

1963 64

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ERRATA

Page No.	Reference to Para etc.	For	Read
(iii-iv)	Certificate—Second line	account	accounts
6	Column 1—Nomenclature of 'G'	Communication	Communications
14	Column 1—Seventh line from bottom	Tota	Total
18	Column 1—5th line from top	Miscellaneous	Miscellaneous
18	Column 3—11th line	more receipts	(c) more receipts
18	Table below Explanatory Note 4—item (i) below "Debt Services"	developments	development
23	Line 4 from top	rgarding	regarding
26-27	Statement No. 3—Item 2—Column 10	+2.02 (c)36.38	(c)+2.02 36.38
26-27	Item 3—Column 10	(c)(c)+6.71	(c)+6.71
26-27	Footnote (e) line 1	projects	project
29	Line 6 from top	year	Years
30	Opening para under "Arrangements for Amortisation" line 1	arrangements	arrangements
32	4. Other Loans—line 2	page	pages
32	Second Column of the table—line 2	—4,36.31	—4,36.31
34	Statement No. 6—Para 1—Line 3	Cooperative Banks, Societies	Cooperative Bank and Societies
36	Table Heading column 1	loans	loans,
42	Explanatory note No. (3)—Second sub-para—Line 5 from above	o	to
55	Statement No 11—Heading of Column 2	Actuals 1963-64	Actuals for 1963-64
73	Footnote (a)	Rs. 7,360	Rs. 7,363
81	Statement No. 12—Column 1—Nomenclature of 'D'	Developments	Developmental
86	Column 1—Seventh minor head under "29—Medical"	Employer's	Employees'
128	Column 5—Figure against Apex Cooperative Bank	81,00,000	31,00,000
135	Footnote (b) 2nd line	"Under 124—	Under "124—
144	Statement No. 14—Column 4—Item Nos. 25, 26 and 28	preference	preference
149	Footnote (d)—line 2	1962-63	1962-68
149	Column 1—1st heading	Capital Expenditure —Contd.	Delete this heading
150	Column 1—1st heading	Contd	Concld.
150	Column 1—2nd heading	Debt—Contd.	Delete this heading
154	Statement No. 16—Heading—Third line	DEPOSITS	DEPOSITS
160	Do.	DEPÔITS	DEPOSITS
161	Column 1—Item (i)(ii)(b)	Advances	Advances
161	Column 5—Item (i)(ii)(c)	10,38	10,387
165	Statement No. 17—Item 4(a)	Divisions	Divisions
175	Statement No. 17—Heading Column 3	Amount advanced the year	Amount advanced during the year
182-83	Statement No. 17—Item (xxvii)—Column 5	2,51,245	2,51,145
182-83	Statement No. 17—Item (xxvii)—Column 6	943	—943
184	Item (1 iii)—Column 1	handloom	handlooms
184	Items (1 iv) and (1 vi)—Column 1	Weavers,	Weavers'
194	Appendix—Items 2 and 3—Column 6—2nd line		Delete 'and' occurring after 'to'

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1^a 63-64

**FINANCE ACCOUNTS OF THE GOVERNMENT OF THE PUNJAB FOR THE
YEAR 1963-64**

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

This compilation containing the Finance Accounts of the Government of the Punjab for the year 1963-64 presents the account of the receipts and outgoings of the Government for the year, together with the financial results disclosed by the revenue and capital accounts, the accounts of the public debt and the liabilities and assets as worked out from the balances recorded in the accounts. It supplements the accounts separately presented in the form of Appropriation Accounts for Voted 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, 1965, the accounts now presented are correct statements of the receipts and outgoings of the Government of the Punjab for the year 1963-64.

A. K. ROY,

Comptroller and Auditor General of India

NEW DELHI :

The 1965.

25 AUG 1965

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 subdivided 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, 1964, 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.

Part I—Summarised Statements

STATEMENT NO. 1—

Receipts	Actuals	
	1962-63	1963-64
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	4,27.81	5,31.61
V. Estate Duty	17.80	20.06
IX. Land Revenue	4,65.84	5,03.37
X. State Excise Duties	5,94.92	7,40.50
XI. Taxes on Vehicles	1,20.88	1,13.43
XII. Sales Tax	9,97.06	14,04.91
XIII. Other Taxes and Duties	6,48.04	10,43.08
XIV. Stamps	5,36.84	6,10.77
XV. Registration Fees	40.16	43.47
Total	38,49.15	50,11.20
B. Debt Services—		
XVI, Interest	11,75.60	13,39.68
Total	11,75.60	13,39.68
C. Administrative Services—		
XVII. Administration of Justice	41.12	47.31
XVIII. Jails	25.28	31.86
XIX. Police	61.48	27.28
XX. Supplies and Disposals	0.64	0.48
XXI. Miscellaneous Departments	13.73	13.55
Total	1,42.25	1,20.48

SUMMARY OF TRANSACTIONS

Disbursements	Actuals	
	1962-63	1963-64
4	5	6
(In lakhs of rupees)		
Fund		
Revenue		
A. Collection of Taxes, Duties and other Principal Revenues—		
9. Land Revenue	2,45.87	2,14.41
10. State Excise Duties	29.12	10.74
11. Taxes on Vehicles	6.25	8.26
12. Sales Tax	10.77	24.65
13. Other Taxes and Duties	29.40	21.35
14. Stamps	5.28	6.41
15. Registration Fees	2.20	2.65
Total	3,28.89	2,88.47
B. Debt Services—		
16. Interest on Debt and other Obligations ..	11,34.58	12,31.95
17. Appropriation for Reduction or Avoidance of Debt	74.72	5,25.80
Total	12,09.30	17,57.75
C. Administrative Services—		
18. Parliament, State and Union Territory Legislatures	24.16	23.72
19. General Administration	3,09.23	3,40.37
21. Administration of Justice	71.89	72.50
22. Jails	74.83	78.56
23. Police	6,64.44	8,05.87
25. Supplies and Disposals	3.76	3.75
26. Miscellaneous Departments	34.30	31.30
Total	11,82.61	13,56.07

STATEMENT NO. 1—

Receipts	Actuals	
	1962-63	1963-64
1	2	3
	(In lakhs of rupees)	
	Part I—Consolidated	
	(1	
D. Social and Developmental Services—		
XXII. Education	1,51.52	1,75.96
XXIII. Medical	50.55	65.67
XXIV. Public Health	4.00	3.85
XXV. Agriculture	1,10.67	80.46
XXVII. Animal Husbandry	19.01	27.21
XXVIII. Co-operation	19.53	22.36
XXIX. Industries	27.58	32.01
XXXI. Community Development Projects, National Extension Service and Local Development Works	3.71	3.58
XXXII. Miscellaneous Social and Develop- mental Organisations	7.01	9.76
Total	3,93.58	4,20.86
E. Multipurpose River Schemes, Irrigation, etc.—		
XXXIII. Multipurpose River Schemes	2,18.26	2,36.92
XXXIV. Irrigation, etc., Works (Commer- cial)	5,18.10	5,46.98
XXXV. Irrigation, etc., Works (Non-Com- mercial)	74.36	1,02.23
Total	8,10.72	8,86.13
F. Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—		
XXXVII. Public Works	1,02.84	1,00.24
Total	1,02.84	1,00.24
G. Transport and Communication (other than Roads)—		
XLII. Aviation .. .. .	.. .. .	0.01
XLIII. Road and Water Transport Schemes	4,19.28	4,98.29
Total	4,19.28	4,98.30

SUMMARY OF TRANSACTIONS—contd.

Disbursements	Actuals	
	1962-63	1963-64
4	5	6
	(In lakhs of rupees)	
Fund—contd.		
Revenue—contd.		
D. Social and Developmental Services—		
27. Scientific Departments	2.13	2.31
28. Education	14,14.31	15,44.18
29. Medical	3,44.17	3,74.20
30. Public Health	1,61.87	1,86.35
31. Agriculture	2,04.49	3,27.13
33. Animal Husbandry	99.09	1,27.78
34. Co-operation	82.54	85.77
35. Industries	1,99.25	2,50.77
37. Community Development Projects, National Extension Service and Local Development Works	2,27.61	2,70.17
38. Labour and Employment	86.35	2,23.78
39. Miscellaneous Social and Developmental Organisations	27.39	31.77
Total	28,49.20	34,24.21
E. Multipurpose River Schemes, Irrigation, etc.—		
42. Multipurpose River Schemes	3,01.44	5,98.05
43. Irrigation, etc., Works (Commercial)	4,40.40	4,84.73
44. Irrigation, etc., Works (Non-Commercial)	73.94	90.40
Total	8,15.78	11,73.18
F. Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—		
50. Public Works	4,24.94	4,33.83
Total	4,24.94	4,33.83
G. Transport and Communications (other than Roads)—		
56. Aviation	13.74	2.04
57. Road and Water Transport Schemes	2,97.37	3,82.73
Total	3,11.11	3,84.77

STATEMENT NO. 1.

Receipts	Actuals	
	1962-63	1963-64
1	2	3
	(In lakhs of rupees)	
	Part I—Consolidated	
	(1)	
I. Miscellaneous—		
XLVIII. Contributions and Recoveries towards Pensions and Other Retirement Benefits	13.07	21.46
XLIX. Stationery and Printing	77.73	77.09
LI. Forest	1,58.28	1,70.77
LII. Miscellaneous	3,36.00	6,63.45
Total	5,85.08	9,32.77
J. Contributions and Miscellaneous Adjustments—		
LV. State's Share of Union Excise Duties	7,67.95	8,49.46
LVI. Grants-in-aid from Central Government	8,62.49	11,27.21
LVII. Miscellaneous Adjustments between Central and State/Union Territory Governments	1.49	2.42
LVIII. Dividends, etc. from Commercial and Other Undertakings	19.53	30.55
Total	16,51.46	20,09.64
K. Extraordinary Items—		
LX. Extraordinary Receipts	0.35	0.55
LXI. Pre-partition Receipts .. .. .	..	0.24
LXI-A. Receipts connected with the National Emergency, 1962 .. .. .	..	0.86
Total	0.35	1.65
Total—Revenue Receipts	91,30.31	1,13,20.95
Surplus	+9,46.85	+12,77.34

SUMMARY OF TRANSACTIONS—contd.

Disbursements	Actuals	
	1962-63	1963-64
4	5	6
	(In lakhs of rupees)	
Fund—contd.		
Revenue—concl'd.		
I. Miscellaneous—		
64. Famine Relief	65.89	1,47.87
65. Pensions and Other Retirement Benefits	2,07.62	1,83.37
67. Privy Purses and Allowances of Indian Rulers	7.80	7.39
68. Stationery and Printing	1,83.35	1,09.53
70. Forest	1,62.95	1,85.06
71. Miscellaneous	4,06.04	4,88.23
Total ..	10,33.65	11,21.45
J. Contributions and Miscellaneous Adjustments—		
76. Other Miscellaneous Contributions and Assignments	8.46	6.48
Total ..	8.46	6.48
K. Extraordinary Items—		
78. Pre-Partition Payments	0.16	1.87
78-A. Expenditure connected with the National Emergency, 1962	19.36	95.53
Total ..	19.52	97.40
Total—Expenditure met from Revenue ..	81,83.46	1,00,43.61

STATEMENT NO. 1—

Receipts	Actuals	
	1962-63	1963-64
1	2	3
	(In lakhs of rupees)	
	Part I—Consolidated	
		(2)
		(3)
Public Debt—		
Permanent Debt	3,64.88	..
Floating Debt	24,70.00	12,50.00
Loans from the Central Government ..	35,63.67	32,08.13
Other Loans	1,32.21	1,66.81
Total ..	65,30.76	46,24.94
Loans and Advances by the State and Union Territory Governments—		
Recoveries of Loans and Advances ..	5,23.13	6,58.18
Total ..	5,23.13	6,58.18
Total—Consolidated Fund ..	1,61,84.20	1,66,04.07

SUMMARY OF TRANSACTIONS—contd.

Disbursements	Actuals	
	1962-63	1963-64
4	5	6
	(In lakhs of rupees)	
Fund—concl'd.		
Capital		
Capital Accounts outside the Revenue Account—		
Agricultural Improvement and Research ..	13·47	11·50
Industrial Development	66·57	73·79
Multipurpose River Schemes	7,86·91	2,39·15
Irrigation (Commercial)	7,07·01	9,39·26
Public Works	6,39·28	7,33·42
Chandigarh Capital	78·96	37·09
Other Works	1·60	..
Aviation .. .. .	..	22·68
Rail-Road Co-ordination Schemes ..	12·46	10·08
Road and Water Transport Schemes ..	1,04·30	64·03
Commuted Value of Pensions	—0·84	—0·31
Schemes of Government Trading ..	1,30·59	—1,49·52
Total ..	25,40·31	19,81·17
Debt—		
Public Debt—		
Permanent Debt .. .. .	..	..
Floating Debt	24,70·00	12,50·00
Loans from the Central Government ..	12,56·62	12,92·05
Other Loans	22·09	28·54
Total ..	37,48·71	25,70·59
Loans and Advances by the State and Union Ter- ritory Governments—		
Loans and Advances	14,93·38	18,42·99
Total ..	14,93·38	18,42·99
Total—Consolidated Fund	1,59,65·86	1,64,38·36

STATEMENT NO. 1—

Receipts	Actuals.	
	1962-63	1963-64
1	2	3
	(In lakhs of rupees)	
	Part II—	
Contingency Fund	0.15	2.00(±)
Total—Contingency Fund ..	0.15	2.00
	Part III—	
	Debt (other than those	
Unfunded Debt—		
State Provident Funds	1,61.18	1,66.79
Total	1,61.18	1,66.79
Deposits and Advances—		
<i>Deposits bearing Interest—</i>		
Deposits of Depreciation Reserve of Government Commercial Undertakings ..	51.09	60.11
Depreciation Reserve Fund—Government Presses	3.39	3.56
Reserve Funds—Transport	1.31	1.79
Deposits of Charitable Trusts	—0.02	..
<i>Deposits not bearing Interest—</i>		
Appropriation for Reduction or Avoidance of Debt	74.72	5,27.63
Famine Relief Fund	40.00	40.00

(a) Represents recoupment during 1963-64 of the following expenditure met out of advances from the Contingency Fund during 1962-63 which remained unrecouped before the close of that financial year:—

	Amount
	(In lakhs of Rupees)
Loans to Local Funds, Private Parties, etc. (Voted)	2.00

: SUMMARY OF TRANSACTIONS—contd.

Disbursements	Actuals	
	1962-63	1963-64
4	5	6
	(In lakhs of rupees)	
Contingency Fund		
Contingency Fund	2.00	6.91(b)
Total—Contingency Fund ..	2.00	6.91
Public Account		
mentioned in Part I) and Deposits		
Unfunded Debt—		
State Provident Funds	88.61	76.76
Total ..	88.61	76.76
Deposits and Advances—		
Deposits bearing interest—		
Deposits of Depreciation Reserve of Government Commercial Undertakings ..	18.44	20.94
Depreciation Reserve Fund—Government Presses .. .. .	..	..
Reserve Funds—Transport ..	0.53	1.82
Deposits of Charitable Trusts .. .. .	..	..
Deposits not bearing interest—		
Appropriation for Reduction or Avoidance of Debt .. .. .	..	0.48
Sinking Fund—Investment Account ..	..	93.61
Famine Relief Fund	40.00	40.00

(b) Represents the following expenditure incurred out of advances from the Contingency Fund during 1963-64 which remained unrecouped before the close of 1963-64 :—

Head of Account	Amount
	(In lakhs of rupees)
15. Registration	0.01
19. General Administration	0.07
28. Education	6.83
Total ..	6.91

STATEMENT NO. 1—

Receipts	Actuals	
	1962-63	1963-64
1	2	3
(In lakhs of rupees)		
Part III—		
Debt (Other than those		
Deposits and Advances—concl'd.		
Industrial Loan Fund	97.62	1,05.66
Fund for Development Schemes	0.38	..
Foodgrains Reserve Fund	—9.17	0.02
Deposits of Local Funds	5,50.02	7,69.58
Civil Deposits	23,14.90	28,96.47
Other Accounts	28.60	23.47
Advances not bearing interest	1,34.56	1,54.35
Suspense Accounts	12,99.78	36,88.64
Cheques and Bills	—2.02	2.36
Departmental and Similar Accounts	34.07	75.78
Miscellaneous	92.51	0.44
Total	47,11.74	83,49.86
Remittances—		
Remittances	74,95.92	72,58.88
Total	74,95.92	72,58.88
Total—Public Account	1,23,68.84	1,57,75.53
Total—Parts I, II and III	2,85,53.19	3,23,81.60
Opening Cash Balance	—3,83.59	4,23.84
GRAND TOTAL	2,81,69.60	3,28,05.44

(a) The cash balance increased during 1962-63 by Rs. 807.43 lakhs and page 39.

SUMMARY OF TRANSACTIONS—concl'd.

Disbursements	Actuals	
	1962-63	1963-64
4	5	6
(In lakhs of rupees)		
Public Account—contd.		
mentioned in Part I) and Deposits—concl'd.		
Deposits and Advances—concl'd.		
Industrial Loan Fund	59.00	59.33
Fund for Development Schemes .. .. .	..	..
Foodgrains Reserve Fund .. .. .	..	..
Deposits of Local Funds	4,77.22	5,99.60
Civil Deposits	23,23.27	27,71.08
Other Accounts	31.02	22.53
Advances not bearing interest	1,47.80	1,54.62
Suspense Accounts	8,16.40	43,30.37
Cheques and Bills	—1.96	2.36
Departmental and Similar Accounts	35.93	73.93
Miscellaneous	13.31	2.12
Total	39,60.96	81,72.79
Remittances—		
Remittances	77,28.33	80,15.32
Total	77,28.33	80,15.32
Total—Public Account	1,17,77.90	1,62,64.87
Total—Parts I, II and III	2,77,45.76	3,27,10.14
Closing Cash Balance	4,23.84	95.30(a)
GRAND TOTAL	2,81,69.60	3,28,05.44

decreased during 1963-64 by Rs. 3,28.54 lakhs. See also Statement No. 7 on

EXPLANATORY NOTES

1. *Receipts from the Central Government*—The revenue receipts for the year 1963-64 include the following amounts received from the Government of India—

Head of Account	Amount (In crores of rupees)
(i) Share of net proceeds of—	
(a) Taxes on income other than Corporation Tax ..	5.32
(b) Union Excise Duties	8.49
(c) Estate Duty	0.20
(ii) Grants in lieu of Taxes on Railway Passenger Fares ..	1.01
(iii) Grant-in-aid under Article 275 of the Constitution ..	0.01
(iv) Other grants	10.25
Total ..	25.28

2. *Taxation Changes during the year*—The additional taxation measures introduced during 1963-64 and the estimated income therefrom are indicated below:—

	(In crores of rupees)
(i) Enhancement of the rate of Entertainment Tax to 50 per cent in all cases	0.07
(ii) Increase in the rate of Passenger Tax from 1/6th to 1/4th and the Tax on Goods carried by 50 per cent	1.00
(iii) Increase in the rate of Token Tax on Motor Vehicles by 25 per cent	0.15
(iv) Increase in Sales Tax on Luxury Goods from 7 per cent to 10 per cent	0.25
(v) Increase in the rate of General Sales Tax from 5 per cent to 6 per cent	1.00
(vi) Enhancement of Sales Tax on Foodgrains from $\frac{2}{4}$ per cent to $1\frac{1}{2}$ per cent	0.55
(vii) Levy of tax on areas sown under cotton, sugarcane and chillies at Rs. 4 per acre for canal irrigated and Rs. 2 per acre for other areas, kitchen gardens alone being exempted	0.70
(viii) Increase in the rates of Electricity Duty	0.67
Total ..	4.39

3. *Revenue Receipts*.—The increase of Rs. 21·91 crores in the revenue receipts from Rs. 91·30 crores in 1962-63 to Rs. 113·21 crores in 1963-64 was mainly under the following heads—

Head of Account	Amount of increase (in crores of rupees)	Reasons
<i>Taxes, Duties and Other Principal Heads of Revenue—</i>		
(i) Taxes on income other than Corporation Tax.	1·04	Mainly due to receipt of arrears for the years 1952-53 to 1960-61 and larger share received by the State Government on the basis of divisible pool as determined by the Government of India.
(ii) State Excise Duties ..	1·46	Mainly due to increase in the sale of "country spirits" as a result of continuous drive against illicit distillation.
(iii) Sales Tax	4·08	Mainly due to (a) increase in the rates of sales tax, (b) clearance of assessment arrears and (c) steps taken to prevent evasion of tax.
(iv) Other Taxes and Duties	3·95	The increase is mainly due to— enhancement and changes in the rates of (i) Entertainment Tax. (ii) Electricity Duty. (iii) Passenger Tax.
(v) Stamps	0·74	Mainly due to increased sale of non-judicial stamps and the post budget decision not to transfer receipts in judicial stamps realized under Motor Vehicles Act, Punjab Urban Immovable Property Tax Act, Punjab General Sales Tax Act to other receipt heads from the year 1963-64.
<i>Debt Services—</i>		
Interest	1·64	The increase is mainly due to payment of arrears of interest charges by Punjab State Electricity Board.

Head of Account	Amount of increase (in crores of rupees)	Reasons
<i>Transport and Communications (other than Roads).</i>		
Road and Water Transport Schemes.	0.79	Mainly on account of operation of new routes and additional trips on existing routes.
<i>Miscellaneous—</i>		
Miscellaneous	3.27	The increase is mainly due to larger receipts. (a) on account of sale of evacuee properties. (b) deposits remaining unclaimed for more than three years credited to Government and more receipts from Fair Price shops.
<i>Contributions and Miscellaneous Adjustments—</i>		
(i) State's share of Union Excise Duties.	0.82	The increase is due to larger allocation of State's share on the basis of divisible pool.
(ii) Grants-in-aid from Central Government.	2.65	Mainly due to larger amounts of grant-in-aid received from the Government of India for 'Non-Plan' schemes.

4. *Expenditure on Revenue Account*—The increase of Rs. 18.61 crores in expenditure on revenue account from Rs. 81.83 crores in 1962-63 to Rs. 100.44 crores in 1963-64 was mainly under the following heads—

Head of Account	Actuals		Amount of increase	Reasons for increase
	1962-63	1963-64		
<i>Debt Services—</i>				
(i) Interest on Debt and Other obligations.	11.35	12.32	0.97	Due to larger payment of interest on loans received from the Government of India for grow more food, rural electrification and miscellaneous developments schemes.
(ii) Appropriation for Reduction or Avoidance of Debt.	0.75	5.26	4.51	Mainly on account of contribution to Sinking Fund for amortisation of loans received from the Government of India

Head of Account	Actuals		Amount of increase	Reasons for increase
	1962-63	1963-64		
<i>Administrative Services—</i>				
Police	6.65	8.06	1.41	Mainly due to (i) additional expenditure on emergency police force (ii) <i>ad hoc</i> increase in pay scales of police personnel as a result of the recommendation of Punjab Police Commission and (iii) re-organisation of Punjab Armed Police into battalion formation.
<i>Social and Developmental Services—</i>				
(i) Education	14.14	15.44	1.30	Mainly on account of (i) payment of additional grants to Punjab, Punjabi and Kurukshetra Universities (ii) coverage of larger number of school going children under the Milk Feeding Programme and (iii) increased expenditure on free and compulsory education.
(ii) Agriculture ...	2.05	3.27	1.22	Mainly on account of (i) additional expenditure on various new development schemes, (ii) additional grants to Agricultural University, and

Head of Account	Actuals		Amount of in- crease	Reason for increase
	1962- 63	1963- 64		
				(iii) transfer of the charge pertaining to fisheries un- der this head.
(iii) Labour and Employ- ment.	0.86	2.24	1.38	Mainly due to implemen- tation of New Industrial Training Scheme.
<i>Multipurpose River Schemes Irrigation, etc.—</i>				
Multipurpose River Schemes	3.01	5.98	2.97	Mainly due to non-capi- talisation of interest charges on loans taken for the Bhakra Nangal Project.
<i>Transport and Communications (other than Roads)—</i>				
Road and Water Transport Schemes.	2.97	3.83	0.86	Mainly on account of ex- pansion of transport ser- vices.
<i>Miscellaneous—</i>				
(i) Famine Relief	.. 0.66	1.48	0.82	Due to larger expendi- ture having been incur- red for gratuitous relief for the flood/drought- affected areas.
(ii) Miscellaneous	.. 4.06	4.88	0.82	Mainly due to larger ex- penditure incurred (i) for purchase of urban eva- cuee property, (ii) finan- cial assistance to disabled army personnel and their families, and (iii) re- settlement of families on Indian land in adverse- possession of West Pakis- tan.

**STATEMENT NO. 2—CAPITAL OUTLAY OUTSIDE THE REVENUE
ACCOUNT—PROGRESSIVE CAPITAL OUTLAY TO END OF 1963-64**

Serial No.	Nature of Expenditure	Expenditure up to 1962-63	Expenditure during 1963-64	Total
1	2	3	4	5
				(In lakhs of rupees)
1	95—Capital Outlay on Schemes of Agricultural Improvement and Research ..	2,59·17	11·50	2,70·67
2	96—Capital Outlay on Industrial Development ..	5,46·55	73·79	6,20·34(a)
3	98—Capital Outlay on Multi-purpose River Schemes ..	(b)1,85,70·84	2,39·15	1,88,09·99
4	99—Capital Outlay on Irrigation, etc., Works (Commercial)	60,43·17	9,39·26	69,82·43(c)
5	100—Capital Outlay on Irrigation, etc., Works (Non-Commercial)	21·80	..	21·80
6	101—Capital Outlay on Electricity Schemes	14,48·95	..	14,48·95
7	103—Capital Outlay on Public Works—			
	Original Works—			
	(i) Buildings	(d)24,77·80	5,70·16	30,47·96
	(ii) Communication	16,41·08	1,56·51	17,97·59
	Other expenditure	(d)—98·56	6·75	—91·81
	Total	40,20·32	7,33·42	47,53·74
8	105—Chandigarh Capital Outlay	16,72·58	37·09	17,09·67
9	109—Capital Outlay on Other Works	4·90	..	4·90
10	112—Capital Outlay on Aviation .. .. .	..	22·68	22·68

STATEMENT NO. 2—CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT—PROGRESSIVE CAPITAL OUTLAY TO END OF 1963-64—concl'd.

Serial No.	Nature of Expenditure	Expenditure up to 1962-63	Expenditure during 1963-64	Total
1	2	3	4	5
				(In lakhs of rupees)
11	113—Capital Outlay on Rail-Road Co-ordination Schemes	42.30	10.08	52.38(a)
12	114—Capital Outlay on Road and Water Transport Schemes	4,94.94	64.03	5,58.97
13	119—Capital Outlay on Forests	0.84	..	0.84
14	120—Payments of Commuted Value of Pensions	57.05	(a) — 0.31	56.74
15	124—Capital Outlay on Schemes of Government Trading	(f)—58.43	—1,49.52	—2,07.95
16	125—Appropriation to the Contingency Fund	1,00.00	..	1,00.00
	Total	3,32,24.98	19,81.17	3,52,06.15

(a) 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. This includes an amount of Rs. 3.50 lakhs invested in companies, societies, etc., which are under liquidation.

(b) (i) Includes an expenditure of Rs. 9.30 lakhs incurred on the preliminary investigation of the Beas Project originally booked during 1960-61 and 1961-62 under "51-B—Other Revenue expenditure connected with Multipurpose River Schemes—III-Beas Project" and now transferred to Capital *pro forma*.

(ii) Includes capitalised interest charges in respect of (i) Bhakra Dam (Rs. 3,250.98 lakhs), and (ii) Beas Dam Project (Rs. 1.32 lakhs).

Interest charges on loans advanced by the Government of India for Bhakra Nangal Project were capitalised up to 1962-63, the total amount capitalised was Rs. 36.75 crores. Consequent on the decision of the Government of India not to advance loans to cover interest charges on the loans of the Bhakra Nangal Project, the State Government decided not to capitalise the interest charges of the project from 1963-64 and to meet this expenditure from the State Revenues.

According to the orders of the State Government the write back of the capitalised interest charges is to be a first charge on the net receipts of the project. During the period 1959-60 to 1962-63, a sum of Rs. 4.24 crores was written back to revenue. The matter regarding write back of the remaining amount is under the consideration of the State Government.

Interest charges on loans advanced by the Government of India for Beas Project were capitalised during the year 1960-61. The Project is still under construction. According to the orders of the State Government the write back of the capitalised interest charges will be a first charge on the net receipts of the project when it starts yielding revenue.

(c) (i) 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.

(ii) Includes capitalised interest charges (Rs. 2.36 crores) in respect of Harike Project.

Interest charges on loans received from the Government of India for Harike Project were capitalised up to 1960-61. Since the project is still under construction and has not started yielding any revenue, there has been no write back of the capitalised interest charges.

(d) Includes Rs. 140.78 lakhs adjusted *pro forma* from "Buildings" to "Other expenditures".

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

(f) Includes Rs. —7.58 lakhs on account of repayments of advances deposited during 1960-61 to 1962-63 under "LII-Miscellaneous" instead of under "124-Capital Outlay" now adjusted *pro forma* to the latter head in 1963-64.

