	..	19,44,838	..	19,44,838
..	..	2,133	..	2,133
..	37,994	6,64,05,834	37,994	6,64,43,828

STATEMENT NO. 12—DETAILED ACCOUNT OF

Heads 1	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
C—Administrative Services—conold.		
25—Supplies and Disposals—		
Purchase Organisations	2,66,604
Inspection Organisations	45,014
Total	3,11,618
26—Miscellaneous Departments—		
Examinations	7,202
Administration of Indian Partnership Act, 1932	8,278
Miscellaneous	16,03,053
Total	16,18,533
TOTAL—C—ADMINISTRATIVE SERVICES	27,86,335	11,30,07,553
D—Social and Developmental Services		
27—Scientific Departments—		
Grants-in-aid and Donations to Scientific Societies and Institutes	90
Museums	1,58,052
Total	1,58,142
28—Education—		
A—University—		
Grants to Universities	11,69,530
Government Arts Colleges	(a) 16,667	48,59,420
Grants to non-Government Arts Colleges	67,550
Government Professional Colleges	8,02,555

(a) Includes an expenditure of Rs. 14,690 met from was recouped to the Fund during 1962-63.

EXPENDITURE BY MINOR HEADS—contd.

1962-63

Plan		Non-Plan	Plan	Grand Total
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	60,626	2,66,604	60,626	3,27,230
..	3,411	45,014	3,411	48,425
..	64,037	3,11,618	64,037	3,75,655
..	..	7,202	..	7,202
..	..	8,278	..	8,278
..	18,11,128	16,03,053	18,11,128	34,14,181
..	18,11,128	16,18,533	18,11,128	34,29,661
..	24,67,425	11,57,93,888	24,67,425	11,82,61,313
..	..	90	..	90
..	54,619	1,58,052	54,619	2,12,671
..	54,619	1,58,142	54,619	2,12,761
..	37,15,449	11,69,530	37,15,449	48,84,979
..	11,44,344	48,76,087	11,44,344	60,20,431
..	11,64,819	67,550	11,64,819	12,32,369
..	2,56,893	8,02,555	2,56,893	10,59,448

during 1961-62 but recouped during the year.

M/B (D) 181AGP-7

the Contingency Fund during 1961-62, which
--

STATEMENT NO. 12—DETAILED ACCOUNT

Heads 1	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
D—Social and Developmental Services—contd.		
28—Education—contd.		
A—University—conold.		
Grants to non-Government Professional Colleges	63,950
B—Secondary—		
Government Secondary Schools	4,99,60,306
Direct grants to non-Government Secondary Schools	4,80,035
Grants to local bodies for Secondary Education	8,40,924
C—Primary—		
Government Primary Schools	130	3,74,90,297
Direct grants to non-Government Primary Schools	1,80,665
Grants to local bodies for primary education	13,47,526
D—Special—		
Government Special Schools	8,51,333
E—General—		
Direction	14,14,668
Inspection	42,79,250
Scholarships	27,68,283
Miscellaneous	17,91,004
Expenditure for promotion of education amongst educationally backward classes	31,04,249
Total	16,797	11,14,71,545

OF EXPENDITURE BY MINOR HEADS—contd.

1962-63

Plan		Non-Plan	Plan	Grand Total
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	63,950	..	63,950
..	1,11,15,213	4,99,60,306	1,11,15,213	6,10,75,519
..	1,91,202	4,80,035	1,91,202	6,71,237
..	..	8,40,924	..	8,40,924
..	74,90,525	3,74,90,427	74,90,525	4,49,80,952
..	..	1,80,665	..	1,80,665
..	93,990	13,47,526	93,990	14,41,516
..	73,581	8,51,333	73,581	9,24,914
..	1,49,042	14,14,668	1,49,042	15,63,710
..	3,54,879	42,79,250	3,54,879	46,34,129
..	9,72,180	27,68,283	9,72,180	37,40,463
..	4,79,906	17,91,004	4,79,906	22,70,910
..	27,41,333	31,04,249	27,41,333	58,45,582
..	2,99,43,356	11,14,88,342	2,99,43,356	14,14,31,698

STATEMENT NO. 12—DETAILED ACCOUNT

Heads 1	Actuals for	
	Non-Plan	
	Charged 2	Voted 3
	Rs.	Rs.
D—Social and Developmental Services—contd.		
29—Medical—		
Medical Establishment	16,97,025
Hospital and Dispensaries	2,03,44,141
Grants for Medical purposes	1,38,298
Medical Colleges and Schools	38,56,342
Mental Hospital	9,38,914
Chemical Examiner	1,18,608
Employees' State Insurance Scheme	15,20,896
Charges in England	2,242
Total	2,86,16,466
30—Public Health—		
Public Health Establishment	60,28,937
Grants for Public Health purposes	5,97,411
Expenses in connection with epidemic diseases	3,20,544
Bacteriological Laboratories	9,957
Total	69,56,849
31—Agriculture—		
Direction	2,341	3,76,018
Superintendence	1,54,453
Experimental Farms	6,19,545
Agricultural Demonstration and Propaganda including public exhibitions and fairs	55,90,945
Agricultural Experiments and Research	27,53,527
Agricultural Education	5,64,091
Agricultural Engineering	18,757
Boring Operations	2,07,432
Botanical and other Public Gardens	5,319
Grants-in-aid, Contributions, etc.	8,74,980
Other charges
Works	50,190
Total	2,341	1,12,15,257

OF EXPENDITURE BY MINOR HEADS—contd.

1962-63

Plan		Non-Plan	Plan	Grand Total
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	2,84,651	16,97,025	2,84,651	19,81,676
..	3,07,261	2,03,44,141	3,07,261	2,06,51,402
..	51,000	1,38,298	51,000	1,89,298
..	46,94,189	38,56,342	46,94,189	85,50,531
..	..	9,38,914	..	9,38,914
..	..	1,18,608	..	1,18,608
..	4,63,693	15,20,896	4,63,693	19,84,589
..	..	2,242	..	2,242
..	58,00,794	2,86,16,466	58,00,794	3,44,17,260
..	7,50,884	60,28,937	7,50,884	67,79,821
..	21,06,828	5,97,411	21,06,828	27,04,239
..	63,72,362	3,20,544	63,72,362	66,92,906
..	..	9,957	..	9,957
..	92,30,074	69,56,849	92,30,074	1,61,86,923
..	18,154	3,78,359	18,154	3,96,513
..	..	1,54,453	..	1,54,453
..	2,44,372	6,19,545	2,44,372	8,63,917
..	13,02,003	55,90,945	13,02,003	68,92,948
..	30,89,896	27,53,527	30,89,896	58,43,423
..	11,34,680	5,64,091	11,34,680	16,98,771
..	85,504	18,757	85,504	1,04,261
..	26,460	2,07,432	26,460	2,33,892
..	..	5,319	..	5,319
..	24,88,734	8,74,980	24,88,734	33,63,714
..	8,41,955	..	8,41,955	8,41,955
..	..	50,190	..	50,190
..	92,31,758	1,12,17,598	92,31,758	2,04,49,356

STATEMENT NO. 12—DETAILED ACCOUNT

Heads 1	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
D—Social and Developmental Services—contd.		
33—Animal Husbandry—		
Direction	1,83,857
Superintendence	3,33,225
Veterinary Education and Research	8,66,275
Subordinate establishment	22,71,785
Hospitals and Dispensaries	3,45,712
Breeding Operations	24,86,468
Camel Specialist	6,782
Grants-in-aid, Contributions, etc.	3,63,259
Works	4,562
Total	68,61,925
34—Co-operation—		
Direction	5,00,506
Superintendence	54,68,971
<i>Deduct—Amount met from the Deposit Account of grants made by the National Co-operative Development and Ware- housing Board</i>
Total	59,69,477
35—Industries—		
Industries	76,44,864
Fisheries	3,61,329
Cottage and Small Scale Industries	5,72,515
Development of Handloom Industry	1,15,505
Development of Khadi Industry	3,49,873
Transfers to Industrial Loan Fund
Works	6,618
Total	90,50,704

OF EXPENDITURE BY MINOR HEADS—contd.

1962-63

Plan		Non-Plan	Plan	Grand Total
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	72,411	1,83,857	72,411	2,56,268
..	28,719	3,33,225	28,719	3,61,944
..	2,29,871	8,66,275	2,29,871	10,96,146
..	3,02,776	22,71,785	3,02,776	25,74,561
..	2,93,277	3,45,712	2,93,277	6,38,989
..	21,20,257	24,86,468	21,20,257	46,06,725
..	..	6,782	..	6,782
..	..	3,63,259	..	3,63,259
..	..	4,562	..	4,562
..	30,47,311	68,61,925	30,47,311	99,09,236
..	87,781	5,00,506	87,781	5,88,287
..	33,44,096	54,68,971	33,44,096	88,13,067
..	-11,47,045	..	-11,47,045	-11,47,045
..	22,84,832	59,69,477	22,84,832	82,54,309
..	32,90,216	76,44,864	32,90,216	1,09,35,080
..	4,32,266	3,61,329	4,32,266	7,93,595
..	4,87,625	5,72,515	4,87,625	10,60,140
..	4,22,475	1,15,505	4,22,475	5,37,980
..	2,13,211	3,49,873	2,13,211	5,63,084
..	60,28,000	..	60,28,000	60,28,000
..	..	6,618	..	6,618
..	1,08,73,793	90,50,704	1,08,73,793	1,99,24,497

STATEMENT NO. 12—DETAILED ACCOUNT

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
D—Social and Developmental Services—contd.		
37—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 (a)
Total
B—National Extension Service—		
Recurring expenditure on personnel retained on National Extension Service pattern	44,46,935
Total	44,46,935
C—Local Development Works —		
Supervision	9,36,869
Other Miscellaneous Schemes	32,14,057
Total	41,50,926
D—General—		
Other Schemes	573
Total	573
GRAND TOTAL	85,98,434

(a) Includes expenditure on ^{account of} 'Reclamation'.

OF EXPENDITURE BY MINOR HEADS—contd.

1962-63

Plan		Non-Plan	Plan	Grand Total
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	46,32,531	..	46,32,531	46,32,531
..	25,65,506	..	25,65,506	25,65,506
..	16,18,026	..	16,18,026	16,18,026
..	8,65,560	..	8,65,560	8,65,560
..	10,70,703	..	10,70,703	10,70,703
..	11,47,156	..	11,47,156	11,47,156
..	18,13,116	..	18,13,116	18,13,116
..	2,87,141	..	2,87,141	2,87,141
..	1,39,99,739	..	1,39,99,739	1,39,99,739
..	..	44,46,935	..	44,46,935
..	..	44,46,935	..	44,46,935
..	13,316	9,36,869	13,316	9,50,185
..	9,837	32,14,057	9,837	32,23,894
..	23,153	41,50,926	23,153	41,74,079
..	1,39,307	573	1,39,307	1,39,880
..	1,39,307	573	1,39,307	1,39,880
..	1,41,62,199	85,98,434	1,41,62,199	2,27,60,633

STATEMENT NO. 12—DETAILED ACCOUNT OF

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
D—Social and Developmental Services—concl'd.		
38—Labour and Employment—		
Labour .. .. .	..	7,18,658
Factories .. .. .	..	1,29,148
Resettlement and Employment ..	..	48,46,032
Total .. .. .	..	56,93,838
39—Miscellaneous Social and Developmental Organisations—		
Inspector of Steam Boilers .. .. .	..	40,030
Gazetteer and Statistical Memoirs ..	..	..
Bureau of Commercial Intelligence including Statistics .. .. .	..	4,27,459
State Statistics .. .. .	..	3,211
Miscellaneous .. .. .	..	11,88,944
Total .. .. .	..	16,59,644
TOTAL—D—SOCIAL AND DEVELOPMENTAL SERVICES.	19,138	19,62,52,281
E—Multipurpose River Schemes, Irrigation and Electricity Schemes—		
42—Multipurpose River Schemes—		
A—Working Expenses—		
Bhakra Nangal Project—		
I—BHAKRA DAM		
Irrigation Branch—		
Extensions and Improvements .. .. .	..	2,38,401
Maintenance and Repairs .. .. .	..	68,97,608
Establishment	38,690	68,41,312
Tools and Plant .. .. .	..	47,324
Suspense .. .. .	..	20,706
Deduct—Amount transferred to other Governments .. .. .	..	— 5,75,926
Total—A—Working Expenses	38,690	1,34,69,425

EXPENDITURE BY MINOR HEADS—contd.

1962-63

Plan		Non-Plan	Plan	Grand Total
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	1,68,123	7,18,658	1,68,123	8,86,781
..	..	1,29,148	..	1,29,148
..	27,73,143	48,46,032	27,73,143	76,19,175
..	29,41,266	56,93,838	29,41,266	86,35,104
..	..	40,030	..	40,030
..	98,212	..	98,212	98,212
..	2,13,277	4,27,459	2,13,277	6,40,736
..	..	3,211	..	3,211
..	7,67,463	11,88,944	7,67,463	19,56,407
..	10,78,952	16,59,644	10,78,952	27,38,596
..	8,86,48,954	19,62,71,419	8,86,48,954	28,49,20,373
..	..	2,38,401	..	2,38,401
..	..	68,97,608	..	68,97,608
..	..	68,80,002	..	68,80,002
..	..	47,324	..	47,324
..	..	20,706	..	20,706
..	..	—5,75,926	..	—5,75,926
..	..	1,35,08,115	..	1,35,08,115

STATEMENT NO. 12—DETAILED ACCOUNT OF

Heads 1	Actual of	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
E—Multipurpose River Scheme, Irrigation and Electricity Schemes—contd.		
42—Multipurpose River Schemes—concl'd.		
B—Interest—		
1. Capitalised Interest charges written back		
I—Bhakra Dam	1,57,70,431	..
2. Other Interest charges met from Revenue—		
I—Bhakra Dam	8,65,156	..
Total B-Interest	1,66,35,587	..
Total—I—Bhakra Dam	1,66,74,277	1,34,69,425
A—Working Expenses—		
II—Nangal Hydro-Electric Schemes—		
A—Main Project—		
A—(1) Common Pool—		
Irrigation Branch Portions—		
P—Production—		
Maintenance and Repairs .. .. .	..	3,95,876
Establishment .. .. .	..	4,21,538
Tools and Plant .. .. .	..	16,007
Deduct—Amount transferred to other Governments .. .. .	..	—63,931
Total—P—Production .. .. .	..	7,69,490
Deduct—Amount recoverable/recovered from Punjab State Electricity Board .. .. .	..	—7,69,490
Total—Irrigation Branch Portion .. .. .	..	..
Total—II—Nangal Hydro-Electric Schemes .. .. .	..	..
GRAND TOTAL	1,66,74,277	1,34,69,425

(a) The total interest charges for the year were Rs. 4,44,95,956 of which

EXPENDITURE BY MINOR HEADS—contd.

1962-63

Plan		Non-Plan	Plan	Grand Total
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	1,57,70,431	..	1,57,70,431
..	..	8,65,156	..	8,65,156
..	..	1,66,35,587	..	(a)1,66,35,587
..	..	3,01,43,702	..	3,01,43,702
..	..	3,95,876	..	3,95,876
..	..	4,21,538	..	4,21,538
..	..	16,007	..	16,007
..	—	—63,931	..	—63,931
..	..	7,69,490	..	7,69,490
..	..	—7,69,490	..	—7,69,490
..
..
..	..	3,01,43,702	..	3,01,43,702

an amount of Rs. 2,78,60,369 has been capitalised vide page 108.

STATEMENT NO. 12—DETAILED ACCOUNT OF

Heads 1	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
E—Multipurpose River Schemes, Irrigation and Electricity Schemes—contd.		
43—Irrigation, Navigation, Embankment, and Drainage Works (Commercial)—		
A—Irrigation Works—		
(a) Productive Works—		
(i) Working Expenses—		
Extensions and Improvements	7,26,344
Maintenance and Repairs	1,07,70,555
Establishment	88,26,049
Tools and Plant	70,068
Total (i)—Working Expenses	2,03,93,016
(ii) Interest—		
Interest	1,15,98,839
Total—(a) Productive Works	2,03,93,016
(b)—Unproductive Works—		
(i) Working Expenses		
Maintenance and Repairs	11,79,722
Establishment	2,29,630
Tools and Plant	2,592
Total (i)—Working Expenses	14,11,944
(ii) Interest—		
Interest	1,06,35,997
Total (b)—Unproductive Works	14,11,944
GRAND TOTAL	2,22,34,836	2,18,04,960

EXPENDITURE BY MINOR HEADS—contd.

1962-63

Plan		Non-Plan	Plan	Grand Total
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	7,26,344	..	7,26,344.
..	..	1,07,70,555	..	1,07,70,555
..	..	88,26,049	..	88,26,049.
..	..	70,068	..	70,068.
..	..	2,03,93,016	..	2,03,93,016.
..	..	1,15,98,839	..	1,15,98,839.
..	..	3,19,91,855	..	3,19,91,855.
..	..	11,79,722	..	11,79,722.
..	..	2,29,630	..	2,29,630.
..	..	2,592	..	2,592
..	..	14,11,944	..	14,11,944.
..	..	1,06,35,997	..	1,06,35,997.
..	..	1,20,47,941	..	1,20,47,941
..	..	4,40,39,796	..	4,40,39,796.

STATEMENT NO. 12.—DETAILED ACCOUNT OF

Heads 1	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
E—Multipurpose River Schemes, Irrigation etc. —concl'd.		
44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)— Incharge of Public Works Officers—		
A—Irrigation Works—		
(i) Works—		
Works .. .. .	..	..
Maintenance and Repairs .. .. .	..	25,628
Establishment .. .. .	..	10,61,082
Tools and Plant .. .. .	..	510
Total .. .. .	..	10,87,220
(ii) Miscellaneous Expenditure—		
Establishment .. .. .	..	24,724
Tools and Plant .. .. .	..	1,569
Other charges .. .. .	..	1,83,643
Grants-in-aid .. .. .	..	20,000
Suspense .. .. .	..	—22,770
Total .. .. .	..	2,07,166
Total—A—Irrigation Works .. .. .	..	12,94,386
B—Navigation, Embankment and Drainage Works—		
(1) Works—		
Works .. .. .	..	3,53,157
Maintenance and Repairs .. .. .	..	17,26,619
Establishment .. .. .	..	27,99,230
Tools and Plant .. .. .	..	23,499
Suspense .. .. .	..	43,117
Total .. .. .	..	49,45,622
Total —B—Navigation, etc., Works .. .. .	..	49,45,622
GRAND TOTAL .. .. .	..	62,40,008
TOTAL—E—MULTIPURPOSE RIVER SCHEMES IRRIGATION, ETC.,	3,89,09,113	4,15,14,393

EXPENDITURE BY MINOR HEADS—contd.