EXPLANATORY NOTE

The working results for the year 1963-64 in respect of Schemes for which *pro forma* accounts were maintained by the Departments are detailed below :—

Head of Account and Name of Scheme	Profit (+) Loss (—)
	(In lakhs of rupees)
95—Capital Outlay on Schemes of Agricultural Improvement and Research.	
(i) Scheme for the Agricultural Workshop for repair of tractors and Agricultural jobs	*
(ii) Scheme for the production of Agricultural Implements in Government Engineering Workshop, Nilokheri	+0.56
(iii) Scheme for the Reorganisation of Government Livestock Farm, Hissar.	+1.40
114—Capital Outlay on Road and Water Transport Schemes—Six Units of Punjab Roadways	+1,07.81
124—Capital Outlay on Schemes of Govt. Trading—	
(i) Grain Supply Scheme	+20.96
(ii) Fertilizer Scheme—	
(a) Agriculture Department	—1.51
(b) Co-operative Department	—0.24

**Pro forma* accounts not yet prepared by the Department.

**STATEMENT NO. 3—FINANCIAL RESULTS OF
IRRIGATION WORKS FOR WHICH CAPITAL
AND REVENUE ACCOUNTS ARE KEPT**

STATEMENT NO. 3—FINANCIAL RESULTS OF IRRIGATION WORKS

Name of Project	Direct Capital Outlay		Revenue Receipts during 1963-64		
	During the year 1963-64	To end of the year 1963-64	Direct Revenue (Public Works Receipts)	Indirect Receipts	Total Revenue Receipts
1	2	3	4	5	6
(In lakhs)					
A—Irrigation Works—					
(1) PRODUCTIVE					
1. Upper Bari Doab Canal(e)	10.15	2,69.34	66.88	6.35	73.23
2. (i) Western Jumna Canal(e) ..	88.50	(d) +49.72 8,89.83	1,22.87	21.50	1,44.37
(ii) Western Jumna Canal Extension Schemes (a) ..	..	1,52.57			
3. Sirhind Canal ..	2.54	(e)+1,67.12 2,66.05	2,08.80	2.91	2,11.71
4. Government Central Work-shop ..	- 0.35	- 2,54.37			
5. Sutlej Valley Project (Western Canal) ..	- 1.72	2,41.10	38.01	1.84	39.85
6. Bhakra Dam Project(e)	- 1,97.06	1,12,99.81	(b)+ 65.86 1,13.65	(b)+ 2.22 0.94	(b)+68.08 1,14.59
7. Shah Nahar Project	0.04	33.70	3.43	..	3.43
8. Munah (Tubewell) Scheme ..	..	6.80	..	..	..
9. Radaur (Tubewell) Scheme ..	..	7.03	..	..	..
10. Madhopur Beas Link	0.52	3,08.76	..	..	..
11. Technical Co-operation Aid Schemes ..	- 11.18	(c)+3,37.42 3,33.07	1.11	..	1.11
12. Beas Dam Project ..	3,13.87	(d) + 9.30 13,01.39			
Total—(1) PRODUCTIVE	2,05.31	1,54,18.64	6,20.61	35.76	6,56.37
(2) UNPRODUCTIVE					
1. Ghaggar Canal ..	..	12.04	..	0.71	0.71
2. Jagadhari Tubewell Project ..	0.01	1,12.94	..	..	..
Total—(2) UNPRODUCTIVE	0.01	1,24.98	..	0.71	0.71
Total—A—IRRIGATION WORKS	2,05.22	1,55,43.62	6,20.61	36.47	6,57.08

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

(b) Represents receipts relating to Bhakra Dam Project amounting to Rs. 68,07,919 booked 1963-64 due to misclassification detected after the close of the accounts. This misclassification

(c) Figures of capital outlay and interest charges to end of 1962-63 in respect of adjusted *pro forma*.

(d) Represents *pro forma* adjustment of Rs. 9,30,217 relating to the years 1960-61 and

(e) The difference between the amount shown here against this projects and that shown in to the years 1961-63, 1962-63 have been taken as reduction of Capital Expenditure in the *pro-general* accounts.

FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT

Direct working expenses during the year 1963-64	Net revenue excluding interest			Interest on Capital	Net profit or loss after meeting interest	
	Surplus or revenue over expenditure (+) or of expenditure over revenue (-)	Rate per cent on capital outlay to end of the year 1963-64			Surplus of revenue over expenditure (+) or of expenditure over revenue (-)	Rate per cent on capital outlay to end of the year 1963-64
7	8	9	10	11	12	
of rupees)						
42.63	+ 30.60	+ 11.36	10.49	+ 20.11	+ 7.46:	
54.09	+ 39.68	+ 8.20	+ 2.02	+ 45.25	+ 4.14	
..	..	..	(c) 36.36		
			6.05			
55.94	+ 1,55.77	+ 33.06	(c) (e) + 6.71	+ 1,38.46	+ 31.06:	
0.98	- 0.98	- 0.38	10.60	+ 9.45	+ 3.72	
20.76	+ 19.09	+ 7.92	- 10.43	+ 9.41	+ 3.90.	
1,62.19	+ 20.48	+ 0.18	9.68	- 4,15.38	- 3.68	
1.02	+ 2.41	+ 7.16	4,35.86	+ 1.17	+ 3.47	
0.02	- 0.02	- 0.29	1.24	- 0.26	- 3.82.	
0.04	- 0.04	- 0.57	0.24	- 0.30	- 4.27	
1.45	- 1.45	- 0.47	0.26	- 14.72	- 4.77	
31.73	- 30.62	- 4.57	13.27	- 58.63	- 8.74.	
..	..	..	(e) + 14.00		
			14.01			
3,71.45	+ 2,84.92	+ 1.85	..	..	..
..	+ 0.71	+ 5.90	550.36	- 2,65.44	- 1.72.	
0.58	- 0.58	+ 0.51	0.52	+ 0.19	+ 1.58.	
0.58	+ 0.13	+ 0.10	3.94	- 4.52	- 4.00	
3,72.03	+ 2,85.05	+ 1.83	4.46	- 4.33	- 3.46	
			5,44.32	- 2,69.77	- 1.73	

being kept separate as desired by the State Government.

under the major head 'XXXIV-A' instead of 'XXXIII' in the Treasury accounts during the year has since been corrected *pro forma*.

P.E.P.S.U. Schemes for which separate Administrative Accounts were not prepared have been

1961-62 originally booked under the head "51-B (iii)" now transferred to Capital.

Statement No. 13 is due to the fact that the amounts representing the betterment levy relating *pro forma* accounts of Projects although these are treated as indirect receipts for the purposes of.

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 Canal Project, (ii) Harike Project, (iii) Western Jumna Canal (unproductive portion), (iv) Indri Land Reclamation Farm, (v) Sidharthahar Scheme, (vi) Soil Conservation and Land Reclamation Scheme, (vii) Sirhind Feeder Canal, (viii) Upper Bari Doab Canal (unproductive portion), (ix) Sirhind Canal (unproductive portion), (x) Ferozpur Canal (unproductive portion), (xi) Director Irrigation and Power Research Institute (unproductive portion), (xii) Survey and preparation of Irrigation Schemes under Five Year Plan (productive as well as unproductive), (xiii) Minor Irrigation Schemes, (xiv) Exploratory Tubewells, (xv) Ghaggar Project, (xvi) Tubewells Schemes of (P.E.P.S.U.) and (xvii) Drainage Project.

2. The figures shown in column 3 are exclusive of figures for the period from 1st April, 1947 to 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 loss on the capital outlay during 1963-64 works out to 1.73 against profit of 0.59 per cent in 1962-63. This is due to the fact that whereas up to 1962-63 interest charges on Bhakra Dam had been capitalised and treated as capital expenditure for 1963-64 the entire charges were charged to revenue.

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 10 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, however, a work classed as "productive" fails to yield the prescribed return for three successive years, it is transferred to "unproductive" class. Similarly if a work, classed as "unproductive" succeeds in yielding for three successive years the prescribed return, it is transferred to "productive" class.

During the year 1963-64, 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 workshop at serial No. 4 on its acquisition by the Punjab Government in October, 1946 was allotted to the Irrigation Department for manufacturing Tools and Plant materials etc., for that Department. It was transferred to Indian Government Railways with effect from 1st June, 1956, but the liabilities on account of capital expenditure on the project and

the clearance of balances under "Suspense" and "Remittances" are still awaiting adjustments. The expenditure of Rs. 0.98 lakh on account of direct working expenses debited to the scheme during the year comprises the following:—

Rs. 0.35 lakhs on account of losses on stock issued in excess during previous year written off during 1963-64.

Rs. 0.63 lakhs on account of *pro rata* share of Establishment, Pensionary and Tools and Plant charges on the above expenditure.

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 1963-64 amounted to Rs. 73.08 lakhs; the yearwise break up of which is as under:—

Year	Amount (in lakhs of rupees)
For 1956-57 and earlier years	10.13
For 1957-58	3.88
„ 1958-59	4.22
„ 1959-60	5.98
„ 1960-61	10.69
„ 1961-62	9.38
„ 1962-63	8.89
„ 1963-64	19.91
Total	<u>73.08</u>

STATEMENT NO. 4—DEBT POSITION

(I) Statement of Borrowing

Nature of Debt	Amount on 1st April 1963	Debt raised during the year	Debt discharged during the year	Amount on 31st March 1964	Net increase+ or decrease(—)
1	2	3	4	5	6
(In crores of rupees)					
I—Public Debt—					
Permanent Debt	11.01	..	..	11.01	..
Floating Debt ..	..	12.50	12.50	..	..
Loans from the Central Government ..	2,91.61	32.08	12.92	3,10.77	+19.16
Other Loans ..	5.14	1.67	0.29	6.52	+ 1.38
Total—Public Debt	3,07.76	46.25	25.71	3,28.30	+20.54
II—Unfunded Debt	8.34	1.67	0.77	9.24	+ 0.90
Total—Debt ..	3,16.10	47.92	26.48	3,37.54	+21.44

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 no open market loan was raised by the Punjab Government. The State Government received a sum of Rs. 4 crores from the Government of India out of the consolidated open market borrowings by the Central Government. This amount is shown included in the total amount of loan of Rs. 32.08 crores received from the Central Government.

Full particulars of the outstanding loans will be found in Statement No. 17 on pages 168-169.

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 contribution to the respective Depreciation Funds, an annual contribution is made to Sinking Fund for amortisation of loans at such rates as the Government may decide from time to time.

The balances in the Funds at the commencement and end of 1963-64 are given below—

Fund	(In lakhs of rupees)			
	Balance on 1st April 1963	Addition during the year	Withdrawal during the year	Balance on 31st March 1964
1	2	3	4	5
Depreciation Fund	36.18	16.51	..	52.69
Sinking Fund	203.34	95.92	0.48	298.78

During the year 1963-64 a sum of Rs. 93.61 lakhs was invested out of the Sinking Fund balances of 4 per cent Panjab Loan, 1968.

2. *Floating Debt*—This represents the borrowing of a temporary nature such as treasury bills, ways and means advances from the Reserve Bank of India including the shortfalls in the cash balances with the Bank, which are repayable within twelve months. During the year under review, ways and means advances to the extent of Rs. 12.50 crores were obtained from the Reserve Bank of India, which were repaid during the year. A sum of Rs. 1.70 lakhs on account of interest was paid at various rates ranging from 3½% to 4½% during the year on these advances.

3. *Loans from the Central Government*—A statement of loans taken by the State Government is given in the statement No. 17 at pages 168—171.

During the period under report, no loans were received for the payment of interest charges on earlier loans. The terms and conditions of repayments in respect of 24 loans amounting to Rs. 1.09 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 31-3-56 is arranged with reference to the amounts of loans actually realized from the displaced persons in accordance with the terms and conditions 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. An aggregate amount of Rs. 14.22 crores was received by the State Government during 1963-64 for Plan Schemes of which Rs. 9.30 crores have been adjusted as loan for State Plan Schemes as well as Centrally Sponsored Schemes and Rs. 4.92 crores as grant. This loan has been included in the total loan of Rs. 32.08 crores received during the year.

The State Government have made the amortisation arrangements for the repayment of certain categories of loans as detailed below :—

(In lakhs of rupees)				
Name of Sinking Fund	Balance on Ist April 1963	Addition during the year	Withdrawal during the year	Balance on 31st March, 1964
1	2	3	4	5
1. Loans received from the Central Government by the former P.E.P.S.U. State for Bhakra Nangal Project ..	1,43·33	..	..	1,43·33
2. Loans received from the Central Government out of their open market borrowings ..	..	15·20	..	15·20
3. Loans obtained from the Government of India for the Bhakra Nangal Project ..	..	4,00·00	..	4,00·00
Total ..	1,43·33	4,15·20	..	5,58·53

4. *Other Loans*—Particulars of the outstanding loans will be found in statement No. 17 on page 172-173

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 1962-63 and 1963-64 were as shown below :—

(In lakhs of rupees)			
	1962-63	1963-64	Net increase (+) decrease (—)
Gross Debt outstanding at the end of the year	3,16,09·81	3,37,54·18	+ 21,44·37
(a) (i) Interest paid (including expenditure on management) by Government on Debt and Other Obligations	11,34·58	12,31·95	+ 97·37
(ii) <i>Deduct</i> —			
Interest realised by Government on State Loans and Advances ..	—4,72·50	—5,93·04	—1,20·54

	1962-63	1963-64	(In lakhs of rupees)
			Net increase(+) / decrease(-)
Interest realised on investment of Cash Balances	-14.90	-27.92	-13.02
Interest transferred to the accounts of Multipurpose River Schemes and treated as Capital Expendi- ture	-4,36.31	..	-4,36.31
(iii) Net amount of interest charges	2,10.87	6,10.99	+4,00.12
(iv) Percentage of gross interest (item a (i)) to total Revenue receipts	12.43	10.88	-1.55
(v) Percentage of net interest (item (iii)) to total Revenue receipts	2.31	5.40	+ 3.09
(b) Appropriation for reduction or avoidance of Debt—			
Contribution to Sinking Funds ..	74.72	5,25.81	+ 4,51.09
Total ..	74.72	5,25.81	+ 4,51.09

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 1963	Amount paid during the year	Amount repaid during the year	Amount outstanding on 31st March 1964	Net addition during the year
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Loans to Municipalities ..	0.52	0.08	0.06	0.54	0.02
Loans to Landholders and other Notabilities ..	0.04	..	..	0.04	..
Advances to Cultivators ..	15.94	6.80	3.32	19.42	3.48
Loans and Advances to Displaced Persons ..	1.14	0.03	1.48	-0.31	-1.45
Miscellaneous Loans and Advances--					
(i) Loans to Punjab State Electricity Board ..	25.55	8.94	..	34.49	8.94
(ii) Loans under the Punjab State Aid to Industries Act	1.74	0.05	0.02	1.77	0.03
(iii) Loans under the Low/Middle Income Group Housing Schemes ..	8.29	0.66	0.25	8.70	0.41
(iv) Loans to Municipalities under the National Water Supply and Sanitation Scheme ..	2.99	0.14	0.04	3.09	0.10
(v) Loans for Building Houses at Chandigarh ..	3.91	0.05	0.13	3.83	-0.08
(vi) Other Loans ..	3.81	0.83	0.51	4.13	0.32
Total ..	46.29	10.67	0.95	56.01	9.72
Loans and Advances under the Community Development Programme ..	4.08	0.68	0.48	4.28	0.20
Loans to Government Servants, etc. ..	0.87	0.17	0.29	0.75	-0.12
Grand Total ..	68.88	18.43	6.58	80.73	11.85

A more detailed account is given in Statement No. 13 at pages 174—187.

(ii) Recoveries in arrears

Information regarding the amounts of recoveries in arrears in respect of loans, the detailed accounts of which are maintained by the Departmental Officers, is awaited from Government.

The amounts over due at the end of 1963-64 in respect of Loans to Municipalities, District Boards and Corporations, the detailed accounts of which are maintained in the Audit Office, were Rs. 1.72 lakhs, (Principal) and Rs. 1.98 lakhs (Interest). The yearwise analysis is given below :—

Year	(In lakhs of rupees)	
	Amount	
	Principal	Interest
1956-57 and earlier years	0.19	0.19
1957-58	0.03	0.03
1958-59	0.03	0.03
1959-60	0.07	0.17
1960-61	0.03	0.06
1961-62	0.18	0.10
1962-63	0.28	0.22
1963-64	0.91	1.18
Total ..	1.72	1.98

**STATEMENT NO. 6—GUARANTEES GIVEN BY THE GOVERNMENT OF THE
PUNJAB IN RESPECT OF LOANS, ETC. RAISED BY STATUTORY COR-
PORATIONS, 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 31st March, 1964. No law has been passed under the provisions of Article 293 (i) of the Constitution laying down the limits within which Government may give guarantee on the security of the Consolidated Fund of the State.

Guarantees for loans debentures, bonds etc., raised	Maximum amount guaranteed	Sums guaranteed and outstanding on 31st March, 1964
	(In lakhs of rupees)	
(i) Statutory Corporations and Boards	4,27·00	4,27·00
(ii) Co-operative Banks and Societies	4,92·00	3,19·33
(iii) Local Bodies	1,00·00	1,00·00
(iv) Private Companies	1,19·13	1,19·13
(v) Private Individuals	13·00	13·00
	11,51·13	9,78·46

The particulars of guarantees given by Government on 31st March, 1964 are given below—

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, 1964
1	2	3
	(In lakhs of rupees)	
<i>Statutory Corporations and Boards—</i>		
(a) Guarantee for overdraft facilities to Punjab State Electricity Board	1,60·00	1,60·00
(b) Guarantee for payment of redeemable bonds issued by the Punjab Financial Corporation	2,67·00	2,67·00
Total	4,27·00	4,27·00

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, 1964
1	2	3

(In lakhs of rupees)

Co-operative Banks and Societies—

(a) *Co-operative Banks—*

(i) Guarantee for debentures floated by the Punjab State Cooperative Land Mortgage Bank Ltd., Chandigarh.	85.00	76.66
(ii) Surety to the Reserve Bank of India for payment of principal and interest on loans borrowed by the Punjab Cooperative Bank Ltd., Chandigarh	3,85.00	2,20.67
Total (a)	4,70.00	2,97.33

(b) *Co-operative Societies—*

(i) Surety to the Reserve Bank of India for the repayment of principal and interest borrowed by the Batala Cooperative Sugar Mills, Ltd. Batala	10.00	10.00
(ii) Surety to the Punjab National Bank for repayment of principal and interest on loans taken by M/s Panchshilla Industrial Cooperative Society Ltd., Faridabad	12.00	12.00
Total (b)	22.00	22.00
GRAND TOTAL	4,92.00	3,19.33

Local Bodies—

Guarantee to the Life Insurance Corporation of India for the repayment of principal and interest of loans granted by the Corporation to 48 Municipal Committees in the State	1,00.00	1,00.00
Total	1,00.00	1,00.00

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 1964
---	---------------------------	--

(In lakhs of rupees)

1	2	3
<i>Private Companies—</i>		
(a) Guarantees given to the Panjab Financial Corporation for loans advanced by it to the following Industrial concerns—		
(i) M/s Madan Engineering Tools Products, Faridabad	2.07	2.07
(ii) M/s Bharat Carbon Ribbon Manufacturing Co. Ltd., Faridabad	1.75	1.75
(iii) M/s Free Wheels (India) Ltd., Faridabad ..	3.75	3.75
(iv) M/s Good Earth Manufacturing Corporation Private Ltd., Faridabad	1.91	1.91
(v) M/s New India Motors (Pvt.) Ltd., New Delhi	0.40	0.40
(b) Surety given to the Punjab National Bank Ltd. in respect of principal and interest on loans advanced by it to M/s Naplo Bevel Gear of India	1,09.25	1,09.25
Total ..	1,19.13	1,19.13

Private Individuals—

1. Guarantee given to the Punjab National Bank Ltd., New Delhi for repayment of principal and interest on loan given by it to a Film Producer Director, Bombay	13.00	13.00
Total ..	13.00	13.00

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

	As on 1st April, 1963	As on 31st March, 1964
	(In lakhs of rupees)	
(a) General Cash Balance—		
1. Cash in Treasuries	1,10·86	16·80
2. Deposits with the Reserve Bank	3,12·98	78·50
3. Deposits with other Banks .. .. .	.. .. .	*
Total	4,23·84	95·30 (cf. page 167)
4. Investments held in the 'Cash Balance Investment Account'	1,97·11	6,44·77 (cf. page 163)
Total (a)	6,20·95	7,40·07
(b) Other Cash Balances and Investments—		
(i) Cash with the Departmental Officers, viz. Postal (erstwhile P.E.P.S.U.), Public Works, etc.	25·24	23·38 (cf. page 164)
(ii) Permanent Advances for contingent ex- penditure with Departmental Officers	4·55	4·87 (cf. Page 161)
(iii) Investments of Earmarked Funds	3,14·96	4,08·57 (cf. page 191)
Total (b)	3,44·75	4,36·62
Total (a) and (b)	9,65·70	11,76·69

EXPLANATORY NOTES

1. Under an agreement with the Reserve Bank of India, the Government of the Punjab have to maintain with the Bank a minimum balance of Rs. 20 lakhs on Fridays and not less than Rs. 16 lakhs on other days. The Bank informs the Government by telegram of their daily balance with the Bank at the close of each working day. If this balance falls on weekly settling days below the agreed minimum, the deficiency is made good either by taking a Ways and Means Advance from the Reserve Bank or by selling Treasury Bills.

Ways and Means Advances amounting to Rs. 12·50 crores were obtained on 16 occasions and interest at rates varying between 3½ per cent and 4½ per cent amounting to Rs. 1·57 lakhs was paid thereon during 1963-64. Apart from this, on 16 occasions there was overdrawal with reference to the prescribed minimum and Government paid interest at rates varying between 3½ per cent and 4½ per cent amounting to Rs. 0·13 lakhs on the short falls.

No Treasury Bills were issued during the year.

* See note 3 below the Statement.

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, 1964 and does not represent balance reported by the Bank as on the 31st March, 1964.

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. 27.92 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 Rs. 3.50 lakhs in the shares of Shri Udai Bhan Industries Ltd., Dholpur which is under liquidation since 1956.

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

The following is a summary of the balances as on 31st March, 1964

Debit Balances	Section of the General Account	Name of Account	Page	Credit Balances
1	2	3	4	5
Rs.				Rs.
2,50,37,40,128	A to N and Part Section T	Government Account	44	
		Consolidated Fund—		
	O	Public Debt ..	152	3,28,30,54,261
80,73,24,973	Q	Loans and Advances by State Governments ..	153	
		Contingency Fund—		
		Contingency Fund ..	154	93,09,089
		Public Account—		
	S	Unfunded Debt ..	154	9,23,63,697
	T	Deposits and Advances—		
		(i) Deposits bearing interest—		
		Gross balance ..	155	6,94,50,350
6,400		Investments ..	155	
		(ii) Deposits not bearing interest—		
		Gross balance ..	160	30,30,86,968
4,03,50,660		Investments ..	160	
21,56,559		(iii) Advances not bearing interest ..	161	
		(iv) Suspense—		
6,41,76,885		Investments ..	163	
3,14,87,086		Other Items (Net) ..	164	

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

Debit Balances	Section of the General Account	Name of Account	Page	Credit Balances
1	2	3	4	5
Rs.				Rs.
		Public Account—concl.		
	U	Remittances—		
		I-Remittances within		
		India	166	
29,13,92,130		Cash Balance (Closing)	167	
95,29,544	X	Total		3,75,72,64,365
3,75,72,64,365				

EXPLANATORY NOTES

(1) The significance of the head "Government Account" is explained in note 4 below. The other headings in this summary take into account the balances under all account heads in Government books in regard to which Government has a liability to repay the moneys received or has a claim to recover the amounts paid and also heads of account opened in the books for adjustment of Remittance transactions. It must be understood that these balances cannot be regarded as a complete record of the financial position of the Government of the Punjab as these do 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, Remittances 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 balances as reported in that Statement and those 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 accept- ances 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 (P.E.P.S.U)	3	1959-60	Cr. 0.55
	3	1960-61	Cr. 0.55
	3	1961-62	Cr. 0.34
	3	1962-63	Cr. 0.34
Public Works Fund (Shah Nahar Canal Fund)	1	1960-61	Cr. 20.81
	1	1961-62	Cr. 20.81
	1	1962-63	Cr. 20.81
Civil Deposits—			
Personal Deposits	5	1957-58	Cr. 4.80
	8	1958-59	Cr. 3.05
	31	1959-60	Cr. 11.25
	61	1960-61	Cr. 23.08
	123	1961-62	Cr. 98.07
	287	1962-63	Cr. 120.78
Deposit 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
	12	1961-62	Cr. 45.12
	24	1962-63	Cr. 76.67
Deposits of Educational Institutions	2	1957-58	Cr. 0.36
	4	1958-59	Cr. 3.56
	23	1959-60	Cr. 4.60
	54	1960-61	Cr. 9.02
	124	1961-62	Cr. 16.95
	349	1962-63	Cr. 110.80
Permanent Advances—			
Permanent Advances	52	1960-61	Dr. 0.19
	64	1961-62	Dr. 0.57
	70	1962-63	Dr. 0.67

4. Under the system of book keeping followed in the Indian Government Accounts, the amounts booked under revenue, capital and other transactions of Government, in respect of which the balances are not carried forward from year to year 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 1963-64 given below will show how the net amount at the end of the year has been arrived at—

Dr. Rs.	Details	Cr. Rs.
(a) 2,43,31,89,773	A—Amount at the debit of the Government Account as on 1st April, 1963	
	B—Revenue Receipts	1,13,20,95,035
1,00,43,60,969	C—Expenditure on Revenue Account	
19,81,16,603	D—Capital Expenditure outside the Revenue Account.	
1,67,758	E—Miscellaneous	
	F—Amount at the debit of the Government Account as on 31st March, 1964	2,50,37,40,128
3,63,58,35,163	Total	3,63,58,35,163

(a) The amount at the debit on 1-4-1963 differs by Rs. 2,02,956 from the amount shown in the Finance Accounts of 1962-63 owing to the incorporation *pro forma* of a balance of Rs. 2,02,956 (Cr.) under the head "Departmental and Judicial Deposits—Civil Deposits—Account of Court Deposits transferred from Pakistan". The balance has been taken over as a 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 amount of Rs. 1,67,758 shown against "E—Miscellaneous represents irreconcilable differences under certain Debt, Deposit and Remittance heads written off during 1963-64.

PART II

**Detailed Accounts and other Statements
A—Revenue and Expenditure**

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

Heads	Amount in thous- ands of Rupees	Percen- tage of Total Revenue	Percen- tage 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	5,31,61	4.69	5.29
Estate duty	20,06	0.18	0.20
Land Revenue	5,03,37	4.45	5.01
State Excise Duties	7,40,50	6.54	7.37
Taxes on Vehicles	1,13,43	1.01	1.13
Sales Tax	14,04,91	12.41	13.99
Other Taxes and Duties	10,43,08	9.21	10.39
Stamps	6,10,77	5.39	6.08
Registration fees	43,47	0.38	0.43
Total—Taxes, Duties and other			
Principal heads of Revenue	50,11,20	44.26	49.89
Debt Services	13,39,68	11.83	13.34
Administrative Services	1,20,48	1.07	1.20
Social and Developmental Services	4,20,86	3.72	4.19

UNDER DIFFERENT HEADS EXPRESSED AS A PERCENTAGE OF TOTAL EXPENDITURE

Heads	Amount in thou- sands of Rupees	Percen- tage of Total Revenue	Percen- tage of Total Expendi- ture
1	2	3	4
EXPENDITURE—			
Collection of Taxes, Duties and Other Prin- cipal Revenues—			
Land Revenue	2,14,41	1.89	2.14
State Excise Duties	10,74	0.10	0.11
Taxes on Vehicles	8,26	0.07	0.08
Sales Tax	24,65	0.22	0.24
Other Taxes and Duties	21,35	0.19	0.21
Stamps	6,41	0.06	0.06
Registration fees	2,65	0.02	0.03
Total - Collection of Taxes, Duties, etc.	2,88,47	2.55	2.87
Debt Services	17,57,75	15.53	17.50
Administrative Services—			
General Administration	3,40,37	3.01	3.39
Administration of Justice	72,50	0.64	0.72
Jails	78,56	0.69	0.78
Police	8,05,87	7.12	8.02
Other heads	58,77	0.52	0.59
Total - Administrative Services	13,56,07	11.98	13.50
Social and Developmental Services—			
Education	15,44,18	13.64	15.37
Medical and Public Health	5,60,55	4.95	5.58
Agriculture	3,27,13	2.89	3.26
Other heads	9,92,35	8.76	9.88
Total—Social and Developmental Services	34,24,21	30.24	34.09

STATEMENT NO. 9—STATEMENT OF REVENUE AND EXPENDITURE

Heads	Amount in thou- sands of Rupées	Percen- tage of Total Revenue	REVENUE/
			Percen- tage of Total expendi- ture
1	2	3	4
REVENUE—			
Multipurpose River Schemes, Irrigation, etc.,	8,86,13	7.83	8.82
Public works (including Roads). etc.	1,00,24	0.89	1.00
Transport and Communications (other than Roads)	4,98,30	4.40	4.96
Miscellaneous	9,32,77	8.24	9.28
Contributions and Miscellaneous Adjustments	20,09,64	17.75	20.01
Extraordinary Items	1,65	0.01	0.02
TOTAL—REVENUE	1,13,20,95	1,00.00	1,12.71

UNDER DIFFERENT HEADS EXPRESSED AS A PERCENTAGE OF TOTAL EXPENDITURE—concl'd.

Heads	Amount in thou- sands of Rupees	Percen- tage of Total Revenue	Percen- tage of Total ex- penditure
1	2	3	4
EXPENDITURE—			
Multipurpose River Schemes, Irriga- tion, etc.	11,73,18	10·36	11·69
Public works (including Roads) etc.	4,33,83	3·83	4·32
Transport and Communications (other than Roads.)	3,84,77	3·40	3·83
Miscellaneous—			
Miscellaneous	4,88,23	4·32	4·86
Other heads	6,33,22	5·59	6·30
Total—Miscellaneous	11,21,45	9·91	11·16
Contributions and Miscellaneous			
Adjustments	6,48	0·06	0·07
Extraordinary Items	97,40	0·86	0·97
Total—Expenditure met from Revenue	1,00,43,61.	88·72	1,00·00

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

Particulars	Actuals for 1963-64		Total
	Charged	Voted	
	2	3	
1	Rs.	Rs.	Rs.
Expenditure on Revenue Account as in Statement No. 12	17,93,22,508	82,50,38,461	1,00,43,60,969
Expenditure outside the Revenue Account as in Statement No. 12	11,61,722	19,69,54,941	19,81,16,663
Disbursements under Public Debt and Loans and Advances (a)	25,70,59,153	18,42,99,164	44,13,58,317
Total	43,75,43,383	1,20,62,92,566	1,64,38,35,949(A)
<i>(a) The figures have been arrived at as follows—</i>			
O—Public Debt—			
Floating Debt	12,50,00,000	..	12,50,00,000
Loans from the Central Government	12,92,05,203	..	12,92,05,203
Other Loans	28,53,950	..	28,53,950
Q—Loans and Advances by State and Union Territory Governments—			
Loans to Local Funds, Private Parties, etc. .. ..	..	18,25,76,643	18,25,76,643
Loans to Government Servants etc. .. ..	..	17,22,521	17,22,521
Total	25,70,59,153	18,42,99,164	44,13,58,317

A (i) Includes an expenditure of Rs. 2,00,000 met out of advances from the Contingency Fund during 1962-63 which was recouped to the Fund during 1963-64.

(ii) Excludes expenditure of Rs. 6,90,911 met out of advances from the Contingency Fund during 1963-64 which remained unrecouped before the close of 1963-64.

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

Heads	Actuals for 1953-54
	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	5,31,61,210
Total	5,31,61,210
V—Estate Duty—	
A—Estate Duty on Agricultural Land—	
Share of net proceeds assigned to States	1,17,000
B—Estate Duty on property other than Agricultural Land	
Share of net proceeds assigned to States	18,89,033(a)
Total	20,06,033
IX—Land Revenue—	
Ordinary Revenue	4,63,62,295
Sale of Government Estates	52,353
Rates and Cesses on land	3,05,504
Recoveries of Overpayments	83,665
Collection of payments for services rendered	30,452
Miscellaneous	75,09,082
<i>Deduct</i> —Portion of Land Revenue due to Irrigation Works	—36,47,352
<i>Deduct</i> —Refunds	—3,59,268
Total	5,03,36,731

(a) Includes an erroneous credit of Rs. 33 which is being written back in the accounts for 1964-65.

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

Heads	Actuals for 1963-64 Rs.
A—Taxes, Duties and Other Principal Heads of Revenue—contd.	
X—State Excise Duties—	
Country spirits	6,44,29,208
Country fermented liquor	5,39,394
Malt liquors	5,20,333
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)	62,06,090
Receipts from commercial spirits, including denatured spirits and medicated wines	6,07,288
Opium	78,398
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	83,200
Hemp and other drugs	3,06,222
Receipts from Distilleries	2,218
Fines, confiscations and miscellaneous	21,32,662
Recoveries of overpayments	3,459
Collection of payments for services rendered	2,890
<i>Deduct—Refunds</i>	—8,61,761
Total	7,40,49,601
XI—Taxes on Vehicles—	
Receipts under the Indian Motor Vehicles Act	55,30,997
Receipts under the State Motor Vehicles Taxation Act	55,37,954
Receipts under non-Motor Vehicle Act	56,688
Other receipts	2,18,957
<i>Deduct—Refunds</i>	—1,732
Total	1,13,42,864

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

Heads	Actuals for 1963-64
A—Taxes, Duties and Other Principal Heads of Revenue —contd.]	Rs.
XII—Sales Tax—	
Receipts under the Central Sales Tax Act ..	3,26,78,953.
Receipts under the State Sales Tax Act	10,91,38,952
License Fees	38,968
Miscellaneous	1,26,658
<i>Deduct—Refunds</i>	—14,92,343
Total ..	14,04,91,188.
XIII—Other Taxes and Duties—	
A—Taxes on Luxuries including taxes on Entertainments, Amusements, Betting and Gambling—	
Entertainment Tax	1,20,63,751
<i>Deduct—Refunds</i>	—25,645
Total ..	1,20,38,106
B—Electricity Duties—	
Fees under the Indian Electricity Rules, 1956 and fees for the electrical inspection of cinemas	2,66,407
Other receipts	2,76,54,556
<i>Deduct—Refunds</i>	—22,799
Total ..	2,78,98,164
C—Tobacco Duties—	
Tobacco Vend Fees	12,404
<i>Deduct—Refunds</i>	—4,625
Total ..	7,779
D—Other Items—	
Receipts under the Punjab Urban Immovable Property Tax Act, 1940	1,50,89,722
Receipts under the Punjab Forward Contract Tax Act, 1961	663

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

Heads	Actuals for 1963-64 Rs.
A—Taxes, Duties and Other Principal Heads of Revenue—contd.	
XIII—Other Taxes and Duties—contd.	
D—Other Items—concl'd.	
Receipts under the Punjab Passengers and goods Taxation Act, 1952	4,26,25,069
Taxes on Professions, Trades, Callings and Employments	71,08,721
Recoveries of overpayments	5,116
<i>Deduct</i> —Refunds	—4,64,739
Total ..	6,43,64,552
GRAND TOTAL ..	10,43,08,601
XIV—Stamps—	
A—Non-Judicial—	
Sale of stamps	5,09,69,744
Duty on impressing documents	2,68,216
Fines and penalties	38,846
Miscellaneous	7,417
Recoveries from other Governments for stamps supplied from State Stamps Stores	2
<i>Deduct</i> —Refunds	—3,63,025
Total—A—Non-Judicial ..	5,09,21,200
B—Judicial—	
(i) Court Fees—	
Court fees realised in stamps	1,01,83,572
(ii) Other Receipts—	
Fines and Penalties	9,056
Miscellaneous	932
<i>Deduct</i> —Refunds	—38,021
Total—B—Judicial ..	1,01,55,539
GRAND TOTAL ..	6,10,76,739

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

Heads	Actuals 1963-64 Rs.
A—Taxes, Duties and Other Principal Heads of Revenue—concl'd.	
XV—Registration	
Fees for registering documents	39,52,343
Fees for copies of registered documents	3,22,314
Miscellaneous	78,717
<i>Deduct—Refunds</i>	—6,510
Total ..	48,46,864
Total—A—Taxes, Duties and Other Principal Heads of Revenue	50,11,19,831
B—Debt Services—	
XVI—Interest—	
B—Interest from Commercial Departments—	
Interest received from Commercial Departments ..	7,17,64,556
C—Other Interest Receipts—	
Interest on loans and advances by the State Governments	5,93,03,774
Interest realised on Investments of Cash Balances ..	27,91,650
Interest portion of equated payments on account of Commuted Value of Pensions	1,06,834
Miscellaneous	12,931
<i>Deduct—Refunds</i>	—11,553
Total ..	13,39,68,192
TOTAL—B—Debt SERVICES ..	13,39,68,192

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

Heads	Actuals for 1963-64 Rs.
C—Administrative Services—	
XVII—Administration of Justice—	
Sale proceeds of unclaimed and escheated property ..	1,58,840
Court fees realised in cash	29,967
General fees, fines and forfeitures	40,87,843
Miscellaneous fees and fines	5,25,360
Miscellaneous	69,856
Recoveries of overpayments	6,083
Collection of payments for services rendered	69,611
Receipts in England	40
<i>Deduct—Refunds</i>	—2,17,093
Total ..	47,30,507
XVIII—Jails—	
Jails	2,25,831
Jail manufactures	29,60,245
Recoveries of overpayments	1,295
<i>Deduct—Refunds</i>	—1,215
Total ..	31,86,156
XIX—Police—	
Contribution for Railway Police	518
Police supplied to Railway	699
Police supplied to Public departments, Private companies and persons	2,417
Recoveries on account of Village Police	378
Cash receipts under the Arms Act	83
Fees, fines and forfeitures	26,252
Recoveries of overpayments	4,84,956
Collection of payments for services rendered	18,06,166
Miscellaneous	4,61,196
<i>Deduct—Refunds</i>	—54,987
Total ..	27,27,678
XX—Supplies and Disposals—	
Other Miscellaneous Receipts	48,169
Total ..	48,169

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

Heads	Actuals for 1963-64 Rs.
C—Administrative Services—conold.	
XXI—Miscellaneous Departments—	
Examination Fees	4,32,521
Patent fees	10
Sale of Stores and Materials	158
Administration of Indian Partnership Act, 1932	18,073
Miscellaneous	9,13,228
<i>Deduct—Refunds</i>	—8,912
Total	13,55,078
TOTAL—C—ADMINISTRATIVE SERVICES	1,20,47,568
D—Social and Developmental Services —	
XXII—Education—	
A—University—	
Fees, Government Arts Colleges	18,84,606
Fees, Government Professional Colleges	2,44,965
B—Secondary—	
Fees, Government Secondary Schools	76,00,452
C—Primary—	
Fees, Government Primary Schools	36,931
D—Special—	
Fees and other receipts, Government Special Schools	76,120
F—General—	
Contributions	26,40,328
Income from endowments	612
Recoveries of overpayments	5,49,821
Collection of payments for services rendered	63,949
Miscellaneous	46,02,754
<i>Deduct—Refunds</i>	—1,04,768
Total	1,75,95,770

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

Heads	Actuals for 1963-64
	Rs.
D—Social and Developmental Services—contd.	
XXIII—Medical—	
Fees, Medical Schools and Colleges	5,41,024
Hospital Receipts	15,12,184
Mental Hospital Receipts	3,36,269
Sale of medicines	87,407
Contributions	34,16,001
Recoveries of overpayments	52,362
Collection of payments for services rendered	80,289
Miscellaneous	5,82,023
<i>Deduct—Refunds</i>	—40,194
Total	65,67,365
XXIV—Public Health—	
Sale-proceeds of sera and vaccines, etc.	1,03,817
Recoveries of overpayments	21,801
Collection of payments for services rendered	54,949
Miscellaneous	2,07,760
<i>Deduct—Refunds</i>	—3,005
Total	3,85,322
XXV—Agriculture—	
Agricultural receipts	76,14,559
Fisheries	7,25,328
Recoveries of overpayments	51,855
Collection of payments for services rendered	13,946
<i>Deduct—Refunds</i>	—3,59,268
Total	80,46,420
XXVII—Animal Husbandry—	
Other receipts	27,21,616
Collection of payments for services rendered	4,890
<i>Deduct—Refunds</i>	—5,649
Total	27,20,857

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

Heads	Actuals for 1963-64 Rs.
D—Social and Developmental Services—contd.	
XXVIII—Co-operation—	
Audit Fees	21,15,429
Miscellaneous	1,21,129
<i>Deduct—Refunds</i>	—1,051
Total	22,35,507
XXIX—Industries—	
Industries	9,25,467
Cottage and Small Scale Industries	1,29,687
Handloom Schemes	3,78,192
Other Miscellaneous Receipts	17,24,807
Recoveries of overpayments	52,996
<i>Deduct—Refunds</i>	—10,322
Total	32,00,827
XXXI—Community Development Projects, National Extension Service and Local Development Works—	
A—Community Development Projects—	
Community Development Projects	33,159
Total	33,159
B—National Extension Service—	
National Extension Service	3,15,153
<i>Deduct—Refunds</i>	—100
Total	3,15,053
C—Local Development Works—	
Local Development Works	2
<i>Deduct—Refunds</i>	—16
Total	—14
D—General—	
Miscellaneous	9,658
Total	9,658
GRAND TOTAL	3,57,856

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

Heads	Actuals for 1963-64 Rs.
D—Social and Developmental Services—concl'd.	
XXII—Miscellaneous Social and Developmental Organisations—	
Labour and Employment	8,21,316
Miscellaneous	1,58,243
<i>Deduct—Refunds</i>	—3,778
Total ..	9,75,781
TOTAL—D—SOCIAL AND DEVELOPMENTAL SERVICES ..	4,20,85,705
E—Multipurpose River Schemes, Irrigation and Electricity Schemes—	
XXXIII—Multipurpose River Schemes—	
Bhakra Nangal Project—	
1—Bhakra Dam—	
Irrigation Branch—	
Direct Receipts—	
Water rates	7,14,196
Water Supply of Towns	426
Sales of Water	28,120
Plantations	4,908
Other Canal Produce	1,685
Rents	2,60,084
Recoveries of expenditure	2,106
Water Power	229
Miscellaneous	1,03,68,866
Indirect Receipts—	
(a) Portion of Land Revenue due to Works	94,202
(b) Betterment Levy	1,22,33,643
<i>Deduct—Refunds</i>	—16,134
Total ..	2,36,92,331

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

Heads	Actuals for 1963-64
	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	4,68,09,293
Water Supply of Towns	39,765
Sales of Water	1,36,641
Plantations	3,19,883
Other canal produce	1,20,771
Water Power	5,12,158
Navigation	3,19,269
Rents	6,14,056
Fines	207
Recoveries of expenditure	52,506
Miscellaneous	18,42,272
Indirect Receipts—	
(a) Portion of Land Revenue due to Works	34,81,800
(b) Betterment Levy	3,01,062
<i>Deduct—Refunds</i>	—10,530
Total—(1) Productive Works	5,45,39,153
(2) Unproductive Works—	
Direct Receipts—	
Miscellaneous	87,711
Indirect Receipts—	
(a) Portion of Land Revenue due to Works	71,350
Total—(2) Unproductive Works	1,59,061
Total—XXXIV—Irrigation, etc., Works (Commercial)	5,46,98,214

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

Heads	Actuals for 1963-64
	Rs.
E—Multipurpose River Schemes, Irrigation and Electricity Schemes—concl'd.	
XXXV—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—	
A—Irrigation Works—	
Direct Receipts—	
Water rates	81,07,259
Sales of Water	89,470
Other canal produce	3,229
Water power	18,177
Rents	1,21,968
Recoveries of expenditure	36,918
Miscellaneous	4,65,834
Indirect Receipts—	
(a) Portion of Land Revenue due to Works	25,700*
(b) Betterment Levy	11,42,891
Deduct—Refunds	—279
Total	1,00,11,167
B—Navigation, Embankment and Drainage Works—	
Direct Receipts—	
Sales of Water	1,93,248
Rents	4,157
Recoveries of expenditure	150
Miscellaneous	14,015
Total	2,11,570
Total—XXXV—Irrigation, etc., Works (Non-Commercial)	1,02,22,737
TOTAL—E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES	8,86,13,282

*Represents share of Land Revenue due to Irrigation Works payable by Delhi Administration to Punjab State adjusted direct under this head.

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

Heads	Actuals for 1963-64 Rs.
F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—	
XXXVII—Public Works—	
Rents	41,54,992
Ferry Receipts	2,10,702
Tolls on Roads	6,47,692
Recoveries of expenditure	2,35,357
Miscellaneous	50,90,735
<i>Deduct—Refunds</i>	—3,15,490
Total ..	1,00,23,988
TOTAL—F—PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENTS ..	1,00,23,988
G—Transport and Communications (Other than Roads)	
XLII—Aviation—	
Aviation Receipts	1,129
Total ..	1,129
XLIII—Road and Water Transport Schemes—	
A—Road Transport—	
Road Transport Services	4,98,29,352
Total ..	4,98,29,352
TOTAL—G—TRANSPORT AND COMMUNICATIONS (OTHER THAN ROADS)	4,98,30,481
I—Miscellaneous—	
XLVIII—Contributions and Recoveries towards pensions and other Retirement Benefits—	
Contribution for pension and gratuities	16,80,700
Miscellaneous	4,69,070
<i>Deduct—Refund</i>	—3,330
Total ..	21,46,440

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

Heads	Actuals for 1963-64 Rs.
I—Miscellaneous—contd.	
XLIX—Stationery and Printing—	
Stationery receipts	3,97,096
Sale of Plain paper used with stamps	4,53,922
Sale of Gazettes and other Government Publications ..	4,67,829
Sale of Text-Books	58,06,955
Other press receipts	5,83,163
<i>Deduct—Refunds</i>	—372
Total ..	77,08,593
LI—Forest—	
Timber and other produce removed from the forests by Government agency	82,13,165
Timber and other produce removed from the forests by consumers or purchasers	78,38,420
Drift and waif wood and confiscated forest produce ..	12,001
Revenue from forests not managed by Government ..	54,214
Miscellaneous	9,64,384
<i>Deduct—Refunds</i>	—4,688
Total ..	1,70,77,496
LII—Miscellaneous—	
Unclaimed deposits	83,84,548
Sale of old stores and materials	17,341
Sale of land and houses, etc.	11,17,463
Fees for Government audit	6,65,411
Rents, rates and taxes	7,32,813
Other fees, fines and forfeitures	6,43,279

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

Heads	Actuals for 1963-64 Rs.
I—Miscellaneous—concl'd.	
LII—Miscellaneous—concl'd.	
Receipts from surcharges	28,48,258
Recoveries of overpayments	5,30,980
Collection of payments for services rendered	19,34,156
Receipts on account of displaced persons	3,95,39,945
Receipts in connection with Elections	1,14,563
Receipts in connection with Lahaul and Spiti	2,65,848
Gain on conversion in Decimal Coinage	66
Miscellaneous	1,20,64,414
Loss or gain by exchange	2
<i>Deduct</i> —Refunds	—25,14,137
Total	6,63,44,950
TOTAL—I—MISCELLANEOUS	9,32,77,479
J—Contributions and Miscellaneous Adjustments—	
LV—State's share of Union Excise Duties—	
State's share of Union Excise Duties	6,19,67,000
State's share of Union Excise Duties under the Additional Duties of Excise (Goods of Special Importance) Act, 1957	2,29,79,000
Total	8,49,46,000
LVI—Grants-in-aid from Central Government—	
(A) Statutory Grants-in-aid—	
Grants under Article 275 of the Constitution	1,51,000
<i>Deduct</i> —Refunds	—87,423
Total	63,577
(B) Other Grants-in-aid—	
Police	31,45,703
General Administration	3,678
Scientific Departments	39,22,281
Education	1,56,38,476

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

Heads	Actuals for 1963-64 Rs.
J—Contributions and Miscellaneous Adjustments—contd.	
LVI—Grants-in-Aid from Central Government—concl'd.	
(B)—Other Grants-in-Aid—concl'd.	
Medical	50,12,600
Public Health	1,80,43,631
Agriculture	74,66,952
Animal Husbandry	29,13,000
Co-operation	6,11,000
Industries	31,35,000
Labour and Employment	53,28,086
Miscellaneous Departments	1,21,96,411
Community Development Projects, National Extension Service and Local Development Works	92,40,670
Miscellaneous Social and Development Organisations	14,80,635
Irrigation, Navigation, etc. (Commercial)	1,00,000
Public works	5,21,060
Forest	19,03,000
Total	9,06,62,183
Miscellaneous—	
Grants in lieu of Tax on Railway Passenger Fares	1,01,00,000
Relief and Rehabilitation of Displaced Persons	9,57,251
Grants for Development	1,09,78,935
<i>Deduct</i> —Refunds	—41,550
Total	2,19,94,636
GRAND TOTAL	11,27,20,396
LVII—Miscellaneous Adjustments between Central, State and Union Territory Governments—	
Contributions from the Central Government on account of administration of the Petroleum and the Explosives Act	19,000
Contributions from the Central Government on account of administration of the Indian Arms Act	2,23,000
Total	2,42,000

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

Heads	Actuals for 1963-64
	Rs.
J—Contributions and Miscellaneous Adjustments—concl'd.	
LVIII—Dividends, etc., from Commercial and other undertakings—	
Government Commercial Undertakings	25,49,312
Other Commercial Undertakings	5,06,080
Total ..	30,55,392
TOTAL—J—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS 20,09,63,788	
K—Extraordinary Items—	
LX—Extraordinary Receipts—	
Sale of land	58,128
<i>Deduct—Refunds</i>	—3,716
Total ..	54,412
LXI—Pre-partition Receipts—	
Jails	24,127
Total ..	24,127
LXI—A—Receipts connected with the National Emergency, 1962—	
Miscellaneous	86,162
Total ..	86,162
TOTAL—K—EXTRAORDINARY ITEMS ..	1,64,701
TOTAL—I—REVENUE RECEIPTS ..	1,13,20,95,035

STATEMENT NO. 12—DETAILED ACCOUNT

Heads 1	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Ra.
II—EXPENDITURE MET FROM REVENUE		
A—Collection of Taxes, Duties and Other Principal Revenues—		
9—Land Revenue—		
Charges of administration	5,976	14,43,415
Survey, Settlement and Record Operations		14,62,974
Land Records		1,05,70,645
Consolidation of Holdings		
Works		64,622
Total	5,976	1,35,41,656
10—State Excise Duties—		
Superintendence		6,077
District Executive Establishment		9,75,363
Distilleries		56,397
Excise Bureau		36,319
Total		1,07,48,156
11—Taxes on Vehicles—		
Charges of collection under Motor Vehicle Acts		11,755
Inspection of Motor Vehicles		8,14,186
Total		8,25,941
12—Sales Tax—		
Collection charges	6,923	24,58,550
Total	6,923	24,58,550

OF EXPENDITURE BY MINOR HEADS

1963-64

Plan		Non-Plan	Plan	Grand Total
Charged 4	Voted 5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	14,49,391	..	14,49,391
..	..	14,62,974	..	14,62,974
..	..	1,05,70,645	..	1,05,70,645
..	78,92,986	..	78,92,986	78,92,986
..	..	64,622	..	64,622
..	78,92,986	1,35,47,632	78,92,986	2,14,40,618
..	..	6,077	..	6,077
..	..	9,75,363	..	9,75,363
..	..	56,397	..	56,397
..	..	36,319	..	36,319
..	..	10,74,156	..	10,74,156
..	..	11,755	..	11,755
..	..	8,14,186	..	8,14,186
..	..	8,25,941	..	8,25,941
..	..	24,65,473	..	24,65,473
..	..	34,65,473	..	34,65,473

STATEMENT NO. 12—DETAILED ACCOUNT

Heads 1	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
A—Collection of Taxes, Duties and Other Principal Revenues—concl'd.		
13—Other Taxes and Duties—		
Collection Charges—		
Charges under the Electricity Acts	2,86,701
Taxes and Duties having a common Administrative staff	18,48,752
Total	21,35,453
14—Stamps—		
A—Non-Judicial—		
Superintendence	46,151
Charges for the sale of stamps	3,69,375
Cost of stamps supplied from Central Stamps Stores	1,31,686
Total—Non-Judicial	5,47,212
B—Judicial—		
Superintendence	27,807
Charges for the sale of stamps	39,801
Cost of stamps supplied from Central Stamps Stores	26,121
Total—Judicial	93,729
Grand Total	6,40,941
15—Registration Fees—		
District charges	2,64,693(a)
Total	2,64,693
TOTAL—A—COLLECTION OF TAXES, DUTIES AND OTHER PRINCIPAL REVENUES	12,899	2,09,41,390

(a) Excludes expenditure of Rs. 800 met out of advance from the Contingency

OF EXPENDITURE BY MINOR HEADS—contd.

1963-64

Plan		Non-Plan	Plan	Grand Total
Charged 4 Rs.	Voted 5 Rs.	6 Rs.	7 Rs.	8 Rs.
..	..	2,86,701	..	2,86,701
..	..	18,48,752	..	18,48,752
..	..	21,35,453	..	21,35,453
..	..	46,151	..	46,151
..	..	3,69,375	..	3,69,375
..	..	1,31,686	..	1,31,686
..	..	5,47,212	..	5,47,212
..	..	27,807	..	27,807
..	..	39,801	..	39,801
..	..	26,121	..	26,121
..	..	93,729	..	93,729
..	..	6,40,941	..	6,40,941
..	..	2,64,693	..	2,64,693
..	..	2,64,693	..	2,64,693
..	78,92,986	2,09,54,289	78,92,986	2,88,47,275

Fund during 1963-64 which remained unrecouped before the close of 1963-6 .

STATEMENT NO. 12—DETAILED ACCOUNT

Heads 1	Actuals for	
	Non-Plan	
	Charged 2	Voted 3
	Rs.	Rs.
B—Debt Services—		
16—Interest on Debt and Other Obligations—		
A—Interest on Public Debt and Other Obligations—		
I—Interest on Ordinary Debt—		
Debt raised in India—		
1—Interest on Permanent Loans—		
4 per cent Punjab Loan, 1968 ..	6,40,417	..
4 per cent Punjab Loan, 1971 ..	6,97,952	..
4½ per cent Punjab Loan, 1972 ..	8,57,187	..
4½ per cent Punjab Loan, 1974 ..	13,70,871	..
2—Floating Loans—		..
Interest on other Floating Loans ..	1,75,232	..
3—Other Items—		..
Management of Debt	33,019	..
Expenditure connected with the issue of new loans and sale of Securities held in the Cash Balance Investment Account	19,470	..
Miscellaneous	531	..
4—Interest on Other Debt	21,71,437	..
Total—I—Interest on Ordinary Debt ..	59,66,116	..

(a). Includes Rs. 4,734 on account of interest on shortfalls in cash balance the debit for which was received from the Bank in 1963-64.

OF EXPENDITURE BY MINOR HEADS—contd.

1963-64

Plan		Non-Plan	Plan	Grand Total
Charged 4	Voted 5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	6,40,417	..	6,40,417
..	..	6,97,952	..	6,97,952
..	..	8,57,187	..	8,57,187
..	..	13,70,871	..	13,70,871
..	..	1,75,232	..	1,75,232(a)
..	..	33,019	..	33,019
..	..	19,470	..	19,470
..	..	531	..	531
..	..	21,71,437	..	21,71,437
..	..	59,66,116	..	59,66,116

of the State Government with the Reserve Bank of India during March, 1963.

STATEMENT NO. 12—DETAILED ACCOUNT

Heads 1	Actuals for	
	Non-Plan	
	Charged 2	Voted 3
	Rs.	Rs.
B—Debt Services—contd.		
16—Interest on Debt and Other Obligations—contd.		
A—Interest on Public Debt and Other Obligations— concl.		
2—Interest on Unfunded Debt—		
State Provident Funds—		
Interest on General Provident Fund ..	26,61,336	..
Interest on Indian Civil Service Provident Fund	37,332	..
Interest on Indian Civil Service (Non- European Members) Provident Fund	27,450	..
Interest on All India Services Provident Fund	73,034	..
Interest on Contributory Provident Funds	3,14,059	..
Interest on Other Miscellaneous Provident Funds	18,580	..
Total—2—Interest on Unfunded Debt	31,31,791	..
3—Interest on Other Obligations—		
Interest on Charitable and other Funds	17,363	..
Miscellaneous	51,675	..
Total—3—Interest on other Obligations	69,038	..
Total—A—Interest on Public Debt and other Obligations	91,66,945	..

OF EXPENDITURE BY MINOR HEADS—contd.

1963-64		Non-Plan	Plan	Grand Total
Plan				
Charged 4	Voted 5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	26,61,336	..	26,61,336
..	..	37,332	..	37,332
..	..	27,450	..	27,450
..	..	73,034	..	73,034
..	..	3,14,059	..	3,14,059
..	..	18,580	..	18,580
..	..	31,31,791	..	31,31,791
..	..	17,363	..	17,363
..	..	51,675	..	51,675
..	..	69,038	..	69,038
..	..	91,66,945	..	91,66,945

STATEMENT NO. 12—DETAILED ACCOUNT

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	11,31,94,809	..
C—Interest on Reserve Funds, etc.—		
Interest on Depreciation Reserve and other Reserve Funds—		
Interest on Deposits of Depreciation Reserves of Government Commercial Undertakings		
	8,32,877	..
Total—Interest on Debt and other Obligations	12,31,94,631	..
17—Appropriation for Reduction or Avoidance of Debt—		
Sinking Funds	5,25,80,548	..
Total	5,25,80,548	..
TOTAL—B—DEBT SERVICES	17,57,75,179	..
C—Administrative Services—		
18—Parliament, State and Union Territory Legislature—		
B—State and Union Territory Legislature—		
Legislative Council	36,469	5,05,491
Legislative Assembly	47,593	14,72,086
C—Elections—		
Other Election Charges .. .. .	..	3,10,316
Total	84,062	22,87,893

OF EXPENDITURE BY MINOR HEADS—contd.