1962-63

Plan		Non-Plan	Plan	Grand Total
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	2,68,552	..	2,68,552	2,68,552
..	..	25,628	..	25,628
..	71,591	10,61,082	71,591	11,32,673
..	241	510	241	751
..	3,40,384	10,87,220	3,40,384	14,27,604
..	5,53,784	24,724	5,53,784	5,78,508
..	7,345	1,569	7,345	8,914
..	55,027	1,83,643	55,027	2,38,670
..	..	20,000	..	20,000
..	-1,11,711	-22,770	-1,11,711	-1,34,481
..	5,04,445	2,07,166	5,04,445	7,11,611
..	8,44,829	12,94,386	8,44,829	21,39,215
..	43,036	3,53,157	43,036	3,96,193
..	..	17,26,619	..	17,26,619
..	2,58,011	27,99,230	2,58,011	30,57,241
..	9,555	23,499	9,555	33,054
..	-1,060	43,117	-1,060	42,057
..	3,09,542	49,45,622	3,09,542	52,55,164
..	3,09,542	49,45,622	3,09,542	52,55,164
..	11,54,371	62,40,008	11,54,371	73,94,379
..	11,54,371	8,04,23,506	11,54,371	8,15,77,877

STATEMENT NO. 12—DETAILED ACCOUNT

Heads 1	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
F—Public Works (including Road) and Schemes of Miscellaneous Public Improvements—		
50—Public Works—		
Original Works—		
Buildings—		
State Excise .. .. .	..	5,974
General Administration	549	3,56,987
Administration of Justice .. .. .	..	40,254
Jails .. .. .	..	84,532
Police .. .. .	..	3,76,385
Education	395	8,83,433
Medical	4,041	2,23,400
Public Health .. .. .	..	—8,592
Agriculture .. .. .	..	9,964
Animal Husbandry .. .. .	..	98,592
Co-operation .. .. .	..	809
Industries .. .. .	..	1,33,707
Civil Works	2,785	4,08,829
Stationery and Printing .. .. .	..	27,483
Miscellaneous Departments .. .. .	..	—30,811
Original Works—		
Communication	2,37,618	46,10,013
Original Works—		
Miscellaneous .. .. .	..	13,794
Repairs	1,93,614	1,98,58,783
Establishment .. .. .	..	54,43,215
Tools and Plant .. .. .	..	3,30,701
Grants-in-aid .. .. .	..	6,13,640
Suspense .. .. .	..	33,34,585
Transfer of grants for Road Development to the Deposit Head 'Subventions from Central Road Fund' .. .. .	..	..
<i>Deduct</i> —Expenditure on Displaced Persons transferred to the head "71-Miscellaneous" .. .. .	..	—22,973
<i>Deduct</i> —Amount met from 'Subventions from Central Road Fund' .. .. .	..	..
Total	4,39,002	3,67,92,804
TOTAL—F—PUBLIC WORKS (INCLUDING ROADS), ETC.	4,39,002	3,67,92,804

OF EXPENDITURE BY MINOR HEADS—contd.
1962-63

Plan		Non-Plan	Plan	Grand Total
Charged 4	Voted 5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	5,974	..	5,974
..	36,257	3,57,536	36,257	3,93,793
..	68	40,254	68	40,322
..	509	84,632	509	85,141
..	19,508	3,76,385	19,508	3,95,893
..	1,01,102	8,83,828	1,01,102	9,84,930
..	2,23,713	2,27,441	2,23,713	4,51,154
..	27,465	-8,592	27,465	18,873
..	16,239	9,964	16,239	26,203
..	2,69,518	98,592	2,69,518	3,68,110
..	..	809	..	809
..	37,573	1,33,707	37,573	1,71,280
..	54,410	4,11,614	54,410	4,66,024
..	-820	27,483	-820	26,663
..	-776	-30,811	-776	-31,587
..	8,34,025	48,47,631	8,34,025	56,81,656
..	2,13,153	13,794	2,13,153	2,26,947
..	932	2,00,52,397	932	2,00,53,329
..	34,19,033	54,43,215	34,19,033	88,62,248
..	10,177	3,30,701	10,177	3,40,878
..	..	6,13,640	..	6,13,640
..	..	33,34,585	..	33,34,855
..	10,00,000	..	10,00,000	10,00,000
..	..	-22,973	..	-22,973
..	-10,00,000	..	-10,00,000	-10,00,000
..	52,62,086	3,72,31,806	52,62,086	4,24,93,892
..	52,62,086	3,72,31,806	52,62,086	4,24,93,892

STATEMENT NO. 12—DETAILED ACCOUNT OF

Heads 1	Actuals for	
	Non-Plan	
	Charged	Voted
	2	3
	Rs.	Rs.
G—Transport and Communications (other than Roads)—		
56—Aviation—		
Direction .. .. .	..	4,01,884
Grants-in-aid .. .. .	..	32,500
Works .. .. .	..	9,39,662
Total .. .. .	..	13,74,046
57—Road and Water Transport Schemes—		
A—Road Transport—		
(i) Working Expenses—		
Direction .. .. .	..	1,73,723
Operation .. .. .	..	2,77,49,489
(ii) Interest—		
Interest	18,13,442	..
Total	18,13,442	2,79,23,212
TOTAL—G—TRANSPORT AND COMMUNICATIONS (OTHER THAN ROADS)	18,13,442	2,92,97,258
I—Miscellaneous		
64—Famine Relief—		
A—Famine Relief—		
Salaries and Establishment .. .. .	..	75,206
Gratuitious Relief .. .. .	..	61,90,580
Miscellaneous .. .. .	..	3,23,240
Deduct— Amount transferred from Famine Relief Fund .. .. .	..	—40,00,000
B—Transfer to Famine Relief Fund .. .. .	..	40,00,000
Total .. .. .	..	65,89,026

EXPENDITURE BY MINOR HEADS—contd.

1962-63

Plan		Non-Plan	Plan	Grand Total
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	4,01,884	..	4,01,884
..	..	32,500	..	32,500
..	..	9,39,662	..	9,39,662
..	..	13,74,046	..	13,74,046
..	..	1,73,723	..	1,73,723
..	..	2,77,49,489	..	2,77,49,489
..	..	18,13,442	..	18,13,442
..	..	2,97,36,654	..	2,97,36,654
..	..	3,11,10,700	..	3,11,10,700
..	..	75,206	..	75,206
..	..	61,90,580	..	61,90,580
..	..	3,23,240	..	3,23,240
..	..	—40,00,000	..	—40,00,000
..	..	40,00,000	..	40,00,000
..	..	65,89,026	..	65,89,026

STATEMENT NO. 12—DETAILED ACCOUNT OF

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
I—Miscellaneous—contd.		
65—Pensions and other Retirement Benefits—		
Superannuation and Retired Allowances	1,74,096	1,42,92,785
Amount of equated payments of commuted value of pensions transferred from '120—Payments of commuted value of pensions outside the Revenue Account' .. .. .	..	4,09,537
Compassionate Allowances .. .. .	..	2,31,366
Gratuities	2,130	41,69,621
Family Pensions	66	2,56,553
Pensions for distinguished and meritorious services .. .. .	..	23,404
Donations to Provident Funds .. .. .	..	17,02,139
Equated payments on account of Capital Outlay on Sterling Pensions to the Government of India .. .. .	..	42,855
Charges in England .. .. .	..	18,741
<i>Deduct</i> —Pensionary charges transferred to Commercial Departments and Concerns .. .. .	..	—5,61,047
Total	1,76,292	2,05,85,954
67—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 .. .. .	..	7,79,925
Total .. .. .	..	7,79,925

EXPENDITURE BY MINOR HEADS—contd.

1962-63

Plan		Non-Plan	Plan	Grand Total
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	1,44,66,881	..	1,44,66,881
..	..	4,09,537	..	4,09,537
..	..	2,31,366	..	2,31,366
..	..	41,71,751	..	41,71,751
..	..	2,56,619	..	2,56,619
..	..	23,404	..	23,404
..	..	17,02,139	..	17,02,139
..	..	42,855	..	42,855
..	..	18,741	..	18,741
..	..	-5,61,047	..	-5,61,047
..	..	2,07,62,246	..	2,07,62,246
..	..	7,79,925	..	7,79,925
..	..	7,79,925	..	7,79,925

STATEMENT NO. 12—DETAILED ACCOUNT OF

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
I—Miscellaneous—contd.		
68—Stationery and Printing—		
I—Stationery—		
Purchase of Stationery Stores ..	56,393	1,23,59,100
Discount on plain paper used with stamps ..	..	3,694
Purchase of plain paper used with stamps ..	..	82,132
<i>Deduct</i> —Value of stationery supplied to other Governments and paying departments .. ..	..	—6,57,176
II—Printing—		
Government Presses .. ..	..	25,24,123
Printing at Private Presses .. ..	..	2,50,009
Printing of Text-Books .. ..	..	42,17,189
Lithography .. ..	..	70,004
Cost of printing work done by other Governments .. ..	..	7,942
<i>Deduct</i> —Cost of printing work done for other Governments and paying departments .. ..	..	—7,37,402
III—Government Type writer Workshop		
	..	4,529
Total ..	56,393	1,81,24,144
70—Forest—		
General Direction .. ..	..	1,73,501
Conservancy and Works .. ..	..	49,31,656
Establishment	233	31,52,365
Total ..	233	82,57,522

EXPENDITURE BY MINOR HEADS—contd.

1962-63		Non-Plan	Plan	Grand Total
Plan				
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	1,24,15,493	..	1,24,15,493
..	..	3,694	..	3,694
..	..	82,132	..	82,132
..	..	—6,57,176	..	—6,57,176
..	6,034	25,24,123	6,034	25,30,157
..	91,093	2,50,009	91,093	3,41,102
..	57,502	42,17,189	57,502	42,74,691
..	..	70,004	..	70,004
..	..	7,942	..	7,942
..	..	—7,37,402	..	—7,37,402
..	..	4,529	..	4,529
..	1,54,029	1,81,80,537	1,54,629	1,83,35,166
..	1,21,435	1,73,501	1,21,435	2,94,936
..	61,35,315	49,31,656	61,35,315	1,10,66,971
..	17,80,361	31,52,598	17,80,361	49,32,959
..	80,37,111	82,57,755	80,37,111	1,62,94,866

STATEMENT NO. 12—DETAILED ACCOUNT OF

Heads 1	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
I—Miscellaneous—concl'd.		
71—Miscellaneous—		
Cost of books and periodicals .. .. .	..	8,162
Donations for charitable purposes .. .. .	..	1,372
Publicity Board .. .. .	..	24,93,539
Irrecoverable temporary loans and advances written off .. .. .	..	38,041
Expenditure on account of State Prisoners and Detenus .. .. .	..	14
Grants-in-aid, Contributions, etc. .. .. .	..	83,62,696
Expenditure on the Administration of Lahaul and Spiti .. .. .	..	9,85,403
Charges in connection with Village Panchayats Act .. .. .	..	27,24,107
Expenditure on Home Defence .. .. .	..	934
Expenditure on Displaced Persons	10,797	45,59,337
Miscellaneous and unforeseen charges	199	1,93,44,279
Loss or gain by exchange .. .. .	..	75
Charges in England .. .. .	..	373
Total	10,996	3,85,18,332
TOTAL—I—MISCELLANEOUS	2,43,914	9,28,54,903
J—Contributions and Miscellaneous Adjustments—		
76—Other Miscellaneous Contributions and Assignments—		
Other Miscellaneous Assignments, Compensations, contributions, etc.—		
Land Revenue .. .. .	..	8,45,672
Total .. .. .	..	8,45,672
TOTAL—J—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS .. .. .	..	8,45,672

EXPENDITURE BY MINOR HEADS—contd.

1962-63

Plan		Non-Plan	Plan	Grand Total
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	8,162	..	8,162
..	..	1,372	..	1,372
..	8,82,302	24,93,539	8,82,302	33,75,841
..	..	38,041	..	38,041
..	..	14	..	14
..	2,39,891	83,62,696	2,39,891	86,02,587
..	..	9,85,403	..	9,85,403
..	4,71,911	27,24,107	4,71,911	31,96,018
..	..	934	..	934
..	..	45,70,134	..	45,70,134
..	4,80,033	1,93,44,478	4,80,033	1,98,24,511
..	..	75	..	75
..	..	373	..	373
..	20,74,137	3,85,29,328	20,74,137	4,06,03,465
..	1,02,65,877	9,30,98,817	1,02,65,877	10,33,64,694
..	..	8,45,672	..	8,45,672
..	..	8,45,672	..	8,45,672
..	..	8,45,672	..	8,45,672

STATEMENT NO. 12—DETAILED ACCOUNT OF

Heads 1	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
K—Extraordinary Items		
78—Pre-partition Payments—		
Parliament and State Legislatures	1,000
General Administration	75
Jails	3,125
Police	2,395
Medical	950
Agriculture	2,173
Irrigation, etc., Works (commercial)	19,710
Public Works	801
Miscellaneous	—14,121
Total	16,108
78-A—Expenditure connected with the National Emergency 1962—		
Air Raid Precautions	11,72,359
Works	3,60,020
Miscellaneous	4,03,924
Total	19,36,303
TOTAL—K—EXTRAORDINARY ITEMS	19,52,411
GRAND TOTAL—II—EXPENDITURE MET FROM REVENUE	16,51,51,141	53,29,76,517

EXPENDITURE BY MINOR HEADS—contd.

1962-63

Plan		Non-Plan	Plan	Grand Total
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	1,000	..	1,000
..	..	75	..	75
..	..	3,125	..	3,125
..	..	2,395	..	2,395
..	..	950	..	950
..	..	2,173	..	2,173
..	..	19,710	..	19,710
..	..	801	..	801
..	..	14,121	..	14,121
..	..	16,108	..	16,108
..	..	11,72,359	..	11,72,359
..	..	3,60,020	..	3,60,020
..	..	4,03,924	..	4,03,924
..	..	19,36,303	..	19,36,303
..	..	19,52,411	..	19,52,411
2,780	12,02,15,470	69,81,27,658	12,02,18,250	81,83,45,908

STATEMENT NO. 12—DETAILED ACCOUNT OF

Heads 1	Actuals	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
Capital Accounts outside the Revenue Account—		
DD—Capital Account of Social and Developmental Services Outside the Revenue Account.		
95—Capital Outlay on Schemes of Agricultural Improvement and Research—		
Grow More Food Schemes .. ..	..	1,92,754
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. ..	..	—1,64,412
Total ..	..	28,342
96—Capital outlay on Industrial Development—		
Investments in Government Commercial Undertakings—		
Work Centres Scheme	1,28,890	21,01,000
Investments in other Commercial Undertakings .. ..	..	4,88,350
Miscellaneous .. ..	..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. ..	..	—19,77,352
Total ..	1,28,890	6,11,998

EXPENDITURE BY MINOR HEADS—contd.

for 1962-63

Plan		Non-Plan	Plan	Grand Total
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	16,95,950	1,92,754	16,95,950	18,88,704
..	-3,77,017	-1,64,412	-3,77,017	-5,41,429
..	13,18,933	28,342	13,18,933	13,47,275
..	..	22,29,890	..	22,29,890
..	48,65,872	4,88,350	48,65,872	53,54,222
..	10,50,000	..	10,50,000	10,50,000
..	..	-19,77,352	..	-19,77,352
..	59,15,872	7,40,888	59,15,872	66,56,760

STATEMENT No. 12—DETAILED ACCOUNT OF

Heads 1	Actuals	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
EE—Capital Account of Multi-purpose River Schemes, Irrigation and Electricity Schemes outside the Revenue Account—		
98—Capital Outlay on Multi-purpose River Schemes—		
Bhakra Nangal Project—		
I X—Bhakra Dam—		
Irrigation Branch—		
Works .. .. .	..	..
Establishment .. .. .	..	..
Tools and Plant .. .. .	..	..
Suspense .. .. .	..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. .. .	..	..
<i>Deduct</i> —Amount transferred to other Governments .. .. .	..	..
Interest on Capital	4,36,30,800	..
<i>Deduct</i> —Amount of net receipts transferred to meet capitalised interest charges	—1,57,70,431	..
Total—Bhakra Dam	2,78,60,369	..

EXPENDITURE BY MINOR HEADS—contd.
for 1962-63

Plan		Non-Plan	Plan	Grand Total
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	1,41,86,942	..	1,41,86,942	1,41,86,942
..	53,30,203	..	53,30,203	53,30,203
..	74,893	..	74,893	74,893
..	-59,16,972	..	-59,16,972	-59,16,972
..	-34,93,714	..	-34,93,714	-34,93,714
..	-2,22,64,739	..	-2,22,64,739	-2,22,64,739
..	..	4,36,30,800	..	4,36,30,800
..	..	-1,57,70,431	..	-1,57,70,431
..	-1,20,83,387	2,78,60,369	-1,20,83,387	1,57,76,982

STATEMENT No. 12 DETAILED ACCOUNT

Heads	Actuals	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
EE—Capital Account of Multipurpose River Schemes, Irrigation and Electricity Schemes outside the Revenue Account—contd.		
98—Capital Outlay on Multipurpose River Schemes—contd.		
Bhakra Nangal Project—conold.		
II—Nangal Hydro-Electric Schemes—		
A—Main Project—		
A(i) Common Pool—		
Irrigation Branch Portion—		
P—Production—		
Works .. .. .	..	..
Establishment .. .. .	..	..
Tools and Plant .. .. .	..	..
Deduct—Receipts and Recoveries on Capital Account .. .. .	..	..
Total—Irrigation Branch Portion ..	..	..
Deduct—Amount recoverable/recovered from the Punjab State Electricity Board .. .. .	..	..
Total—Nangal Hydro-Electric Schemes	..	..
III—Beas Dam Project—		
Irrigation Branch Portion—		
Works .. .. .	..	..
Establishment .. .. .	..	..
Tools and Plant .. .. .	..	..
Suspense .. .. .	..	..
Deduct—Receipts and Recoveries on Capital Account .. .. .	..	..
Deduct—Amount recoverable/recovered from the Punjab State Electricity Board .. .. .	..	..
Total—Beas Dam Project ..	..	..
Grand Total ..	2,78,60,369	..

OF EXPENDITURE BY MINOR HEADS—contd.

for 1962-63

Plan		Non-Plan	Plan	Grand Total
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	90,64,866	..	90,64,866	90,64,866
..	18,89,609	..	18,89,609	18,89,609
..	1,39,688	..	1,39,688	1,39,688
..	—179	..	—179	—179
..	1,10,93,984	..	1,10,93,984	1,10,93,984
..	—1,10,93,984	..	—1,10,93,984	—1,10,93,984
..
..	4,18,32,256	..	4,18,32,256	4,18,32,256
..	66,64,322	..	66,64,322	66,64,322
..	9,24,033	..	9,24,033	9,24,033
..	2,26,98,878	..	2,26,98,878	2,26,98,878
..	—4,95,924	..	—4,95,924	—4,95,924
..
..	—87,09,315	..	—87,09,315	—87,09,315
..	6,29,14,250	..	6,29,14,250	6,29,14,250
..	5,08,30,863	2,78,60,369	5,08,30,863	7,86,91,232

STATEMENT NO. 12—DETAILED ACCOUNT

Heads	Actuals	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
EE—Capital Account of Multipurpose River Schemes, Irrigation and Electricity Schemes outside the Revenue Account—concl.		
99—Capital Outlay on Irrigation, Embankment and Drainage Works—(Commercial)		
A—Irrigation Works—		
1—Productive—		
Works	2,40,914
Establishment	57,481
Tools and Plant	385
Suspense	—3,84,127
<i>Deduct—Receipts and Recoveries on Capital Account</i>
Total	—85,347
2—Unproductive		
Works	4,10,323
Establishment	3,57,229
Tools and Plant	1,121
Suspense	—2,16,420
<i>Deduct—Receipts and Recoveries on Capital Account</i>
Total	5,52,253
Total—99—Capital Outlay on Irrigation, etc., Works (Commercial)	4,66,906

OF EXPENDITURE BY MINOR HEADS—contd.

for 1962-63

Plan		Non-Plan	Plan	Grand Total
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	93,75,833	2,40,914	93,75,833	96,16,747
..	40,42,670	57,481	40,42,670	41,00,151
..	-4,30,655	385	-4,30,655	-4,30,270
..	-5,88,487	-3,84,127	-5,88,487	-9,72,614
..	-30,49,341	..	-30,49,341	-30,49,341
..	93,50,020	-85,347	93,50,020	92,64,673
..	5,07,55,318	4,10,323	5,07,55,318	5,11,65,641
..	56,73,863	3,57,229	56,73,863	60,31,092
..	76,902	1,121	76,902	78,023
..	46,41,734	-2,16,420	46,41,734	44,25,314
..	-2,63,691	..	-2,63,691	-2,63,691
..	6,08,84,126	5,52,253	6,08,84,126	6,14,36,379
..	7,02,34,146	4,66,906	7,02,34,146	7,07,01,052

STATEMENT NO. 12—DETAILED ACCOUNT

Heads	Actuals	
	Non-Plan	
	Charged	Voted
1.	2	3
	Rs.	Rs.
FF—Capital Account of Public Works (including Roads) and Schemes of Miscellaneous Public Improvements outside the Revenue Account—		
103—Capital Outlay on Public Works—		
Original Works—		
Buildings—		
Land Revenue	66,386	10,95,932
General Administration	2,099	4,98,517
Administration of Justice .. .. .	..	54,855
Jails .. .. .	..	1,12,092
Police .. .. .	..	29,93,791
Education	1,84,275	13,49,463
Medical	3,38,439	1,58,932
Public Health .. .. .	..	8,996
Agriculture .. .. .	..	—17,696
Animal Husbandry .. .. .	..	12,129
Industries	40,770	1,18,027
Civil Works .. .. .	..	10,35,840
Stationery and Printing .. .. .	..	..
Miscellaneous Department	10,146	45,97,401
Original Works—Communication	37,650	6,53,121
Establishment .. .. .	..	20,81,517
Tools and Plant .. .. .	..	1,26,261
<i>Deduct—Receipts and Recoveries on Capital Account.</i> .. .. .	..	—47,86,374
Total	6,79,765	1,00,92,804
105—Chandigarh Capital Outlay—		
Works .. .. .	..	11,20,645
Establishment .. .. .	..	..
Tools and Plant .. .. .	..	..
Suspense .. .. .	..	..
<i>Deduct—Receipts and Recoveries on Capital Account.</i> .. .. .	..	..
Total .. .. .	..	11,20,645

OF EXPENDITURE BY MINOR HEADS—contd.

for 1962-63

Plan		Non-Plan	Plan	Grand Total
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	16,728	11,62,318	16,728	11,79,046
..	1,581	5,00,616	1,581	5,02,197
..	6,686	54,855	6,686	61,541
..	16,622	1,12,092	16,622	1,28,714
4,253	74,848	29,93,791	79,101	30,72,892
..	93,36,274	15,33,738	93,36,274	1,08,70,012
..	1,47,68,713	4,97,371	1,47,68,713	1,52,66,084
..	2,19,106	8,996	2,19,106	2,28,102
..	21,39,261	—17,696	21,39,261	21,21,565
..	15,45,829	12,129	15,45,829	15,57,958
..	35,60,717	1,58,797	35,60,717	37,19,514
..	53,446	10,35,840	53,446	10,89,286
..	2,43,633	..	2,43,633	2,43,633
..	31,61,135	46,07,547	31,61,135	77,68,682
..	1,30,90,117	6,90,771	1,30,90,117	1,37,80,888
..	46,35,585	20,81,517	46,35,585	67,17,102
..	2,81,187	1,26,261	2,81,187	4,07,448
.	—30	—47,86,374	—30	—47,86,404
4,253	5,31,51,438	1,07,72,569	5,31,55,691	6,39,28,260
22,817	1,22,34,382	11,20,645	1,22,57,199	1,33,77,844
..	16,65,572	..	16,65,572	16,65,572
..	—18,424	..	—18,424	—18,424
..	6,18,187	..	6,18,187	6,18,187
..	—77,47,422	.	—77,47,422	—77,47,422
22,817	67,52,295	11,20,645	67,75,112	78,95,757

STATEMENT NO. 12—DETAILED ACCOUNT

Heads 1	Actuals	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
FF.—Capital Account of Public Works (including Roads) and Schemes of Miscellaneous Public Improvements outside the Revenue Account—concl'd.		
109—Capital Outlay on Other Works—		
Original Works—		
Stationery and Printing	1,60,057
Total	1,60,057
GG—Capital Account of Transport and Communications (other than Roads) outside the Revenue Account—		
113—Capital Outlay on Rail-Road Co-ordination Schemes—		
Investment in Shares of Road Transport Companies
Total
114—Capital Outlay on Road and Water Transport Schemes—		
Road Transport—		
Motor Transport Services	1,04,58,578
<i>Deduct</i> —Receipts and Recoveries on Capital Account	—28,730
<i>Deduct</i> —Amount Financed from Depreciation Reserve Fund—Government Bus Services	—195
Total	1,04,29,653

OF EXPENDITURE BY MINOR HEADS—contd.

for 1962-63

Plan		Non-Plan	Plan	Grand Total
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	1,60,057	..	1,60,057
..	..	1,60,057	..	1,60,057
..	12,45,900	.	12,45,900	12,45,900
..	12,45,900	..	12,45,900	12,45,900
..	..	1,04,58,578	..	1,04,58,578
..	..	-28,730	..	-28,730
..	..	-195	..	-195
..	..	1,04,29,653	..	1,04,29,653

STATEMENT NO. 12—DETAILED ACCOUNT

Heads 1	Actuals	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
II—Miscellaneous Capital Account outside the Revenue Account		
120—Payments of Commuted value of Pensions—		
Payment of Commuted Value of Pensions—		
Payments in India	10,809	2,05,148
Deduct—Amount of equated payments transferred to “65—Pensions and other Retirement Benefits” within the Revenue Account .. .. .	..	—3,00,115
Total	10,809	—94,967
124—Capital Outlay on Schemes of Government Trading—		
Grain Supply Scheme	1,80,600	36,21,937
Milk Supply Scheme .. .. .	..	11,16,984
Community Development Projects .. .. .	..	—523
Other Miscellaneous Schemes .. .. .	..	81,40,078
Total	1,80,600	1,28,78,476
GRAND TOTAL—CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT	2,88,60,433	3,56,93,914
TOTAL EXPENDITURE	19,40,11,574	56,86,70,431

OF EXPENDITURE BY MINOR HEADS—concl'd.

for 1962-63

Plan		Non-Plan	Plan Grand Total	
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	2,15,957	..	2,15,957
..	..	-3,00,115	..	-3,00,115
..	..	-84,158	..	-84,158
..	..	38,02,537	..	38,02,537
..	..	11,16,984	..	11,16,984
..	..	-523	..	-523
..	..	81,40,078	..	81,40,078
..	..	1,30,59,076	..	1,30,59,076
27,070	18,94,49,447	6,45,54,347	18,94,76,517	25,40,30,864
29,850	30,96,64,917	76,26,82,005	30,96,94,767	1,07,23,76,772

**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	Expenditure to end of the year 1962-63. 5
	Non-Plan	Plan		
	Rs.	Rs.		
85—CAPITAL OUTLAY ON SCHEMES OF AGRICUL- TURAL IMPROVEMENT AND RESEARCH—				
Grow More Food Scheme	1,92,754	16,95,950	18,88,704	2,93,61,276
Deduct—Receipts and Recoveries on Capital Account	—1,64,412	—3,77,017	—5,41,429	—34,44,109
Total expenditure outside the Revenue Account ..	28,342	13,18,933	13,47,275	2,59,17,167
86—CAPITAL OUTLAY ON INDUSTRIAL DEVELOP- MENT—				
Investments in Govern- ment Commercial Under- takings—				
Work Centres Scheme ..	22,29,890	..	22,29,890	97,59,314
Development of Industrial Area Scheme .. ..	..	..	..	45,22,348
Bank of Patials .. ..	..	..	..	15,00,000
Patials Insurance Corpora- tion .. ..	..	..	..	5,00,000
P.E.P.S.U. State Co- operative Bank Ltd. ..	..	..	..	3,00,000 } (e) —3,00,000 }
Indian National Airways Ltd. .. ..	..	..	..	8,100
Investments in other Com- mercial Undertakings—				
Industrial Punjab Finance Corporation	8,300	..	8,300	41,98,500
Punjab Provincial Bank Ltd., Jullundur .. ..	..	..	..	23,00,000
Co-operative Bank, Patandi Development Schemes ..	..	..	..	3,000
Jagatjit Cotton Textile Mills Ltd. .. ..	..	..	..	1,10,56,176
Sugar Factory, Hamira ..	..	..	..	16,50,000 } (d) + 50,000 }
Malwa Sugar Mills Co., Ltd. .. ..	..	..	..	20,00,000
Patials Electric Indus- tries Ltd. .. ..	..	..	..	20,00,000
	..	..	..	5,00,000

(d) *Pro forma* correction made to reconcile the account figure (adopted *pro forma* in the P.E.P.S.U. Finance Accounts for 1954-55) with the actual investment as confirmed by the Director of Industries, Punjab.

(e) *Pro forma* correction made due to merger of this bank with Punjab State Co-operative Bank (Apex) on the merger of P.E.P.S.U. and Punjab as confirmed by the Registrar, Co-operative Societies, Punjab.

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

Nature of Expenditure 1	Expenditure during the year		Grand Total 4 Rs.	Expenditure to end of the year 1962-63 5 Rs.
	Non-Plan 2 Rs.	Plan 3 Rs.		
96—CAPITAL OUTLAY ON INDUSTRIAL DEVELOP- MENT—contd.				
Investments in other Com- mercial Undertaking —contd.				
Dahmia Dadri Cement Ltd.	4,80,000
Hindustan Wire Products Ltd.	7,00,000
'Shri Udhe Bhan Indus- tries Ltd.	(a)—4,00,000
Patiala Cement Co., Ltd.	2,62,500
Dalmin Cement (Bharat) Ltd.	1,60,000
Dholpur Glass Works, Ltd.	80,500
Jind Industries Ltd.	50,000
Harindra Ics and General Mills Co., Ltd.	25,000
Motor Hire-purchase Ltd.	20,000
Marketing Societies	5,000
Central and Rural Banks	50,000
Kasturba Sowa Mandir, Rajpura	65,000
Primary Agricultural Credit Societies	6,62,316
Co-operative Banks	9,01,500	9,01,500	44,59,500
State Land Mortgage Bank	..	8,50,000	8,50,000	52,80,000
Primary Marketing Soci- eties	5,00,000	5,00,000	34,00,000
Small Industries Co-opera- tive (Private) Ltd.	25,02,500
Co-operative Supply and Marketing Federation Ltd.	7,63,000	7,63,000	27,63,000
Bhargava Camp Ahinsik Charma Production- cum-Sulo Co-operative Industrial Society, Ltd. Jullundur	50,000
Hindustan Dowlat Tools Ltd.	50,000	..	50,000	50,000
Marketing and Marketing- cum-Processing Societies	85,750	..	85,750	85,750
Usha Spinning and Weav- ing Mills, Ltd., Farida- bad	1,59,000	1,59,000	1,59,000
Co-operative Farming So- cieties	1,19,300	..	1,19,300	2,38,600
Consumer Co-operative Stores	62,500	62,500	1,07,500
Development of Village and Cottage Industries	..	3,04,872	3,04,872	3,27,372
State Ware-housing Cor- poration	10,00,000
	..	1,00,000	1,00,000	19,50,000

(a) Pro forma correction made in respect of investment made in 1954-55 but liquidated in October 1957, as confirmed by the Director of Industries, Punjab.

**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 1962-63
	Non-Plan	Plan		
I	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
86—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT—conold.				
Investments in other Commercial Undertakings—conold.				
Apex Co-operative Bank	..	..	..	20,00,000 } (a)+3,00,000 }
Shri Gopal Paper Mills, Jagadhri	..	..	..	10,00,000
Mohindergarh Central Co-operative Bank Ltd. ..	..	..	..	30,000
Panch Shila Co-operative Society, Faridabad ..	2,25,000	..	2,25,000	4,25,000
Cottage Industries, Museum and Emporium ..	..	..	..	1,40,000
Tahsil Kuth Growers Co-operative Marketing Society Ltd., Lote, District Kangra ..	..	..	..	25,000
Provincial Federation for Industrial Co-operatives	..	25,000	25,000	2,75,000
National Projects Construction Corporation (Private) Ltd., Delhi ..	..	..	..	10,00,000
Industrial Cables India, Ltd. Rajpura	..	7,00,000	7,00,000	7,00,000
Co-operative Sugar Mills	..	5,00,000	5,00,000	32,90,000
Miscellaneous—				
Common Facility Service Centre for Tea Industry	..	50,000	50,000	50,000
Development of Village and Cottage Industries	..	10,00,000	10,00,000	10,00,000
Total ..	27,18,240	59,15,872	86,34,112	7,51,84,276 } —3,50,000 }
Deduct—Receipts and Recoveries on Capital Account	—19,77,352	..	—19,77,352	—2,01,29,775
Deduct—Amount financed from ordinary Revenues	..	..	..	—50,000
Net expenditure outside the Revenue Account ..	7,40,888	59,15,872	66,56,760	5,50,04,501 } —3,50,000 }
88—CAPITAL OUTLAY ON MULTI-PURPOSE RIVER SCHEMES—				
Bhakra Nangal Project—				
I. Bhakra Dam—				
Irrigation Branch Portion ..	2,78,60,369	1,01,81,352	3,80,41,721	1,34,50,31,494
Deduct—Amount transferred to other Governments ..	..	—2,22,64,739	—2,22,64,739	—19,53,05,727
Total—I—Bhakra Dam	2,78,60,369	—1,20,83,387	1,57,76,982	1,14,97,25,767

(a) Pro-forma correction made due to merger of P.E.P.S.U. State Co-operative Bank, Ltd., with this bank on the merger of P.E.P.S.U. and Punjab as confirmed by the Registrar Co-operative Societies, Punjab.

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

Nature of Expenditure 1	Expenditure during the year		Grand Total 4	Expenditure to end of the year 1962-63 5
	Non-Plan 2	Plan 3		
	Rs.	Rs.		
98—CAPITAL OUTLAY ON MULTI-PURPOSE RIVER SCHEMES—concd.				
II. Nangal Hydro-Electric Schemes—				
A—Main Project—				
A—Common Pool—				
(i) Irrigation Branch Portion—				
P—Production ..	..	1,10,93,984	1,10,93,984	36,76,99,726
(ii) Electricity Branch Portion—				
P—Production ..	..	..	..	5,66,34,220
T—Transmission ..	..	..	..	12,25,09,879
(iii) Punjab Exclusive—				
T—Transmission ..	..	..	..	46,05,730
B—Subsidiary Distribu- tion Projects—				
Punjab State Portion—				
T—Transmission ..	..	..	..	1,62,86,545
B—Bulk Supply ..	..	..	..	17,00,909
D—Distribution ..	..	..	..	7,76,15,478
Interest on Capital Deduct—Amount of net receipts transferred to meet capitalised in- terest charges ..	..	..	..	7,61,53,520
Deduct—Amount trans- ferred to other Govern- ments ..	..	..	..	—2,51,71,204
Deduct—Amount recover- able/recovered from the Punjab State Electric- ity Board ..	..	—1,10,93,984	—1,10,93,984	—5,30,93,124
Electricity Branch Portion—erstwhile P.E.P.S.U. State ..	..	..	..	1,15,32,067
Total—II—Nangal Hydro- Electric Schemes ..	..	..	..	60,76,75,778
III. Beas Dam Project—				
Irrigation Branch Por- tion ..	..	6,29,14,250	6,29,14,250	9,87,52,603
Total—III—Beas Dam Project ..	..	6,29,14,250	6,29,14,250	9,87,52,603
Total expenditure outside the Revenue Account ..	2,78,60,369	5,08,30,863	7,86,91,232	1,85,61,54,148

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

Nature of Expenditure 1	Expenditure during the year		Grand Total 4	Expenditure to end of the year 1962-63 5
	Non-Plan 2	Plan 3		
	Rs.	Rs.		
99—CAPITAL OUTLAY ON IRRIGATION, ETC., WORKS (COMMERCIAL)				
A—Irrigation Works—				
(1) Productive—				
Upper Bari Doab Canal	3,19,900	5,17,139	8,37,039	2,61,12,304
Western Jumna Canal (including Extension Scheme)	—2,08,639	83,04,849	80,96,210	9,71,65,388
Sirhind Canal	36,886	33,759	70,645	2,63,51,127
Sutlej Valley Project ..	—3,09,982	15,991	—2,93,971	4,57,02,258
Madhopur Beas Link ..	..	—9,40,545	—9,40,545	3,08,24,730
Government Central Workshops .. ..	..	..	..	—2,54,02,609
Shah Nahar Canal Project .. ..	..	28,889	28,889	33,66,107
Sidharthahar Scheme	24,504	..	24,504	34,22,234
Technical Co-operation Aid Scheme .. ..	..	—50,714	—50,714	3,44,25,333
Erstwhile P.E.P.S.U. Canals	24,407	1,102	25,509	(a)5,55,55,802
Other Projects	27,557	14,39,550	14,67,107	(c)71,63,788
(2) Unproductive—				
Hariko Project	1,24,940	—4,55,293	—3,30,353	10,69,86,250
Jagadhri Tubewell Pro- ject	41,205	—3,214	37,991	1,12,92,518
Sirhind Feeder Canal ..	..	—8,33,498	—8,33,498	6,18,65,470
Upper Bari Doab Canal	3,018	..	3,018	1,08,35,073
Western Jumna Canal	21,647	62,34,927	62,56,574	2,34,43,950
Drainage Project	4,148	4,85,93,147	4,85,97,295	9,49,03,770
Other Projects	3,57,295	73,48,057	77,05,352	(c)2,30,05,939
<i>Deduct</i> —Amount debi- table to Rajasthan on account of Sutlej Valley Project .. ..	..	..	..	—2,14,20,442
Total	4,66,906	7,02,34,146	7,07,01,052	61,55,99,050
<i>Deduct</i> —Amount financ- ed from ordinary Revenues .. ..	..	..	..	—1,12,82,063
<i>Net expenditure outside the Revenue Account</i>	4,66,906	7,02,34,146	7,07,01,052	(b)60,43,16,987
(a) Canalwise details are not available.				
(b) Excludes figures for the period from the 1st April, 1947 to the 14th August, 1947, which are still awaited from the Director of Audit and Accounts, West Pakistan, Lahore.				
(c) Includes <i>pro forma</i> correction made on reclassification of the following schemes from productive to unproductive or <i>vice versa</i> .				
(i) Soil Conservation and Land Reclamation	..	..	Rs. 3,84,668	
(ii) Drainage Flood Control	..	..	—21,819	
(iii) Drainage Projects	..	..	208	
			3,73,057	

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

Nat. of Expenditure	Expenditure during the year		Grand Total	Expenditure to end of the year 1962-63
	Non-Plan	Plan		
	1	2			3	4	5
	Rs.	Rs.	Rs.	Rs.
100. CAPITAL OUTLAY ON IRRIGATION, ETC., WORKS (NON-COMMER- CIAL)	21,79,777
Total expenditure outside the Revenue Account	21,79,777
101. CAPITAL OUTLAY ON ELECTRICITY SCHEMES—				
A. 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 Scheme Erskhile P.E.P.S.U. Schemes	12,60,06,748
	(a) 13,64,133
Total A—Hydro-Electric Schemes	12,73,70,879
B. Thermo-Electric Schemes—				
Panipat-Jagadhri Servic- ing Plant	40,25,718
Erstwhile P.E.P.S.U. Schemes	(a) 23,48,210
Other Schemes	1,14,28,010
Total B—Thermo-Elec- tric Schemes	1,78,02,838
Total	14,51,73,717
Deduct—Amount financed from Ordinary Revenues	—2,78,285
Net expenditure outside the Revenue Account	(b) 14,48,95,422

(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.

(b) Excludes expenditure for the period from the 1st April, 1947 to the 14th August, 1947 which is awaited from the Director of Audit and Account, 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	Exditure to eof the yea)62-63
	Non-Plan	Plan		
	1	2			3	4	5
	Rs.	Rs.	Rs.	Rs.
103. CAPITAL OUTLAY ON PUBLIC WORKS—				
Gross Expenditure—				
(a) Original Works—				
(i) Buildings ..	1,26,60,394	3,51,48,832	4,78,09,226	26,57,868
(ii) Communication ..	6,90,771	1,30,90,117	1,37,80,888	16,08,482
(b) Other expenditure ..	23,07,778	49,16,772	71,24,550	5,82,870
Total Gross Expenditure	1,55,58,943	5,31,55,721	6,87,14,664	47,49,020
<i>Deduct—Receipts and recoveries on Capital Account ..</i>	<i>—47,86,374</i>	<i>—30</i>	<i>—47,86,404</i>	<i>—6,10,478</i>
<i>Deduct—Amount financed from Ordinary Revenue</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>—11,06,071</i>
Net expenditure outside the Revenue Account ..	1,07,72,569	5,31,55,691	6,39,28,260	400,32,471
105. CHANDIGARH CAPITAL OUTLAY—				
Gross Expenditure ..	11,20,645	1,45,22,534	1,56,43,179	253,60,572
<i>Deduct—Receipts and recoveries on Capital Account ..</i>	<i>..</i>	<i>—77,47,422</i>	<i>—77,47,422</i>	<i>—9,1,02,495</i>
Total	11,20,645	67,75,112	78,95,757	1672,58,077
109. CAPITAL OUTLAY ON OTHER WORKS—				
Stationery and Printing	1,60,057	..	1,60,057	4,89,958
Total expenditure Outside the Revenue Account ..	1,60,057	..	1,60,057	4,89,958
113. CAPITAL OUTLAY ON RAIL ROAD CO-ORDINA- TION SCHEMES—				
Investment in shares of Road Transport Com- panies ..	..	12,45,900	12,45,900	64,18,300
<i>Deduct—Receipts and Recoveries on Capital Account ..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>—21,89,056</i>
Net expenditure outside the Revenue Account ..	..	12,45,900	12,45,900	42,29,244

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

Nature of Expenditure 1	Expenditure during the year		Grand Total 4	Expenditure to end of the year 1962-63 5
	Non-Plan 2	Plan 3		
	Rs.	Rs.		
114. CAPITAL OUTLAY ON ROAD AND WATER TRANSPORT SERVICES—				
A—Road Transport—				
Motor Transport Services—				
1. Punjab Roadways, Amritsar	10,38,341	..	10,38,341	1,08,73,706
2. Punjab Roadways, Jullundur	49,21,871	..	49,21,871	1,59,07,434
3. Punjab Roadways, Ambala	15,52,852	..	15,52,852	1,20,90,720
4. Punjab Roadways, Gurgaon	29,45,514	..	29,45,514	91,87,026
5. Central Office .. ..	..	..	..	28,084
6. P.E.P.S.U. Roadways, Patiala .. ..	..	..	..	14,75,842
<i>Deduct—Receipts and Recoveries on Capital Account</i>	<i>—28,730</i>	<i>..</i>	<i>—28,730</i>	<i>—68,101</i>
<i>Deduct—Amount financ- ed from Depreciation Reserve Fund—Govt. Bus Services</i>	<i>—195</i>	<i>..</i>	<i>—195</i>	<i>—195</i>
<i>Net expenditure outside the Revenue Account</i>	<i>1,04,29,653</i>	<i>..</i>	<i>1,04,29,653</i>	<i>4,94,94,516</i>
119. CAPITAL OUTLAY ON FORESTS—	..	..	..	83,557
Total expenditure outside the Revenue Account .. ..	..	..	..	83,557
120. PAYMENT OF COMMUT- ED VALUE OF PENSIONS	—84,158	..	—84,158	57,05,728
Total expenditure outside the Revenue Account	—84,158	..	—84,158	57,05,728
124. CAPITAL OUTLAY ON SCHEMES OF GOVERN- MENT TRADING—				
Grain Supply Scheme—				
Gross Expenditure	84,58,253	..	84,58,253	1,15,79,40,773
<i>Deduct—Receipts and Recoveries on Capital Account</i>	<i>—46,55,716</i>	<i>..</i>	<i>—46,55,716</i>	<i>—1,16,90,10,508</i>
<i>Net expenditure</i>	<i>38,02,537</i>	<i>..</i>	<i>38,02,537</i>	<i>—4,10,69,735</i>
				<i>—2,34,713</i>

(a) Pro forma adjustment made on account of claims of non-muslim depot holders, from Pakistan, for refund of securities as verified by the Civil Supplies Partition Sub-Committee.