1963-64

Plan		Non-Plan	Plan	Grand Total
Charged 4 Rs.	Voted 5 Rs.	6 Rs.	7 Rs.	8 Rs.
..	..	11,31,94,809	..	11,31,94,809
..	..	8,32,877	..	8,32,877
..	..	12,31,94,631	..	12,31,94,631
..	..	5,25,80,548	..	5,25,80,548
..	..	5,25,80,548	..	5,25,80,548
..	..	17,57,75,179	..	17,57,75,179
..	..	5,41,960	..	5,41,960
..	..	15,19,679	..	15,19,679
..	..	3,10,316	..	3,10,316
..	..	23,71,955	..	23,71,955

STATEMENT NO. 12—DETAILED ACCOUNT

Heads I	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
C—Administrative Services—contd.		
19—General Administration—		
A—President, Vice-President, Heads of States and Union Territories, Cabinet and Ministries—		
Emoluments and/or Allowances of the Governor 59,400 ..		
Secretariat Staff of the Governor .. 1,02,239 ..		
Staff and Household of the Governor .. 84,447 ..		
Entertainment and Hospitality expenses 9,995 ..		
Expenditure from Contract Allowances 49,872 ..		
Tour Expenses 41,609 ..		
Medical facilities to Governors, their family and staff 16,196 ..		
Ministers 2,48,682 ..		
Other charges 2,41,232 ..		
C—Secretariat and Attached Offices—		
Civil Secretariat (a)44 1,33,44,342 ..		
Public Service Commission 3,39,912 ..		
Board of Revenue, Financial Commissioner and establishments 11,585 20,26,059 ..		
Local Fund Audit Establishments 8,41,616 ..		
D—Commissioner—		
Commissioners 6,35,924 ..		
H—District Administration—		
General Establishments 1,37,28,980 ..		
Sub-divisional Establishments 11,64,684 ..		
Other Establishments 5,39,948 ..		
F—Works—		
Repairs 4,390 ..		
G—Miscellaneous—		
Discretionary Grants by Heads of States, etc. 9,997 4,419 ..		
Miscellaneous 17,871 ..		
Charges in England—		
Share of the cost of High Commissioner's establishment debitable to State Governments 1,320 ..		
Total 7,25,296 3,27,99,467		

(a) Excludes expenditure of Rs. 7,360 met out of advance from the Contingency

OF EXPENDITURE BY MINOR HEADS—contd.

1963-64

Plan		Non-Plan	Plan	Grand Total
Charged 4 Rs.	Voted 5 Rs.	6 Rs.	7 Rs.	8 Rs.
..	..	59,400	..	59,400
..	..	1,02,239	..	1,02,239
..	..	84,447	..	84,447
..	..	9,995	..	9,995
..	..	49,872	..	49,872
..	..	41,609	..	41,609
..	..	16,196	..	16,196
..	..	2,48,682	..	2,48,682
..	..	2,41,232	..	2,41,232
..	2,88,300	1,33,44,386	2,88,300	1,36,82,686
..	..	3,39,912	..	3,39,912
..	..	20,37,644	..	20,37,644
..	..	8,41,616	..	8,41,616
..	..	6,35,924	..	6,35,924
..	2,24,423	1,37,28,980	2,24,423	1,39,53,403
..	..	11,64,684	..	11,64,684
..	..	5,39,948	..	5,39,948
..	..	4,390	..	4,390
..	..	14,416	..	14,416
..	..	17,871	..	17,871
..	..	1,320	..	1,320
..	5,12,723	3,35,24,763	5,12,723	3,40,37,486

Fund during 1963-64 which remained unrecouped before the close of 1963-64.

STATEMENT NO. 12—DETAILED ACCOUNT

Heads 1	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
C—Administrative Services—contd.		
21—Administration of Justice—		
High Courts	17,57,049	..
Law Officers .. .. .	..	9,13,339
Administrator General and Trustee .. .. .	..	11,334
Civil and Sessions Courts	91,716	41,12,324
Courts of Small Causes .. .. .	..	82,150
Criminal Courts .. .. .	..	2,71,941
Charges in England	10,119	..
Total	18,58,884	53,91,088
22—Jails—		
Jails .. .. .	..	55,69,666
Jail Manufactures .. .. .	..	20,84,892
Works .. .. .	..	81,608
Total .. .. .	..	77,36,166
23—Police—		
Superintendence .. .. .	..	6,96,389
District Executive Force	75,620	7,00,63,949
Police Training Schools and Colleges .. .. .	..	4,39,767
Home Guards .. .. .	..	37,94,891
Railway Police .. .. .	..	8,61,704
Criminal Investigation Department .. .. .	..	28,65,344
Miscellaneous .. .. .	..	1,02,742
Works .. .. .	..	16,85,562
Charges in England .. .. .	..	800
Total	75,620	8,05,11,148

OF EXPENDITURE BY MINOR HEADS—contd.

1963-64

Plan		Non-Plan	Plan	Grand Total
Charged 4 Rs.	Voted 5 Rs.	6 Rs.	7 Rs.	8 Rs.
..	..	17,57,049	..	17,57,049
..	..	9,13,339	..	9,13,339
..	..	11,334	..	11,334
..	..	42,04,040	..	42,04,040
..	..	82,150	..	82,150
..	..	2,71,941	..	2,71,941
..	..	10,119	..	10,119
..	..	72,49,972	..	72,49,972
..	1,20,249	55,69,666	1,20,249	56,89,915
..	..	20,84,892	..	20,84,892
..	..	81,608	..	81,608
..	1,20,249	77,36,166	1,20,249	78,56,415
..	..	6,96,389	..	6,96,389
..	..	7,01,39,569	..	7,01,39,569
..	..	4,39,767	..	4,39,767
..	..	37,94,891	..	37,94,891
..	..	8,61,704	..	8,61,704
..	..	28,65,344	..	28,65,344
..	..	1,02,742	..	1,02,742
..	..	16,85,562	..	16,85,562
..	..	800	..	800
..	..	8,05,86,768	..	8,05,86,768

STATEMENT NO. 12—DETAILED ACCOUNT

Heads 1	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
C—Administrative Services—concl'd.		
25—Supplies and Disposals—		
Purchase Organisations		2,74,578
Inspection Organisations		46,078
Total		3,20,656
26—Miscellaneous Departments—		
Examinations		6,525
Administration of Indian Partnership Act, 1932		8,597
Miscellaneous	1,400	15,95,350
Total	1,400	16,10,472
TOTAL—C—ADMINISTRATIVE SERVICES	27,45,262	13,06,56,890
D—Social and Developmental Services—		
27—Scientific Departments—		
Grants-in-aid and Donations to Scientific Societies and Institutes		100
Museums	3,009	1,60,103
Total	3,009	1,60,203
28—Education—		
A—University—		
Grants to Universities		55,68,602
Government Arts Colleges		48,45,116
Grants to non-Government Arts Colleges		(a) 76,750
Government Professional Colleges		8,09,643

(a) Excludes expenditure of Rs. 2,82,753 met out of advance from the Contingency

OF EXPENDITURE BY MINOR HEADS—contd.

1963-64		Non-Plan	Plan	Grand Total
Plan				
Charged 4 Rs.	Voted 5 Rs.	6 Rs.	7 Rs.	8 Rs.
..	51,372	2,74,578	51,372	3,25,950
:	2,819	46,078	2,819	48,897
..	54,191	3,20,656	54,191	3,74,847
..	..	6,525	..	6,525
..	..	8,597	..	8,597
..	15,17,695	15,96,750	15,17,695	31,14,445
..	15,17,695	16,11,872	15,17,695	31,29,567
..	22,04,858	13,34,02,152	22,04,858	13,56,07,010
..	..	100	..	100
..	67,954	1,63,112	67,954	2,31,066
..	67,954	1,63,212	67,954	2,31,166
..	8,37,395	55,68,602	8,37,395	64,05,997
..	14,28,386	48,45,116	14,28,386	62,73,502
..	12,37,756	76,750	12,37,756	13,14,506
..	3,40,277	8,09,643	3,40,277	11,49,920

Fund during 1963-64 which remained unrecouped before the close of 1963-64.

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—concl.		
A—University—concl.		
Grants to non-Government Professional Colleges .. .. .	..	5,940
B—Secondary—		
Government Secondary Schools ..	2,956	5,26,86,587
Direct grants to non-Government Secondary Schools .. .. .	..	13,06,593
Grants to local bodies for Secondary Education .. .. .	..	19,693
C—Primary—		
Government Primary Schools ..	168	3,77,49,766
Direct grants to non-Government Primary Schools .. .. .	..	4,98,528
Grants to local bodies for Primary education .. .. .	..	12,49,401
D—Special—		
Government Special Schools .. .. .	..	8,66,260
E—General—		
Direction .. .. .	..	14,30,351
Inspection .. .. .	..	44,82,582
Scholarships .. .. .	..	43,41,724
Miscellaneous .. .. .	..	17,40,595
Expenditure for promotion of education, amongst the educationally backward classes .. .. .	..	(a) 38,24,919
Total ..	3,124	12,15,03,050

(a) Excludes expenditure of Rs. 4,00,000 met out of advance from the Contingency

OF EXPENDITURE BY MINOR HEADS—contd.

1963-64

Plan		Non-Plan	Plan	Grand Total
Charged 4	Voted 5			
Rs.	Rs.	Rs.	Rs.	Rs.
..	750	5,940	750	6,690
..	1,53,14,013	5,26,89,543	1,53,14,013	6,80,03,556
..	99,916	13,06,593	99,916	14,06,509
..	..	19,693	..	19,693
..	90,05,170	3,77,49,934	90,05,170	4,67,55,104
..	..	4,98,528	..	4,98,528
..	62,000	12,49,401	62,000	13,11,401
..	98,511	8,66,260	98,511	9,64,771
..	1,75,060	14,20,351	1,75,060	16,05,411
..	4,21,908	44,82,582	4,21,908	49,04,490
..	3,81,303	43,41,724	3,81,303	47,23,027
..	9,98,644	17,40,595	9,98,644	27,39,239
..	25,10,687	38,24,919	25,10,687	63,35,606
..	3,29,11,776	12,15,06,174	3,29,11,776	15,44,17,950

Fund during 1963-64 which remained unrecouped before the close of 1963-64.

STATEMENT NO. 12—DETAILED ACCOUNT

Heads 1	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
D—Social and Developmental Services—contd.		
29—Medical—		
Medical Establishment	17,50,894
Hospitals and Dispensaries	2,15,00,280
Grants for Medical Purposes	1,34,175
Medical Colleges and Schools	31,65,260
Mental Hospital	9,31,614
Chemical Examiner	1,70,513
Employer's State Insurance Scheme	17,17,575
Charges in England	133
Total	2,93,70,444
30—Public Health—		
Public Health Establishment	65,52,317
Grants for Public Health Purposes	11,94,577
Expenses in connection with epidemic diseases	5,210	3,78,324
Bacteriological Laboratories	13,807
Total	5,210	81,39,025
31—Agriculture—		
Direction	3,08,363
Superintendence	1,61,557
Experimental Farms	5,59,944
Agricultural Demonstration and Propaganda including Public exhibitions and fairs	70,22,619
Agricultural Experiments and Research	21,80,422
Agricultural Education	73,619
Agricultural Engineering	18,093
Boring Operations	1,27,172
Botanical and other Public Gardens	24,896
Grants-in-aid, Contributions, etc.	18,800
Fisheries	4,18,723
Other charges	458
Works	31,088
Total	1,09,45,754

..	2,30,163	17,50,894	2,30,163
..	6,77,919	2,15,00,280	6,77,919
..	..	1,34,175	..
..	63,87,747	31,65,260	63,87,747
..	..	9,31,614	..
..	..	1,70,513	..
..	7,48,870	17,17,575	7,48,870
..	..	133	..
..	80,49,699	2,93,70,444	80,49,699
..	14,70,215	65,52,317	14,70,215
..	13,05,442	11,94,577	13,05,442
<i>1,860</i>	77,13,014	3,83,534	77,14,874
..	..	13,807	..
<i>1,860</i>	1,04,88,671	81,44,235	1,04,90,531
..	15,715	3,08,363	15,715
..	..	1,61,557	..
..	..	5,59,944	..
..	13,59,376	70,22,619	13,59,376

STATEMENT NO. 12—DETAILED ACCOUNT

Heads 1	Actuals for	
	Non-Plan	
	Charged 2 s.	Voted 3 Rs.
D—Social and Developmental Services—contd.		
33—Animal Husbandry—		
Direction		1,59,023
Superintendence		3,32,493
Veterinary Education and Research		3,86,858
Subordinate establishment		23,63,719
Hospitals and Dispensaries		3,80,722
Breeding Operations		30,44,198
Camel Specialist		6,922
Grants-in-aid, Contributions, etc.		6,91,010
Works		6,119
Total		73,71,064
34—Co-operation—		
Direction		5,04,412
Superintendence		53,33,820
<i>Deduct—Amount met from the Deposit Account of grants made by the National Co-operative Development and Warehousing Board</i>		
Total		58,38,232
35—Industries—		
Industries	2,75,792	86,09,014
Cottage and Small Scale Industries		11,10,605
Development of Handloom Industry	13,170	1,38,870
Development of Khadi Industry		3,30,100
Transfers to Industrial Loan Fund		
Total	2,88,962	1,01,88,589

OF EXPENDITURE BY MINOR HEADS—contd.

63-64		Non-Plan	Plan	Grand Total
Plan				
Charged 4 Rs.	Voted 5 Rs.	6 Rs.	7 Rs.	8 Rs.
..	98,915	1,59,023	98,915	2,57,938
..	26,426	3,32,493	26,426	3,58,919
..	4,52,062	3,86,858	4,52,062	8,38,920
..	4,48,807	23,63,719	4,48,807	28,12,526
..	98,810	3,80,722	98,810	4,79,532
..	41,16,031	30,44,198	41,16,031	71,60,229
..	..	6,922	..	6,922
..	1,66,360	6,91,010	1,66,360	8,57,370
..	..	6,119	..	6,119
..	54,07,411	73,71,064	54,07,411	1,27,78,475
..	1,26,377	5,04,412	1,26,377	6,30,789
..	37,48,292	53,33,820	37,48,292	90,82,112
..	-11,35,812	..	-11,35,812	-11,35,812
..	27,38,857	58,38,232	27,38,857	85,77,089
..	69,28,924	88,84,806	69,28,924	1,58,13,730
..	10,08,077	11,10,605	10,08,077	21,18,682
..	5,07,225	1,52,040	5,07,225	6,59,265
..	2,22,367	3,30,100	2,22,367	5,52,467
..	59,33,173	..	59,33,173	59,33,173
..	1,45,99,766	1,04,77,551	1,45,99,766	2,50,77,317

STATEMENT NO. 12—DETAILED ACCOUNT

Heads 1	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 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 re- tained on National Extension Service pattern
Total	61,37,290
C—Local Development Works—		
Supervision
Other Miscellaneous Schemes	5,38,200
Total	45,25,840
D—General—		
Other Schemes
Total	1,56,867
GRAND TOTAL	1,56,867
	..	1,13,58,197

(a) Includes expenditure on 'Reclamation'.

OF EXPENDITURE BY MINOR HEADS—contd.

1963-64

Plan		Non-Plan	Plan	Grand Total
Charged 4 Rs.	Voted 5 Rs.	6 Rs.	7 Rs.	8 Rs.
..	42,51,151	..	42,51,151	42,51,151
..	46,33,936	..	46,33,936	46,33,936
..	14,19,337	..	14,19,337	14,19,337
..	9,39,174	..	9,39,174	9,39,174
..	14,78,432	..	14,78,432	14,78,432
..	9,21,224	..	9,21,224	9,21,224
..	8,02,792	..	8,02,792	8,02,792
..	9,33,997	..	9,33,997	9,33,997
..	1,53,80,043	..	1,53,80,043	1,53,80,043
..	..	61,37,290	..	61,37,290
..	..	61,37,290	..	61,37,290
..	..	5,38,200	..	5,38,200
..	1,70,838	45,25,840	1,70,838	46,96,678
..	1,70,838	50,64,040	1,70,838	52,34,878
..	1,07,748	1,56,867	1,07,748	2,64,615
..	1,07,748	1,56,867	1,07,748	2,64,615
..	1,56,58,629	1,13,58,197	1,56,58,629	2,70,16,826

STATEMENT NO. 12—DETAILED ACCOUNT

Heads	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
D—Social and Developmental Services—concl'd.		
38—Labour and Employment—		
Labour		7,47,789
Factories		1,28,122
Resettlement and Employment		85,19,335
Inspector of Steam Boilers	2,087	42,783
Total	2,087	94,38,029
39—Miscellaneous Social and Developmental Organisations—		
Gazetteer and Statistical Memoirs		
Bureau of Commercial Intelligence including Statistics		3,93,577
State Statistics		3,198
Preservation and Translation of Ancient Manuscripts		2,690
Miscellaneous		11,25,834
Total		15,25,299
TOTAL—D—SOCIAL AND DEVELOPMENTAL SERVICES	3,02,392	21,58,37,886
E—Multipurpose River Schemes, Irrigation and Electricity Schemes—		
42—Multipurpose River Schemes—		
A—Working Expenses—		
Bhakra Nangal Project—		
1—Bhakra Dam—		
Irrigation Branch—		
Extensions and Improvements		5,57,868
Maintenance and Repairs		86,71,679
Establishment		72,90,329
Tools and Plant		40,095
Suspense		3,75,367
<i>Deduct—Amount transferred to other Governments</i>		<i>—7,16,887</i>
TOTAL—A—WORKING EXPENSES		1,62,18,071

OF EXPENDITURE BY MINOR HEADS—contd.

1963-64

Plan		Non-Plan	Plan	Grand Total
Charged 4 Rs.	Voted 5 Rs.	6 Rs.	7 Rs.	8 Rs.
..	1,76,964	7,47,789	1,76,964	9,24,753
..	..	1,28,122	..	1,28,122
..	1,27,60,979	85,19,335	1,27,60,979	2,12,80,314
..	..	44,870	..	44,870
..	1,29,37,943	94,40,116	1,29,37,943	2,23,78,059
..	64,066	..	64,066	64,066
..	5,86,438	3,93,577	5,86,438	9,80,015
..	..	3,198	..	3,198
..	..	2,690	..	2,690
..	10,01,055	11,25,834	10,01,055	21,26,889
..	16,51,559	15,25,299	16,51,559	31,76,858
1,860	12,62,79,174	21,61,40,278	12,62,81,034	34,24,21,312
..
..
..	..	5,57,868	..	5,57,868
..	..	86,71,679	..	86,71,679
..	..	72,90,329	..	72,90,329
..	..	40,095	..	40,095
..	..	3,75,567	..	3,75,567
..	..	—7,16,867	..	—7,16,867
..	..	1,62,18,671	..	1,62,18,671

STATEMENT NO. 12—DETAILED ACCOUNT

Heads 1	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
E—Multipurpose River Schemes, Irrigation and Electricity Schemes—contd.		
42—Multipurpose River Schemes—concl.		
B—Interest—		
Other Interest Charges met from Revenue—		
I—Bhakra Dam	4,35,86,000
Total—B—Interest	4,35,86,000
Total—I—Bhakra Dam	5,98,04,671
II—Nangal Hydro-Electric Scheme—		
A—Main Project—		
A-(i)—Common Pool—		
Irrigation Branch Portion—		
P—Production—		
Maintenance and Repairs	5,99,800
Establishment	4,01,118
Tools and Plant	13,995
Deduct—Amount transferred to other Governments	—1,01,765
Total—P—Production	9,13,148
Deduct—Amount recoverable/recovered from Punjab State Electricity Board	—9,13,148
Total—Irrigation Branch Portion
Total—II—Nangal Hydro-Electric Scheme
GRAND TOTAL	5,98,04,671

OF EXPENDITURE BY MINOR HEADS—contd.

1963-64

Plan		Non-Plan	Plan	Grand Total
Charged 4 Rs.	Voted 5 Rs.	6 Rs.	7 Rs.	8 Rs.
..	..	4,35,86,000	..	4,35,86,000
..	..	4,35,86,000	..	4,35,86,000
..	..	5,98,04,671	..	5,98,04,671
..	..	5,99,800	..	5,99,800
..	..	4,01,118	..	4,01,118
..	..	13,995	..	13,995
..	..	-1,01,765	..	-1,01,765
..	..	9,13,148	..	9,13,148
..	..	-9,13,148	..	-9,13,148
..
..
..	..	5,98,04,671	..	5,98,04,671

STATEMENT NO. 12—DETAILED ACCOUNT

Heads	Actuals for	
	Non-Plan	
	Charged 12 Rs.	Voted 13 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	4,22,012
Maintenance and Repairs	1,27,39,900
Establishment	77,88,624
Tools and Plant	87,051
Suspense	—206
Total—(i) Working Expenses	2,10,37,381
(ii) Interest—		
Interest	1,18,73,281
Total—(a) Productive Works	3,29,10,662
(b) Unproductive Works—		
(i) Working Expenses—		
Extensions and Improvements	3,083
Maintenance and Repairs	12,60,444
Establishment	1,89,726
Tools and Plant	6,713
Total—(i) Working Expenses	14,59,966
(ii) Interest—		
Interest	1,41,02,725
Total—(b) Unproductive Works	1,55,62,691
GRAND TOTAL	4,84,73,353

OF EXPENDITURE BY MINOR HEAD—contd.

1963-64

Plan		Non-Plan	Plan	Grand Total
Charged 4 Rs.	Voted 5 Rs.	6 Rs.	7 Rs.	8 Rs.
..	..	4,22,012	..	4,22,012
..	..	1,27,39,900	..	1,27,39,900
..	..	77,88,624	..	77,88,624
..	..	87,051	..	87,051
..	..	—206	..	—206
..	..	2,10,37,381	..	2,10,37,381
..	..	1,18,73,281	..	1,18,73,281
..	..	3,29,10,662	..	3,29,10,662
..	..	3,083	..	3,083
..	..	12,60,444	..	12,60,444
..	..	1,89,726	..	1,89,726
..	..	6,713	..	6,713
..	..	14,59,966	..	14,59,966
..	..	1,41,02,725	..	1,41,02,725
..	..	1,55,62,691	..	1,55,62,691
..	..	4,84,73,353	..	4,84,73,353

STATEMENT NO. 12—DETAILED ACCOUNT

Heads 1	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
E—Multipurpose River Schemes, Irrigation and Electricity Schemes—concl'd.		
44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—		
Incharge of Public Works Officers—		
A—Irrigation Works—		
(i) Works—		
Works	56,386
Maintenance and Repairs	38,742
Establishment	7,25,691
Tools and Plant	578
Suspense
Total	8,21,397
(ii) Miscellaneous Expenditure—		
Establishment	8,23,445
Tools and Plant	28,898
Other charges	1,66,211
Grants-in-aid	20,000
Suspense	5,897
Total	10,44,451
Total—A—Irrigation Works	18,65,848
B—Navigation, Embankment and Drainage Works—		
(i) Works—		
Works	5,47,544
Maintenance and Repairs	18,07,563
Establishment	21,46,356
Tools and Plant	43,335
Suspense	2,54,352
Total	47,99,150
Total—B—Navigation, etc., Works	47,99,150
GRAND TOTAL	66,64,998
TOTAL—E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES	11,49,43,022

OF EXPENDITURE BY MINOR HEADS—contd.

1963-64

Plan		Non-Plan	Plan	Grand Total
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	33,825	56,386	33,825	90,211
..	..	38,742	..	38,742
..	14,70,936	7,25,691	14,70,936	21,96,627
..	4	578	4	582
..	-1,271	..	-1,271	-1,271
..	15,03,494	8,21,397	15,03,494	23,24,891
..	29,207	8,23,445	29,207	8,52,652
..	..	28,898	..	28,898
..	100	1,66,211	100	1,66,311
..	..	20,000	..	20,000
..	-1,025	5,897	-1,025	4,872
..	28,282	10,44,451	28,282	10,72,733
..	15,31,776	18,65,848	15,31,776	33,97,624
..	94,092	5,47,544	94,092	6,41,636
..	15,775	18,07,563	15,775	18,23,338
..	7,24,510	21,46,356	7,24,510	28,70,866
..	1,570	43,335	1,570	44,905
..	6,911	2,54,352	6,911	2,61,263
..	8,42,858	47,99,150	8,42,858	56,42,008
..	8,42,858	47,99,150	8,42,858	56,42,008
..	23,74,634	66,64,998	23,74,634	90,39,632
..	25,74,634	11,49,43,022	23,74,634	11,73,17,656

STATEMENT NO. 12—DETAILED ACCOUNT

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
	2	3
1	Rs.	Rs.
F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—		
50—Public Works—		
Original Works—Buildings—		
State Excise	3,395
General Administration	2,76,107
Administration of Justice	73,455
Jails	96,239
Police	2,81,529
Education	6,49,125
Medical	3,08,591
Public Health	11,452
Agriculture	5,300
Animal Husbandry	24,598
Co-operation	1,283
Industries	—1,03,909
Civil Works	2,20,889
Stationery and Printing	12,105
Miscellaneous Departments	1,004
Original Works—Communication	25,803	43,83,026
Original Works—Miscellaneous	303
Repairs	2,06,266	1,91,12,711
Establishment	72,96,749
Tools and Plant	3,09,649
Grants-in-aid	5,21,266
Suspense	42,84,271
Transfer of grants for Road Development to the Deposit Head 'Subventions from Central Road Fund'
<i>Deduct—Expenditure on Displaced Persons transferred to the head "71—Miscellaneous"</i>	—44,196
<i>Deduct—Amount met from Subventions from Central Road Fund</i>
Total	2,29,883	3,77,24,942
TOTAL—F—PUBLIC WORKS (INCLUDING ROADS), ETC.	2,29,883	3,77,24,942

OF EXPENDITURE BY MINOR HEADS—contd.

1963-64

Plan		Non-Plan	Plan	Grand Total
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	3,395	..	3,395
..	1,89,179	2,73,921	1,89,179	4,63,100
..	27,192	73,455	27,192	1,00,647
..	..	96,239	..	96,239
..	—112	2,81,529	—112	2,81,417
..	59,148	6,49,125	59,148	7,08,273
..	1,09,483	3,08,591	1,09,483	4,18,074
..	26,318	11,452	26,318	37,770
..	4,009	5,300	4,009	9,309
..	1,43,458	24,598	1,43,458	1,68,056
..	..	1,283	..	1,283
..	56,712	—1,03,909	56,712	—47,197
..	17,855	2,20,889	17,855	2,38,744
..	..	12,105	..	12,105
..	1,881	1,004	1,881	2,885
1,625	6,87,183	44,08,829	6,88,808	50,97,637
..	2,47,234	303	2,47,234	2,47,537
653	92,824	1,93,18,977	93,477	1,94,12,454
..	38,06,432	72,96,749	38,06,432	1,11,03,181
..	8,909	3,09,649	8,909	3,18,558
..	..	5,21,266	..	5,21,266
..	—51,617	42,84,271	—51,617	42,32,654
..	4,88,000	..	4,88,000	4,88,000
..	..	—44,196	..	—44,196
..	—4,88,000	..	—4,88,000	—4,88,000
2,278	54,26,088	3,79,54,825	54,28,366	4,33,83,191
2,278	54,26,088	3,79,54,825	54,28,366	4,33,83,191

STATEMENT NO. 12—DETAILED ACCOUNT

Heads 1	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
G—Transport and Communications (other than Roads)—		
56—Aviation—		
Direction
Aeronautical Training and Education
Grants-in-aid
Works
Total
57—Road and Water Transport Schemes—		
A—Road Transport—		
(i) Working Expenses—		
Direction	1,77,634
Operation	3,58,86,287
(ii) Interest—		
Interest	22,02,550
(iii) Other Revenue Expenditure—		
Miscellaneous	6,290
Total	3,82,72,761
TOTAL—G—TRANSPORT AND COMMUNICATIONS (OTHER THAN ROADS)	..	3,82,72,761
I—Miscellaneous—		
64—Famine Relief—		
A—Famine Relief—		
Salaries and Establishment	55,244
Gratuitious Relief	1,40,31,892
Miscellaneous	6,99,679
<i>Deduct—Amount transferred from Famine Relief Fund</i>	—40,00,000
B—Transfer to Famine Relief Fund	40,00,000
Total	1,47,86,815

OF EXPENDITURE BY MINOR HEADS—contd.

1963-64

Plan		Non-Plan	Plan	Grand Total
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	80,597	..	80,597	80,597
..	40,365	..	40,365	40,365
..	82,277	..	82,277	82,277
..	914	..	914	914
..	2,04,153	..	2,04,153	2,04,153
..	..	1,77,634	..	1,77,634
..	..	3,58,86,287	..	3,58,86,287
..	..	22,02,550	..	22,02,550
..	..	6,290	..	6,290
..	..	3,82,72,761	..	3,82,72,761
..	2,04,153	3,82,72,761	2,04,153	3,84,76,914
..	..	55,244	..	55,244
..	..	1,40,31,892	..	1,40,31,892
..	..	6,99,679	..	6,99,679
..	..	—40,00,000	..	—40,00,000
..	..	40,00,000	..	40,00,000
..	..	1,47,86,815	..	1,47,86,815

STATEMENT NO. 12—DETAILED ACCOUNT

Heads 1	Actuals for	
	Non-Plan	
	Charged 2	Voted 3
	Rs.	Rs.
I—Miscellaneous—contd.		
65—Pensions and Other Retirement Benefits—		
Superannuation and Retired Allowances	1,80,573	1,34,38,444
Amount of equated payments of commuted value of pensions transferred from '120—Payments of commuted value of Pensions outside the Revenue Account'	..	4,29,646
Compassionate Allowances .. .. .	..	2,15,292
Gratuities	2,079	23,87,609
Family Pensions	333	2,18,684
Pensions for distinguished and meritorious services .. .. .	..	38,384
Donations to Provident Funds .. .. .	..	20,12,180
Old age pensions .. .. .	..	15,795
Equated payments on account of Capital Outlay on Sterling Pensions to the Government of India .. .. .	..	42,855
Charges in England .. .. .	..	24,355
<i>Deduct</i> —Pensionary charges transferred to Commercial Departments and Concerns .. .. .	..	—6,69,379
Total	1,82,985	1,81,53,865
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 .. .. .	..	7,39,054
Total .. .. .	..	7,39,054

OF EXPENDITURE BY MINOR HEADS—contd.

1963-64

Plan		Non-Plan	Plan	Grand Total
Charged 4	Voted 5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	1,36,19,017	..	1,36,19,017
..	..	4,29,646	..	4,29,646
..	..	2,15,292	..	2,15,292
..	..	23,89,688	..	23,89,688
..	..	2,19,017	..	2,19,017
..	..	38,384	..	38,384
..	..	20,12,180	..	20,12,180
..	..	15,795	..	15,795
..	..	42,855	..	42,855
..	..	24,355	..	24,355
..	..	-6,69,379	..	-6,69,379
..	..	1,83,36,850	..	1,83,36,850
..	..	7,39,054	..	7,39,054
..	..	7,39,054	..	7,39,054

STATEMENT NO. 12—DETAILED ACCOUNT

Heads 1	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
I—Miscellaneous—contd.		
68—Stationery and Printing—		
I—Stationery—		
Stationery Offices and Stores .. .. .	..	87,092
Purchases of Stationery Stores	65,206	72,26,116
Discount on plain paper used with stamps .. .. .	..	3,889
Purchase of plain paper used with stamps .. .. .	..	75,560
<i>Deduct</i> —Value of stationery supplied to other Governments and paying Departments .. .. .	..	—3,34,363
II—Printing—		
Government Presses .. .. .	..	28,57,009
Printing at Private Presses .. .. .	..	1,86,769
Printing of Text-Books .. .. .	..	15,62,929
Lithography .. .. .	..	24,877
Cost of printing work done by other Governments .. .. .	..	6,822
<i>Deduct</i> —Cost of printing work done for other Governments and paying Departments .. .. .	..	—9,97,857
III—Government Typewriter Workshop		
Total	65,206	1,07,43,499
70—Forest—		
General Direction .. .. .	..	1,87,521
Conservancy and Works .. .. .	..	52,68,494
Establishment	4,564	32,95,095
Total	4,564	87,51,110

OF EXPENDITURE BY MINOR HEADS—contd.

1963-64

Plan		Non-Plan	Plan	Grand Total
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	87,092	..	87,092
..	..	72,91,322	..	72,91,322
..	..	3,889	..	3,889
..	..	75,560	..	75,560
..	..	-3,34,363	..	-3,34,363
..	12,248	28,57,009	12,248	28,69,257
..	67,186	1,86,769	67,186	2,53,955
..	65,390	15,82,929	65,390	16,28,319
..	..	24,877	..	24,877
..	..	6,822	..	6,822
..	..	-9,97,857	..	-9,97,857
..	..	44,656	..	44,656
..	1,44,824	1,08,08,705	1,44,824	1,09,53,529
..	1,18,482	1,87,521	1,18,482	3,06,003
..	74,47,300	52,68,494	74,47,300	1,27,15,794
..	21,84,216	32,99,659	21,84,216	54,83,875
..	97,49,998	87,55,674	97,49,998	1,85,05,672

STATEMENT NO. 12—DETAILED ACCOUNT

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
I—Miscellaneous—conold.		
71—Miscellaneous—		
Cost of books and periodicals .. .. .	..	14,295
Donations for charitable purposes .. .. .	..	670
Special Commissions of Enquiry .. .. .	..	1,141
Publicity Board .. .. .	..	25,04,368
Irrecoverable temporary loans and advances written off .. .. .	..	10,663
Expenditure on account of State Prisoners and Detenus .. .. .	..	214
Grants-in-aid, Contributions, etc. .. .. .	..	56,72,974
Expenditure on the Administration of Lahaul and Spiti .. .. .	..	10,64,761
Charges in connection with Village Panchayats Act .. .. .	..	39,48,469
Expenditure on Displaced Persons .. .. .	..	37,38,529
Miscellaneous and unforeseen charges .. .. .	..	2,61,43,792
Loss or gain by exchange .. .. .	..	65
Total .. .. .	..	4,30,99,941
TOTAL—I—MISCELLANEOUS	2,52,755	9,62,74,284
J—Contributions and Miscellaneous Adjustments—		
76—Other Miscellaneous Contributions and Assignments—		
Other Miscellaneous Assignments, Compensations, Contributions, etc.—		
Land Revenue .. .. .	..	6,47,880
Total .. .. .	..	6,47,880
TOTAL—J—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS .. .. .	..	6,47,880

OF EXPENDITURE BY MINOR HEADS—contd.

1963-64

Plan		Non-Plan	Plan	Grand Total
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	14,295	..	14,295
..	..	670	..	670
..	..	1,141	..	1,141
..	9,86,500	25,04,368	9,86,500	34,90,868
..	..	10,663	..	10,663
..	..	214	..	214
..	7,50,598	56,72,974	7,50,598	64,23,572
..	..	10,64,761	..	10,64,761
..	13,17,679	39,48,469	13,17,679	52,66,148
..	..	37,38,529	..	37,38,529
..	26,68,446	2,61,43,792	26,68,446	2,88,12,238
..	..	65	..	65
..	57,23,223	4,30,99,941	57,23,223	4,88,23,164
..	1,56,18,045	9,65,27,039	1,56,18,045	11,21,45,084
..	..	6,47,880	..	6,47,880
..	..	6,47,880	..	6,47,880
..	..	6,47,880	..	6,47,880

STATEMENT NO. 12—DETAILED ACCOUNT

Heads 1	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
K—Extraordinary Items—		
78—Pre-partition Payments—		
General Administration	75
Jails	6,764
Police	6
Miscellaneous Departments	9,755
Education	518
Medical	24,805
Irrigation, etc., Works (Commercial)	3,184
Public Works	734
Miscellaneous	1,40,769
Total	1,86,610
78-A—Expenditure connected with the National Emergency, 1962—		
Civil Defence—		
Air Raid Precautions	12,53,796
Miscellaneous	60,85,108
Other Expenditure—		
Emergency Manpower	15,38,070
Miscellaneous	6,75,884
Total	95,52,858
TOTAL—K—EXTRAORDINARY ITEMS	97,39,468
GRAND TOTAL—II—EXPENDITURE MET FROM REVENUE	17,93,18,370
		66,50,38,523

OF EXPENDITURE BY MINOR HEADS—contd.

1963-64

Plan		Non-Plan	Plan	Grand Total
Charged 4 Rs.	Voted 5 Rs.	6 Rs.	7 Rs.	8 Rs.
..	..	75	..	75
..	..	6,764	..	6,764
..	..	6	..	6
..	..	9,755	..	9,755
..	..	518	..	518
..	..	24,805	..	24,805
..	..	3,184	..	3,184
..	..	734	..	734
..	..	1,40,769	..	1,40,769
..	..	1,86,610	..	1,86,610
..	..	12,53,796	..	12,53,796
..	..	60,85,108	..	60,85,108
..	..	15,38,070	..	15,38,070
..	..	6,75,884	..	6,75,884
..	..	95,52,858	..	95,52,858
..	..	97,39,468	..	97,39,468
4,138	15,99,99,938	84,43,56,893	16,00,04,076	1,00,43,60,969

STATEMENT NO. 12—DETAILED ACCOUNT

Heads 1	Actuals for	
	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 .. ..	..	11,32,927
<i>Deduct—Receipts and Recoveries on Capital Account</i>	..	—3,76,444
Total .. ..	..	7,56,483
96—Capital Outlay on Industrial Development—		
Investments in Government Commercial Undertakings—		
Work Centres Scheme	27,920	3,23,056
Investments in other Commercial Undertakings—		
Miscellaneous .. ..	..	35,00,000
<i>Deduct—Receipts and Recoveries on Capital Account</i>	..	—22,24,919
Total	27,920	15,98,137

OF EXPENDITURE BY MINOR HEADS—contd.

1963-64

Plan		Non-Plan	Plan	Grand Total
Charged 4 Rs.	Voted 5 Rs.	6 Rs.	7 Rs.	8 Rs.
..	8,63,475	11,32,927	8,63,475	19,96,402
..	—4,69,808	—3,76,444	—4,69,808	—8,46,252
..	3,93,667	7,56,483	3,93,667	11,50,150
..
..	..	3,50,976	..	3,50,976
..	57,52,700	35,00,000	57,52,700	92,52,700
..	..	—22,24,919	..	—22,24,919
..	57,52,700	16,26,057	57,52,700	73,78,757

STATEMENT NO. 12—DETAILED ACCOUNT

Heads	Actuals for		
	Non-Plan		
	Charged 2 Rs.	Voted 3 Rs.	
1			
EE—Capital Account of Multipurpose River Schemes, Irrigation and Electricity Schemes outside the Revenue Account—			
98—Capital Outlay on Multipurpose River Schemes—			
Bhakara Nangal Project—			
I—Bhakra Dam—			
Irrigation Branch—			
Works
Establishment
Tools and Plant
Suspense
<i>Deduct—Receipts and Recoveries on Capital Account</i>
<i>Deduct—Amount transferred to other Governments</i>
Total—Bhakra Dam

OF EXPENDITURE BY MINOR HEADS—contd.

1963-64

Plan		Non-Plan	Plan	Grand Total
Charged 4 Rs.	Voted 5 Rs.	6 Rs.	7 Rs.	8 Rs.
..	82,98,825 ✓	..	82,98,825	82,98,825
..	23,18,819 ✓	..	23,18,819	23,18,819
..	-97,883 ✓	..	-97,883	-97,883
..	-48,59,571 ✓	..	-48,59,571	-48,59,571
..	-28,32,789 ✓	..	-28,32,789	-28,32,789
..	-1,02,99,923 ✓	..	-1,02,99,923	-1,02,99,923
..	-74,72,522	..	-74,72,522	-74,72,522

STATEMENT NO. 12—DETAILED ACCOUNT

Heads	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
1		
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 Dam Project—concl'd.		
II—Nangal Hydro-Electric Scheme—		
A—Main Project—		
A(i)—Common Pool—		
Irrigation Branch Portion—		
P—Production—		
Works
Establishment
Tools and Plant
Total—Irrigation Branch Portion
<i>Deduct—Amount recoverable from other Governments</i>
<i>Deduct—Amount recoverable/recovered from the Punjab State Electricity Board</i>
Total—Nangal Hydro-Electric Scheme
III—Beas Dam Project—		
Irrigation Branch Portion—		
Works
Establishment
Tools and Plant
Suspense
<i>Deduct—Receipts and Recoveries on Capital Account</i>
<i>Deduct—Amount recoverable/recovered from the Punjab State Electricity Board</i>
<i>Deduct—Amount transferred to other Governments</i>
Total—Beas Dam Project
GRAND TOTAL

OF EXPENDITURE BY MINOR HEADS—contd.

1963-64

Plan		Non-Plan	Plan	Grand Total
Charged 4 Rs.	Voted 5 Rs.	6 Rs.	7 Rs.	8 Rs.
..	1,51,44,631	..	1,51,44,631	1,51,44,631
..	27,95,570	..	27,95,570	27,95,570
..	2,28,577	..	2,28,577	2,28,577
..	1,81,68,778	..	1,81,68,778	1,81,68,778
..	-61,97,660	..	-61,97,660	-61,97,660
..	-1,19,71,118	..	-1,19,71,118	-1,19,71,118
..
..	4,84,13,267	..	4,84,13,267	4,84,13,267
..	83,64,431	..	83,64,431	83,64,431
..	9,07,797	..	9,07,797	9,07,797
..	3,17,76,978	..	3,17,76,978	3,17,76,978
..	-4,99,190	..	-4,99,190	-4,99,190
..	-3,32,34,506	..	-3,32,34,506	-3,32,34,506
..	-2,43,42,000	..	-2,43,42,000	-2,43,42,000
..	3,13,86,777	..	3,13,86,777	3,13,86,777
..	2,39,14,255	..	2,39,14,255	2,39,14,255

STATEMENT NO. 12—DETAILED ACCOUNT

Heads 1	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 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	1,83,055
Establishment	10,76,977
Tools and Plant	1,716
Suspense	10,97,728
<i>Deduct—Receipts and Recoveries on Capital Account</i>	163
Total	23,55,881
(2)—Unproductive—		
Works	2,56,828
Establishment	21,57,847
Tools and Plant	1,746
Suspense	95,865
<i>Deduct—Receipts and Recoveries on Capital Account</i>
Total	25,12,286
TOTAL—99—CAPITAL OUTLAY ON IRRIGATION, ETC., WORKS (COMMERCIAL)	48,68,167

OF EXPENDITURE BY MINOR HEADS—contd.

1963-64

Plan		Non-Plan	Plan	Grand Total
Charged 4 Rs.	Voted 5 Rs.	6 Rs.	7 Rs.	8 Rs.
..	87,92,568	1,83,055	87,92,568	89,75,623
..	9,48,331	10,76,977	9,48,331	20,25,308
..	35,214	—1,716	35,214	33,498
..	—12,72,296	10,97,728	—12,72,296	—1,74,568
..	—1,49,459	—163	—1,49,459	—1,49,622
..	83,54,358	23,55,881	83,54,358	1,07,10,239
..	7,53,80,974	2,56,828	7,53,80,974	7,56,37,802
..	80,69,682	21,57,847	80,69,682	1,02,27,529
..	4,23,576	1,746	4,23,576	4,25,322
..	—19,29,627	95,865	—19,29,627	—18,33,762
..	—12,41,307	..	—12,41,307	—12,41,307
..	8,07,03,298	25,12,286	8,07,03,298	8,32,15,584
..	8,90,57,656	48,68,167	8,90,57,656	9,39,25,823

STATEMENT NO. 12—DETAILED ACCOUNT

Heads	Actuals for	
	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	22,121	10,00,719
General Administration .. .. .	..	1,58,808
Administration of Justice .. .. .	..	35,334
Jails .. .. .	..	64,046
Police .. .. .	..	20,44,644
Education	44,381	2,64,695
Medical	258	1,38,100
Public Health .. .. .	..	17,245
Agriculture .. .. .	..	—7,139
Animal Husbandry .. .. .	..	1,06,144
Industries	3,22,560	1,569
Civil Works .. .. .	..	34,958
Stationery and Printing .. .. .	..	..
Miscellaneous Departments	52,712	95,61,594
Original Works—Communication	97,363	5,46,195
Establishment .. .. .	..	10,12,828
Tools and Plant .. .. .	..	3,53,341
<i>Deduct—Receipts and Recoveries on Capital Account</i> .. .. .	..	—48,52,069
Total	5,39,395	1,04,84,012
105—Chandigarh Capital Outlay—		
Works .. .. .	..	24,46,610
Establishment .. .. .	..	..
Tools and Plant .. .. .	..	..
Suspense .. .. .	..	..
<i>Deduct—Receipts and Recoveries on Capital Account</i> .. .. .	..	—6,89,663
Total .. .. .	..	17,56,947

OF EXPENDITURE BY MINOR HEADS—contd.

1963-64		Non-Plan	Plan	Grand Total
Plan				
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	—320	10,22,840	—320	10,22,520
..	—2,943	1,58,808	—2,943	1,55,865
..	13,418	35,334	13,418	48,752
..	10,959	64,046	10,959	75,005
..	—5,982	20,44,644	—5,982	20,38,662
..	25,778	1,01,78,530	3,09,076	1,02,04,308
..	2,50,875	1,21,83,783	1,38,358	1,24,34,658
..	—4,081	17,245	—4,081	13,164
..	94,754	—7,139	94,754	87,615
..	22,82,755	1,06,144	22,82,755	23,88,899
..	58,69,168	3,24,129	58,69,168	61,93,297
..	—6,833	34,958	—6,833	28,125
..	2,38,072	..	2,38,072	2,38,072
..	1,37,033	1,18,60,519	96,17,306	1,19,97,552
..	24,213	1,50,07,874	6,43,558	1,50,32,087
..	43,98,863	10,12,828	43,98,863	54,11,691
..	81,356	3,53,341	81,356	4,34,697
..	—3,19,609	—48,52,069	—3,19,609	—51,71,678
..	4,37,899	6,18,80,283	1,10,23,407	6,23,18,182
..	1,41,406	66,47,234	24,46,610	67,88,700
..	2,92,530	..	2,92,530	2,92,530
..	—25,380	..	—25,380	—25,380
..	1,212	8,12,475	..	8,13,687
..	—59,17,365	—6,89,663	—59,17,365	—66,07,028
..	1,42,678	18,09,494	17,56,947	19,52,172
				37,09,119

STATEMENT NO. 12—DETAILED ACCOUNT

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
GG—Capital Account of Transport and Communications (other than Roads) outside the Revenue Account—		
112—Capital Outlay on Aviation—		
A—Expenditure outside the Revenue Account—		
Aviation Works
Total
113—Capital Outlay on Rail-Road Co-ordination Schemes—		
Investment in shares of Road Transport Companies
<i>Deduct—Receipts and Recoveries on Capital Account</i>
Total
114—Capital Outlay on Road and Water Transport Schemes—		
Road Transport—		
Motor Transport Services	64,03,132
Total	64,03,132

OF EXPENDITURE BY MINOR HEADS—contd.

1963-64

Plan		Non-Plan	Plan	Grand Total
Charged	Voted			
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	22,68,534	..	22,68,534	22,68,534
..	22,68,534	..	22,68,534	22,68,534
..	10,68,000	..	10,68,000	10,68,000
..	—59,445	..	—59,445	—59,445
..	10,08,555	..	10,08,555	10,08,555
..	..	64,03,132	..	64,03,132
..	..	64,03,132.	..	64,03,132

STATEMENT NO. 12—DETAILED ACCOUNT

Heads 1	Actuals for	
	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	13,830	2,77,353
<i>Deduct</i> —Amount of equated payments transferred to “65—Pensions and other Retirement Benefits” within the Revenue Account .. .. .	..	—3,22,812
Total ..	13,830	—45,459
124—Capital Outlay on Schemes of Government Trading—		
Grain Supply Scheme .. .. .	..	—3,89,86,923
Milk Supply Scheme .. .. .	..	—2,56,805
Other Miscellaneous Schemes ..	..	1,51,04,295
Material and Equipment under T.C.A. Programme .. .. .	..	25,45,161
Total ..	..	—2,15,94,272
GRAND TOTAL—CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT	5,81,145	42,27,147
TOTAL EXPENDITURE ..	17,98,99,515	66,92,65,670

OF EXPENDITURE BY MINOR HEADS—concl'd.

1963-64

Plan		Non-Plan	Plan	Grand Total
Charged 4 Rs.	Voted 5 Rs.	6 Rs.	7 Rs.	8 Rs.
..	..	2,91,183	..	2,91,183
..	..	-3,22,812	..	-3,22,812
..	..	-31,629	..	-31,629
..	..	-3,89,86,923	..	-3,89,86,923
..	..	-2,56,805	..	-2,56,805
..	..	1,51,04,295	..	1,51,04,295
..	66,42,650	25,45,161	66,42,650	91,87,811
..	66,42,650	-2,15,94,272	66,42,650	-1,49,51,622
5,80,577	19,27,27,794	48,08,292	19,33,08,371	19,81,16,663
5,84,715	35,27,27,732	84,91,65,185	35,33,12,447	1,20,24,77,632

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

Nature of Expenditure 1	Expenditure during the year		Grand Total 4 Rs.	Expenditure to end of the year 1963-64 5 Rs.
	Non-Plan 2 Rs.	Plan 3 Rs.		
95—CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH—				
Grow More Food Schemes ..	11,32,927	8,63,475	19,96,402	3,13,57,678
<i>Deduct</i> —Receipts and Recoveries on Capital Account	—3,76,444	—4,69,808	—8,46,252	—42,00,361
Net expenditure outside the Revenue Account ..	7,56,483	3,93,667	11,50,150	2,70,67,317
96—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT—				
Investments in Government Commercial Undertakings—				
Work Centres Scheme ..	3,30,856	..	3,30,856	1,00,90,170
Development of Industrial Area Scheme ..	20,120	..	20,120	45,42,468
Bank of Patiala ..	..	..	..	15,00,000
Patiala Insurance Corporation .. ..	..	..	..	5,00,000
Indian National Airways Ltd. .. ..	..	..	..	6,100
Investments in other Commercial Undertakings—				
Industrial Punjab Finance Corporation ..	..	..	..	41,98,800
Punjab Provincial Bank Ltd., Jalandur ..	..	..	..	23,00,000
Co-operative Bank, Pataudi .. ..	..	..	..	3,000
Development Schemes ..	..	..	..	1,10,56,176
Jagatjit Cotton Textile Mills, Ltd. .. ..	..	..	..	17,00,000
Sugar Factory, Hansira ..	..	..	..	20,00,000
Malwa Sugar Mills Co., Ltd. .. ..	..	..	..	20,00,000
Patiala Electric Industries Ltd. .. ..	..	..	..	5,00,000

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 1963-64
	Non-Plan	Plan		
	1 2 Rs.	3 Rs.			4 Rs.	5 Rs.
96—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT—contd.				
Investments in other Commercial Undertakings—contd.				
Dalmia Dadri Cement Ltd.	4,80,000
Hindustan Wire Products Ltd.	3,00,000
Shri Udhe Bhan Industries Ltd.	2,62,500
Patjala Cement Co., Ltd.	1,80,000
Dalmia Cement (Bharat) Ltd.	80,500
Dholpur Glass Works, Ltd.	50,000
Jind Industries Ltd.	25,000
Harindra Ice and General Mills Co., Ltd.	20,000
Motor Hire-purchase Ltd.	5,000
Marketing Societies	50,000
Central and Rural Banks	65,000
Kasturba Sewa Mandir, Rajpura	6,62,316
Primary Agricultural Credit Societies	..	7,58,500	7,58,500	52,18,000
Co-operative Banks	..	8,40,000	8,40,000	61,20,000
State Land Mortgage Bank	34,00,000
Primary Marketing Societies	25,02,500
Small Industries Corporation (Private) Ltd.	27,63,000
Co-operative Supply and Marketing Federation Ltd.	..	60,000	60,000	1,10,000
Bhargava Camp Ahinsik Charama Production-cum-Sale Co-operative Industrial Society, Ltd. Jullundur	50,000
Hindustan Dowdat Tools Ltd.	85,750	..	85,750	1,71,500
Marketing and Marketing-cum-Processing Societies	..	3,25,000	3,25,000	4,84,000
Usha Spinning and Weaving Mills, Ltd., Faridabad	2,38,600
Co-operative Farming Societies	..	2,28,300	2,28,300	3,35,800
Consumer Co-operative Stores	..	11,95,000	11,95,000	15,22,372
Development of Village and Cottage Industries	10,00,000
State Ware-housing Corporation	19,50,000
All India Wool Combers Co-operative Societies, Ludhiana	4,29,750	..	4,29,750	4,29,750

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 1963-64
	Non-Plan	Plan		
	2 Rs.	3 Rs.		
1	4 Rs.	5 Rs.		
96—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT—conold.				
Investments in other				
Commercial Undertakings—conold.				
Bharat Steel Tubewells				
New Delhi ..	9,84,500	..	9,84,500	9,84,500
Punjab Export Corporation	20,00,000	..	20,00,000	20,00,000
Punjab Air Rifles, Ltd., ..	..	11,90,000	11,90,000	11,90,000
Share capital of Co-operative Labour and Construction Society ..	..	32,000	32,000	32,000
Tea Planter Supply-cum-Industrial Co-operative Society Palampur District Kangra ..	..	1,00,000	1,00,000	1,00,000
Share Capital of Marketing Societies for distribution of consumer articles centrally sponsored ..	..	1,48,900	1,48,900	1,48,900
Apex Co-operative Bank	..	8,00,000	8,00,000	81,00,000
Shri Gopal Paper Mills Jagadhri ..	..	..	..	10,00,000
Mohindergarh Central Co-operative Bank Ltd. ..	..	..	..	50,000
Panch Shila Co-operative Society, Faridabad ..	..	..	..	4,25,000
Cottage Industries, Museum and Emporium ..	..	..	..	1,40,000
Lahaul Kuth Growers Co-operative Marketing Society Ltd., Lote District Kangra ..	..	..	..	25,000
Provincial Federation for Industrial Co-operative National Projects Construction Corporation (Private) Ltd., Delhi ..	..	..	..	10,00,000
Industrial Cables India Ltd., Rajpura ..	..	..	..	7,00,000
Co-operative Sugar Mills	..	..	..	32,90,000
Miscellaneous—				
Bir Co-operative Tea Factory ..	..	50,000	50,000	1,00,000
Development of Village and Cottage Industries	..	..	..	10,00,000
Total ..	38,50,976	57,52,700	96,03,676	8,44,37,952
Deduct—Receipts and Recoveries on Capital Account ..	- 22,24,919	..	- 22,24,919	- 2,23,54,604
Deduct—Amount financed from Ordinary Revenues	..	..	..	- 50,000
Net expenditure outside the Revenue Account	16,26,057	57,52,700	73,78,757	6,20,33,258

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 1963-64 5 Rs.
	Non-Plan 2 Rs.	Plan 3 Rs.		
98—CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES—				
Bhakra Nangal Project—				
I—Bhakra Dam—				
Irrigation Branch portion	..	28,27,401	28,27,401	1,34,78,53,895
<i>Deduct—</i> Amount transferred to other Governments	..	—1,02,99,923	—1,02,99,923	—20,56,05,650
Total—I—Bhakra Dam	..	—74,72,522	—74,72,522	1,14,22,53,245
II—Nangal Hydro-Electric Scheme—				
A—Main Project—				
A—Common Pool—				
(i) Irrigation Branch portion—				
P—Production	1,81,68,778	1,81,68,778	38,58,68,504
(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 Distribution Projects—				
Punjab State Portion—				
T—Transmission	1,62,86,545
B—Bulk Supply	17,00,909
D—Distribution	7,75,15,478
Interest on Capital	7,51,53,520
<i>Deduct—</i> Amount of net receipts transferred to meet capitalised interest charges	—2,51,71,204
<i>Deduct—</i> Amount transferred to other Governments	—61,97,660	—61,97,660	—5,38,95,628
<i>Deduct—</i> Amount recoverable recovered from the Punjab State Electricity Board	—1,10,71,118	—1,10,71,118	—6,50,64,242
Electricity Branch Portion—erstwhile P.E.P. S.U. State	1,15,82,067
Total—II—Nangal Hydro-Electric Scheme	60,76,75,778
III—Beas Dam Project—				
Irrigation Branch Portion	3,13,86,777	3,13,86,777	13,10,69,597 (a)
Total—III—Beas Dam Project	3,13,86,777	3,13,86,777	13,10,69,597
Total expenditure outside the Revenue Account.	..	2,39,14,255	2,39,14,255	1,88,09,98,620

(a) Includes an expenditure of Rs. 9,30,217 incurred on the preliminary investigation of the Beas Project originally booked during 1960-61 and 1961-62 under "51-B—Other Revenue Expenditure connected with Multipurpose River Schemes—III—Beas Project" now transferred to Capital, *pro forma*.

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 1963-64 5 Rs.
	Non-Plan 2 Rs.	Plan 3 Rs.		
99—CAPITAL OUTLAY ON IRRIGATION, ETC., WORKS (COMMERCIAL)—				
A—Irrigation Works—				
(1)—Productive—				
Upper Bari Doab Canal ..	8,21,730	1,93,253	10,14,982	2,71,27,296
Western Jumna Canal (including Extension Scheme)	14,69,666	76,77,022	91,46,688	10,63,12,076 (a)+49,72,032
Sirhind Canal	1,66,972	92,152	2,59,124	2,66,10,251 (a)+1,07,12,085
Sutlej Valley Project ..	-1,76,524	4,779	-1,71,745	4,55,30,513
Madhopur Beas Link ..	..	51,821	51,821	3,08,70,551
Government Central Workshop	-34,841	..	-34,841	-2,54,37,450
Shah Nahar Canal Project ..	..	3,531	3,531	33,69,038
Sidharthahar Scheme ..	-163	..	-163	34,22,071
Technical Co-operative Aid Scheme .. ..	..	-11,17,901	-11,17,901	3,33,07,432 (a)+3,36,83,373 (b)+53,216
Other Projects ..	1,09,032	14,49,701	15,58,733	87,22,521 (a)+1,83,282 (b)-53,216
(2)—Unproductive—				
Harike Project ..	1,31,673	-2,22,770	-91,097	10,68,95,153
Jagadhri Tubewell Project	1,108	..	1,108	1,12,93,626
Sirhind Feeder Canal ..	..	2,22,480	2,22,480	6,20,37,950
Upper Bari Doab Canal	5,198	55,707	60,905	1,08,95,978
Western Jumna Canal ..	5,06,635	15,86,621	20,93,256	2,55,37,206
Drainage Project ..	9,26,527	6,85,06,816	6,94,33,343	16,43,37,113
Other Projects ..	9,41,145	1,05,54,444	1,14,95,589	3,45,01,588
Deduct—Amount debitable to Rajasthan on account of Sutlej Valley Project .. ..	..	..	..	-2,14,20,442
Total	48,68,107	8,90,57,656	9,39,25,823	70,95,24,373
Deduct—Amount financed from Ordinary Revenues .. ..	..	..	..	-1,12,82,063
Net Expenditure outside the Revenue Account	48,68,107	8,90,57,656	9,39,25,823	69,82,42,810 (c)

(a) Figures relating to erstwhile P.E.P.S.U. schemes upto 1962-63 noted against relevant canals/projects.