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

Nature of Expenditure 1	Expenditure during the year		Grand Total 4	Expenditure to end of the year 1962-63 5
	Non-Plan 2	Plan 3		
	Rs.	Rs.		
12A. CAPITAL OUTLAY ON SCHEMES OF GOVERN- MENT TRADING—contd.				
Milk Supply Schemes—				
Gross expenditure ..	33,89,915	..	33,89,915	36,12,018
Deduct—Receipts and Recoveries on Capital Account ..	—22,72,931	..	—22,72,931	—23,06,755
Net expenditure ..	11,16,984	..	11,16,984	13,05,263
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 ..	..	..	..	—1,07,50,876
Deduct—Receipts and Recoveries on Capital Account ..	—523	..	—523	—10,39,007
Net expenditure ..	—523	..	—523	—1,17,89,743
Material and Equipment under T.C.A. Programme—				
Operational Agreement No. 28—Agricultural Education and Research—				
Gross Expenditure ..	..	20,839	20,839	5,24,715
Deduct—Receipts and Recoveries on Capital Account ..	..	—20,839	—20,839	—5,24,715
Net expenditure ..	..	..	..	..
Operational Agreement No. 48—				
Rural Electrification—				
Gross Expenditure ..	..	..	..	15,83,561
Deduct—Receipts and Recoveries on Capital Account ..	..	..	..	—3,25,000
Net expenditure ..	..	..	..	12,58,561
OPERATIONAL AGREEMENT NO. 49—TUBEWELL CAST- INGS—				
Gross Expenditure ..	..	..	..	15,66,540
Deduct—Receipts and Recoveries on Capital Account ..	..	..	..	..
Net expenditure ..	..	..	..	15,66,540

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

Nature of Expenditure 1	Expenditure during the year		Grand Total 4	Expenditure to end of the year 1962-63 5
	Non-plan 2	Plan 3		
	Rs.	Rs.		
124—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING—concl.				
Medicine and Equipment under T.G.A. Programme—concl.				
Operational Agreement No. 6— Construction of tubewells—				
Gross Expenditure ..	..	..	..	1,57,42,319
Deduct—Receipts and Re- coveries on Capital Ac- count ..	..	..	..	..
Net expenditure ..	..	..	..	1,57,42,319
Operational Agreement No. 61— Dairy Development—				
Gross Expenditure ..	..	..	..	21,34,456
Deduct—Receipts and Recoveries on Capital Account ..	..	..	..	..
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 ..	..	..	..	..
Net expenditure ..	..	..	..	4,14,565
Total ..	..	..	..	2,11,16,441
Other Miscellaneous Schemes—				
Gross Expenditure ..	4,38,81,796	..	4,38,81,796	17,30,94,769
Deduct—Receipts and Re- coveries on Capital Account ..	..	..	..	..
Net expenditure ..	3,57,21,718	..	3,57,21,718	14,73,79,296
Total expenditure out- side the Revenue Ac- count ..	81,40,078	..	81,40,078	2,57,15,473
Total expenditure out- side the Revenue Ac- count ..	1,30,59,076	..	1,30,59,076	—48,50,508 } —2,34,713 }
125—APPROPRIATIONS TO THE CONTINGENCY FUND—				
Total expenditure outside the Revenue Account ..	..	..	..	1,00,00,000
GRAND TOTAL ..	6,45,54,347	18,04,76,517	25,40,30,864	3,32,29,11,045 } —5,84,713 }

**STATEMENT NO. 14—STATEMENT SHOWING THE INVESTMENTS
GOVERNMENT COMPANIES, OTHER JOINT STOCK COMPANIES, CO-**

Serial No.	Name of the concern	Year of investment	Number and type of <hr/> Type
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1	2	3	4
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I—STATUTORY CORPORATIONS—

1. P.E.P.S.U. Road, Transport Corporation, Patiala.	Road, Transport	A	Working Capital.
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2. Mandi Kulu Road, Transport Corporation, Mandi.	Road, Transport	A	Working Capital
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3. Punjab Financial Corporation, Chandigarh.	Financial Corporation	A	Ordinary Shares
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**OF GOVERNMENT IN THE SHARES OF STATUTORY CORPORATIONS,
OPERATIVE BANKS AND SOCIETIES, ETC., UPTO THE END OF 1962-63**

shares purchased Number of shares and percentage of Government investment to the total paid up capital	Face value of each share	Amount invested up to the end of the year 1962-63	Amount of dividend declared and credited to the Consolidated Fund during the year	Remarks
5	6	7	8	9
.. 80%	Rs. ..	Rs. 67,93,300	Rs. 16,40,350	The dividend received includes Rs. 5,44,488 on account of balance of last year's profit. The <i>pro forma</i> accounts for the year 1962-63 have not been compiled so far, the profit received is based on monthly returns.
.. 42%	..	16,25,000	..	No dividend has been declared. The net profits of the Corporation are to be shared equally by the Punjab Government and the Himachal Pradesh Administration (now H.P. Government).
24,503 24.50%	100	24,50,300	..	After creating a special Reserve Fund required under section 35-A of the State Financial Corporations Act, 1951, the balance of dividends, viz. Rs. 43,310 for the year 1961-62 and Rs. 38,215 for the year 1962-63 has been credited to Government revenues in December, 1963.

**STATEMENT NO. 14—STATEMENT SHOWING THE INVESTMENTS
GOVERNMENT COMPANIES, OTHER JOINT STOCK COMPANIES, COOPERA-**

Serial No.	Name of the concern	Year of investment	Number and type of <hr/> Type
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1	2	3	4
I—STATUTORY CORPORATIONS—contd.			
4.	State Warehousing Corporation, Chandigarh.	A	Ordinary Shares
5.	National Projects Construction Corporation, Ltd., New Delhi.	A	Ordinary Shares
II—GOVERNMENT COMPANIES—			
6.	Punjab State Small Industries Corporations.	1961-62	Equity Shares.
III—PRIVATE COMPANIES—			
7.	Associated Cement Companies, Ltd.	Inherited from the princely States of erstwhile P.E.P.S.U.	Ordinary Shares
8.	Dholpur Glass Works Ltd., Dholpur.	"	Ordinary Shares

**OF GOVERNMENT IN THE SHARES OF STATUTORY CORPORATIONS,
FIVE BANKS AND SOCIETIES, ETC., UPTO THE END OF 1962-63—contd.**

shares purchased Number of shares and percentage of Government investment to the total paid up capital	Face value of each share	Amount invested up to the end of the year 1962-63	Amount of dividend declared and credited to the Consolidated Fund during the year	Remarks
5	6 Rs.	7 Rs.	8 Rs.	9
19,500 51%	100	19,50,000	..	The Corporation declared dividend at 1½% for the Co-operative year 1961-62 which was credited to Government on 10-9-1963.
1,000 7.50%	1,000	10,00,000	..	Dividend not yet declared.
20,000 100%	100	27,63,000	..	An additional amount of Rs. 7.63 lakhs contributed by the State Government during the year towards share capital, being no longer required by the Corporation, has since been recovered along with interest. A dividend of Rs. 1,10,000 was declared for 1962-63 and received during 1963-64
1,600 0.08%	100	1,60,000	19,200	
5,000 10%	10	50,000	3,000	

STATEMENT NO. 14—STATEMENT SHOWING THE INVESTMENTS OF GOVERNMENT COMPANIES, OTHER JOINT STOCK COMPANIES, COOPERA-

Serial No.	Name of the concern	Year of investment	Number and type of Type
1	2	3	4
III—PRIVATE COMPANIES—contd.			
9.	Shri Udai Bhan Industries, Ltd., Dholpur.	Inherited from the princely states of erst- while P.E.P.S.U.	Preference Shares Ordinary Shares Deferred Shares
10.	Jind Industries, Ltd., Sangrur	,,	Ordinary Shares
11.	Dalmia Cement (Bharat) Ltd...	,,	Preference Shares Ordinary Shares Deferred Shares
12.	Dalmia Dadri Cement Ltd., Dadri.	,,	6% Debentures.
13.	Harindra Ice and General Mills Co. (P) Ltd., Faridkot.	,,	Ordinary Shares
14.	Sukhjit Starch and Chemicals Ltd., Phagwara.	,,	Ordinary Shares

**GOVERNMENT IN THE SHARES OF STATUTORY CORPORATIONS,
TIVE BANKS AND SOCIETIES, ETC., UPTO THE END OF 1962-63—contd.**

Number of Shares and percentage of Government investment to the total paid up capital	shares purchased	Face value of each share	Amount invested up to the end of the year 1962-63	Amount of dividend declared and credited to the Consolidated Fund during the year	Remarks	
5		6 Rs.	7 Rs.	8 Rs.	9	
	1,000	100	1,00,000	..	Under liquidation.	
	10,000	10	1,00,000			
	15,000	10	1,50,000			
	2,500	28.65%	6	15,000	..	No dividend declared.
	2,500	0.34%	10	25,000	8,610	
	5,400		10	54,000		
	1,500		1	1,500		
	480	19.9%	1,000	4,80,000	33,600	The date of redemption of the debentures has been extended upto 30-6-1965 at the enhanced rate of 7%
	200	20.04%	100	20,000	..	The company declared dividend @ 3% for the year ending 16-10-1962 and a sum of Rs. 600 has since been realised.
	1,500	1.7%	10	15,000	900	The dividend received is for the year ending 31-12-1961

**STATEMENT NO. 14—STATEMENT SHOWING THE INVESTMENTS
GOVERNMENT COMPANIES, OTHER JOINT STOCK COMPANIES, COOPERA-**

Serial No.	Name of the concern	Year of investment	Number and type of
			Type
1	2	3	4
III—PRIVATE COMPANIES—contd.			
	15. Dalmia Jain Airways, Ltd.	A	Ordinary Shares
	16. Shri Krishna Rajindra Mills Ltd., Mysore.	A	Equity Shares
	17. Mysore Paper Mills Ltd., Banga- lore.	A	Ordinary Shares
	18. Jagatjit Cotton Textile Mills Ltd., Phagwara.	1955-56	5% Preference Shares 6% Debentures 6½% Debentures
	19. Hindustan Wire Products Ltd., Patiala.	1955-56	6% Debentures
	20. Malwa Sugar Mills Co. Ltd., Dhuri.	1954-55	Ordinary Shares Preference Shares 6% Debentures

**OF GOVERNMENT IN THE SHARES OF STATUTORY CORPORATIONS;
FIVE BANKS AND SOCIETIES, ETC., UPTO THE END OF 1962-63—contd.**

shares purchased	Face value of each share	Amount invested up to the end of the year 1962-63	Amount of dividend declared and credited to the Consolidated Fund during the year	Remarks
5	6 Rs.	7 Rs.	8 Rs.	9
Number of shares and percentage of Government investment to the total paid up capital				
5,000 ..	10	5,000	..	Under liquidation. The investment of Rs. 5,000 represents the balance amount recoverable from the liquidators.
200 0.51%	50	18,948	1,100	
200 0.14%	10	7,025	300	
2,000 } 1,000 } 500 }	100 17.9% 1,000 1,000	2,00,000 } 10,00,000 } 5,00,000 }	17,000	The dividend received is for the year ended 31-1-1962. The arrears of Rs. 16,250 on account of interest on debentures for the period ending 31-12-1962 was also realised during 1963-64.
300 24%	1,000	3,00,000	..	An amount of Rs. 71,213 on account of arrears of interest upto 30-9-1962 was received on 18-7-1963.
81,000 } 7,600 } 2,000 }	10 36.16% 25 500	8,10,000 } 1,90,000 } 10,00,000 }	..	No. dividend has been declared for the year ending 30-4-1962. Realisation of interest on debentures amounting to Rs. 60,000 is in arrears.

STATEMENT NO. 14—STATEMENT SHOWING THE INVESTMENTS OF GOVERNMENT COMPANIES, OTHER JOINT STOCK COMPANIES, COOPERA-

Serial No.	Name of the concern	Year of investment	Number and type of Type
1	2	3	4
III—PRIVATE COMPANIES—contd.			
21.	Investments through M/s. Shamji Karamji, Bombay.	Inherited from the princely States of erstwhile P.E.P.S.U.	A
22.	Kasturba Sewa Mandir, Rajpura	A	Working Capital
23.	Panch Shilla Industrial Co-operative Societies Ltd., Faridabad.	1958-59 1962-63	7% Debentures 6% Debentures
24.	Shree Gopal Paper Mills Ltd., Jagadhri.	1957-58	2nd 7% Preference Shares
25.	Usha Spinning and Weaving Mills Ltd., Faridabad.	1961-62	Cumulative Redeemable Preference Shares

**GOVERNMENT IN THE SHARES OF STATUTORY CORPORATIONS,
FIVE BANKS AND SOCIETIES, ETC., UPTO THE END OF 1962-63—contd.**

shares purchased	Face value of each share	Amount invested up to the end of the year 1962-63	Amount of dividend declared and credited to the Consolidated Fund during the year	Remarks	
Number of shares and percentage of Government investment to the total paid up capital					
5	6 Rs.	7 Rs.	8 Rs.	9	
A	A	9,04,509	..	The investment consists of amounts advanced by Shri Shamji Karamji to other parties on behalf of the erstwhile Nabha State. Civil Suit against the party was filed in the Bombay High Court and the court has granted decree against Shri Shamji Karamji. The question of execution of the decree against the party is under correspondence with the Law Department.	
..	..	2,29,316	..		
20	.. 10,000	2,00,000	..	Interest amounting to Rs. 45,000 upto 22-10-1962 is in arrears.	
45	.. 5,000	2,25,000			
10,000	4.8%	100	10,00,000	91,000	The dividend received is for the year ending on 31-12-1961.
2,386	6.8%	100	2,38,600	..	No dividend declared.

STATEMENT NO. 14—STATEMENT SHOWING THE INVESTMENTS OF GOVERNMENT COMPANIES, OTHER JOINT STOCK COMPANIES, COOPERA-

Serial No.	Name of the concern	Year of investment	Number and type of
			Type
1	2	3	4
III—PRIVATE COMPANIES—conold.			
26.	Bhargava Camp Ahinsik Charma Productive-cum-sale Co-operative Industrial Society Ltd., Jullundur.	1962-63	Ordinary Shares
27.	Hindustan Dowidat Tools Ltd.	1962-63	Redeemable Preference Shares
28.	Bir Cooperative Tea Factory Ltd., Bir, Distt., Kangra.	1962-63	A
29.	Industrial Cables India Ltd., Rajpura.	1962-63	Cumulative Redeemable Preference Shares.
IV—CO-OPERATIVE BANKS—			
30.	(i) Marketing Societies	A	A
	(ii) Co-operative Consumers Stores.	From 1961-62	..
	(iii) Co-operative Farming Societies.	From 1961-62	..
	(iv) Co-operative Agricultural Societies.	"	..

**GOVERNMENT IN THE SHARES OF STATUTORY CORPORATIONS,
TIVE BANKS AND SOCIETIES, ETC., TO THE END OF 1962-63—contd.**

shares purchased	Face value of each share	Amount invested up to the end of the year 1962-63	Amount of dividend declared and credited to the Consolidated Fund during the year	Remarks
Number of shares and percentage of Government investment to the total paid up capital				
5	6 Rs.	7 Rs.	8 Rs.	9
500 A	100	50,000	.. ..	No dividend declared.
1,715 A	100	85,750	..	The balance of 50% sub- scription money was paid in 1963-64. The company was floated in December, 1962.
500 10·7%	100	50,000	..	The factory did not start functioning in 1962-63.
7,000 23·6%	100	7,00,000	..	
A	A	A	32,28,077	..
..	..	..	3,27,372	..
..	..	..	1,07,500	..
..	..	..	41,42,475	..

**STATEMENT NO. 14—STATEMENT SHOWING THE INVESTMENTS OF GOV-
ERNMENT COMPANIES, OTHER JOINT STOCK COMPANIES, CO-OPERATIVE**

Serial No.	Name of the concern	Year of investment	Number and type of <hr/> Type
1	2	3	4
	IV—CO-OPERATIVE BANKS—concl.		
	(v) Co-operative Banks ..	..	Ordinary Shares
			"
			"
			"
	(vi) Co-operative Sugar Mills	From 1955-56	"
	(vii) Industrial Co-operatives	From 1961-62	"
	GRAND TOTAL		

(A) Information not available.

**GOVERNMENT IN THE SHARES OF STATUTORY CORPORATIONS,
BANKS AND SOCIETIES, ETC., TO THE END OF 1962-63—conold.**

shares purchased	Face value of each share	Amount invested up to the end of the year 1962-63	Amount of dividend declared and credited to the Consolidated Fund during the year	Remarks
5.	6. Rs.	7. Rs.	8. Rs.	9.
Number of shares and percentage of Government investment to the total paid up capital				
1,28,341	.. 100	1,28,68,750	..	
2,666	13.3% 75	2,00,000	..	
70,012	.. 50	35,00,600	..	
..	.. ..	1,75,000	..	
1,15,000	41.2% 100	1,15,00,000	..	
750	A 100	75,000	..	
		6,15,91,022	18,15,060	

STATEMENT NO. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1962-63 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

(In crores of rupees)			
1	2	3	4
	On 31st March, 1962	On 31st March, 1963	Increase (+) Decrease (—) in the year ended 31st March, 1963
CAPITAL EXPENDITURE—			
Commercial Department—			
Multipurpose River Schemes ..	1,77.74	1,85.61	+7.87
Irrigation	(a) 54.49	61.56	+7.07
Electricity Schemes	14.52	14.52	..
Other Commercial Departments and Undertakings	3.91	4.95	+1.04
Total—Commercial Departments ..	2,50.66	2,66.64	+15.98
Other Departments—			
Other Accounts	59.00	68.36	+9.42
	(b) —0.06		
Total—Capital Expenditure ..	3,09.66	3,35.00	+25.40
	—0.06		
Loans and Advances—			
Loans to Local Funds, Private Parties, etc.	58.36	68.03	+9.67
Loans to Government servants, etc. ..	0.82	0.87	+0.05
Total—Loans and Advances ..	59.18	68.90	+9.72
Total—Capital and other Expenditure	3,68.84	4,03.90	35.12
	—0.06		
Deduct—Contributions from Revenue, Development Funds, Reserve Funds etc., and Contingency Fund for Capital and other Expenditure ..			
	—2.77	—2.79	—0.02
Net Capital and other expenditure (outside the Revenue Account) ..	3,66.07	4,01.11	+35.10(c)
	—0.05		

(a) Excludes expenditure for the period from the 1st April, 1947 to the 14th August, 1947, which is awaited from the Director of Audit and Accounts, West Pakistan, Lahore.

(b) *Pro forma* correction made—

- (i) to reconcile the amount of investment in Hindustan Wire Products Ltd., as confirmed by the Director of Industries, Punjab (Rs.—4,00,000),
- (ii) to reconcile the account of figures (adopted *pro forma* in the P.E.P.S.U. Finance Accounts 1954—55) with the actual investment as confirmed by the Director of Industries, Punjab (Rs. +50,000), and
- (iii) on account of adjustment of claims of non-muslim depot holders from Pakistan for refund of Securities as verified by the Civil Supplies Partition Committee (Rs. —2,34,713).

(c) For (c) See page 146

STATEMENT NO. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1962-63 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—*contd.*

(In crores of rupees)

	On 31st March, 1962	On 31st March, 1963	Increase(+) Decrease(-) in the year ended 31st March, 1963
1	2	3	4
PRINCIPAL SOURCES OF FUNDS—			
Debt—			
Permanent Debt—Nominal Value ..	7.36	11.01	+3.65
Loans from the Central Government	2,68.54	2,91.61	+23.07
Other Loans	4.04	5.14	+1.10
Unfunded Debt	7.61	8.34	+0.73
Total—Outstanding Debt ..	2,87.55	3,16.10	+28.55
Contingency Fund	(a) 1.00	0.98	-0.02
Sinking Funds and Reserve Funds ..	13.15	14.56	+1.41
Net balance under Deposits, Advances, etc., other than those shown separately	8.39 } (b) +0.18 }	11.48	+2.91
Remittances	-19.25	-21.58	-2.33
Total—Debt and other Obligations ..	2,90.83 } 0.19 }	3,21.54	+30.52
Deduct—Cash Balance	-3.84	4.24	+8.08
Deduct—Investments	7.52	5.12	-2.40
Net Provision of Funds	2,87.15 } 0.19 }	3,12.18	+24.84(c)

(a) Differs from last year's balance by Rs. 0.01 crore due to rounding off.

(b) Represents *pro forma* correction of balance under the head "Civil Deposits—Account of Courts Deposits transferred from Pakistan"; the correction was made as the result of adoption of revised accounting procedure of payments of verified Courts Deposits by debit in the

balance sheet against West Pakistan instead of by debit to the head "78 Prepartition ^{Payments}."

(c) The difference of Rs. 10·26 crores between these two figures is explained below—

	Rs. Crores.
Revenue Surplus .. :	9·47
Amount adjusted under the head "Miscellaneous Government Account"	0·79
Total ..	10·26

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

**STATEMENT NO. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND
BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT, DEPOSITS,
REMITTANCE AND CONTINGENCY FUND**

Detailed Head of Account 1	Opening Balance 2	Receipts 3	Disbursements 4	Closing Balance 5
	Rs.	Rs.	Rs.	Rs.
Part I—Consolidated Fund—				
Revenue receipts	..	91,30,31,449	..	..
Expenditure on Revenue Account	..	..	81,83,45,908	..
Capital Expenditure outside Revenue Account	..	..	25,40,30,864	..
O—Public Debt—Debt Raised in India—				
I.—Permanent Debt—				
Loans bearing interest—				
(1) 4% Punjab Loan, 1968	Cr. 2,03,86,200	..	..	Cr. 2,03,86,200
(2) 4% Punjab Loan, 1971	Cr. 2,18,87,000	..	..	Cr. 2,18,87,000
(3) 4½% Punjab Loan, 1972	Cr. 3,13,03,300	..	..	Cr. 3,13,03,300
(4) 4½% Punjab Loan, 1974	..	3,64,88,100	..	Cr. 3,64,88,100
Total	.. Cr. 7,35,76,500	3,64,88,100	..	Cr. 11,00,64,600
II. Floating Debt—				
Other Floating Loans—				
Ways and Means Advances	..	24,70,00,000	24,70,00,000	..
III. Loans from the Central Government—				
Loans	.. Cr. 2,68,54,41,625	31,63,66,565	8,56,61,833	Cr. 2,91,61,46,357†
Other Ways and Means Advances	..	4,00,00,000	4,00,00,000	..
Total	.. Cr. 2,68,54,41,625	35,63,66,565	12,56,61,833	Cr. 2,91,61,46,357
IV. Other Loans—				
(i) Loans from the National Agricultural Credit (Long Term Operation) Fund of the Reserve Bank of India	.. Cr. 1,31,87,800	22,51,500	12,15,350	Cr. 1,42,23,950
(ii) Loans from the Life Insurance Corporation of India	.. Cr. 1,80,24,648	78,00,000	3,15,848	Cr. 2,55,18,800
(iii) Loans from the National Cooperative Development and Warehousing Board(a)	.. Cr. 88,96,606	25,52,375	6,32,181	Cr. 1,08,16,800
(iv) Loans from Khadi and Village Industries Commission	.. Cr. 2,78,251	6,17,000	45,800	Cr. 8,49,451†
Total—Other Loans	.. Cr. 4,03,97,305	1,32,20,875	22,09,179	Cr. 5,14,09,001
Total—Public Debt	.. Cr. 2,79,94,15,430	65,30,75,540	37,48,71,012	Cr. 3,07,76,19,958

(a) Bifurcation of loans from the National Co-operative Development Corporation and the Central Warehousing Board is awaited from Government.

**STATEMENT NO. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND
BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT,
DEPOSITS, REMITTANCE AND CONTINGENCY FUND—contd.**

Detailed Head of Account	Opening Balance	Receipts	Disbursements	Closing Balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Q—Loans and Advances by State Governments—				
(1) Loans to Local Funds, Private Parties, etc.—				
(a) Loans to Municipalities	Dr. 50,30,525	5,70,315	7,28,720	Dr. 51,88,930†
(b) Loans to District and Other Local Fund Committees	Dr. 42,167	..	..	Dr. 42,167†
(c) Loans to Landholders and other Notabilities	Dr. 3,85,313	15,998	..	Dr. 3,69,315†
(d) Advances to Cultivators—				
(i) Loans under the Land Improvement Loans Act, XIX of 1883 (Ordinary)	Dr. 1,89,01,917	14,30,833	88,800	Dr. 1,75,59,884†
(ii) Loans under the Land Improvement Loans Act, XIX of 1883 (Grow More Food)	Dr. 69,80,451	2,68,763	..	Dr. 67,11,688
(iii) Loans under the Agriculturists' Loans Act, XII of 1884 (Ordinary)	Dr. 4,70,36,064	79,81,644	62,26,514	Dr. 4,53,00,934†
(iv) Loans under the Agriculturists' Loans Act, XII of 1884 (Grow More Food)	Dr. 10,11,418	7,58,836	..	Dr. 2,52,582
(v) Loans under the Agriculturists' Loans Act, XII of 1884 (Horticulture)	Dr. 28,18,476	1,38,920	7,34,762	Dr. 34,19,918
(vi) Loans under the Land Improvement Act, XIX of 1883 (Land Reclamation through manual labour)	Dr. 59,900	..	..	Dr. 59,900
(vii) Loans for the purchase of Nitrogenous Fertilizers	Dr. 1,05,02,887	84,40,939	2,00,37,121	Dr. 2,20,99,069
(viii) Loans for Phosphatic Fertilizers	Dr. 22,67,230	2,81,935	14,25,579	Dr. 34,10,874
(ix) Loans for the purchase of Urea	Dr. 1,82,249	..	..	Dr. 1,82,249
(x) Loans under the Canal and Drainage Act, VIII of 1873	Dr. 39,019	759	..	Dr. 38,260†
(xi) Loans under the Co-operative Credit Societies, Act, 1912	Dr. 75,18,593	7,40,214	23,81,750	Dr. 91,60,129

STATEMENT NO. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT, DEPOSITS, REMITTANCE AND CONTINGENCY FUND—contd.

Detailed Head of Account	Opening Balance	Receipts	Disbursements	Closing Balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Q—Loans and Advances by State Governments—contd.				
(1) Loans to Local Funds, Private Parties, etc.—contd.				
(a) Advances to Cultivators—contd.				
(xii) Loans for the purchase of Ammonium Sulphate	Dr. 69,65,788	..	..	Dr. 69,65,788
(xiii) Loans for the purchase of Super-phosphate	.. Dr. 6,246	..	..	Dr. 6,246
(xiv) Advances to Zamindars of Sherpur	.. Dr. 1,241	..	..	Dr. 1,241
(xv) Advances for the purchase of Fruit Saplings	.. Dr. 73,799	746	..	Dr. 73,053
(xvi) Taccavi Loans—erstwhile P.E.P.S.U.	.. Dr. 21,34,076	12,917	..	Dr. 21,21,159
(xvii) Agricultural Loans in respect of Intensive Cultivation Scheme (erstwhile P.E.P.S.U.)	Dr. 1,07,93,717	9,135	..	Dr. 1,07,84,582
(xviii) Loans for the purchase of tractors (Grow More Food)	.. Dr. 44,11,621	—1,518(A)	7,06,121	Dr. 51,19,260†
(xix) Loans for the purchase of sugar-cane seeds	.. Dr. 12,29,598	3,62,100	6,35,000	Dr. 15,02,498
(xx) Advances for sinking of precolation wells	.. Dr. 92,57,037	17,41,394	24,37,608	Dr. 99,53,251
(xxi) Loans for the purchase of pumpingsets	.. Dr. 19,19,434	11,18,778	17,93,400	Dr. 25,99,056†
(xxii) Advances for sinking of tubewells	.. Dr. 45,59,980	6,82,580	25,83,100	Dr. 64,60,529
(xxiii) Irrigation facilities under Package Programme	.. Dr. 16,65,000	—13,000(A)	22,00,000	Dr. 36,78,000
(xxiv) Loans for settlement of Ejected Tenants (Loans Act 1884)	.. Dr. 38,800	..	56,000	Dr. 94,800
(xxv) Loans for re-settlement of Ejected Tenants (Loans Act 1883)	.. Dr. 11,82,900	..	4,38,550	Dr. 15,91,450†
(xxvi) Loans for the purchase of implements	.. Dr. 16,550	..	..	Dr. 16,550
(xxvii) Advances for Soil Conservation Works	.. Dr. ..	20,000	1,10,380	Dr. 90,380
Total—Advances to Cultivators	Dr. 14,15,44,000	2,39,50,955	4,18,59,685	Dr. 15,94,52,730

(A) Minus receipts due to rectification of previous misclassifications.

**STATEMENT NO. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND
BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT,
DEPOSITS, REMITTANCE AND CONTINGENCY FUND—contd.**

Detailed Head of Account	Opening Balance	Receipts	Disbursements	Closing Balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Q—Loans and Advances by State Governments—contd.				
(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 Dr.	18,08,842	4,40,469	.. Dr.	13,68,373†
Loans for the purchase of seeds Dr.	7,63,529	88,94,668	.. Dr.	—31,31,139(a)
Loans for repair of houses in rural areas .. Dr.	—14,84,626	3,53,213	.. Dr.	—18,37,539†(a)
Loans for repair of walls in rural areas Dr.	—98,776	35,679	.. Dr.	—1,34,455†(a)
Loans for purchase of fodder Dr.	—60,007	3,83,295	.. Dr.	—4,43,302(a)
Loans for purchase of agricultural implements Dr.	3,57,204	53,638	.. Dr.	3,03,666†
Loans for sinking and boring of wells in rural areas Dr.	—5,04,198	2,87,249	.. Dr.	—7,91,447(a)
Loans for purchase of tractors Dr.	—35,50,077	8,92,446	.. Dr.	—44,42,525(a)
Loans for purchase of persian wheels and power driven pumps .. Dr.	17,51,910	1,13,213	.. Dr.	16,38,697
Loans for purchase of agricultural machinery for garden colonies .. Dr.	98,557	..	.. Dr.	98,557†
Loans for sinking of tube-wells in garden colonies Dr.	—2,58,015	84,522	.. Dr.	—2,92,537(a)
Loans for construction of houses in rural areas Dr.	46,243	61,536	.. Dr.	—15,293†(a)
Loans for repair of evacuated houses in flood-affected areas Dr.	5,26,564	2,74,189	.. Dr.	2,52,375
Loans to rural displaced persons (erstwhile P.E.P.S.U.) .. Dr.	33,40,879	3,50,358	.. Dr.	29,99,521
Total—(i) Rural Loans Dr.	27,47,119	71,74,477	.. Dr.	—44,27,358

(a) Minus balance is under investigation.

STATEMENT NO. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT, DEPOSITS, REMITTANCE AND CONTINGENCY FUND—contd.

Detailed Head of Account	Opening Balance	Receipts	Disbursements	Closing Balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Q—Loans and Advances by State Governments—contd.				
(1) Loans to Local Funds, Private Parties, etc.—contd.				
(e) Loans and Advances to Displaced persons—contd.				
(ii) Urban Loans—				
Loans for purchase of food	Dr. 81,09,374	—4,734(A)	.. Dr.	81,14,108
Loans to displaced students	Dr. 12,59,272	27,780	.. Dr.	12,31,492
Loans for building houses	Dr.—15,23,171	5,62,716	.. Dr.—	20,85,887(a)
Loans for industrial rehabilitation	Dr. —4,57,474	4,72,816	.. Dr.—	9,30,290(a)
Loans to village shopkeepers and rural artisans	Dr. 11,09,747	15,542	.. Dr.	10,94,205
Loans to sufferers of the Gujarat train tragedy	Dr. 1,00,000	..	.. Dr.	1,00,000
Loans to electric supply companies for electrification of new townships	Dr. 4,384	..	.. Dr.	4,384
Loans to weavers at Panipat	Dr. 3,67,848	..	.. Dr.	3,67,848
Loans to Kashmiri displaced persons	Dr. 2,58,148	..	.. Dr.	2,58,148†
Loans for housing building to purchasers of sites in the new townships ..	Dr. 34,50,306	1,69,549	.. Dr.	32,86,757
Loans for Bahawalpuri displaced persons ..	Dr. 13,73,969	..	.. Dr.	13,73,969
Loans to P.E.P.S.U. Development Board, Rajpura ..	Dr. 59,23,797	24,80,085	.. Dr.	34,43,712
House building loans to advocates for construction of houses at Chandigarh	Dr. —1,87,711	4,280	.. Dr.—	1,81,991(a)
Loans to urban displaced persons (erstwhile P.E.P.S.U.)	Dr.—10,29,652	1,39,599	.. Dr.—	11,69,251(a)
Loans to flood stricken people	Dr. —3,31,110	..	.. Dr.—	3,31,110(a)
Loans to Notified Area Committee Faridabad	Dr. —37,971	48,472	13,32,129 Dr.	12,45,686
Total—(ii) Urban Loans	Dr. 1,83,95,756	39,16,105	13,32,129 Dr.	1,58,11,780
Total—Loans and Advances to Displaced persons ..	Dr. 2,11,42,876	1,10,90,582	13,32,129 Dr.	1,13,84,422

(A) Minus receipts due to rectification of previous misclassifications.

(a) Minus balance is under investigation.

**STATEMENT NO. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND
BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT,
DEPOSITS, REMITTANCE AND CONTINGENCY FUND—contd.**

Detailed Head of Account 1	Opening Balance 2 Rs.	Receipts 3 Rs.	Disbursements 4 Rs.	Closing balance 5 Rs.
Q—Loans and Advances by State Governments—contd.				
(1) Loans to Local Funds, Private Parties, etc.—contd.				
(f) Miscellaneous Loans and Advances—				
Loans for repair of houses in urban areas .. Dr.	44,95,436	11,42,755	1,64,000	Dr. 35,16,681†
Loans for purchase of electric plants by electric supply under- takings .. Dr.	4,44,333	1,92,083	..	Dr. 2,52,240 .
Loans Under the Punjab State Aid to Industries Act .. Dr.	1,68,79,142	2,36,121	7,13,996	Dr. 1,73,57,017
Loans to Municipalities under the National Water Supply and Sanitation Schemes .. Dr.	2,59,01,967	2,60,637	42,50,000	Dr. 2,93,91,330†
Loans to private scholars sponsored by Govern- ment .. Dr.	—130	..	130	Dr. ..
Loans to private educa- tional institutions for construction of hostels Dr.	2,06,000	..	..	Dr. 2,06,000
Financial assistance for providing share capital to weavers outside co- operative fold .. Dr.	15,300	..	..	Dr. 15,300
Advances for the establish- ment of small scale fruit preservation units Dr.	53,250	6,743	..	Dr. 46,507
Loans to Improvement Trusts, Jullundur and Amritsar .. Dr.	—70,100	—2,00,100(A)	..	Dr. 1,30,000
Loans for the reclamation of banjar land .. Dr.	—5,276	1,14,084	..	Dr. —1,19,300(a)
Loans under the Low In- come Group Housing Scheme .. Dr.	6,30,02,705	22,87,470	34,87,535	Dr. 6,42,02,770
Loans under the Middle Income Group Housing Scheme .. Dr.	1,47,74,202	5,02,480	44,05,200	Dr. 1,86,76,922
Loans under the High Income Group Housing Scheme .. Dr.	4,48,761	42,580	..	Dr. 4,06,181
Advances to personalledg- er account in respect of maintenance allowance to relatives of Kapur- thala's ruler .. Dr.	4,64,112	..	80,000	Dr. 5,44,112
Advances to Loharu Elec- tric and Water Supply Company .. Dr.	8,400	..	..	Dr. 8,400
Advances to cheap grain shops of Patandi Dr.	7,879	..	..	Dr. 7,879

(A) Minus receipts due to rectification of previous misclassifications.

(a) Minus balance is under investigation.

STATEMENT NO. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT, DEPOSITS, REMITTANCE AND CONTINGENCY FUND—contd.

Detailed Heads of Account	Opening Balance	Receipts	Disbursements	Closing Balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Q—Loans and advances by State Governments—contd.				
(1) Loans to Local Funds, Private Parties, etc.—contd.				
(2) Miscellaneous Loans and Advances—contd.				
Loans to Co-operative Societies of Industrial Workers under the subsidised Industrial Housing Scheme	Dr. 15,79,030	3,14,974	9,29,730	Dr. 21,93,795†
Loans to traders of Lahaul and Spiti Area	Dr. 1,14,966	24,549	..	Dr. 90,417
Loans for development of handloom industry	Dr. 2,60,639	13,526	..	Dr. 2,47,113
Loans to Improvement Trusts	Dr. 20,63,793	1,69,467	2,40,000	Dr. 21,34,326
Loans to released prisoners for resettlement in profession	Dr. 195	..	..	Dr. 195
Loans to Mandi Atali (erstwhile P.E.P.S.U.)	Dr. 906	..	..	Dr. 906
Loans under the Co-operative Credit Societies Act	Dr. —1,03,519	—1,01,586(A)	..	Dr. —1,933(a)
Loans to Central Co-operative Bank, Patiala	Dr. 2,99,667	—333(A)	..	Dr. 3,00,000
Loans to ex-servicemen of P.E.P.S.U.	Dr. 92,066	..	..	Dr. 92,066
Loans to Lodge Phulkian	Dr. 3,150	500	..	Dr. 2,350
Loans to Civil Supplies, Kapurthala	Dr. 1,01,845	..	..	Dr. 1,01,845
Loans to flood stricken people	Dr. 13,13,175	..	..	Dr. 13,13,175†
Loans for building houses at Chandigarh	Dr. 3,58,49,643	17,87,205	49,93,200	Dr. 3,90,55,638
Loans to Co-operative Society Kapurthala	Dr. 1,00,000	..	..	Dr. 1,00,000
Loans to P.E.P.S.U. Development Board	Dr. —6,88,144	—6,39,338(A)	..	Dr. —48,800(a)
Loans to deserving persons of Scheduled Castes, Scheduled Tribes and Backward Classes	Dr. 5,00,000	297	1,50,000	Dr. 6,49,703
Loans under the Village Housing Project Scheme	Dr. 33,50,952	61,039	1,98,000	Dr. 34,87,313
Loans under the Slum Clearance Scheme	Dr. 12,08,312	16,480	62,400	Dr. 12,54,232
Study Loans (erstwhile P.E.P.S.U.)	Dr. 10,903	270	..	Dr. 10,633
Special Advances	Dr. 9,28,722	—2,579(A)	..	Dr. 9,31,301†
Miscellaneous Loans (erstwhile P.E.P.S.U.)	Dr. 57	—2,50,145(A)	..	Dr. 2,50,202
Payment of dividend on the shares of Punjab Financial Corporation	Dr. 3,81,048	..	..	Dr. 3,81,048

(A) Minus receipts due to rectification of previous misclassifications.

(a) Minus balance is under investigation.