(b) Figures relating to "Energising 30 tubewells in Safaidon area" formerly included under 'Other Projects' now transferred to 'T.C.A. Schemes.'

(c) 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.

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 1963-64 5 Rs.
	Non-Plan 2 Rs.	Plan 3 Rs.		
100—CAPITAL OUTLAY ON IRRIGATION, ETC., WORKS (NON-COMMERCIAL)—				
Total expenditure outside the Revenue Account	21,79,777
101—CAPITAL OUTLAY ON ELECTRICITY SCHEMES—				
A. Hydro-Electric Schemes—				
Uhl River Scheme—				
P—Production	3,04,83,221
T—Transmission	4,07,03,108
B—Bulk Supply	13,81,101
D—Distribution	5,34,89,316
Total—Uhl River Scheme	12,60,06,746
Erstwhile P.S.P.S.U. Schemes	(a) 13,64,133
Total—A—Hydro-Electric Schemes	12,73,70,879
B—Thermo-Electric Schemes—				
Panipat-Jagadhri Servicing Plant	40,25,718
Erstwhile P.E.P.S.U. Schemes	(a) 23,48,210
Other Schemes	1,14,28,910
Total—B—Thermo-Electric Schemes	1,78,02,838
Total	14,51,73,717
Deduct—Amount financed from Ordinary Revenues	—2,78,295
Net expenditure outside the Revenue Account	(b) 14,48,95,422

(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 Accounts, West Pakistan, Lahore.

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

Nature of Expenditure	Expenditure during the year		Grand Total	Expenditure to end of the year 1963-64
	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				
Land Revenue ..	10,22,840	—320	10,22,520	1,00,49,914
General Administration ..	1,53,808	—2,943	1,55,865	92,46,595
Administration of Justice	35,334	13,418	48,752	4,37,882
Jails	64,048	10,959	75,005	1,05,50,333
Police	20,41,644	—5,982	20,38,662	1,67,33,575
Education	3,09,076	1,02,04,308	1,05,13,384	5,37,30,234
Medical	1,32,358	1,24,34,658	1,25,73,016	5,49,86,143
Public Health	17,245	—4,081	13,164	22,33,717
Agriculture	—7,139	94,754	87,615	1,33,61,556
Animal Husbandry	1,06,144	22,82,755	23,88,899	1,20,62,193
Industries	3,24,129	58,60,168	61,93,297	2,18,58,696
Public Works	34,958	—0,833	28,125	3,78,79,503
Stationery and Printing ..	..	2,38,072	2,38,072	9,31,104
Miscellaneous Departments ..	96,17,306	1,19,97,552	2,16,14,858	6,07,00,621
Co-operation .. ..	..	..	..	77
Total—(i) Buildings ..	1,38,65,749	4,31,25,485	5,69,91,234	(a)30,47,71,143
(ii) Communications ..	6,43,558	1,50,32,087	1,56,75,645	17,97,84,127
(b) Other expenditure ..	13,66,169	44,80,219	58,46,388	(a)7,23,07,017
Gross Expenditure	1,58,75,476	6,26,37,791	7,85,13,267	55,68,62,287
Deduct—Receipts and Recoveries on Capital Account	—18,52,069	—3,19,609	—21,71,678	(b)—0,89,34,254
Deduct—Amount financed from Ordinary Revenues .. ..	..	..	..	(b)—1,25,53,973
Net Expenditure outside the Revenue Account ..	1,10,23,407	6,23,18,182	7,33,41,589	47,53,74,060

(a) Includes expenditure of Rs. 1,40,77,959 shown against "Buildings" up to 1961-62 transferred *proforma* to "Other Expenditure" to which it correctly pertained.

(b) Includes expenditure of Rs. —35,52,098 of erstwhile P.E.P.S.U. up to 31-10-1956 pertaining to "Deduct—Receipts and Recoveries on Capital Account" but exhibited against "Deduct—Amount financed from Ordinary Revenues" in the Finance Accounts of Punjab for 1-11-1956 to 31-3-1957 transferred *proforma* to "Deduct—Receipts and Recoveries on Capital Account".

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 1963-64
	Non-plan	Plan		
	2	3		
1	2	3	4	6
	Rs.	Rs.	Rs.	Rs.
105—CHANDIGARH CAPITAL OUTLAY—				
Gross expenditure ..	24,46,610	78,69,537	1,03,16,147	26,98,76,719
<i>Deduct—Receipts and Recoveries on Capital Account</i>	<i>—9,89,663</i>	<i>—59,17,365</i>	<i>—69,07,028</i>	<i>—9,87,09,523</i>
Net expenditure outside the Revenue Account	17,56,947	19,52,172	37,09,119	17,09,67,196
109—CAPITAL OUTLAY ON OTHER WORKS—				
Stationery and Printing..	..	..	..	4,89,958
Total expenditure outside the Revenue Account ..	..	..	..	4,89,958
112—CAPITAL OUTLAY ON AVIATION—				
Net expenditure outside the Revenue Account ..	..	22,68,534	22,68,534	22,68,534
118—CAPITAL OUTLAY ON RAIL ROAD CO-ORDINATION SCHEMES—				
Investment in shares of Road Transport Companies .. ..	..	10,68,000	10,68,000	74,86,300
<i>Deduct—Receipts and Recoveries on Capital Account</i>	<i>..</i>	<i>—59,445</i>	<i>—59,445</i>	<i>—22,48,501</i>
Net expenditure outside the Revenue Account ..	..	10,08,555	10,08,555	52,37,799

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 1963-64
	Non-Plan	Plan		
1	2	3	4	5
114—CAPITAL OUTLAY ON ROAD AND WATER TRANSPORT SERVICES—	Rs.	Rs.	Rs.	Rs.
Road Transport—				
Motor Transport Services—				
1. Punjab Roadways, Pathankot	1,18,125	..	1,18,125	(a) 50,01,181
2. Punjab Roadways, Amritsar	19,13,041	..	19,13,041	(a) 1,14,71,110
3. Punjab Roadways, Jullundur	13,93,811	..	13,93,811	(a) 1,10,02,283
4. Punjab Roadways, Chandigarh	23,31,192	..	23,31,192	(a) 97,00,385
5. Punjab Roadways, Ambala	1,04,157	..	1,04,157	(a) 89,89,557
6. Punjab Roadways, Gurgaon	5,36,836	..	5,36,836	(a) 82,07,502
7. Central Office .. ..	..	..	..	28,084
8. P.E.P.S.U. Roadways, Patiala .. ..	..	..	..	14,75,842
<i>Deduct—Receipts and Recoveries on Capital Account .. ..</i>	..	..	..	—88,101
<i>Deduct—Amount financed from Depreciation Reserve Fund—Government Bus Services .. ..</i>	..	..	..	—195
Net expenditure outside the Revenue Account	64,03,132	..	64,03,132	5,58,97,048
119—CAPITAL OUTLAY ON FORESTS—				
Total expenditure outside the Revenue Account	..	..	..	83,557
120—PAYMENTS OF COMMUTED VALUE OF PENSIONS—				
Gross expenditure	2,91,183	..	2,91,183	82,53,383
<i>Deduct—Amount of equated payments transferred to "65—Pensions and other Retirement Benefits" within the Revenue Account..</i>	<i>—3,22,812</i>	<i>..</i>	<i>—3,22,812</i>	<i>—35,79,234</i>
Net expenditure	31,629	..	—31,629	56,74,099

(a) Includes Rs. 40,73,056, Rs.—13,15,037, Rs.—63,04,902, Rs. 73,69,193, Rs.—32,05,320 and Rs.—15,16,330 adjusted *Proforma* in case of Punjab Roadways, Pathankot, Amritsar, Jullundur, Chandigarh, Ambala and Gurgaon respectively due to transfer of assets on reorganisation.

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 1963-64
	Non-Plan	Plan		
I	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
124—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING—				
Grain Supply Scheme—				
Gross expenditure ..	3,08,37,385	..	3,08,37,385	1,18,87,78,168
Deduct—Receipts and Recoveries on Capital Account	-6,93,24,308	..	-0,98,24,308	-1,26,98,27,780
Net expenditure ..	-3,89,86,923	..	-3,89,86,923	(b) -8,10,49,572 (b)
Milk Supply Scheme—				
Gross expenditure ..	67,22,672	..	67,22,672	1,03,34,690
Deduct—Receipts and Recoveries on Capital Account	-69,79,477	..	-69,79,477	-92,86,232
Net expenditure ..	-2,56,805	..	-2,56,805	10,48,458
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 Project—				
Gross expenditure ..	..	..	..	-1,07,50,676
Deduct—Receipts and Recoveries on Capital Account .. ..	..	..	..	-10,39,067
Net expenditure ..	..	..	..	-1,17,89,743
Material and Equipment under T. C. A. Programme—				
Operational Agreement No. 28—Agricultural Education and Research—				
Gross expenditure ..	..	..	..	5,24,715
Deduct—Receipts and Recoveries on Capital Account .. ..	..	..	..	-5,24,715
Net expenditure ..	..	..	..	..

(b) Includes an amount of Rs.—7,58,101 on account of repayment of advances deposited during 1960-1961 to 1962-63 under "L-11 Miscellaneous" instead of "under 124—Capital Outlay" now adjusted *pro forma* to the latter head in 1963-64.

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 1963-64
	Non-Plan	Plan		
1	2	4	4	5
	Rs.	Rs.	Rs.	Rs.
124—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING—contd.				
Material and Equipment under T.C.A. Programme—contd.				
Operational Agreement No. 48—Rural Electrification—				
Gross expenditure ..	..	..	..	15,83,561
<i>Deduct—Receipts and Recoveries on Capital Account</i> .. ..	.. ..	.. ..	.. ..	—3,25,000
Net expenditure ..	..	..	..	12,58,561
Operational Agreement No. 49—Tubewell Castings—				
Gross expenditure ..	..	..	..	15,66,540
<i>Deduct—Receipts and Recoveries on Capital Account</i> .. ..	.. ..	.. ..	.. ..	..
Net expenditure ..	..	..	..	15,66,540
Operational Agreement No. 8—Community Development—				
Gross expenditure ..	..	27,038	27,038	27,038
<i>Deduct—Receipts and Recoveries on capital Account</i> .. ..	.. ..	.. ..	.. ..	..
Net expenditure ..	..	27,038	27,038	27,038
Operational Agreement No. 78—National Malaria Eradication Programme—				
Gross expenditure ..	25,45,161	66,15,612	91,60,773	91,60,773
<i>Deduct—Receipts and Recoveries on Capital Account</i> .. ..	.. ..	.. ..	.. ..	..
Net expenditure ..	25,45,161	66,15,612	91,60,773	91,60,773
Operational Agreement No. 6—Construction of Tubewells—				
Gross expenditure ..	..	..	..	1,57,42,319
<i>Deduct—Receipts and Recoveries on Capital Account</i> .. ..	.. ..	.. ..	.. ..	..
Net expenditure ..	..	..	..	1,57,42,319
Operational Agreement No. 81—Dairy Development—				
Gross expenditure ..	..	..	..	21,34,456
<i>Deduct—Receipts and Recoveries on Capital Account</i> .. ..	.. ..	.. ..	.. ..	..
Net expenditure ..	..	..	..	21,34,456

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

Nature of Expenditure	Expenditure during the year			Grand Total	Expenditure to end of the year 1903-04
	Non-Plan	Plan			
	Rs.	Rs.	Rs.		
1	2	3	4	5	
124—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING—conold.					
Material and Equipment under T. G. A. Programme—conold.					
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
Other Miscellaneous Schemes—					
Gross expenditure ..	7,02,23,319	..	7,02,23,319	24,33,18,088	
Deduct—Receipts and Recoveries on Capital Account	—5,51,19,024	..	—5,51,19,024	—20,24,98,320	
Net expenditure ..	1,51,04,295	..	1,51,04,295	4,08,19,768	
Total expenditure outside the Revenue Account	—2,15,94,272	86,42,050	—1,49,51,622	—2,07,95,044	
125—APPROPRIATION TO THE CONTINGENCY FUND—					
Total expenditure outside the Revenue Account .. ..	..	..	..	..	1,00,00,000
GRAND TOTAL ..	48,08,292	19,33,08,371	19,81,16,663	3,52,06,15,011	

**STATEMENT NO. 14—STATEMENT SHOWING THE INVESTMENT OF
MENT COMPANIES, OTHER JOINT STOCK COMPANIES, CO-OPERA**

Serial No.	Name of the Concern	Year of investment	Number and type of
			Type

1	2	3	4
---	---	---	---

I—STATUTORY CORPORATIONS—

		Rs.		
1 P.E.P.S.U. Road Transport Corporation, Patiala.	Investment made by the former Princely states, year of investment has not been intimated by Government	20,00,000		
	1957-58 ..	8,70,400	Working Capital	
	1958-59 ..	2,00,000		
	1959-60 ..	7,00,000		
	1960-61 ..	8,00,000		
	1961-62 ..	12,03,000		
	1962-63 ..	10,20,000		
	1963-64 ..	8,68,000		
	Total ..	76,61,300		
	2 Mandi Kulu Road Transport Corporation, Mandi.	1958-59 ..		12,00,000	Working Capital
1961-62 ..		2,00,000		
1962-63 ..		2,25,000		
1963-64 ..		2,00,000		
Total ..		18,25,000		
3 Punjab Financial Corporation, Chandigarh.	1952-53 ..	7,50,000	Ordinary shares	
	1953-54 ..	34,64,500		
	1954-55 ..	—24,000		
	1959-60 ..	—14,13,500		
	1962-63 ..	—3,26,700		
Total ..	24,50,300			
4 State Warehousing Corporation, Chandigarh.	1957-58 ..	3,60,000	Ordinary shares	
	1958-59 ..	3,90,000		
	1959-60 ..	3,00,000		
	1960-61 ..	3,00,000		
	1961-62 ..	5,00,000		
	1962-63 ..	1,00,000		
Total ..	19,50,000			

GOVERNMENT IN THE SHARES OF STATUTORY CORPORATIONS, GOVERNMENT BANKS AND SOCIETIES, ETC., UPTO THE END OF 1963-64

shares purchased	Face value of each share	Amount invested up to the end of the year 1963-64	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	7	8	9
	Rs.	Rs.	Rs.	
80% share in the Capital investment.	..	76,61,300	22,77,409	(i) Deposited from the profit for the years 1960-61, 61-62 and 62-63 previously withheld for Income Tax .. Rs. 10,03,050 (ii) Balance of last year profit .. Rs. 5,46,001 (iii) Profit paid at 80% of total amount of profit after payment of advance Income Tax Rs. 7,28,358 <i>Pro forma</i> accounts for 1963-64 have not yet been compiled.
42.04%	..	18,25,000	1,06,308	Balance sheet for 1963-64 has not yet been compiled.
24,503 21.5%	100	24,50,300	38,215	Dividend for 1962-63 declared during 1963-64 .. Rs. 73,500 Less transferred to Special Reserve Fund Rs. —35,284 Net Rs. 38,215
19,500 50%	100	19,50,000	21,597	Dividend for 1961-62 deposited on 10-9-63.

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

Serial No.	Name of the Concern	Year of investment	Number and type of	
			Rs.	Type
1	2	3		4
II—GOVERNMENT COMPANIES—				
5	National Projects Construction Corporation Ltd., Delhi:	1959-60		Equity shares
6	Punjab State Small Industries Corporations.	1961-62 ..	20,00,000	
		1962-63 ..	7,63,000	
		1963-64 ..	—7,63,000	Equity shares
		Total ..	30,00,000	
7	Punjab Air Rifles Ltd.	1963-64		Equity shares
8	Punjab Steel and Alloy Ltd.	1963-64		Equity shares
III—PRIVATE COMPANIES—				
9	Associated Cement Companies, Ltd.	Investment made by the Princely states of the former P.E.P.S.U., year of investment has not been intimated by Government		Ordinary shares
10	Dholpur Glass Works Ltd., Dholpur.	Do.		Ordinary shares
11	Shri Udai Bhan Industries, Ltd., Dholpur.	Do.		Preference shares Ordinary shares Deferred shares
12	Jind Industries, Ltd., Sangrur	Do.		Ordinary shares
13	Dalmia Cement (Bharat) Ltd.	Do.		Preference shares Ordinary shares Deferred shares

**GOVERNMENT IN THE SHARES OF STATUTORY CORPORATIONS,
TIVE BANKS AND SOCIETIES, ETC., UPTO THE END OF 1963-64—contd.**

shares purchased		Face value of each share	Amount invested upto the end of the year 1963-64	Amount of dividend declared and credited to the Consolidated Fund during the year	Remarks
Number of shares and percentage of Government invest- ment to the total paid up capital					
5		6	7	8	9
1,000	7.41%	Rs. 1,000	Rs. 10,00,000	Rs. ..	Dividend for 1963-64 not yet declared.
20,000		100	20,00,000	1,10,000	
10,710	90%	100	10,71,000		Government had origi- nally paid an amount of Rs. 11.90 lakhs for purchase of its shares. The company has allotted shares of a total value of Rs. 10.71 lakhs and re- funded the balance of Rs. 1.19 lakhs.
28,000	94.9%	10	2,80,000	..	
1,800	0.08 %	100	1,80,000	19,200	
5,000	10%	10	50,000	Nil	
1,000 10,000 15,000		100 10 10	1,00,000 1,00,000 1,50,000	Nil	Under liquidation. In- cludes investment of Rs. 87,500 from balance in Fund for Development Schemes
2,500	28.6%	6	15,000	Nil	
2,500 1,400 1,500	0.34%	10 10 1	25,000 54,000 1,500	8,610	

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

Serial No.	Name of the Concern	Year of investment	Number and type of
			Type
1	2	3	4
III—PRIVATE COMPANIES—			
contd.			
14	Dalmia Dadri Cement Ltd., Dadri.	Investment made by the princely states of the former P.E.P.S.U., year of investment has not been intimated by Government.	6% debentures
15	Harindra Ice and General Mills Co. (P) Ltd., Faridkot.	Do.	Ordinary shares
16	Sukhjot Starch and Chemicals Ltd., Phagwara.	Do.	Ordinary shares
17	Shri Krishna Rajindera Mills Ltd., Mysore.	Do.	Shares
18	Mysore Paper Mills Ltd., Bangalore.	Do.	Ordinary shares
19	Jagatjit Cotton Textile Mills Ltd., Phagwara.	1955-56	5% Preference shares 8% Debentures 6½% Debentures 6% Debentures
20	Hindustan Wire Products Ltd., Patiala.	1955-56	6% Debentures
21	Malwa Sugar Mills Co. Ltd., Dhuri.	1954-55	Ordinary shares Preference shares 6% Debentures
22	Investments through M/s Shamji Karamji, Bombay.	Investments made by the Princely States of erstwhile P.E.P.S.U.	..
23	Kasturba Sewa Mandir, Raj- pura.	Information awaited	..
24	Panch-shilla Industrial Co- operative Societies Ltd., Faridabad.	1958-59 1962-63	7% Debentures 6% Debentures

**GOVERNMENT IN THE SHARES OF STATUTORY CORPORATIONS,
FIVE BANKS AND SOCIETIES, ETC., UPTO THE END OF 1963-64—contd.**

shares purchased		Face value of	Amount	Amount of	Remarks
Number of shares and percentage of Government invest- ment to the total paid up capital		each share	invested upto the end of the year 1963-64	dividend declared and credited to the Consolidated Fund during the year	
5		6	7	8	9
		Rs.	Rs.	Rs.	
480		1,000	4,80,000	50,400	
200	20%	1,00	20,000	600	
1,500	1.8%	10	15,000	900	The shares have been sold on 3-3-1964.
200	0.51%	50	18,948	..	
200	0.08%	10	7,025	240	
2,000	2.01%	100	2,00,000	92,500	Interest on debentures. Dividend on shares.
1,000		1,000	10,00,000	17,000	
500		1,000	5,00,000		
300	24%	1,000	3,00,000	89,213	Amount of dividend includes arrears of Rs. 71,213.
81,000		10	8,10,000	60,000	The balance sheet for the period ended 30-4-64 is awaited. The investment con- sists of amounts ad- vanced by Shri Shamji Karamji to other par- ties 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 execu- tion of the decree against the party is under correspondence with the Law Depart- ment.
7,600		25	1,90,000	(Interest on debentures.)	
2,000		500	10,00,000	..	
..	..	..	9,04,508	..	
..	..	..	2,29,316	..	..
20	..	10,000	2,00,000		Rs. 59,000 as interest on debentures are in arrears.
45		5,000	2,25,000	13,500	

STATEMENT NO. 14—STATEMENT SHOWING THE INVESTMENT OF GOVERNMENT COMPANIES, OTHER JOINT STOCK COMPANIES, CO-OPERA

Serial No.	Name of the Concern	Year of investment	Number and type of	
			Type	
1	2	3	4	
		Rs.		
III—PRIVATE COMPANIES—				
concl.				
25	Shree Gopal Paper Mills Ltd., Jagadhri.	1957-58	7% 2nd preference shares	
26	Usha Spinning and Weaving Mills Ltd., Faridabad.	1961-62	Cumulative preference shares.	
27	Bhargava Camp Ahinsik Charme Productive-cum-sale Co-operative Industrial Society Ltd., Jullundur.	1962-63	Ordinary shares	
28	Hindustan Dowlat Tools Ltd., Faridabad.	1962-63 1963-64	85,750 85,750	Cumulative preference shares.
		Total	171,550	
29	Bir Co-operative Tea Factory, Palampur.	1962-63 1963-64	50,000 50,000	Government participation in share capital.
		Total	100,000	
30	Industrial Cable India Ltd., Rajpura.	1962-63		Cumulative preference shares.
31	Bharat Steel Tubes Ltd., Ganaur.	1963-64		Ordinary shares Preference shares
32	Punjab Export Corporation	1963-64		Equity shares
33	All India Wool Combers Co-operative Societies.	1963-64		..

**GOVERNMENT IN THE SHARES OF STATUTORY CORPORATIONS,
TIVE BANKS AND SOCIETIES, ETC., UPTO THE END OF 1963-64—contd.**

shares purchased No. of shares and per- centage of Government investment to the total paid-up Capital		Face value of each share	Amount invested upto the end of 1963-64	Amount of dividend declared and credited to the Consoli- dated Fund during the year	Remarks
5	6	7	8	9	
	Rs.	Rs.	Rs.		
10,000	4.8%	100	10,00,000	91,000	
2,386	6.8%	100	2,38,600	..	
500		100	50,000	..	
1,715	12.5%	100	1,71,500	..	The company has been recently floated.
..		..	1,00,000	..	
7,000	17.4%	100	7,00,000	..	Balance sheet of the Company for the period ending 31-10-63 has been recently received and dividend is being claimed.
1,53,950 23,985		10 100	3,84,875 5,99,625	..	The application money amounting to Rs. 9,84,500 was paid dur- ing 1963-64.
9,300		100	30,00,000	..	The balance of Rs. 10,60,100 is held as deposit from the Gov- ernment, as the shares of this amount could not be issued to Gov- ernment.
..		..	4,20,750	..	Information awaited from the Department,

STATEMENT NO. 14—STATEMENT SHOWING THE INVESTMENT OF GOVERNMENT COMPANIES, OTHER JOINT STOCK COMPANIES, CO-OPERATIVE

Serial No.	Name of the Concern	Year of investment	Number and type of	
			Type	
1	2	3	4	
		Rs.		
IV—CO-OPERATIVE BANKS, ETC.—				
34	Co-operative Supply and Processing and Marketing Societies.	..	..	..
35	Co-operative Consumers Stores	..	..	..
36	Co-operative Farming Societies and Joint Farming Societies.	..	..	..
37	Co-operative Agricultural Societies.	..	..	..
38	Co-operative Banks ..	..	..	Ordinary shares Ordinary shares Ordinary shares Ordinary shares
39	Co-operative Sugar Mills	From 1955-56	..	..
40	Industrial Co-operatives (Federation and Societies).	1961-62	1,00,000	..
		1962-63	25,000	..
		1963-64	1,25,000	..
		Total	..	2,50,000
41	Co-operative Labour and Construction Societies.	1963-64	..	..

**GOVERNMENT IN THE SHARES OF STATUTORY CORPORATIONS,
TIVE BANKS AND SOCIETIES, ETC., UPTO THE END OF 1963-64—conold.**

shares purchased	Face value of each share	Amount invested up to the end of the year 1963-64	Amount of dividend declared and credited to the Consolidated Fund during the year	Remarks
Number of shares and percentage of Government invest- ment to the total paid up capital				
5	6	7	8	9
	Rs.	Rs.	Rs.	
..	..	35,79,563	12,595	
..	..	15,22,372	..	
..	..	3,31,800	..	
..	..	48,60,350	32,827	
1,40,987	100	1,40,98,700	43,188	
77,678	50	38,83,900	24,582	
2,680	75	2,00,000	..	
..	..	1,78,000	..	
..	..	1,15,00,000	..	
..	..	2,50,000	..	
..	..	32,000	..	
GRAND TOTAL	..	7,11,03,933	31,09,894(a)	

(a) The difference between this figure and the receipts shown under "LVIII—Dividends, etc. from Commercial and other Undertakings" in statement No. 11 at page 67 is under reconciliation.

STATEMENT NO. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1963-64 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE

(In crores of rupees)				
1	2	3	4	
	On 31st March, 1963	On 31st March, 1964	Increase(+) Decrease(-) in the year ended 31st March, 1964	
CAPITAL EXPENDITURE—				
Commercial Departments—				
Multipurpose River Schemes .. .. .	.. (f) +6.75 } (b) 1,85.70 }	1,94.85	+2.40	
Irrigation .. .. .	.. (a) 61.56	70.95	+9.39	
Electricity Schemes .. .. .	.. (a) 14.52	14.52	..	
Other Commercial Departments and Undertakings .. .. .	.. 4.95	5.59	+0.64	
Total—Commercial Departments	2,73.48	2,85.91	+12.43	
Other Departments—				
Other Accounts	68.36 } (c) —0.35 } (d) —0.07 } (e) +0.23 }	75.58	+7.41	
Total—Capital Expenditure	3,41.65	3,61.49	+19.84	

(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) Includes an expenditure of Rs. 9.30 lakhs incurred on the preliminary investigation of the Beas Project originally booked during 1960-61 and 1961-62 under "61-B—Other Revenue Expenditure connected with Multipurpose River Schemes—III—Beas Project" now transferred to Capital *pro forma*.

(c) *Pro forma* adjustment on account of Receipts and Recoveries on Capital Account under "103" pertaining to erstwhile P.E.P.S.U. State shown against "Contributions from Revenue etc. in the Finance Accounts of Punjab for the period from 1-11-1956 to 31-3-1957.

(d) *Pro forma* adjustment on account of Receipts and Recoveries on Capital Account under "124" during 1960-61, 1961-62 and 1962-63 erroneously classified under "LII—Miscellaneous".

(e) *Pro forma* adjustment on account of amount of equated payments transferred to "G—Pensions and other Retirement benefits within the Revenue Account" under the major head "120".

(f) *Pro forma* adjustment on account of capitalised interest charges written back to Revenue.

STATEMENT NO: 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1963-64 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—contd.

(In crores of rupees)

	On 31st March, 1963	On 31st March, 1964	Increase(+) Decrease(-) in the year ended 31st March, 1964
1	2	3	4
CAPITAL EXPENDITURE—contd.			
Loans and Advances—			
Loans to Local Funds, Private Parties, etc.	68.03	79.98	+11.95
Loans to Government Servants etc. ..	0.87	0.75	-0.12
Total—Loans and Advances ..	68.90	80.73	+11.83
Total—Capital and other Expenditure	4,10.55	4,42.22	+31.67
<i>Deduct</i> —Contributions from Revenue, Development Funds, Reserve Funds, etc., and Contingency Fund for Capital and other Expenditure ..	-2.79		
	(a)-0.23		
	(c)+0.35		
	(f)-6.75		
		-9.43	-0.01
Net Capital and other expenditure (outside the Revenue Account) ..	4,01.13	4,32.79	+31.66(h)

PRINCIPAL SOURCES OF FUNDS—**Debt—**

Permanent Debt—Nominal Value ..	11.01	11.01	..
Loans from the Central Government..	2,91.61	3,10.77	+19.16
Other Loans	5.14	6.52	+1.38
Unfunded Debt	8.34	9.24	+0.90
Total—Outstanding Debt	3,16.10	3,37.54	+21.44

STATEMENT NO. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1963-64 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—concl'd.

(In crores of rupees)				
1	2	3	4	
	On 31st March, 1963	On 31st March, 1964	Increase(+) Decrease(-)	in the year ended 31st March, 1964
PRINCIPAL SOURCES OF FUNDS—cont'd.				
Debt—cont'd.				
Contingency Fund	0.98	0.93	—0.05	
Sinking Funds and Reserve Funds ..	14.56	20.72	+6.16	
Net balance under Deposits, Advances etc., other than those shown separately	11.48	12.54	+1.04	
	(g)+0.02			
Remittances	—21.58	—29.14	—7.56	
Total—Debt and other Obligations ..	3,21.56	3,42.59	+21.03	
<i>Deduct—Cash Balance</i>	4.24	0.95	—3.29	
<i>Deduct—Investments</i>	5.12	10.53	+5.41	
Net Provision of Funds	3,12.20	3,31.11	+18.91(h)	

(g) Represents *pro forma* corrections under the head "Civil Deposits—Account of Courts, Deposits transferred from Pakistan", the correction was made as a result of adoption of revised accounting procedure in respect of payments of verified Civil and Criminal Courts, Deposits transferred from West Pakistan. (See footnotes (a) at pages 44 and 157).