**STATEMENT NO. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND
BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT,
DEPOSITS, REMITTANCE AND CONTINGENCY FUND—contd.**

Detailed Head of Account	Opening balance	Receipts	Disbursements	Closing Balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Q—Loans and Advances by State Governments—contd.				
(1) Loans to Local Funds, Private Parties, etc.— contd.				
(f) Miscellaneous Loans and Advances—contd.				
Loans to Co-operative Sugár Mills .. Dr.	32,01,422	5,33,333	6,00,000 Dr.	32,68,089
Advances by the Welfare Officer Punjab .. Dr.	30,834	..	.. Dr.	30,834
Loans to poverty strick- en students of Engin- eering College, Chandig- garh and Engineering School, Nilokheri .. Dr.	33,06,239	2,46,605	17,34,971 Dr.	47,94,605
Loans to Village pan- chayats for Revenue earning Schemes .. Dr.	64,60,096	2,79,817	6,20,000 Dr.	68,00,279
Loans for establishment of industrial estates .. Dr.	55,000	..	.. Dr.	55,000
Loans to Marketing Com- mittee, Rewari .. Dr.	1,43,640	..	.. Dr.	1,43,640
Loans to ex-servicemen under Land Colonization Scheme .. Dr.	1,33,709	..	7,618 Dr.	1,41,327†
Loans to Punjab Khadi Village Industries .. Dr.	3,97,734(a)	..	.. Dr.	3,97,734
Loans for Land Acquisi- tion and Development Scheme .. Dr.	25,61,467	1,57,812	.. Dr.	24,03,655
Loans to registered Ayur- vedic Board and Unani System of medicines .. Dr.	12,000	12,000	..	..
Loans for the supply of improved appliances to handloom weavers .. Dr.	72,035	1,959	.. Dr.	70,076
Loans for the publication of English version of Adi Granth .. Dr.	45,000	..	.. Dr.	45,000
Loans for conversion of handlooms into power- looms .. Dr.	5,43,692	..	.. Dr.	5,43,692
Renovation and Rehabili- tation of weavers' houses .. Dr.	4,64,471	2,208	.. Dr.	4,62,263
Construction of Hostel at Manali .. Dr.	7,500	..	.. Dr.	7,500
Loans to Industrial Workers .. Dr.	—44,319	70	.. Dr.	—44,389(b)
✓ Loans to Punjab State Electricity Board .. Dr.	18,31,52,987	..	7,23,23,511 Dr.	25,54,76,498

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

(b) Minus balance is under investigation.

**STATEMENT NO. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND
BALANCES, UNDER HEADS OF ACCOUNT RELATING TO DEBT,
DEPOSITS, REMITTANCE AND CONTINGENCY FUND—contd.**

Detailed Head of Account	Opening Balance	Receipts	Disbursements	Closing Balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Q—Loans and Advances by State Governments—contd.				
(1) Loans to Local Funds, Private Parties, etc.—contd.				
(1) Miscellaneous Loans and Advances—contd.				
Loans to individuals for putting up Hotels and Restaurants .. Dr.	27,500	17,050	.. Dr.	10,450
Schemes relating to parti- cipation in Share Capital Structure of Apex Society .. Dr.	69,965	..	.. Dr.	69,965
Loans to Mandi—Kulu Road Transport Corpo- ration .. Dr.	4,00,000	..	25,000 Dr.	4,25,000
Loans to the poor and deserving students of Medical Institutions .. Dr.	1,18,250	..	48,430 Dr.	1,66,680
Loans to Leather Goods and Shoe-makers Co- operatives .. Dr.	—41,213	5,322	.. Dr.	—46,535(b)
Loans to Marketing Com- mittee, Loharu .. Dr.	—19,056	19,057	.. Dr.	—38,113(b)
Loans to Local bodies for special development of Urban Area not cover- ed in other Sections Dr.	5,625	..	.. Dr.	5,625
Loans to students for studies abroad .. Dr.	..	2,350	.. Dr.	—2,350(b)
Loans to Private Taxi operators for fitting Milometers .. Dr.	..	..	49,990 Dr.	49,990
Total—Miscellaneous Loans and Advances Dr.	37,50,98,574(a)	72,57,672	9,50,83,711 Dr.	46,29,24,613
(g) Loans and Advances under the Community Develop- ment Programme—				
Loans under Community Development Programme Dr.	2,47,31,123	10,80,367	.. Dr.	2,36,50,756
Loans under National Ex- tension Service Schemes Dr.	1,56,41,104	25,72,030	38,51,278 Dr.	1,69,20,352
Loans and Advances under Public Co-operation .. Dr.	..	..	2,00,000 Dr.	2,00,000
Total—Loans and Advances under Community Develop- ment Programme .. Dr.	4,03,72,227	36,52,397	40,51,278 Dr.	4,07,71,108
Total—Loans to Local Funds, Private Parties, etc. .. Dr.	68,36,15,681(a)	4,65,37,919	14,30,55,523 Dr.	68,01,33,285 (B)

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

(B) Excludes expenditure of Rs. 2,00,000 met from the Contingency Fund during 1962-63 which remained unrecovered before the close of 1962-63.

(b) Minus balance is under investigation.

**STATEMENT NO. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND
BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT,
DEPOSITS, REMITTANCE AND CONTINGENCY FUND—contd.**

Detailed Head of Account	Opening Balance	Receipts	Disbursements	Closing Balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Q—Loans and Advances by State Governments—concd.				
(2) Loans to Government Servants, etc.—				
(I) House Building Advances Dr.	54,99,456	12,62,961	17,90,697	Dr. 60,27,192
(ii) Advances for purchase of motor conveyances .. Dr.	9,60,893	5,28,148	5,70,457	Dr. 10,03,202
(iii) Advances for purchase of other conveyances .. Dr.	1,60,000(a)	2,33,039	1,98,523	Dr. 1,15,484
(iv) Passage Advances .. Dr.	—503	—1,533(A)	..	Dr. 1,030†
(v) Other Advances—				
(a) Advances for the purchase of warm clothing .. Dr.	7,688	—1,946(A)	..	Dr. 9,634†
(b) Advances for the purchase of National Plan Loan Dr.	—12,856	—15,067(A)	..	Dr. 2,211
(c) Advances to Government servants moving on integration of Punjab and P.E.P.S.U. .. Dr.	₹97,346	36,625	8,527	Dr. 69,248
(d) Wheat Loan .. Dr.	3,89,937	—4,013(A)	2,961	Dr. 3,96,911†
(e) Advances for purchase of typewriters .. Dr.	9	9	..	Dr. ..
(f) Advances for the purchase of wheat (erstwhile P.E.P.S.U.) .. Dr.	17	..	..	Dr. 17
(g) Bank Loan (erstwhile P.E.P.S.U.) Dr.	—30	—30(A)	..	Dr. ..
(h) Study Loan .. Dr.	—80	—80(A)	..	Dr. ..
(i) Khadi Hundi Advances .. Dr.	—4,363	39,187	35,744	Dr. 1,194
(j) Festival/Recreation/Hilltrip Advances .. Dr.	11,16,066	37,08,809	36,75,404	Dr. 10,84,661†
Total—Other Advances .. Dr.	15,93,734	37,52,494	37,22,636	Dr. 15,63,876
Total—Loans to Government Servants, etc. .. Dr.	82,03,580(a)	57,75,109	62,82,313	Dr. 87,10,784
Total Q—Loans and Advances by State Governments .. Dr.	59,18,19,261	5,23,13,028	14,93,37,636	Dr. 68,85,44,069
Total—Consolidated Fund ..	1,61,84,20,017	1,59,65,85,620	..	—

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

(A) Minus receipts due to rectification of previous misclassifications.

**STATEMENT NO. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND
BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT,
DEPOSITS, REMITTANCE AND CONTINGENCY FUND—contd.**

Detailed Head of Account	Opening Balance	Receipts	Disbursements	Closing Balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
PART II—Contingency Fund				
Contingency Fund .. Cr.	99,85,310	14,690	2,00,000	Cr. 98,00,000
Part III—Public Account				
S—Unfunded Debt—				
State Provident Funds—				
(i) General Provident Fund .. Cr.	6,55,17,397	1,13,79,740	73,39,071	Cr. 6,95,58,066
(ii) Indian Civil Service Provident Fund .. Cr.	14,61,064	—1,02,135(A)	2,23,778	Cr. 11,35,151
(iii) Indian Civil Service (Non-European Members) Provident Fund .. Cr.	7,51,636	44,169	1,20,814	Cr. 6,68,991
(iv) All India Services Provident Fund .. Cr.	14,34,711	4,01,201	3,02,089	Cr. 15,33,823
(v) Punjab Contributory Provident Fund .. Cr.	64,53,526	43,27,856	8,42,746	Cr. 99,38,636
(vi) Workmen's Contributory Provident Fund .. Cr.	—18,022	29,850	.. (r.	11,828
(vii) Other Miscellaneous Provident Funds .. Cr.	5,02,223	37,545	26,471	Cr. 5,14,297
Total—S—Unfunded Debt Cr.	7,61,03,535	1,61,18,226	88,60,969	Cr. 8,33,60,792
T—Deposits and Advances—				
Part I—Deposits Bearing Interest—				
(A) Reserve Funds—				
(i) Deposits of Depreciation Reserve of Government Commercial Undertakings—				
(a) Depreciation Reserve Fund—P.E.P.S.U. Road Transport Corporation .. Cr.				
	1,36,798	..	..	Cr. 1,36,798
(b) Depreciation Reserve Fund—Motor Transport Cr.				
	1,05,81,319	51,08,553	18,44,357	Cr. 1,38,45,515
Total (i) .. Cr.	1,07,18,117	51,08,553	18,44,357	Cr. 1,39,82,313
(ii) Depreciation Reserve Fund—Electricity .. Cr.				
	4,77,32,985	..	..	Cr. 4,77,32,985
(iii) Depreciation Reserve Fund—Government Presses .. Cr.				
	22,05,982	3,38,391	..	Cr. 25,44,873
(iv) Reserve Funds—Transport (Accident Reserve Fund) .. Cr.				
	3,37,141(a)	1,31,040	52,730	Cr. 4,15,451
Total—(A)—Reserve Funds Cr.	6,09,94,225(a)	55,78,484	18,97,087	Cr. 6,46,75,622

(A) Due to transfer of account and clearance of previous years differences.

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

**STATEMENT NO. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND
BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT,
DEPOSITS, REMITTANCE AND CONTINGENCY FUND—cont'd.**

Detailed Head of Account	Opening Balance	Receipts	Disbursements	Closing Balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
T—Deposits and Advances— cont'd.				
Part I—Deposits Bearing Interest—concl'd.				
(B) Other Deposit Accounts—				
Other Deposits—				
(i) Bharatpur Endowment Fund Cr.	6,400	..	.. Cr.	6,400
(ii) Bharatpur Endowment Fund—Investment .. Dr.	6,400	..	.. Dr.	6,400
(iii) Deposits of Charitable Trusts Cr.	5,01,563(a)	—2,000(A)	.. Cr.	4,99,563
Total—(B)—Other Deposits Accounts—Gross .. Cr.	5,07,963(a)	—2,000	.. Cr.	5,05,963
Investments .. Dr.	6,400	..	.. Dr.	6,400
Total—I—Deposits Bear- ing Interest—Gross .. Cr.	6,15,02,188	55,76,484	18,97,087 Cr.	6,51,81,585
Investments .. Dr.	6,400	..	.. Dr.	6,400
Part II—Deposits not Bearing Interest—				
(A)—Sinking Funds—				
Appropriation for Reduction or Avoidance of Debt—				
Sinking Funds .. Cr.	3,08,13,163	74,72,172	.. Cr.	3,82,85,335
(B) Reserve Funds—				
(i) Famine Relief Fund Cr.	1,00,000	40,00,000	40,00,000 Cr.	1,00,000
(ii) Fund for Development Schemes Cr.	3,68,34,701	38,300	.. Cr.	3,68,73,100
(iii) Fund for Development Schemes—Investments Dr.	3,13,37,790	..	.. Dr.	3,13,37,790
(iv) State Agricultural Credit Relief and Gu- arantee Fund .. Cr.	2,50,000	..	.. Cr.	2,50,000
(v) Foodgrains Reserve Fund Cr.	18,69,916(a)	—9,16,987(B)	29 Cr.	9,52,900
(vi) Industrial Loans Fund Cr.	6,29,324(a)	97,61,865	58,99,705 Cr.	44,91,484
Total—(B)—Reserve Funds Cr.	3,06,83,941	1,28,83,277	98,99,734 Cr.	4,26,67,484
—Gross Investments .. Dr.	3,13,37,790	..	.. Dr.	3,13,37,790

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

(A) Due to rectification of previous misclassifications.

(B) Due to transfer of amount to "I-11—Miscellaneous" under orders of Government.

**STATEMENT NO. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND
BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT,
DEPOSITS, REMITTANCE AND CONTINGENCY FUND—contd.**

Detailed Head of Account	Opening Balance	Receipts	Disbursements	Closing Balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
T—Deposits and Advances— contd.				
Part II—Deposits not Bearing Interest—contd.				
(C) Other Deposit Accounts—				
Deposits of Local Funds—				
(i) District Funds .. Cr.	7,72,284	53,21,245	43,83,983 Cr.	17,09,566†
(ii) Municipal Funds .. Cr.	14,59,989	45,50,483	49,04,042 Cr.	10,46,430†
(iii) Town and Bazar Funds .. Cr.	1,02,353	..	95 Cr.	1,02,258
(iv) Public Works Funds Cr.	20,83,433(a)	—2,715(A)	.. Cr.	20,80,718
(v) State Transport Cor- poration Fund .. Cr.	22,72,310(e)	1,03,13,424	1,12,87,366 Cr.	12,98,368
(vi) Village Panchayat Fund—				
(a) Village Panchayat Fund, Gurgaon .. Cr.	15,434	3,134 ..	.. Cr.	18,568
(b) Construction of Pan- chayat Ghar at Chan- digarh Cr.	99,712	—1,04,551(C)	.. Cr.	—64,830†(b)
Total—Village Panchayat Fund Cr.	1,16,146	—1,01,417	.. Cr.	—46,271
(vii) Panchayat Samiti Fund Cr.	37,94,349	2,17,71,762	1,34,53,145 Cr.	1,21,12,066†
(viii) Zila Parishad Fund Cr.	32,48,609	1,37,94,170	82,12,138 Cr.	88,30,041†
(ix) Other Miscellaneous Funds—				
(a) Punjab State Electrici- ty Board Fund .. Dr.	4,10,46,318	—57,93,852(B)	887 Dr.	4,68,41,057
(b) Deposit Account of the Punjab State Electricity Board to meet pay- ment against Yen credits Dr.	1,57,330	9,08,569	7,51,239	..
(c) Deposits made by the Punjab State Electri- city Board on account of Hydrel Organisation Cr.	—1,61,132	7,00,000	10,69,027 Cr.	—5,30,159(b)
(d) Deposits on account of advance credit for the execution of Rajasthan Canal Project at the Project Area .. ..	..	36,00,000	36,00,000	..
Total—Other Miscellaneous Funds Dr.	4,13,64,780	—5,85,283	54,21,163 Dr.	4,73,71,216
Total—Deposits of Local Funds Dr.	2,74,56,307	5,50,01,669	4,77,21,902 Dr.	2,01,76,540

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

(b) Minus balance is under investigation.

(A) Due to rectification of previous misclassifications.

(B) Due to rectification of previous misclassifications and on account of an adjustment taken as minus credit instead of debit.

(C) Due to transfer of balance to Public Works Department.

STATEMENT NO. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT, DEPOSITS, REMITTANCE AND CONTINGENCY FUND—contd.

Detailed Head of Account i	Opening Balance 2	Receipts 3	Disbursements 4	Closing Balance 5
	Rs.	Rs.	Rs.	Rs.
T—Deposits and Advances— contd.				
Part II—Deposits not Bearing Interest—contd.				
(C)—Other Deposit Accounts—				
Departmental and Judicial Deposits—				
Civil Deposits—				
(i) Revenue Deposits .. Cr.	2,83,69,750	3,27,85,007	3,05,21,285	Cr. 2,86,33,472†
(ii) Civil and Criminal Courts' Deposits .. Cr.	12,31,831	18,06,391	19,30,487	Cr. 11,97,735†
(iii) Personal Deposits .. Cr.	3,07,74,773	11,60,80,314	12,64,13,906	Cr. 2,04,41,181†
(iv) Personal Deposits— Investments .. Dr.	51,910	..	..	Dr. 51,910
(v) Public Works Deposits Cr.	6,14,29,664	6,69,88,836	6,15,42,754	Cr. 6,68,75,746
(vi) Deposits of Govern- ment Companies, Corpo- rations, etc. .. Cr.	10,000	35,122	..	Cr. 45,122
(vii) Deposits on account of Police Funds—				
(a) Police Clothing and Equipment Funds .. Cr.	62,14,980	73,44,030	56,09,881	Cr. 79,49,129†
(b) National Volunteers Corps and Provincial Volunteers Corps Cloth- ing and Equipment Fund Cr.	—1,014	1,014	..	..
Total—Deposits on account of Police Funds .. Cr.	62,13,966	73,45,044	56,09,881	Cr. 79,49,129
(viii) Account of Court's Deposits transferred from Pakistan .. Cr.	18,36,636(a)	..	69,369	Cr. 17,67,277
(ix) Deposits for work done for public bodies or private individuals—				
(a) Deposits for purchase of fire fighting equip- ment Cr.	—16,684	393	—31,382(A)	Cr. 15,091
(b) Other deposits .. Cr.	—321	..	33,175	Cr. —33,496(b)†
Total—Deposits for work done for Public bodies, etc. Cr.	—17,005	393	1,793	Cr. —18,405

(A) Due to rectification of previous misclassifications.

(a) *Pro forma* correction made as a result of adoption of revised accounting procedure of payments of verified Courts Deposits by debit in the balance sheet against West Pakistan instead of by debit to the head "78—Pre-partition payments."

(b) Minus balance is under investigation.

STATEMENT NO. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT, DEPOSITS, REMITTANCE AND CONTINGENCY FUND—contd.

Detailed Head of Account	Opening Balance	Receipts	Disbursements	Closing Balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
T—Deposits and Advances—contd.				
Part II—Deposits not Bearing Interest—contd.				
(G)—Other Deposit Accounts—contd.				
Departmental and Judicial Deposits—conold.				
Civil Deposits—conold.				
(x) Punjab Water rate .. Cr.	2,36,705	..	2,36,705	Cr. ..
(xi) Deposits of fees received by Government servants for work done for private bodies .. Cr.	—747	—238(A)	—2,398(A)	Cr. 1,413†
(xii) Agents' Commission Charges recovered by Food Supply Department. .. Cr.	8,231	494	—405(A)	Cr. 9,130†
(xiii) Deposits in connection with Elections—				
(a) Deposits made by candidates for State Legislature Cr.	1,65,495	—54,125(A)	76,645	Cr. 34,725†
Total—Deposits in connection with Elections .. Cr.	1,65,495	—54,125	76,645	Cr. 34,725
(xiv) Deposits of Educational Institutions .. Cr.	83,78,371	64,10,708	59,27,212	Cr. 88,61,867†
(xv) Security deposits of employees of erstwhile Jind, State Cr.	110	..	..	Cr. 110†
(xvi) Unclaimed deposits in the General Provident Fund Cr.	3	1,641	..	Cr. 1,644
(xvii) Municipal Taxes on Governmental residential buildings .. Cr.	14	—4(A)	..	Cr. 10
(xviii) Transfers from the Deposit Account of the Custodian Evasive Property for financing loans to displaced persons Cr.	21,32,197	..	..	Cr. 21,32,197
Total—Civil Deposits—Gross .. Cr.	13,87,69,994	23,14,69,563	23,23,27,224	Cr. 13,79,32,353
Investments .. Dr.	51,910	..	..	Dr. 51,910

(A) Minus transactions as a result of rectification of past misclassifications.

**STATEMENT NO. 16.—STATEMENT OF RECEIPTS, DISBURSEMENTS AND
BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT,
DEPOSITS, REMITTANCE AND CONTINGENCY FUND—contd.**

Detailed Head of Account	Opening Balance	Receipts	Disbursements	Closing Balance
1	2	3	4	5
T—Deposits and Advances—contd.	Rs.	Rs.	Rs.	Rs.
Part II—Deposits not Bearing Interest—contd.				
(C) Other Deposit Accounts—contd.				
Other Accounts—				
(i) Subventions from Central Road Fund ..	Cr. ..	10,00,000	10,00,000	Cr. ..
(ii) Deposit Account of grants made by the Indian Central Cotton Committee	Cr. —3,29,116	29,821	526	Cr.—2,99,821(a)
(iii) Deposit Account of grants made by the Indian Council of Agricultural Research.	Cr. 3,019	<u>2,55,648</u>	1,46,947	Cr. 1,11,720
(iv) Deposit Account of grants made by the Indian Central Sugarcane Committee	Cr. —11,804	1,52,200	1,45,153	Cr. —4,757(a)
(v) Deposit Account of grants from the Central Government for the development of handloom industries	Cr. 15,072	..	..	Cr. 15,072
(vi) Central Cotton Committee Research Fund	Cr. 1,18,233	1,11,870	..	Cr. 2,30,112
(vii) Deposit Account of grants made by the Central Government for financing Cotton Extension Schemes ..	Cr. 1,42,747	..	..	Cr. 1,42,747
(viii) Deposit Account of grants made by the Indian Central Tea Board	Cr. —222	17,084	13,609	Cr. 3,253
(ix) Deposit Account of grants made by the Indian Central Oilseeds Committee	Cr. —53,269	1,51,609	1,49,920	Cr. —51,580(a)
(x) Deposit Account of grants made by the Indian Central Tobacco Committee	Cr. 1,788	18,983	17,597	Cr. 3,174
(xi) Deposit Account of grants from the Ministry of Rehabilitation to Educational Institutions ..	Cr. 1,23,332	..	..	Cr. 1,23,332†
(xii) Deposits of the sale-proceeds of World Health Organisation Seals ..	Cr. 2,386	..	..	Cr. 2,386|
(xiii) Deposit Account of Relief and Rehabilitation Loans to be written off	Cr. 35,89,548	—87,350(A)	4,81,087	Cr. 30,21,111

(A) Minus transactions as a result of rectification of past misclassifications.

(a) Minus balance is under investigation.

**STATEMENT NO. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND
BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT,
DEPOSITS, REMITTANCE AND CONTINGENCY FUND—contd.**

Detailed Head of Account 1	Opening Balance 2	Receipts 3	Disbursements 4	Closing Balance 5
	Rs.	Rs.	Rs.	Rs.
T—Deposits and Advances—contd.				
Part II—Deposits not Bearing Interest—concl.				
(C) Other Deposit Accounts—concl.				
Other Accounts—concl.				
(xiv) Deposit Account of grants from the Central Government for the food production drive schemes— Bonus for accelerating production of foodgrains	Cr. 1,37,85,110	84,728	.. Cr.	1,38,69,838
(xv) Deposit Account of grants from the Central Government for the food production drive schemes— Bonus for accelerating production of foodgrains— Investments	Dr. 1,00,000	..	.. Dr.	1,00,000
(xvi) Deposit Account of lump-sum allotment received from the Government of India out of the Workmen's Benefit Fund	Cr. 2,745	..	.. Cr.	2,745
(xvii) Deposit Account of grants out of the Ford Foundation Fund for giving loans to artisans	Cr. 25,000	..	.. Cr.	25,000
(xviii) Deposit Account of grants made by National Co-operative Development Corporation	Cr. 21,950	11,25,151	11,47,045 Cr.	56
Total—Other Accounts—Gross	Cr. 1,74,36,510	28,59,753	31,01,884 Cr.	1,71,94,388
Investments	Dr. 1,00,000	..	.. Dr.	1,00,000
Total—(C)—Other Deposit Accounts—Gross	Cr. 12,87,50,206	28,93,51,005	28,31,51,010 Cr.	13,49,50,201
Investments	Dr. 1,51,910	..	.. Dr.	1,51,910
Total—II—Deposits not Bearing Interest—Gross	Cr. 19,92,47,310	30,97,06,454	29,30,00,744 Cr.	21,59,03,020
Investments	Dr. 3,14,89,700	..	.. Dr.	3,14,89,700

STATEMENT NO. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT, DEPOSITS, REMITTANCE AND CONTINGENCY FUND—contd.

Detailed Head of Account 1	Opening Balance 2	Receipts 3	Disbursements 4	Closing Balance 5
	Rs.	Rs.	Rs.	Rs.
T—Deposit and Advances—contd.				
Part III—Advances not Bearing Interest—				
(1) Departmental Advances—				
(i) Civil Advances—				
(a) Objection Book Advances	Dr. 17,70,303	7,28,033	7,16,593	Dr. 17,58,053
(b) Taccavi Works Advances	Dr. 1,23,452	110	9,209	Dr. 1,32,551
(c) Public Works Advances (erstwhile P.E.P.S.U. State)	Cr. 15,22,723	..	15,22,723	..
(d) Passage Advances	Dr. 1,890	3,893	500	Dr. —1,503(a)
Total—Civil Advances	Dr. 3,73,012	7,32,036	22,49,025	Dr. 18,00,001
(ii) Special Advances—				
(a) Advances to Government servants on transfer to Chandigarh	Dr. —82,336	19,052	55,703	Dr. —45,385(a)
(b) Advances for the opening of a banking account of Mr. Slocum	Dr. 4,76,190	..	..	Dr. 4,76,190
(c) Other special advances	Dr. 7,94,259	4,11,150	46,357	Dr. 4,20,466
Total—Special Advances	Dr. 11,88,113	4,30,202	1,02,060	Dr. 8,59,971
(iii) Forest Advances	Dr. 15,711	1,23,07,987	1,23,13,494	Dr. 21,218
(iv) Revenue Advances—				
(a) Advances for Forest of the Rana of Darkoti	Cr. 10,671	..	..	Cr. 10,671
(b) Advances for Forests of the Delath Estate	Cr. 225	..	..	Cr. 225
(c) Cost of boundary marks recoverable from landholders	Dr. 10,387	..	..	Dr. 10,387
Total—Revenue Advances	Cr. 509	..	..	Cr. 509
Total—Departmental Advances—	Dr. 15,76,327	1,34,70,225	1,46,64,579	Dr. 27,70,681
(2) Permanent Advances	Dr. 4,25,034	5,122	34,686	Dr. 4,54,598†
(3) Accounts with the Government of Burma	Dr. 187	1,074	1,156	Dr. 269
(4) Accounts with the Reserve Bank	Cr. 44,343	(—)19,997(A)	2,058	Cr. 22,288
(5) Accounts with the Government of Pakistan	Dr. 51,47,867	47	78,040	Dr. 52,25,850
Total III—Advances not bearing interest	Dr. 71,05,062	1,34,56,471	1,47,80,519	Dr. 84,29,110

(A) Minus receipt due to rectification of previous differences.

(a) Minus balance is under investigation.

**STATEMENT NO. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND
BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT,
DEPOSITS, REMITTANCE AND CONTINGENCY FUND—contd.**

Detailed Head of Account 1	Opening Balance 2	Receipts 3	Disbursements 4	Closing Balance 5
	Rs.	Rs.	Rs.	Rs.
T—Deposits and Advances— contd.				
Part IV--Suspense—				
(I) Suspense Accounts				
(1) Suspense Account—				
(a) Objection Book Sus- pense—receipts ..	Cr. 52,85,814	59,56,218	34,61,056	Cr. 77,60,976
(b) Objection Book Sus- pense—payments ..	Dr. 29,83,187	8,34,870	—8,71,118 (A)	Dr. 12,77,199
(c) East Punjab Suspense	Cr. 62,76,823	..	..	Cr. 62,76,823
(d) Unclassified Items ..	Dr. 40,64,499	21,42,219	19,31,760	Dr. 38,54,040
(e) Purchase of Fodder ..	Dr. 24,617	..	..	Dr. 24,617
(f) Land Revenue from land belonging to Paki- stan Nationals ..	Cr. 9,590	..	..	Cr. 9,590
(g) Receipts on account of forfeitures due to enfor- cement of penal clauses of contracts and agree- ments against mig- rants to Pakistan ..	Cr. 25,988	..	17,284	Cr. 8,704
(h) Provident Fund pay- ments relating to pre-par- tition claims made on behalf of West-Pakistan	Dr. 4,54,978	..	5,03,647	Dr. 9,58,625
(i) Amount due to Muslim contractors ..	Cr. 22,330	17,016	..	Cr. 40,246
(j) Amount due to the em- ployees of the defunct Board of Economic En- quiry ..	Dr. 24,723	..	3,285	Dr. 28,008
(k) Refund of undisbursed amounts of advances to cultivators ..	Cr. 14,281	2,43,000	..	Cr. 2,57,281
(l) Civil List Pensions ..	Dr. 67,961	..	..	Dr. 67,961
(m) Unspent balance of purchase of foodgrains for Pakistan ..	Cr. 1,23,816	..	..	Cr. 1,23,816
(n) Public Works Stock Suspense ..	Dr. —326	..	326	Dr. ..
(o) Rulers Suspense ..	Dr. 29,040	..	—26,179 (A)	Dr. 2,861
(p) Mistrikhana Suspense	Dr. —51	..	..	Dr. —51(a)
(q) Miscellaneous Suspense receipts ..	Cr. 22,015	..	6,223	Cr. 15,792
(r) Miscellaneous Suspense payments ..	Dr. 29,855	400	..	Dr. 29,455
(s) Bullion transferred to National Defence Fund	Dr. ..	1,81,755	1,81,755	Dr. ..
Total—Suspense Account	Cr. 40,82,174	93,76,378	52,03,039	Cr. 82,50,513

(A) Due to clearance of outstanding balances of previous years' as minus debits.

(a) Minus balance is under investigation.

**STATEMENT NO. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS
AND BALANCES UNDER HEADS OF ACCOUNT RELATING TO
DEBT, DEPOSITS, REMITTANCE AND CONTINGENCY FUND—contd.**

Detailed Head of Account	Opening Balance	Receipts	Disburse- ments	Closing Balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
T—Deposits and Advances— contd.				
Part IV—Suspense—contd.				
(I) Suspense Accounts— concd.				
(2) Payment of G.P. Fund in advance of cash credit to be received from Pakistan	Dr. ..	..	5,625	Dr. 5,625
(3) Provident Fund Sus- pense	Dr. 6,700	6,377	9,639	Dr. 9,962
(4) Pay and Accounts Offices Suspense	Dr. 40,65,264	25,19,153	—4,81,004	Dr. 10,65,107
(5) Reserve Bank Suspense Headquarters	Dr.—17,72,589	—20,878(A)	—61,53,946	Dr.—79,05,657a
(6) Central Accounts Office Reserve Bank Suspense	Dr.—5,06,762	61,10,445	—56,28,013	Cr. 1,22,45,220
(7) Payments on behalf of Central Claims Organi- sation—Pensions and Provident Fund	Cr. 1,660	6,252	7,912	Cr. ..
(8) Payments on behalf of Central Claims Organi- sation—Interim Relief	Dr. 9,406	10,848	2,473	Dr. 1,031†
(9) Cash Balance Invest- ment Account	Dr. 4,36,80,652	11,24,70,000	8,85,00,000	Dr. 1,97,10,652
(10) Recoveries of Ser- vice Payments	Cr. 27,274	—22,210(C)	..	Cr. 5,064
(11) Departmental Adjust- ing Account—receipts	Cr. 9,41,615	—4,73,585(C)	..	Cr. 4,63,030
(12) Departmental Adjust- ing Account—payments	Dr. 2,19,334	..	1,68,921	Dr. 3,88,255
(13) Punjab Government Suspense	Dr. 3,56,80,253	..	..	Dr. 3,56,80,253
Total—Suspense Accounts	Dr. 7,63,29,535	12,90,77,780	8,16,39,646	Dr. 2,79,91,401
(II) Cheques and Bills—				
i. Departmental Cheques—				
(a) Postal Cheques	Dr. 11,70,513	..	..	Dr. 11,70,513
(b) Other Departmental Cheques	Dr. 2,85,646	1,01,867	1,07,565	Dr. 2,91,344†
(c) Legislative Assembly Cheques	Cr. 116	—3,03,762	—3,03,666	Dr. 40†
		(D)	(D)	
Total—Departmental Che- ques	Dr. 14,56,043	—2,01,895	—1,96,041	Dr. 14,61,897
Total—Cheques and Bills	Dr. 14,56,043	—2,01,895	—1,96,041	Dr. 14,61,897

(A) Due to adjustment of previous years' balance.

(B) Due to misclassifications by Treasury Officer.

(C) Due to clearance of outstanding balance of previous years' as minus credits.

(D) Due to rectification of previous years' misclassifications.

(a) Minus balance is under investigation.

**STATEMENT NO. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND
BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT,
DEPOSITS, REMITTANCE AND CONTINGENCY FUND—contd.**

Detailed Head of Account	Opening Balances	Receipts	Disbursements	Closing Balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
T—Deposits and Advances— concl.				
Part—IV—Suspense—concl.				
(III) Departmental and Similar Accounts— Civil Departmental Balances—				
(a) Account Current .. Dr.	7,071	..	—7,071(E) Dr.	..
(b) Forest Dr.	2,354	..	.. Dr.	2,354
(c) Postal Dr.	22,98,569	..	.. Dr.	22,98,569
(d) Technical Attachees at Washington Cr.	24,926	—1(A)	.. Cr.	24,926
(e) Public Works .. Dr.	55,594	34,07,451	35,99,612 Dr.	2,47,755
Total—Departmental and Similar Accounts .. Dr.	23,38,662	34,07,450	35,99,612 Dr.	25,23,753
Total—IV—Suspense Dr.	8,01,24,240	13,31,83,335	8,50,36,146 Dr.	3,19,77,051
Part (V)—Miscellaneous—				
Government Account (a) ..	..	92,51,211	13,31,334	..
Total—Miscellaneous .. ..	..	92,51,211	13,31,334	..
Total—V—Miscellaneous .. ..	..	92,51,211	13,31,334	..
Total—T—Deposits and Advances Cr.	14,20,24,096	46,19,22,744 } 92,51,211 }	39,47,64,496 } 13,31,334 }	20,91,82,344 Cr.
U—Remittances—				
1. Remittances Within India—				
(i) Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant General—				
Cash Remittances between Treasuries Cr.	63,479	3,20,79,828	3,21,76,695 Dr.	33,298†
2. Forest Remittances .. Cr.	27,73,448	3,61,16,736	3,75,82,772 Cr.	13,07,412†
3. Public Works Remit- tances				
(i) Remittances into Tre- asuries Dr.	1,96,40,618	4,38,64,635	4,42,30,830 Dr.	2,00,06,813†
(ii) Public Works Cheques Cr.	3,78,24,264	27,46,39,121	27,12,26,715 Cr.	4,12,46,670†

(A) Due to rectification of previous year's misclassification.

(E) Due to transfer of balance to Government Account.

(a) This head is closed to Government.

**STATEMENT NO. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND
BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT,
DEPOSITS, REMITTANCE AND CONTINGENCY FUND—contd.**

Detailed Head of Account	Opening Balance	Receipts	Disbursements	Closing Balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
U—Remittances—contd.				
1. Remittances Within India—contd.				
(I) Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant General—contd.				
(II) Other Remittances—				
(a) Items adjustable by Civil Dr.	9,30,355	—1,64,222 (A)	—11,537 (A)	Dr. 10,83,040†
(b) Items adjustable by Public Works Department Dr.	12,25,30,506	5,82,63,374	7,02,94,014	Dr. 13,45,61,146
Total—Other Remittances Dr.	12,34,60,861	5,80,99,152	7,02,82,477	Dr. 13,56,44,186
Total—Public Works Remittances. Dr.	10,52,67,215	37,66,02,908	38,57,40,022	Dr. 11,44,04,329
4. Transfers between Public Works Officers—				
(a) Inter Chandigarh Divisions Dr.	23,19,305	86,06,036	84,56,127	Dr. 21,69,396
(b) Inter Bhakra Nangal Divisions Cr.	29,10,022	5,84,12,828	6,04,53,846	Cr. 8,69,004
(c) Inter Beas Project Divisions		3,28,09,855	4,06,81,248	Dr. 77,81,393
(d) Other Divisions Dr.	9,57,76,622 (a)	9,91,72,178	9,54,03,702	Dr. 9,20,08,146
Total—Transfers between Public Works Officers Dr.	9,51,85,905 (a)	19,90,90,897	20,49,94,923	Dr. 10,16,89,931
5. Postal Remittances—				
(a) Circle Money Orders Dr.	5,81,214	..	..	Dr. 5,81,214
(b) Inter Money Orders .. Cr.	20,02,174	..	..	Cr. 20,02,174
(c) National Savings Certificates Dr.	8,11,603 (a)	..	..	Dr. 8,11,603
(d) Postal to Treasury .. Cr.	6,43,162	..	..	Cr. 6,43,162
(e) Remittances between Post Offices Cr.	28,87,498	..	..	Cr. 28,87,498
Total—Postal Remittances Cr.	41,40,017 (a)	..	..	Cr. 41,40,017

(A) Minus transactions as a result of clearance of outstanding balances.
(a) Differs from last year's closing balance by Re. 1 due to rounding off.

**STATEMENT NO. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND
BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT,
DEPOSITS, REMITTANCE AND CONTINGENCY FUND—conold.**

Detailed Head of Account	Opening Balance	Receipts	Disbursements	Closing Balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
U—Remittances—conold.				
1. Remittances Within India—conold.				
(i) Cash Remittances and Adjustment between Officers rendering Accounts to the same Accountant General—conold.				
6. Miscellaneous Remittances—				
Marketing Officer, Amritsar Dr.	80,244	..	..	Dr. 80,244
Total—Cash Remittances and Adjustments, etc.	Dr. 19,35,56,420	64,38,90,369	66,04,94,322	Dr. 21,01,60,373
(ii) Reserve Bank of India Remittances .. Dr.	55,792	2,89,57,200	2,85,40,311	Cr. 61,097
(iii) Adjusting Account between Central and State Governments .. Dr.	82,21,764	4,23,79,282	3,90,43,376	Dr. 48,85,858
(iv) Adjusting Account with Posts and Telegraphs Dr.	96,752	3,31,70,407	3,30,42,541	Cr. 31,114
(v) Adjusting Account with Railways .. Cr.	4,04,540	—15,44,622 (A)	—11,32,828 (A)	Dr. 7,254
(vi) Adjusting Account with Defence .. .. .	..	2,24,617	5,17,313	Dr. 2,82,696
(vii) Inter-State Suspense Account .. Cr.	90,19,060	25,14,454	1,20,27,810	Dr. 4,94,296
Total—U—Remittances	Dr. 19,25,07,128	74,95,91,707	77,28,32,845	Dr. 21,57,48,266
Total—Public Account ..	..	1,23,68,83,888	1,17,77,89,644	..
Total—PARTS I, II, AND III	..	2,85,53,18,595	2,77,45,75,264	..
X—Cash Balance—				
Cash in Treasuries .. Dr.	82,03,525	..	..	Dr. 1,10,85,469
Deposits with the Reserve Bank Dr.	4,66,53,013	..	..	Dr. 3,12,96,374
Deposits with other Banks Dr.	99	..	..	Dr. 99
Total—X—Cash Balance	Dr. 3,83,59,369	..	..	Dr. 4,23,83,942
Grand Total .. Dr.	..	2,81,69,59,206	2,81,69,59,206	..

†See explanatory note 3 under Statement No. 8 at page 35.

(A) Minus transaction as a result of clearance of out standing balance.

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

Description of Loan	When raised
1	2
Section O—Public Debt—	
Permanent Debt (Open Market Loans)—	
(a) Loans bearing interest—	
(i) 4% Punjab Loans, 1968	3rd September, 1956
(ii) 4% Punjab Loan, 1971	19th August, 1959
(iii) 4½% Punjab Loan, 1972	4th September, 1961
(iv) 4½% Punjab Loan, 1974	27th August, 1963
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 Schemes (b) .. .. .	.. .. .
2. Industrial Development—	
(a) Small Scale Industries (a) .. .. .	.. .. .
3. Community Development Co-operation and N.E.S. Schemes—	
(a) Community Development Project and N.E.S. Blocks (a) .. .. .	.. .. .
(b) Financial Assistance to Co-operative Societies (a) .. .. .	.. .. .
4. Miscellaneous Purposes—	
(a) Approved Development Schemes (a) .. .. .	.. .. .
(b) Differs from last year's closing balance by Re. 1 due to rounding off.	
(c) Differs from the closing balance shown in the Finance Accounts, 1961-62 as the	

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

Amount on 1st April, 1962	Additions during the year	Discharges during the year	Amount on 31st March, 1963	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	..
..	3,64,88,100	..	3,64,88,100	..
			Total	11,00,64,600
..	24,70,00,000	24,70,00,000		..
			Total	..
3,54,70,547	..	25,18,953	3,29,51,594	..
11,26,11,006	4,34,84,000	1,60,12,083	14,00,82,923	..
2,37,65,838	1,07,04,500	27,46,397	3,17,23,941	..
3,57,18,208	56,63,000	41,34,454	3,72,46,749	..
33,30,211	..	1,864	33,28,347	..
8,95,98,461	1,33,02,000	1,73,55,843	8,55,44,618	..

result of review of the categorisation of loans.