(h) Difference of 12.75 between these two figures is explained below:—

Revenue Surplus (of page 8)	12.77
Amount adjusted under the head "Miscellaneous Government Account"— this represents irreconcilable differences under certain Debt, Deposit and Remittance heads written off during 1963-64 (Details are given in footnote (a) at page 44)	—0.02
Net ..	12.75

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, REMITTANCES AND CONTINGENCY FUND**

Detailed Heads of Account 1	Opening	Receipts	Disbursements	Closing
	Balance			Balance
	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Part I—Consolidated Fund—				
Revenue Receipts ..	..	1,13,20,95,025	..	..
Expenditure on Revenue Account ..	..	..	1,00,43,60,969	..
Capital Expenditure outside Revenue Account ..	..	..	19,81,16,663	..
0—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 Loans, 1972 ..	Cr.	3,13,03,300	..	Cr. 3,13,03,300
(4) 4½% Punjab Loan, 1974 ..	Cr.	3,64,88,100	..	Cr. 3,64,88,100
Total ..	Cr.	11,00,64,600	..	Cr. 11,00,64,600
ii—Floating Debt—				
Other Floating Loans—				
Ways and Means and other Advances from the Reserve Bank ..	..	12,50,00,000	12,50,00,000	..
III—Loans from the Central Government—				
Loans ..	Cr.	2,91,61,46,357	32,08,13,078	12,92,05,203 Cr. 3,10,77,54,232*
Total ..	Cr.	2,91,61,46,357	32,08,13,078	12,92,05,203 Cr. 3,10,77,54,232
IV—Other Loans—				
(i) Loans from the National Agricultural Credit (Long-term Operation) Fund of the Reserve Bank of India ..	Cr.	1,42,23,950	28,98,500	12,85,350 Cr. 1,53,37,100
(ii) Loans from the Life Insurance Corporation of India ..	Cr.	2,55,18,800	1,18,51,000	5,69,249 Cr. 3,68,00,551
(iii) Loans from the National Cooperative Development and Warehousing Board (a) ..	Cr.	1,08,16,800	28,48,620	9,55,101 Cr. 1,27,10,228
(iv) Loans from Khadi and Village Industries Commission ..	Cr.	8,49,451	-7,17,651	44,250 Cr. 87,550
(v) Loans from the Tea Board ..	..	..	3,00,000	.. Cr. 3,00,000
Total—Other Loans ..	Cr.	5,14,09,001	1,68,80,378	28,53,950 Cr. 6,52,35,429
Total—Public Debt ..	Cr.	3,07,76,19,958	46,24,03,456	25,70,59,153 Cr. 3,28,30,54,261

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

**STATEMENT NO. 18—STATEMENT OF RECEIPTS, DISBURSEMENTS AND
BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT,
DEPOSITS, REMITTANCES AND CONTINGENCY FUND—contd.**

Detailed Head of Account	Opening Balance	Receipts	Disbursements (A)	Closing Balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Q—LOANS AND ADVANCES BY STATE AND UNION TERRITORY GOVERNMENTS				
(1) Loans to Local Funds, Private Parties, etc.—				
(a) Loans to Municipalities .. Dr.	51,88,030	5,35,545	7,68,500 Dr.	54,21,885*
(b) Loans to District and other Local Fund Committees Dr.	42,167	..	.. Dr.	42,167*
(c) Loans to Landholders and other Notabilities .. Dr.	3,69,815	9,775	... Dr. ..	3,59,540*
(d) Advances to Cultivators .. Dr.	15,94,52,730	3,32,13,523	6,80,06,420 Dr.	19,42,45,627*
(e) Loans and Advances to Displaced persons Dr.	1,13,84,422	1,47,93,807	2,80,095 Cr.	31,19,290*
(f) Miscellaneous Loans and Advances .. Dr.	46,29,24,613	95,11,503	10,67,33,761 Dr.	56,01,46,811*
(g) Loans and Advances under the Community Development Programme Dr.	4,07,71,108	48,14,289	67,77,867 Dr.	4,27,34,686
Total .. Dr.	68,01,33,285	6,28,78,502	18,25,76,643 Dr.	79,98,31,428
(2) Loans to Government Servants, etc.—				
(i) House Building Advances Dr.	60,27,192	12,53,265	9,44,665 Dr.	57,18,592
(ii) Advances for purchase of motor conveyances .. Dr.	10,03,202	4,63,499	4,96,975 Dr.	10,34,678
(iii) Advances for purchase of other conveyances .. Dr.	1,15,484	2,03,644	2,07,646 Dr.	1,19,486
(iv) Passage Advances .. Dr.	1,030	285	—633 Dr.	112*
(v) Other Advances Dr.	15,93,876	10,17,065	73,868 Dr.	6,20,679*
Total .. Dr.	87,10,784	29,39,768	17,22,521 Dr.	74,93,547
GRAND TOTAL .. Dr.	68,88,44,069	6,58,18,260	18,42,99,164 Dr.	80,73,24,973

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

Major and Minor head of Account	Amount
	Rs.
Loans to Local Funds, Private Parties, etc.	1,00,000
Loans to Municipalities	1,89,26,951
Loans to Cultivators	8,14,20,972
Miscellaneous Loans and Advances	62,08,732
Loans and Advances under the Community Development Programme	
Total	10,66,56,655

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

Detailed Head of Account	Opening Balance	Receipts	Disbursements	Closing Balance
I	2	3	4	5
Part II—Contingency Fund—	Rs.	Rs.	Rs.	Rs.
Contingency Fund .. Cr.	98,00,000	2,00,000	6,90,911 Cr.	93,09,089
Part III—Public Account—				
S—Unfunded Debt.				
State Provident Funds—				
(i) General Provident Fund Cr.	6,95,58,066	1,12,85,377	60,03,596 Cr.	7,48,39,847
(ii) Indian Civil Service Provident Fund .. Cr.	11,35,151	30,066	1,15,230 Cr.	10,49,987
(iii) Indian Civil Service (Non-European Members) Provident Fund Cr.	6,68,901	2,43,830	33,855 Cr.	9,79,016
(iv) All India Services Provident Fund .. Cr.	15,33,823	5,83,538	1,36,665 Cr.	19,80,746
(v) Punjab Contributory Provident Fund .. Cr.	99,38,636	44,26,559	13,33,453 Cr.	1,30,31,742
(vi) Workmen's Contributory Provident Fund Cr.	11,828	(A)—12,932	9,736 Cr.	—10,840(a)
(vii) Other Miscellaneous Provident Funds Cr.	5,14,297	22,839	43,937 Cr.	4,93,199
Total—S—Unfunded Debt Cr.	8,33,60,792	1,66,79,377	76,76,473 Cr.	9,23,63,697
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.	1,38,45,515	60,11,052	20,94,049 Cr.	1,77,62,518
Total—(i) Cr.	1,39,82,313	60,11,052	20,94,049 Cr.	1,78,99,316
(ii) Depreciation Reserve Fund—Electricity .. Cr.	4,77,32,985	..	.. Cr.	4,77,32,985
(iii) Depreciation Reserve Fund—Government Presses .. Cr.	25,44,873	3,55,592	.. Cr.	29,00,465
(iv) Reserve Fund—Transport (Accident Reserve Fund) .. Cr.	4,15,451	1,78,460	1,82,290 Cr.	4,11,621
Total—(A)—Reserve Funds Cr.	6,46,75,622	65,45,104	22,76,339 Cr.	6,89,44,387

(A) Due to transfer of accounts and clearance of previous year's differences.
(a) Minus balance is under investigation.

**STATEMENT NO. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND
BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT,
DEPOSITS, REMITTANCES 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 I—Deposits Bearing Interest—Concid.				
(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.	4,99,563	..	.. Cr.	4,99,563
Total—(B)—Other Deposit Accounts—Gross Cr.	5,05,963	..	.. Cr.	5,05,963
Investments .. Dr.	6,400	..	.. Dr.	6,400
Total—Part I—Deposits Bearing Interest—Gross Cr.	6,51,81,685	65,45,104	22,76,339 Cr.	6,94,50,350
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.	3,82,85,335	5,27,63,029	48,073 Cr.	9,10,00,291
Sinking Fund Investment Account ..	..	..	93,60,960 Dr.	93,60,960
(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.	3,68,73,100	..	.. 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 Guarantee) Fund .. Cr.	2,50,000	..	.. Cr.	2,50,000
(v) Foodgrains Reserve Fund Cr.	9,52,900	2,106	.. Cr.	9,55,006
(vi) Industrial Loans Fund Cr.	44,91,484	1,05,66,426	59,33,173 Cr.	91,24,737
Total—(B)—Reserve Funds—Gross .. Cr.	4,26,67,484	1,45,68,532	99,33,173 Cr.	4,73,02,943
Investments .. Dr.	3,13,37,790	..	.. Dr.	3,13,37,790

**STATEMENT NO. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND
BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT,
DEPOSITS REMITTANCES 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 Ac- counts—				
Deposits of Local Funds—				
(i) District Funds .. Cr.	17,09,566	59,73,714	29,09,429 Cr.	47,13,851*
(ii) Municipal Funds .. Cr.	10,46,430	18,98,657	20,49,129 Cr.	8,95,958*
(iii) Town and Bazar Funds Cr.	1,62,258	655	.. Cr.	1,62,913
(iv) Public Works Funds Cr.	20,80,718	..	.. Cr.	20,80,718
(v) State Transport Cor- poration Fund .. Cr.	12,98,368	1,34,13,014	1,38,36,563 Cr.	8,74,819
(vi) Village Panchayat Fund—				
(a) Village Panchayat Fund, Gurgaon .. Cr.	.. 18,568	—18,468	(A)13,000 Cr.	—12,900(a)*
(b) Construction of Pan- chayat Ghar at Chan- digarh Cr.	—64,839	1,10,885	.. Cr.	46,046*
Total—Village Pan- chayat Fund .. Cr.	—46,271	92,417	13,000 Cr.	33,146
(vii) Panchayat Samiti Fund .. Cr.	1,21,12,966	3,59,88,079	2,48,98,715 Cr.	2,32,02,330*
(viii) Zila Parishad Fund Cr.	88,30,641	1,65,95,018	1,36,93,062 Cr.	1,17,32,597*
(ix) Other Miscellaneous Funds—				
(a) Punjab State Elec- tricity Board Fund Dr.	4,68,41,057	—3,275(A)	.. Dr.	4,68,44,432
(b) Deposits on account of advance credit for the execution of Rajasthan Canal Project at Project Area	..	25,00,000	25,00,000	..
(c) Deposit Account of the Punjab State Electricity Board to meet payments against Yea credits .. ..	..	..	12 Dr.	12
(d) Deposits made by the Punjab State Electricity Board on account of Hydel Organisation .. Cr.	—5,30,159	5,00,012	.. Cr.	—30,147(a)
Total—Other Miscel- laneous Funds .. Dr.	4,73,71,216	29,98,037	25,00,012 Dr.	4,68,74,591
Total—Deposits of Local Funds Dr.	2,01,76,540	7,69,58,191	5,99,59,910 Dr.	31,78,259

(A) Due to rectification of previous year's mi-classification.

(a) Minus balance is under investigation.

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

Detailed Head of Account	Opening Balance	Receipts	Disbursements	Closing Balance
I	2	3	4	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.	2,86,33,472	3,40,50,941	2,17,22,003 Cr.	3,09,62,410*
(ii) Civil and Criminal Courts Deposits .. Cr.	11,97,735	35,02,757	28,17,638 Cr.	18,82,854*
(iii) Personal Deposits .. Cr.	2,04,41,181	16,49,54,773	15,45,40,781 Cr.	3,08,55,173*
(iv) Personal Deposits Investments .. Dr.	51,910	..	.. Dr.	51,910
(v) Public Works Deposits .. Cr.	6,68,75,746	7,18,54,582	6,77,16,722 Cr.	7,10,13,608
(vi) Deposits of Government Companies, Corporations, etc. .. Cr.	45,122	1,04,748	.. Cr.	1,49,870
(vii) Deposits on account of Police Funds—				
(a) Police Clothing and Equipment Fund .. Cr.	79,49,129	88,62,018	1,24,82,089 Cr.	43,29,058*
Total—Deposits on account of Police Funds .. Cr.	79,49,129	88,62,018	1,24,82,089 Cr.	43,29,058
(viii) Account of Courts Deposits transferred from Pakistan .. Cr.	(a) 19,70,233	..	1,10,729 Cr.	18,59,504*
(ix) Deposits for work done for Public bodies or private individuals—				
(a) Deposits for purchase of Fire Fighting equipment .. Cr.	15,091	..	.. Cr.	15,091
(b) Other Deposits .. Cr.	—33,496	5,316	—27,891(A) Cr.	—289(b)*
Total—Deposits for work done for Public bodies, etc. .. Cr.	—18,405	5,316	—27,891 Cr.	14,802

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

(a) Includes Rs. 2,02,956 on account of *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, REMITTANCES 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 —contd.				
Departmental and Judicial Deposits—concl.				
Civil Deposits—concl.				
(x) Deposits of fees received by Government servants for work done for private bodies Cr.	1,413	538	.. Cr.	1,951
(xi) Agents, Commission Charges recovered by Food Supply Department Cr.	9,130	—794 (A)	.. Cr.	8,336*
(xii) Deposits in connection with Elections—				
(a) Deposits made by candidates for State Legislature Cr.	34,725	15,090	9,425 Cr.	40,390*
Total—Deposits in connection with Elections Cr.	34,725	15,090	9,425 Cr.	40,390
(xiii) Deposits of Educational Institutions Cr.	88,61,867	62,32,324	62,08,926 Cr.	88,85,265*
(xiv) Deposits of Rehabilitation Finance Administration .. ..	..	100	.. Cr.	100
(xv) Security deposits of employees of erstwhile Jind State Cr.	110	..	.. Cr.	110
(xvi) Unclaimed deposit in the General Provident Fund Cr.	1,644	64,634	.. Cr.	66,278
(xvii) Municipal Taxes on Government residential buildings Cr.	10	—10 (A)	..	..
(xviii) Transfers from the Deposit Account of the Custodian Evacuee Property for financing loans to displaced persons Cr.	21,32,197	..	15,27,428 Cr.	6,04,771
Total—Civil Deposits—				
Gross Cr.	13,81,35,309	28,96,47,017	27,71,07,848 Cr.	15,08,74,478
Investments Dr.	51,910	..	.. Dr.	51,910

(A) Minus transactions are 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, REMITTANCES 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—contd.				
Other Accounts—				
(i) Subventions from Central Road Fund Cr.	..	4,88,000	4,88,000	..
(ii) Deposit Account of grants made by the Indian Central Cotton Committee .. Cr.	—2,99,821	1,40,535	..	—1,59,286(a)
(iii) Deposit Account of grants made by the Indian Council of Agricultural Research .. Cr.	1,11,720	86,759	53,378	1,45,103
(iv) Deposit Account of grants made by the Indian Central Sugarcane Committee .. Cr.	—4,757	52,289	..	47,532
(v) Deposit Account of grants from the Central Government for the development of handloom industries Cr.	15,072	..	..	15,072
(vi) Central Cotton Committee Research Fund Cr.	2,30,112	..	..	2,30,112
(vii) Deposit Account of grants made by the Central Government for financing Cotton Extension Schemes Cr.	1,42,747	..	..	1,42,747
(viii) Deposit Account of grants made by the Indian Central Tea Board .. Cr.	3,253	..	..	3,253
(ix) Deposit Account of grants made by the Indian Central Oilseeds Committee Cr.	—51,580	1,06,616	..	55,036
(x) Deposit Account of grants made by the Indian Central Tobacco Committee Cr.	3,174	..	1,603	1,571
(xi) Deposit Account of grants from the Ministry of Rehabilitation to Educational Institutions .. Cr.	1,23,332	..	..	1,23,332
(xii) Deposits of the sale proceeds of World Health Organisation Scales .. Cr.	2,586	—973(A)	..	1,412*

(A) Minus transaction is as a result of rectification of past misclassification.

(a) Minus balance is under investigation.

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

Detailed Head of Account	Opening Balance	Receipts	Disbursements	Closing Balance
1	2	3	4	5
	Rs.	Rs.	Rs.	
T—Deposits and Advances— contd.				
Part II—Deposits not Bearing Interest—contd.				
(c) Other Deposit Accounts— contd.				
Other Accounts—contd.				
(xiii) Deposit Account of Relief and Re- habilitation Loans to be written off .. Cr.	30,21,111	..	1,19,252 Cr.	29,01,859*
(xiv) Deposit Account of grants from the Central government for the food produc- tion drive schemes— Bonus for accelerat- ing production of foodgrains .. Cr.	1,38,69,838	3,37,880	4,55,592 Cr.	1,37,52,126
(xv) Deposit Account of grants from the Central Government for the food produc- tion drive schemes— Bonus for accelerat- ing production of foodgrains—Invest- ments .. Dr.	1,00,000	..	.. Dr.	1,00,000
(xvi) Deposit Account of lump sum allotment received from the Go- vernment 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-oper- ative Development Corporation .. Cr.	58	11,35,756	11,35,812	..
Total—Other Accounts —Gross Cr.	1,71,94,388	33,46,862	22,53,635 Cr.	1,72,87,615
Investments .. Dr.	1,00,000	..	.. Dr.	1,00,000
Total—(c)—Other Depo- sit Accounts—Gross Cr.	13,51,53,157	36,89,52,070	33,93,21,393 Cr.	16,47,83,834
Investments .. Dr.	1,51,910	..	.. Dr.	1,51,910
Total—Part II—De- posits not Bearing Interest—Gross .. Cr.	21,61,05,976	43,32,83,631	34,93,02,639 Cr.	30,30,86,968
Investments .. Dr.	3,14,89,700	..	3,60,060 Dr.	4,08,50,660

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

Detailed Head of Account 1	Opening Balance 2 Rs.	Receipts 3 Rs.	Disbursements 4 Rs.	Closing Balance 5 Rs.
T—Deposits and Advances— contd.				
Part III—Advances not Bearing Interest—				
(1) Departmental Advances—				
(i) Civil Advances—				
(a) Objection Book Advances Dr.	17,58,953	14,03,520	15,66,525	Dr. 19,16,958
(b) Taccavi Works Advances Dr.	1,32,551	12,898	3,422	Dr. 1,23,077
(c) Passage Advances Dr.	—1,503	—1,507 (A)	100	Dr. 104
Total—Civil Advances Dr.	18,90,001	14,19,909	15,70,047	Dr. 20,40,139
(ii) Special Advances—				
(a) Advances to Government servants on transfer to Chandigarh Dr.	—45,685	69,655	1,06,066	Dr. —9,274(a)
(b) Advances for the opening of a banking account of Mr. Slooam Dr.	4,76,190	..	..	Dr. 4,76,190
(c) Other Special Advances Dr.	4,29,466	3,56,661	2,608	Dr. 75,413
Total—Special Advances Dr.	8,59,971	4,26,316	1,08,674	Dr. 5,42,329
(iii) Forest Advances Dr.	21,218	1,35,77,286	1,35,73,945	Dr. 17,877
(iv) Revenue Advances—				
(a) Advances for Forests of the Rana of Dorkoti 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.	27,70,691	1,54,23,511	1,52,52,666	Dr. 26,99,836
(2) Permanent Advances Dr.	4,54,598	36,324	49,111	Dr. 4,67,385*
(3) Accounts with the Government of Burma Dr.	269	1,443	1,174	..
(4) Accounts with the Reserve Bank Cr.	22,288	—26,724 (A)	3,567	Dr. 8,023
(5) Accounts with the Government of Pakistan Dr.	52,25,850	..	1,55,465	Dr. 53,81,315
Total Part III—Advances not bearing Interest Dr.	84,29,110	1,54,34,534	1,54,62,003	Dr. 84,56,559

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

(a) Minus balance is under investigation.

**STATEMENT NO. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND
BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT,
DEPOSITS, REMITTANCES 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 IV—Suspense—					
(I) Suspense Accounts—					
(1) Suspense Account—					
(a) Objection Book Suspense—Receipts .. Cr.		77,60,976	92,00,662	13,91,039 Cr.	1,55,70,599
(b) Objection Book Suspense—Payments Dr.		12,77,199	89,821	87,51,353 Dr.	99,38,731
(c) East Punjab Suspense .. Cr.		62,76,823	..	.. Cr.	62,76,823
(d) Unclassified Items Dr.		38,54,040	17,52,815	5,17,493 Dr.	28,18,918
(e) Purchase of Fodder Dr.		24,617	..	.. Dr.	24,617
(f) Land Revenue from Land belonging to Pakistan Nationals Cr.		9,590	..	.. Cr.	9,590
(g) Receipts on account of forfeitures due to enforcement of penal clauses of contracts and agreements against migrants to Pakistan Cr.		8,704	..	4,097 Cr.	4,607
(h) Provident Fund payments relating to Pre-partition claims made on behalf of West Pakistan .. Dr.		9,58,025	..	22,059 Dr.	9,80,084
(i) Amount due to Muslim contractors .. Cr.		40,246	4,098	.. Cr.	44,344
(j) Amount due to the employees of the defunct Board of Economic Enquiry .. Dr.		28,008	..	.. Dr.	28,008
(k) Pilot Project schemes ..		..	5,502	.. Cr.	5,502
(l) Refund of undisbursed amounts of advances to cultivators Cr.		2,57,281	—2,57,581 (A)	—300(A)	..
(m) Civil List Pensions Dr.		67,961	..	.. Dr.	67,961
(n) Unspent balance of purchase of foodgrains for Pakistan .. Cr.		1,23,816	..	.. Cr.	1,23,816
(o) Rulers Suspense .. Dr.		2,861	..	.. Dr.	2,861
(p) Mistrikhana Suspense .. Dr.		—51	..	51	..
(q) Miscellaneous Suspense—Receipts .. Cr.		15,792	..	.. Cr.	15,792
(r) Miscellaneous Suspense—Payments .. Dr.		29,455	..	.. Dr.	29,455
Total—Suspense Account .. Cr.		82,50,513	1,07,95,117	1,06,85,792 Cr.	83,59,838

(A) Due to clearance of outstanding balances of previous year's as minus debits/credits.

**STATEMENT NO. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND
BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT,
DEPOSITS, REMITTANCES 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 IV—Suspense—contd.				
(I) Suspense Accounts				
—contd.				
(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 Suspense Dr.	9,962	3,063	4,087 Dr.	10,986
(4) Pay and Accounts Offices Suspense .. Dr.	10,65,107	2,09,54,674	2,14,61,009 Dr.	15,91,442
(5) Reserve Bank Suspense — Headquarters Cr.	79,05,657	—41,449 (A)	70,09,086 Cr.	8,55,142(a)
(6) Central Accounts Office—Reserve Bank Suspense Cr.	1,22,46,220	—1,64,78,874(C)	—40,93,440(B)Dr.	1,40,214
(7) Payments on behalf of Central Claims Organisation—Interim Relief .. Dr.	1,031	..	.. Dr.	1,031*
(8) Cash Balance Investment Account Dr.	1,97,10,652	35,29,33,767	39,77,00,000 Dr.	6,44,76,885
(9) Recoveries of Service Payments .. Cr.	5,064	9,689	7,540 Cr.	7,213
(10) Departmental Adjusting Account—Receipts Cr.	4,63,030	6,88,364	.. Cr.	11,51,394
(11) Departmental Adjusting Account—Payments .. Dr.	3,88,255	..	2,42,785 Dr.	6,31,040
(12) Punjab Government Suspense .. Dr.	3,56,80,253	..	.. Dr.	3,56,80,253
Total—Suspense Accounts Dr.	2,79,91,401	36,83,64,351	43,30,36,839 Dr.	9,21,63,889
(II) Cheques and Bills—				
(1) Departmental Cheques—				
(a) Postal Cheques .. Dr.	11,70,513	..	.. Dr.	11,70,513
(b) Other Departmental Cheques .. Dr.	2,91,344	..	40 Dr.	2,91,384*
(c) Legislative Assembly Cheques Dr.	40	2,35,791	2,35,751	..
Total—Departmental Cheques Dr.	14,61,897	2,35,791	2,35,791 Dr.	14,61,897
Total—Cheques and Bills Dr.	14,61,897	2,35,791	2,35,791 Dr.	14,61,897

(A) Due to adjustment of previous year's balance.

(B) Due to misclassifications by Treasury.

(C) Due to clearance of outstanding balance of previous year as minus credit.

(a) Minus balance is under investigation.

**STATEMENT NO. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND
BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT,
DEPOSITS, REMITTANCES 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					
—conold.					
Part IV—Suspense—					
conold.					
(III) Departmental and					
Similar Accounts—					
Civil Departmental					
Balances—					
(a) Forest Dr.	2,354	..	..	Dr. 2,354
(b) Postal Dr.	22,98,569	..	..	Dr. 22,98,569
(c) Technical Attache at Washington .. Cr.	24,925	..	24,925	..	
(d) Public works .. Dr.	2,47,755	75,78,209	73,67,716	Dr. 37,262	
Total—Departmental					
and Similar Accounts	Dr.	25,23,753	75,78,209	73,92,641	Dr. 23,38,185
Total—Part IV—Sus-					
pense	Dr.	3,19,77,051	37,66,78,351	44,06,65,271	Dr. 9,59,63,971
Part V—Miscellaneous—					
Government Account (a)	..	44,461	2,12,219	..	
Total—Miscellaneous ..	..	44,461	2,12,219	..
Total—Part V—Miscella-					
nous .. ..	..	44,461	2,12,219	..
Total—T—Deposits and					
Advances	Cr.	20,93,85,300	83,40,41,640	81,70,67,212	Cr. 22,72,59,728
			44,461 } 2,12,219 }		
U—Remittances—					
1—Remittances within					
India—					
(i) Cash Remittances and					
Adjustments between					
Officers rendering					
Accounts to the same					
Accountant General—					
1. Cash Remittances					
between Treasuries	Dr.	83,208	3,18,18,469	3,18,54,876	Dr. 74,705*
2. Forest Remittances	Cr.	13,07,412	3,04,46,632	4,22,69,903	Dr. 15,15,859*
3. Public Works Remit-					
tances—					
I—Remittances into					
Treasuries	Dr.	2,00,06,813	4,04,48,487	4,37,79,334	Dr. 2,33,37,660*
II—Public Works					
Cheques	Cr.	4,12,46,670	33,66,14,255	32,99,95,173	Cr. 4,79,25,752*

(a) This head is closed to Government.

STATEMENT NO. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT, DEPOSITS, REMITTANCES 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.				
III—Other Remittances—				
(a) Items adjustable by Civil Dr.	10,83,040	38,274	1,86,820	Dr. 12,81,586
(b) Items adjustable by Public Works Department Dr.	13,45,61,146	3,99,89,214	8,53,07,233	Dr. 17,98,79,165
Total—Other Remittances Dr.	13,56,44,186	4,00,27,488	8,54,94,053	Dr. 18,11,10,751
Total—Public Works Remittances Dr.	11,44,04,329	41,70,90,230	45,92,08,560	Dr. 15,65,22,659
4. Transfers between Public Works Officers—				
(a) Inter Chandigarh Divisions Dr.	21,69,398	1,23,45,390	86,60,494	Cr. 15,15,500
(b) Inter Bhakra Nangal Divisions Cr.	8,69,004	4,48,95,200	4,74,55,867	Dr. 16,91,663
(c) Inter Beas Project Divisions Dr.	77,81,393	4,01,04,911	5,81,90,292	Dr. 1,68,66,774
(d) Other Divisions Dr.	9,20,08,146	6,67,19,810	8,48,91,012	Dr. 11,01,79,348
Total—Transfers between Public Works Officers Dr.	10,10,89,931	17,30,65,311	19,91,97,665	Dr. 12,72,22,286
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	..	..	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	..	..	Cr. 41,40,017

**STATEMENT NO. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND
BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT,
DEPOSITS, REMITTANCES 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—conold.				
I. Remittances within India—conold.				
(i) Cash Remittances and Adjustments 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. 21,01,60,373	66,14,15,642	73,25,31,004	Dr. 28,12,75,735
(ii) Reserve Bank of India Remittances .. Cr.	61,097	2,88,33,699	2,87,15,797	Cr. 1,78,999
(iii) Adjusting Account between Central and State Governments .. Dr.	48,85,858	4,82,54,014	4,86,83,040	Dr. 53,14,884
(iv) Adjusting Account with Posts and Telegraphs .. Cr.	31,114	3,04,04,322	3,06,25,175	Dr. 1,89,739
(v) Adjusting Account with Railways .. Dr.	7,254	—2,26,853(A)	12,67,706	Dr. 15,01,613
(vi) Adjusting Account with Defence .. Dr.	2,92,696	—40,091(A)	8,35,854	Dr. 11,68,641
(vii) Inter-State Suspense Account .. Dr.	4,94,200	—4,27,53,228(A)	—4,11,27,007	Dr. 21,20,517
Total—U—Remittances	Dr. 21,57,48,266	72,58,87,705	80,15,31,569	Dr. 29,13,92,130
Total—Public Account		1,57,75,53,183	1,62,64,87,472	..
Total—Parts I, II and III.		3,23,81,59,934	3,27,10,14,332	..

* See explanatory note 3 under Statement No. 8 at page 42.