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 O—Public Debt—contd.	
Loans from the Central Government—	
5. Major Irrigation and Multipurpose River Projects—	
(a) Bhakra Nangal Project
(b) Harike Project
(c) Financing of Electric Schemes (a)
(d) Beas Project
(e) Flood Control Scheme
(f) Expenditure on permanent improvement in scarcity affected areas (a)
(g) Bhakra Right Bank Power Project
6. Housing Schemes—	
(a) Chandigarh Capital Project
(b) Low Income Group Housing Scheme (a)
(c) Subsidised Industrial Housing Scheme (a)
(d) Other Housing Schemes (a)
7. Rehabilitation of Displaced Persons—	
(a) Rehabilitation Loans (a)
8. Water Supply and Drainage Scheme—	
(a) National Water Supply and Sanitation Scheme
9. Sharing of Small Savings Collections—	
(a) Small Savings 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 (a)
(c) Miscellaneous Loans (a)
(ii) Other Ways and Means Advances
Total

(a) Differs from the closing balance shown in the Finance

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

Amount on 1st April, 1962	Additions during the year	Discharges during the year	Amount on 31st March, 1963	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs..
1,73,58,01,605	4,21,51,455	1,92,50,450	1,75,87,02,610	..
7,29,00,000	..	..	7,29,00,000	..
2,00,71,146	2,50,00,000	9,290	4,50,61,856	..
3,92,00,000	5,63,00,000	..	9,55,00,000	..
6,11,60,026	6,19,60,000	6,81,456	12,24,38,570	..
4,00,000	..	10,971	3,89,029	..
..	1,79,00,000	..	1,79,00,000	..
2,89,64,571	..	29,46,890	2,60,17,681	..
6,33,88,210	..	15,84,688	6,18,03,522	..
50,41,702	4,89,682	2,61,019	52,70,365	..
74,07,671	27,66,000	3,81,632	97,92,039	..
1,25,48,249	13,32,128	63,07,379	75,72,998	..
52,80,361	..	1,53,928	51,26,433	..
24,19,86,000	2,76,00,000	..	26,95,86,000	..
39,28,000	5,31,000	..	44,59,000	..
2,32,84,777	..	69,30,904	1,63,53,873 ✓	..
2,44,83,539	..	19,64,231	2,25,19,308	..
3,91,01,502	71,82,800	24,09,401	4,38,74,901	..
..	4,00,00,000	4,00,00,000	..	..
2,68,54,41,625	35,63,66,565	12,56,61,833	..	Total 2,91,61,46,357

Accounts, 1961-62 as the result of review of the categorisation of loans.

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 O—Public Debt—concl'd.	
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 S—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	..

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

Amount on 1st April, 1962	Additions during the year	Discharge during the year	Amount on 31st March, 1963	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
1,31,87,800	22,51,500	12,15,350	1,42,23,950	..
88,96,606	25,52,375	6,32,181	1,08,16,800	..
1,80,34,648	78,00,000	3,15,848	2,55,18,800	..
2,78,251	6,17,000	45,800	8,49,451	..
4,03,97,305	1,32,20,875	22,09,179	.. Total	5,14,09,001:
			Total Public Debt	.. 3,07,76,19,958
6,55,17,397	1,13,79,740	73,39,071	6,95,58,066	..
14,61,064	—1,02,135	2,23,778	11,35,151	..
7,51,636	44,169	1,26,814	6,68,991	..
14,34,711	4,01,201	3,02,089	15,33,823	..
64,53,526	43,27,856	8,42,746	99,38,636	..
—18,022	29,850	..	11,828	..
5,03,223	37,545	26,471	5,14,297	..
7,61,03,535	1,61,18,226	88,60,969	Total Unfunded Debt	8,33,60,792:
			GRAND TOTAL	3,16,09,80,750

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Major and Minor Heads of Account	Balance on the 1st April, 1962
1	2
	Rs.
Loans to Local Funds, Private Parties, etc.—	
Loans to Municipalities	50,30,525
Loans to District and other Local Fund Committees ..	42,167
Loans to Land-holders and Other Notabilities ..	3,85,313
Advances to Cultivators	14,15,44,000
Loans and Advances to Displaced Persons	2,11,42,875
Miscellaneous Loans and Advances	(a) 37,50,98,574
Loans and Advances under the Community Development Programme	4,03,72,227
Total ..	58,36,15,681
Loans to Government Servants, etc.—	
House Building Advances	54,99,456
Advances for purchase of motor conveyances	9,60,893
Advances for purchase of other conveyances	(a) 1,50,000
Passage Advances	—503
Other Advances	15,93,734
Total ..	82,03,580
GRAND TOTAL ..	59,18,19,261

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

Major and Minor Heads of Account

Loans to Local Funds, Private Parties, etc.—	
Loans to Municipalities .. .. .	.. ..
Advances to Cultivators .. .. .	.. ..
Miscellaneous Loans and Advances .. .. .	.. ..
Loans and Advances under the Community Develop- ment Programme .. .. .	.. ..
Total ..	.. ..

(a) Differs from last years closing balance by Re. 1 due to rounding

(b) Excludes expenditure of Rs. 2,00,000 met from the Contingency

AND ADVANCES MADE BY GOVERNMENT

Amount advanced during the year (A)	Total	Amount Re-paid during the year	Balance on the 31st March, 1963	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
7,28,720	57,59,245	5,70,315	51,88,930	2,90,770
..	42,167	..	42,167	30
..	3,85,313	15,998	3,69,315	..
4,18,59,685	18,34,03,685	2,39,50,955	15,94,52,730	29,61,422
13,32,129	2,24,75,004	1,10,90,582	1,13,84,422	15,47,069
9,50,83,711	47,01,82,285	72,57,672	46,29,24,613	4,19,26,734
40,51,278	4,44,23,505	36,52,397	4,07,71,108	4,82,928
14,30,55,523	72,66,71,204	4,65,37,919	68,01,33,285(b)	4,72,08,953
17,90,697	72,90,153	12,62,961	60,27,192	22,100
5,70,457	15,31,350	5,28,148	10,03,202	15,895
1,98,523	3,48,523	2,33,039	1,15,484	478
..	—503	—1,533	1,030	..
37,22,636	53,16,370	37,52,494	15,63,876	2,004
62,82,313	1,44,85,893	57,75,109	87,10,784	40,477
14,93,37,836	74,11,57,097	5,23,13,028	68,88,44,069	4,72,49,430

given below—

Amount

Rs.

1,98,720

1,22,90,780

8,22,28,667

34,53,773

9,81,71,940

c ff.

Fund during 1962-63 which remained unrecovered before the close of 1962-63.

STATEMENT NO. 19—STATEMENT SHOWING

			A—Sinking
			Rs.
Balance on the 1st April, 1962	..	..	3,08,13,163
Amount appropriated from Revenue	..	..	74,72,172
		Total	3,82,85,335

(A) Loanwise details of the transactions

		B—Other Funds and
		Balance
Name of Reserve Fund or Deposit Account		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	.. .. .	1,05,81,319
2. Depreciation Reserve Fund—Electricity	.. .. .	4,77,32,985
3. Depreciation Reserve Fund—Government Presses	.. .. .	22,05,982
4. Reserve Funds—Transport—Accident Reserve Fund	.. (b)	3,37,141
5. Bharatpur Endowment Fund	.. .. .	..
6. Deposits of Charitable Trusts	.. .. . (b)	5,01,563
7. Famine Relief Fund	.. .. .	1,00,000
8. Fund for Development Schemes	.. .. .	54,96,911
9. State Agricultural Credit Relief and Guarantee Fund	.. .. .	2,50,000
10. Foodgrains Reserve Fund	.. .. . (b)	18,09,916
11. Industrial Loan Fund	.. .. . (b)	6,29,324
12. Civil List Reserve Fund (a)	.. .. .	19,719
13. Deposit Account of grants made by the Indian Council of Agricultural Research	.. .. .	3,019
14. Deposit Account of grants made by the Indian Central Sugarcane Committee	.. .. .	—11,804

(a) The fund is operated upon under

(b) Differs from the last year's closing

THE DETAILS OF EARMARKED BALANCES**Funds**

	Rs.
Amount applied in purchase and cancellation of stock	..
Balance on the 31st March, 1963	3,82,85,335(A)
Total	3,82,85,335

are given in the Annexure.

Deposit Accounts

on the 1st April, 1962

Balance on the 31st March, 1963

Investments		Total	Balance on the 31st March, 1963		
			Cash	Investments	Total
3	4		5	6	7
Rs.	Rs.		Rs.	Rs.	Rs.
..	1,36,798		1,36,798	..	1,36,798
..	1,05,81,319		1,38,45,515	..	1,38,45,515
..	4,77,32,985		4,77,32,985	..	4,77,32,985
..	22,05,982		25,44,873	..	25,44,873
..	3,37,141		4,15,451	..	4,15,451
6,400	6,400		..	6,400	6,400
..	5,01,563		4,99,563	..	4,99,563
..	1,00,000		1,00,000	..	1,00,000
3,13,37,790	3,68,34,701		55,35,310	3,13,37,790	3,68,73,100
..	2,50,000		2,50,000	..	2,50,000
..	18,69,916		9,52,900	..	9,52,900
..	6,29,324		44,91,484	..	44,91,484
51,910	71,629		19,719	51,910	71,629
..	3,019		1,11,720	..	1,11,720
..	-11,804		-4,757	..	-4,757

"Civil Deposits—Personal Deposits"
balance by Re. 1 due to rounding off.

STATEMENT NO. 19—STATEMENT SHOWING

B—Other Funds and

Name of Reserve Fund or Deposit Account	Balance
	Cash
1	2
	Rs.
15. Deposit Account of grants from the Central Government for the Development of handloom industries	15,072
16. Central Cotton Committee Research Fund	1,18,233
17. Deposit Account of grants made by the Indian Central Tobacco Committee	1,788
18. Deposit Account of grants made by the Indian Central Cotton Committee	—3,29,116
19. Deposit Account of grants made by the Indian Central Oil-seeds Committee	—53,269
20. Deposit Account of grants from the Ministry of Rehabilitation to Educational Institutions	1,23,332
21. Deposits of sale-proceeds of World Health Organisation Seals	2,386
22. Deposit Account of lump sum allotment received from the Government of India out of the Workmen's Benefit Fund	2,745
23. Deposit Account of the grant made by the Central Government for financing Cotton Extension Schemes	1,42,747
24. Deposit Account of Relief and Rehabilitation Loans to be written off	35,89,548
25. Deposit Account of grants from the Central Government for the food production drive schemes—Bonus for accelerating production of foodgrains	1,36,85,110
26. Deposit Account of grants out of Ford Foundation Fund for giving loans to artisans	25,000
27. Deposit Account of grants made by the Indian Central Tea Board	—222
28. Deposit Account of grants made by the National Co-operative Development Corporation	21,950
Total	8,71,98,177

THE DETAILS OF EARMARKED BALANCES—conold.**Deposit Accounts—conold.**

on the 1st April, 1962		Balance on the 31st March, 1963		
Investments	Total	Cash	Investments	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	15,072	15,072	..	15,072
..	1,18,233	2,30,112	..	2,30,112
..	1,788	3,174	..	3,174
..	-3,29,116	-2,99,821	..	-2,99,821
..	-53,269	-51,580	..	-51,580
..	1,23,332	1,23,332	..	1,23,332
..	2,386	2,386	..	2,386
..	2,745	2,745	..	2,745
..	1,42,747	1,42,747	..	1,42,747
..	35,89,548	30,21,111	..	30,21,111
1,00,000	1,37,85,110	1,37,69,838	1,00,000	1,38,69,838
..	25,000	25,000	..	25,000
..	-222	3,253	..	3,253
..	21,950	56	..	56
3,14,96,100	11,86,94,277	9,36,18,986	3,14,96,100	12,51,15,086

ANNEXURE TO

Description of Loan	Balance on the 1st April, 1962
1	2
	(1) Sinking Funds for the Rs.
4% Punjab Loan, 1968	84,94,250
4% Punjab Loan, 1971	54,71,700
4½% Punjab Loan, 1972 .. .. .	..
Loans from the Central Government taken by the former P.E.P.S.U. State for the Bhakra Nangal Project ..	1,43,33,333
Total ..	2,82,99,283
	(2) Sinking Funds for the
4% Punjab Loan, 1968	15,28,950
4% Punjab Loan, 1971	9,84,930
4½% Punjab Loan, 1972 .. .. .	..
Total ..	25,13,880
GRAND TOTAL ..	3,08,13,163

STATEMENT NO. 19

Amount appropriated from Revenue	Interest on Investments	Total	Advance Interest paid on purchase of securities	Balance on the 31st March, 1963	Remarks
3	4	5	6	7	8
amortisation of Loans					
Rs.	Rs.	Rs.	Rs.	Rs.	
16,98,850	..	1,01,93,100	..	1,01,93,100	
18,23,917	..	72,95,617	..	72,95,617	
28,45,755	..	28,45,755	..	28,45,755	
..	..	1,43,33,333	..	1,43,33,333	
63,68,522	..	3,46,67,805	..	3,46,67,805	
depreciation of Loans					
3,05,793	..	18,34,743	..	18,34,743	
3,28,305	..	13,13,235	..	13,13,235	
4,69,552	..	4,69,552	..	4,69,552	
11,03,650	..	36,17,530	..	36,17,530	
74,72,172	..	3,82,85,335	..	3,82,85,335	

APPENDIX I

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	Particulars of details/documents wanting from Departmental/Treasury Officers
1	2	3	4	5	6
				Rs.	
Q—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	2,80,352	Loanwise details.
2	Loans to District and other Local Fund Committees.	Treasury Officers and Municipalities.	1951-52	37,128	} Loanwise details and sanction to and amount of original loan.
3	Loans to Land-holders and other Notabilities.	Treasury Officers and Notabilities.	1954-55	1,10,515	
<i>Miscellaneous Loans and Advances</i>					
4	Loans to Municipalities under the National Water Supply and Sanitation Scheme.	Treasury Officers and Municipalities.	1960-61	84,264	Loanwise details.
<i>Loans to Government Servants, etc.</i>					
5	Other Advances.				
(i)	Wheat Loans	Treasury Officers, Drawing and Disbursing Officers and Heads of Offices.	1959-60	97,025	} Complete particulars of credits deposited in cash at the treasuries and plus and minus memoranda.
(ii)	Festival/Recreation/Hill-trip Advances.	Treasury Officers, Drawing and Disbursing Officers of various Departments and Heads of Offices.	1960-61	5,99,220	
T—DEPOSITS AND ADVANCES					
PART II—DEPOSITS NOT BEARING INTEREST					
<i>(c) Other Deposit Accounts—</i>					
<i>Deposits of Local Funds</i>					
6	District Funds	Treasury Officers	1947-48	7,02,903	} Details of credits/debits, plus and minus memoranda and reconciliation of account figures with those of plus and minus memoranda.
7	Municipal Funds	.. ..	1947-48	4,59,167	

APPENDIX I—contd.

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	Particulars of details/documents wanting from Departmental/Treasury Officers
1	2	3	4	5	6
	T—DEPOSITS AND ADVANCES—concl'd.			Rs.	
	PART II—DEPOSITS NOT BEARING INTEREST—concl'd.				
	(c) Other Deposit Accounts—concl'd.				
	Deposit of Local Funds—concl'd.				
8	Village Panchayats Fund—				
	(a) Construction of Panchayat Ghar at Chandigarh ..	Treasury Officers ..	1962-63	300	} As against Serial Nos. 6 to 7.
9	Zila Parishad Fund ..	" ..	1962-63	1,146	
10	Panchayat Samiti Fund ..	" ..	1962-63	5,406	
	Departmental and Judicial Deposits				
	Civil Deposits				
11	Revenue Deposits	Director of Agriculture and Treasury Officers ..	1951-52	11,02,613	Correct revenue deposit numbers and budget provision.
12	Civil and Criminal Courts' Deposits	Treasury Officers ..	1951-52	1,317	Correct deposit numbers.
13	Personal Deposits	" ..	1949-50	27,214	} As against Serial Nos. 6 to 7.
14	Deposits on account of Police Funds, Police Clothing and Equipment Fund ..	" ..	1947-48	1,33,698	
15	Deposits for work done for public bodies or private individuals—Other Deposits ..	" ..	1948-49	33,497	
16	Deposits of fees received by Government servants for work done for private bodies ..	" ..	1956-57	15	Extract receipt register.
17	Deposits of Educational Institutions ..	" ..	1962-63	33	As against Serial Nos. 6 to 7.
	Other Accounts				
18	Deposits of the sale-proceeds of World Health Organisation Seals	" ..	1952-53	2,165	As against Serial Nos. 6 to 7.

APPENDIX I—*concl'd.*

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	Particulars of details/documents wanting from Departmental/Treasury Officers
1	2	3	4	5	6
	PART III—ADVANCES NOT BEARING INTEREST				
19	Permanent Advances	Treasury Officers ..	1961-62	2,060	Complete particulars of credits.
	U—REMITTANCES				
	I—REMITTANCES WITHIN INDIA				
	<i>Cash Remittances and Adjustments, etc.</i>				
20	Cash Remittances between Treasuries	..	1961-62	7,01,487	Receipt/Payment Schedules.
	<i>Public Works Remittances</i>				
21	I—Remittances into Treasuries	.. P. W. Divisional Officers	1947-48	1,13,90,562	} Schedule of monthly settlement with treasuries.
22	II—Public Works Cheques	..	1947-48	47,90,005	
23	III—Other Remittances	..			
	(a) Items adjustable by Civil	..	1947-48	8,12,708	Vouchers and Schedules of remittances and correct classification.

APPENDIX II

Statement showing how the figures of 1961-62 have been adjusted pro forma to facilitate Comparison with the figures of 1962-63 (Referred to in Foot-note (A) on pages 10 and 11).

Section and Major Head of account under which included in the Finance Accounts of 1961-62	Amount (In lakhs of rupees)	Section and Major Head of account under which included pro forma in this compilation to facilitate the comparison with figures of 1962-63
1	2	3
RECEIPTS		
A. Taxes, Duties and other Principal Heads of Revenue		I—Miscellaneous.
X—Forest	141.97	LI—Forest.
E. Debt Services		B. Debt Services.
21—Interest on Debt and other Obligations.	635.03	XVI—Interest.
D—Transfers		
F.A. Social and Developmental Services—XXXVI—Miscellaneous Departments	11.63	C. Administrative Services. XXI—Miscellaneous Departments.
.. .. .	1.37	D. Social and Developmental Services. XXXII—Miscellaneous Social and Developmental Organisations.
U—Irrigation, Navigation, Embankment and Drainage Works		E. Multipurpose River Schemes, Irrigation and Electricity Schemes.
XVII—Irrigation, etc., Works (Commercial).		
Deduct—Working Expenses	194.03	43. Irrigation, etc., Works (Commercial).
H. Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements.		F. Public Works (including Roads) and Schemes of Miscellaneous Public Improvements.
X XXXIX—Civil Works	114.73	XXXVII—Public Works.
		E. Multipurpose River Schemes, Irrigation and Electricity Schemes.
X LA—Receipts from] Multipurpose River Schemes	129.91	XXXIII—Multipurpose River Schemes.
J. Miscellaneous		G. Transport and Communication (other than Roads).
XLVI—Miscellaneous	342.16	XLIII—Roads and Water Transport Schemes.
PAYMENTS		
A—Collection of Taxes, Duties and other Principal Revenues—		J—Contributions and Miscellaneous Adjustments.
7—Land Revenue	10.59	70—Other Miscellaneous Contributions and Assignments.
8—State Excise Duties	1.31	.. .. .
		I—Miscellaneous.
10—Forest	154.27	70—Forest.
E. Debt Services.		B—Debt Services.
22—Interest on Debt and other Obligations	635.03	XVI—Interest.
D—Transfers.		

APPENDIX II—*concl.*

Statement showing how the figures of 1961-62 have been adjusted pro forma to facilitate comparison with the figures of 1962-63 (Referred to in footnote (A) on pages 10 and 11)

Section and Major Head of account under which included in the Finance Accounts of 1961-62	Amount (In lakhs of rupees)	Section and Major Head of account under which included <i>pro forma</i> in this compilation to facilitate the comparison with figures of 1962-63
1	2	3
F. Administrative Services—		C. Administrative Services.
25—General Administration	27.32	18—Parliament and State Legislatures.
F.A. Social and Developmental Services.		
47—Miscellaneous Departments	37.35	26—Miscellaneous Departments.
C—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.		E—Multipurpose River Schemes, Irrigation and Electricity Schemes.
17—Interest on Irrigation Works (Commercial).	176.97	43—Irrigation, etc., Works (Commercial).
C. Irrigation, Navigation, Embankment and Drainage Works.		
XVII—Irrigation, etc., Works (Commercial)		
<i>Deduct</i> —Working Expenses	194.03	,, ,, ,,
18—Other Revenue Expenditure Financed from ordinary revenues.	73.72	44—Irrigation etc., Works (Non-Commercial).
H—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements—		F. Public Works (including Roads) and Schemes of Miscellaneous Public Improvements.
50—Public Works	371.36	50—Public Works.
51-A—Interest on Capital Outlay on Multipurpose River Schemes.	123.14	E—Multipurpose River Schemes, Irrigation and Electricity Schemes. 42—Multipurpose River Schemes.
51-B—Other Revenue Expenditure connected with Multipurpose River Schemes	107.45	,, ,, ,,
J—Miscellaneous.		G—Transport and Communication (Other than Roads).
57—Miscellaneous	232.15	57—Road and Water Transport Schemes.

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