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

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

Detailed Head of Account	Opening Balance	Receipts	Disbursements	Closing Balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
X—Cash Balance—				
Cash in Treasuries .. Dr.	1,10,85,469	..	.. Dr.	16,79,440
Deposits with the Reserve Bank .. Dr.	3,12,98,374	..	.. Dr.	78,40,906
Deposits with other Banks Dr.	99	..	.. Dr.	99
Total—X—Cash Balance Dr.	4,23,83,942	..	.. Dr.	95,21,544
GRAND TOTAL ..	3,28,05,43,876	3,28,05,43,876		

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

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 and other Advances from the Reserve Bank .. .. .	..
Loans from the Central Government—	
1. Agricultural Production and allied Schemes—	
(a) Tubewell Scheme .. .. .	..
(b) Grow More Food Schemes .. .. .	..
2. Industrial Development—	
(a) Small Scale Industries .. .. .	..
3. Community Development, Co-operation and N.E.S. Schemes—	
(a) Community Development Project and N.E.S. Blocks .. .. .	..
(b) Financial Assistance to Co-operative Societies .. .. .	..
4. Miscellaneous Purposes—	
(a) Approved Development Schemes .. .. .	..

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

Amount on 1st April, 1963	Additions during the year	Discharges during the year	Amount on 31st March, 1964	Total
3 Rs.	4 Rs.	5 Rs.	6 Rs.	7 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	..
				11,00,64,600
..	12,50,00,000	12,50,00,000	..	..
3,29,51,594	..	25,29,007	3,04,22,587	..
14,00,82,923	4,51,54,300	3,21,45,650	15,30,91,573	..
3,17,23,941	1,71,37,651	55,91,681	4,32,69,911	..
3,72,46,749	66,72,000	43,01,714	3,96,17,035	..
33,28,347	..	1,944	33,26,403	..
8,55,44,618	50,00,000	2,03,51,406	7,01,93,212	..

STATEMENT NO. 17—DETAILED STATEMENT OF DEBT AND OTHER CHARGES 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—contd.	
5. Major Irrigation and Multipurpose River Projects—	
(a) Bhakra Nangal Project
(b) Harike Project
(c) Financing of Electricity Schemes
(d) Beas Project
(e) Flood Control Scheme
(f) Expenditure on permanent improvement in scarcity affected areas
(g) Bhakra Right Bank Power Project
6. Housing Schemes—	
(a) Chandigarh Capital Project
(b) Low Income Group Housing Scheme
(c) Subsidised Industrial Housing Scheme
(d) Other Housing Schemes
7. Rehabilitation of Displaced Persons—	
(a) Rehabilitation Loans
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 Schemes	
11. Other Loans—	
(a) Fund from Sale-proceeds of American Loan Wheat
(b) Loans under T.C.A. Programme
(c) Miscellaneous Loans
12. Miscellaneous items	
Total

(a) The difference between the closing balance of the previous year and Government of India.

(b) Misclassified item adjusted in 1964-65.

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

Amount on 1st April, 1963	Additions during the year	Discharges during the year	Amount on 31st March, 1964	Total
3 Rs.	4 Rs.	5 Rs.	6 Rs.	7 Rs.
1,75,87,02,610	—74,24,583	3,63,24,100	1,71,49,53,927	..
7,29,00,000	..	..	7,29,00,000	..
4,50,61,856	91,00,000	36,12,418	5,05,49,438	..
9,55,00,000	7,70,85,000	..	17,25,85,000	..
12,24,38,570	5,55,80,000	23,67,720	17,56,50,850	..
3,89,029	..	11,300	3,77,729	..
1,79,00,000	2,15,91,000	..	3,94,91,000	..
2,60,17,681	..	30,35,296	2,29,82,385	..
6,40,78,522	(a) ..	15,64,464	6,25,14,058	..
54,85,365	(a) 4,00,000	2,25,875	56,59,490	..
73,02,039	(a) 6,00,000	4,05,380	74,96,659	..
75,72,998	..	44,17,948	31,55,050	..
51,26,433	..	1,58,546	49,67,887	..
26,95,86,000	4,17,00,000	8,00,000	31,04,86,000	..
44,59,000	8,28,000	..	52,87,000	..
1,63,53,873	..	71,38,835	92,15,038	..
2,25,19,308	..	16,90,748	2,08,28,560	..
4,38,74,901	4,73,91,280	25,31,171	8,87,35,010	..
..	—1,570(b)	..	—1,570(b)	..
2,91,61,46,357	32,08,13,078	12,92,05,203	3,10,77,54,232	..

opening balance is due to split up made on receipt of information from the

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

Description of Loan	When Raised
1	2
Section O—Public Debt—conold.	
(iv) 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 Ware Housing Board
(iii) Loans from the Life Insurance Corporation of India	..
(iv) Loans from the Khadi and Village Industries Commission
(v) Loans from the Tea Board, Calcutta
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, 1963	Additions during the year	Discharges during the year	Amount on 31st March, 1964	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
1,42,23,950	23,98,500	12,85,350	1,53,37,100	..
1,08,16,800	28,48,529	9,55,101	1,27,10,228	..
2,55,18,800	1,18,51,000	5,69,249	3,68,00,551	..
8,49,451	-7,17,651	44,250	87,550	..
..	3,00,000	..	3,00,000	..
5,14,09,001	1,66,80,378	28,53,950	6,52,35,429	..
		Total Public Debt	3,28,30,54,261	
6,95,58,066	1,12,85,377	60,03,596	7,48,39,847	..
11,35,151	30,066	1,15,230	10,49,987	..
6,68,991	3,43,880	33,855	9,79,016	..
15,33,823	5,83,588	1,36,665	19,80,746	..
99,38,636	44,26,559	13,33,453	1,30,31,742	..
11,828	-12,932	9,736	-10,840	.
5,14,297	22,839	43,937	4,93,199	.
8,33,60,792	1,66,79,377	76,76,472	9,23,63,697	..
		GRAND TOTAL	3,37,54,17,958	

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Major and Minor Heads of Account	Balance on the 1st April, 1963
1	2 Rs.
Q.—LOANS AND ADVANCES BY STATE AND UNION TERRITORY GOVERNMENTS	
1. LOANS TO LOCAL FUNDS, PRIVATE PARTIES, ETC.—	
(a) Loans to Municipalities	51,88,930
(b) Loans to District and Other Local Fund Committees	42,167
(c) Loans to Landholders and other notabilities	3,69,315
(d) Advances to Cultivators—	
(i) Loans under the Land Improvement Loans Act, XIX of 1883 (Ordinary)	1,75,59,884
(ii) Loans under the Land Improvement Loans Act, XIX of 1883 (Grow More Food)	67,11,688
(iii) Loans under the Agriculturist's Loans Act, XII of 1884 (Ordinary)	4,53,00,934
(iv) Loans under the Agriculturist's Loans Act, XII of 1884 (Grow More Food)	2,52,582
(v) Loans under the Agriculturist's Loans Act, XII of 1884 (Horticulture)	34,19,318
(vi) Loans under the Land Improvement Act, XIX of 1883 (Land Reclamation through manual labour)	59,900
(vii) Loans for the purchase of Nitrogenous Fertilizers	2,20,99,069
(viii) Loans for Phosphatic Fertilizers	34,10,874
(ix) Loans for the purchase of Urea	1,82,249
(x) Loans under the Canal and Drainage Act, VIII of 1873	38,260
(xi) Loans under the Cooperative Credit Societies Act, 1912	91,60,129
(xii) Loans for the purchase of Super-Phosphate	6,246
(xiii) Loans for the purchase of Ammonium Sulphate	69,65,788
(xiv) Advances to Zamindars of Sherpur	1,241
(xv) Advances for the purchase of Fruit sapplings	73,053
(xvi) Taccavi Loans—erstwhile P.E.P.S.U.	21,21,159
(xvii) Agricultural Loans in respect of Intensive Cultivation Scheme (erstwhile P.E.P.S.U.)	1,07,84,582
(xviii) Loans for the purchase of Tractors (Grow More Food)	51,19,260
(xix) Loans for the purchase of Sugarcane Seeds	15,02,498

AND ADVANCES MADE BY GOVERNMENT

Amount advanced the year	Total	Amount re-paid during the year	Balance on the 31st March, 1964	Interest received and credited to revenue
3 Rs.	4 Rs.	5 Rs.	6 Rs.	7 Rs.
7,68,500	59,57,430	5,35,545	54,21,885	7,52,473
..	42,167	..	42,167	..
..	3,69,315	9,775	3,59,540	..
9,54,925	1,85,14,809	15,07,478	1,70,07,331	..
91,100	68,02,788	(A)—1,24,006	69,26,794(a)	..
94,07,058	5,47,07,992	79,50,754	4,67,57,238	..
..	2,52,582	6,17,430	—3,64,854	..
4,35,532	38,54,850	2,56,349	35,98,501	..
..	59,900	4,467	55,433	..
3,41,14,015	5,62,13,084	99,39,051	4,62,74,033	..
23,24,302	57,35,176	5,26,147	52,09,029	..
..	1,82,249	..	1,82,249	..
..	38,260	1,20,142	—81,882(a)	..
41,21,000	1,32,81,129	(A)—1,79,619	1,34,60,748	..
..	6,246	..	6,246	..
..	69,65,788	75,34,366	—5,68,578(a)	..
..	1,241	..	1,241	..
..	73,053	6,376	66,677	..
152	21,21,311	100	21,21,211	..
..	1,07,84,582	(A)—28,500	1,08,13,082	..
11,02,000	62,21,260	11,38,143	50,83,117	..
9,00,000	24,02,498	6,24,535	17,77,963	..

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Major and Minor Heads of Account	Balance on the 1st April, 1963
1	2
	Rs.
<i>(d) Advances to Cultivators—contd.</i>	
<i>(xx)</i> Advances for the sinking of percolation wells ..	99,53,251
<i>(xxi)</i> Loans for the purchase of pumping sets ..	25,99,056
<i>(xxii)</i> Advances for sinking of tubewells ..	64,60,529
<i>(xxiii)</i> Irrigation facilities under package programme ..	38,78,000
<i>(xxiv)</i> Loans for settlement of ejected tenants (Loans Act, 1884) ..	94,800
<i>(xxv)</i> Loans for re-settlement of ejected tenants (Loans Act, 1883) ..	15,91,450
<i>(xxvi)</i> Loans for the purchase of implements ..	16,550
<i>(xxvii)</i> Advances for Soil Conservation Works ..	90,380
<i>(xxviii)</i> Loans to Zila Parishad/Village Panchayats ..	..
Total—Advances to Cultivators ..	15,94,52,730
<i>(e) Loans and Advances to Displaced Persons—</i>	
<i>(i) Rural Loans—</i>	
<i>(i)</i> Loans for the purchase of bullocks ..	13,68,373
<i>(ii)</i> Loans for the purchase of seeds ..	—31,31,139
<i>(iii)</i> Loans for repair of houses in rural areas ..	—18,37,839
<i>(iv)</i> Loans for repair of wells in rural areas ..	—1,34,455
<i>(v)</i> Loans for purchase of fodder ..	—4,43,302
<i>(vi)</i> Loans for purchase of Agricultural implements ..	3,03,656
<i>(vii)</i> Loans for sinking and boring of wells in rural areas	—7,91,447
<i>(viii)</i> Loans for purchase of tractors ..	—44,42,525
<i>(ix)</i> Loans for purchase of persian wheels and power driven pumps ..	16,38,697
<i>(x)</i> Loans for purchase of Agricultural machinery for garden colonies ..	98,557

AND ADVANCES MADE BY GOVERNMENT—contd.

Amount advanced during the year	Total	Amount repaid during the year	Balance on the 31st March, 1964	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
39,48,699	1,39,01,950	16,63,282	1,22,38,668	..
39,80,771	65,79,827	9,88,336	55,91,491	..
43,73,692	1,08,34,221	6,71,056	1,01,63,165	..
11,05,576	49,83,576	5,500	49,78,076	..
11,300	1,06,100	(A)—3,800	1,09,900	..
47,625	16,39,075	(A)—6,789	16,45,864	..
..	16,550	..	16,550	..
8,20,006	9,10,386	2,719	9,07,667	..
2,68,667	2,68,667	..	2,68,667	..
6,80,06,420	22,74,59,150	3,32,13,523	19,42,45,627	40,75,035
..	13,68,373	11,67,008	2,01,365	..
95	—31,31,044	45,22,674	—76,53,718	..
..	—18,37,839	14,40,913	(a) —32,78,752	..
..	—1,34,455	(A)—8,072	(a) —1,26,383	..
..	—4,43,302	11,79,472	(a) —16,22,774	..
..	3,03,656	1,21,583	(a) 1,82,073	..
..	—7,91,447	2,51,053	(a) —10,42,500	..
..	—44,42,525	13,11,730	(a) —57,54,255	..
..	16,38,697	49,683	15,89,014	..
..	98,557	(A)—16,583	1,15,140	..

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Major and Minor Heads of Account	Balance on the 1st April, 1963
1	2 Rs.
(e) Loans and Advances to Displaced persons— <i>concl'd.</i>	
(i) <i>Rural Loans—concl'd.</i>	
(xi) Loans for sinking of tubewells in garden colonies ..	-2,92,537
(xii) Loans for construction of houses in rural areas ..	-15,293
(xiii) Loans for repair of evacuated houses in flood-affected areas	2,52,375
(xiv) Loans to rural displaced persons (erstwhile P.E.P.S.U.)	29,99,521
Total—(i) Rural Loans ..	-44,27,358
(ii) <i>Urban Loans—</i>	
(i) Loans for purchase of food	81,14,108
(ii) Loans to displaced students	12,31,492
(iii) Loans for building houses	-20,85,887
(iv) Loans for Industrial rehabilitation	-9,30,290
(v) Loans to village shopkeepers and rural artisans ..	10,94,205
(vi) Loans to sufferers of Gujrat Train Tragedy ..	1,00,000
(vii) Loans to electric supply companies for electrification of new townships	4,384
(viii) Loans to weavers at Panipat	3,67,848
(ix) Loans to Kashmiri displaced persons	2,58,148
(x) Loans for house building to purchasers of sites in the new townships	32,86,757
(xi) Loans for Bahawalpuri displaced persons ..	13,73,969
(xii) Loans to P.E.P.S.U. Development Board, Rajpura	34,43,712
(xiii) House building loans to advocates for construction of houses at Chandigarh	-1,91,991
(xiv) Loans to urban displaced persons (erstwhile P.E.P.S.U.)	-11,69,251
(xv) Loans to flood stricken people	-3,31,110
(xvi) Loans to Notified Area Committee, Faridabad ..	12,45,686
Total—(ii) Urban Loans ..	1,58,11,780
Total—Loans and Advances to Displaced Persons ..	1,13,84,422

AND ADVANCES MADE BY GOVERNMENT—contd.

Amount advanced during the year	Total	Amount repaid during the year	Balance on the 31st March, 1964	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	—2,92,537	16,622	—3,09,159	..
..	—15,293	23,692	(a)	..
..	2,52,375	58,130	1,94,245	..
..	29,99,521	3,07,003	26,92,518	..
95	—44,27,263	1,04,24,908	—1,48,52,171	..
			(a)	
..	81,14,108	..	81,14,108	..
..	12,31,492	95,028	11,36,464	..
..	—20,85,887	11,77,366	—32,63,253	..
			(a)	
2,90,000	—6,40,290	6,35,135	—12,75,425	..
			(a)	
..	10,94,205	88,151	10,06,054	..
..	1,00,000	..	1,00,000	..
..	4,384	..	4,384	..
..	3,67,848	7,077	3,60,771	..
..	2,58,148	16,077	2,42,071	..
..	32,86,757	2,80,413	30,06,344	..
..	13,73,969	..	13,73,969	..
..	34,43,712	19,55,607	14,88,105	..
..	—1,91,991	4,395	—1,96,386	..
			(a)	
..	—11,69,251	1,09,675	—12,78,926	..
			(a)	
..	—3,31,110	—25	—3,31,085	..
		(A)	(a)	
..	12,45,686	..	12,45,686	..
2,90,000	1,61,01,780	43,68,899	1,17,32,881	..
2,90,095	1,16,74,517	1,47,93,807	—31,19,290	20,65,307
			(a)	

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Major and Minor Heads of Account	Balance on the 1st April, 1963
1	2
	Rs.
<i>(f)</i> Miscellaneous Loans and Advances—	
<i>(i)</i> Loans for repair of houses in urban areas ..	35,16,681
<i>(ii)</i> Loans for purchase of electric plants by electric supply undertakings	2,52,240
<i>(iii)</i> Loans under the Punjab State Aid to Industries Act ..	1,73,57,017
<i>(iv)</i> Loans to Municipalities under the National Water Supply and Sanitation Scheme	2,98,91,330
<i>(v)</i> Loans to private Educational Institutions for construction of Hostels	2,06,000
<i>(vi)</i> Financial assistance for providing share capital to weavers outside Cooperative Fold ..	15,300
<i>(vii)</i> Advances for the establishment of small scale fruit preservation units	46,507
<i>(viii)</i> Loans to improvement Trusts, Jullundur and Amritsar ..	1,30,000
<i>(ix)</i> Loans for the reclamation of banjar land ..	—1,19,360
<i>(x)</i> Loans under the Low Income Group Housing Scheme ..	6,42,02,770
<i>(xi)</i> Loans under the Middle Income Group Housing Scheme ..	1,86,76,922
<i>(xii)</i> Loans under the High Income Group Housing Scheme ..	4,06,181
<i>(xiii)</i> Advances to personal Ledger Account in respect of maintenance allowance to relatives of Kapurthala ruler	5,44,112
<i>(xiv)</i> Advances to Loharu Electric and Water Supply Company	8,400
<i>(xv)</i> Advances to cheap grainshops of Pataudi ..	7,879
<i>(xvi)</i> Loans to Cooperative societies of Industrial workers under the subsidized Industrial Housing scheme ..	21,93,795
<i>(xvii)</i> Loans to traders of Lahaul and Spiti Areas ..	90,417
<i>(xviii)</i> Loans for development of handloom Industry ..	2,47,113
<i>(xix)</i> Loans to Improvement Trusts	21,34,326
<i>(xx)</i> Loans to released prisoners for resettlement in profession	195
<i>(xxi)</i> Loans to Mandi Ateli (erstwhile P.E.P.S.U.) ..	906
<i>(xxii)</i> Loans under the Cooperative Credits Societies Act ..	—1,933
<i>(xxiii)</i> Loans to Central Cooperative Bank, Patiala ..	3,00,000
<i>(xxiv)</i> Loans to ex-servicemen of P.E.P.S.U.	92,666

AND ADVANCES MADE BY GOVERNMENT—contd. . .

Amount advanced during the year	Total	Amount repaid during the year	Balance on the 31st March, 1964	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
1,17,900	36,34,581	18,39,736	17,94,845	..
..	2,52,240	58,736	1,93,504	..
5,46,625	1,79,03,612	2,47,247	1,76,56,395	..
14,15,000	3,13,06,330	4,01,387	3,09,04,943	..
..	2,06,000	—2,833 (A)	2,08,833	..
..	15,300	..	15,300	..
..	46,507	4,000	42,507	..
..	1,30,000	50,000	80,000	..
..	—1,19,360	1,18,140	—2,37,500 (a)	..
55,53,320	6,97,56,090	18,45,634	6,79,10,456	..
10,30,000	1,97,06,922	6,56,594	1,90,50,328	..
..	4,06,181	88,109	3,18,072	..
68,000	6,12,112	1,28,286	4,83,826	..
..	8,400	..	8,400	..
..	7,879	..	7,879	..
5,44,600	27,38,395	92,293	26,46,102	..
..	90,417	25,013	65,404	..
..	2,47,113	8,149	2,38,964	..
..	21,34,326	2,54,227	18,80,099	..
..	195	45	150	..
..	906	906	..	..
..	—1,933	78,821	—80,754(a)	..
..	3,00,000	..	3,00,000	..
..	92,666	..	92,666	..

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Major and Minor Heads of Account	Balance on the 1st April, 1963
1	2 Rs.
(f) Miscellaneous Loans and Advances—contd.	
(xxv) Loans to Lodge Phulkian	2,350
(xxvi) Loans to Civil Supplies, Kapurthala	1,01,845
(xxvii) Loans to flood stricken people	13,13,175
(xxviii) Loans for purchase of Dairy Cattle .. .. .	..
(xxix) Loans for building houses at Chandigarh	3,90,55,638
(xxx) Loans to Cooperative Society Kapurthala	1,00,000
(xxxi) Loans to P.E.P.S.U. Development Board	—48,806
(xxxii) Loans to deserving persons of Scheduled Castes, .. Scheduled Tribes and Backward classes	6,49,703
(xxxiii) Loans under the Village Housing Project Scheme	34,87,313
(xxxiv) Loans under the Slum Clearance Scheme	12,54,232
(xxxv) Study Loans (erstwhile P.E.P.S.U.)	10,633
(xxxvi) Special Advances	9,31,301
(xxxvii) Miscellaneous Loans (erstwhile P.E.P.S.U.)	2,50,202
(xxxviii) Payment of dividend on shares of Punjab Financial Corporation	3,81,048
(xxxix) Loans to Cooperative Sugar Mills	32,68,089
(xl) Advances by the Welfare Officer Punjab	30,834
(xli) Loans to poverty stricken students of Engineering Col- lege, Chandigarh and Engineering School, Nilokheri	47,94,605
(xlii) Loans to Meo High School .. .. .	..
(xliii) Loans to Fruit Orchards in Hilly Area .. .. .	..
(xliv) Loans to Village Panchayats for Revenue earning scheme	68,00,279
(xlv) Loans to poor students of Educational Institutions .. .. .	..
(xlvi) Loans for establishment of Industrial Estates	55,000
(xlvii) Loans to Marketing Committee, Rewari	1,43,640
(xlviii) Loans to ex-servicemen under land colonization scheme	1,41,327
(xlix) Loans to Punjab Khadi Village Industries	3,97,734
(l) Loans for Land Acquisition and Development Scheme	24,03,655
(li) Loans for the supply of improved appliances to hand- loom weavers	70,076

AND ADVANCES MADE BY GOVERNMENT—contd.

Amount advanced during the year	Total	Amount repaid during the year	Balance on the 31st March, 1964	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	2,350	1,075	1,275	..
..	1,01,845	..	1,01,845	..
..	13,13,175	..	13,13,175	..
28,500	28,500	..	28,500	..
5,00,000	3,95,55,638	13,23,368	3,82,32,270	..
..	1,00,000	..	1,00,000	..
..	—48,806	21,194	—70,000	..
			(a)	
7,42,500	13,92,203	3,244	13,88,959	..
..	34,87,313	1,00,730	33,86,583	..
7,91,145	20,45,377	42,828	20,02,549	..
..	10,633	18,884	—8,251	..
..	9,31,301	—2,399	9,33,700	..
		(A)		
..	2,50,202	2,51,245	943	..
			(a)	
..	3,81,048	..	3,81,048	..
..	32,68,089	12,13,296	20,54,793	..
..	30,834	..	30,834	..
20,95,473	68,90,078	2,81,473	66,08,605	..
15,000	15,000	..	15,000	..
6,875	6,875	..	6,875	..
5,00,000	73,00,279	3,78,940	69,21,339	..
3,53,580	3,53,580	..	3,53,580	..
..	55,000	27,750	27,250	..
..	1,43,640	..	1,43,640	..
..	1,41,327	..	1,41,327	..
..	3,97,734	..	3,97,734	..
..	24,03,655	81,331	23,22,324	..
..	70,076	1,590	68,486	..

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Major and Minor Heads of Account	Balance on the 1st April, 1963
1	2 Rs.
(f) Miscellaneous Loans and Advances—concl'd.	
(lvi) Loans for the publication of English version of Adi Granth	45,000
(lvii) Loans for conversion of handloom into powerlooms	5,43,692
(lviii) Renovation and rehabilitation of weavers, houses	4,62,263
(lix) Construction of hostel at Manali	7,500
(lx) Loans to Industrial workers	—44,389
(lxi) Loans to weavers for setting up of weavers, colonies	..
(lxii) Loans to Punjab State Electricity Board.. .. .	25,54,76,498
(lxiii) Loans to individuals for putting up Hotels and Res- taurants	10,450
(lxiv) Schemes relating to participation in share capital structure of apex society	69,965
(lxv) Loans to Mandi-Kulu Road Transport Corporation	4,25,000
(lxvi) Loans to poor and deserving students of Medical Institutions	1,66,680
(lxvii) Loans to Leather-goods and Shoemakers Co-ope- ratives	—46,535
(lxviii) Loans to Marketing Committee, Loharu	—38,113
(lxix) Loans to Local Bodies for special development of urban area not covered in other sections	5,625
(lxx) Loans to students for study abroad	—2,350
(lxxi) Loans to private taxi operators for fitting milometers	49,990
(lxxii) Loans to Rani Shaver Poultry Farms .. .. .	..
(lxxiii) Loans to Grape Growers for Grape Orchards .. .. .	..
(lxxiv) Loans to Notified Area Committee, Faridabad .. .. .	..
(lxxv) Loans to Harijans for purchase of evacuee land .. .. .	..
(lxxvi) Loans to Industrialists .. .. .	..
Total—Miscellaneous Loans and Advances	46,29,24,613

AND ADVANCES MADE BY GOVERNMENT—contd.

Amount advanced during the year	Total	Amount repaid during the year	Balance on the 31st March, 1964	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	45,000	5,000	40,000	..
..	5,43,692	11,550	5,32,142	..
..	4,62,263	1,960	4,60,303	..
..	7,500	7,500	..	..
..	—44,389	—89,597	45,208	..
..	..	(A)	..	..
..	..	9,623	—9,623	..
..	..	(a)	..	..
8,94,03,624	34,48,80,122	..	34,48,80,122	..
..	10,450	16,554	—6,104	..
..	69,965	..	(a)	..
1,94,020	6,19,020	78,693	69,965	..
..	..	..	5,40,327	..
95,664	2,62,344	26,080	2,36,264	..
..	—46,535	—3,11,908(A)	2,65,373	..
..	—38,113	..	—38,113	..
..	..	..	(a)	..
..	5,625	..	5,625	..
..	—2,350	2,350	—4,700	..
..	..	..	(a)	..
..	49,990	49,990	..	..
2,00,000	2,00,000	..	2,00,000	..
3,00,000	3,00,000	..	3,00,000	..
..	..	43,221	—43,221	..
..	..	..	(a)	..
22,31,935	22,31,935	19,495	22,12,440	..
..	..	2,113	—2,113	..
..	..	..	(a)	..
10,67,33,761	56,96,58,374	95,11,563	56,01,46,811	5,19,84,400

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Major and Minor Heads of Account	Balance on the 1st April, 1963
1	2 Rs.
(g) Loans and Advances under the Community Development Programme—	
Loans under Community Development Programme ..	2,36,50,756
Loans under National Extension Service Scheme ..	1,69,20,352
Loans under Pilot Project ..	..
Loans and Advances under Public Cooperation ..	2,00,000
Loans to Panchayat Samities and Zila Parishads ..	..
Total—Loans and Advances under Community Development Programme ..	4,07,71,108
Total—Loans to Local Funds, Private Parties, etc.	68,01,33,285
2. LOANS TO GOVERNMENT SERVANTS, ETC.—	
(i) House Building Advances	60,27,192
(ii) Advances for purchase of motor conveyances ..	10,03,202
(iii) Advances for purchase of other conveyances ..	1,15,484
(iv) Passage Advances	1,030
(v) Other advances—	
.. (a) Advances for the purchase of Warm Clothing ..	9,634
.. (b) Advances for the purchase of National Plan Loans	2,211
.. (c) Advances to Government Servants moving on integration of Punjab and P.E.P.S.U. ..	69,248
.. (d) Wheat Loan	3,96,911
.. (e) Advances for the purchase of Wheat (erstwhile P.E.P.S.U.)	17
.. (f) Khadi Hundi Advances	1,194
.. (g) Festival Recreation/Hill Trip Advances ..	10,84,661
.. Total—Other Advances ..	15,63,876
.. Total—Loans to Government Servants, etc. ..	87,10,784
Total—Q—Loans and Advances by State and Union Territory Governments	68,88,44,069

(A) Minus receipts are due to rectification

(a) Minus balance is

(b) Includes an expenditure of Rs. 2,00,000 met out of advance from the Con-

AND ADVANCES MADE BY GOVERNMENT—contd.

Amount advanced during the year	Total	Amount repaid during the year	Balance on the 31st March, 1964	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
1,69,125	2,38,19,881	10,79,506	2,27,40,375	..
49,77,918	2,18,98,270	37,34,783	1,81,63,487	..
83,750	83,750	..	83,750	..
1,36,230	3,36,230	..	3,36,230	..
14,10,844	14,10,844	..	14,10,844	..
67,77,867	4,75,48,975	48,14,289	4,27,34,686	3,76,032
18,25,76,643	86,27,09,928	6,28,78,502	79,98,81,426	5,92,53,247
			(b)	
9,44,665	69,71,857	12,53,265	57,18,592	23,767
4,96,975	15,00,177	4,65,499	10,34,678	24,526
2,07,646	3,23,130	2,03,644	1,19,486	2,076
—633	397	285	112	..
—80	9,554	—171	9,725	..
1,080	3,291	280	3,011	..
933	70,181	19,894	50,287	..
181	3,97,092	2,833	3,94,259	..
..	17	..	17	..
80,468	81,662	53,357	28,305	..
—8,714	10,75,947	9,40,872	1,35,075	..
73,868	16,37,744	10,17,065	6,20,679	158
17,22,521	1,04,33,305	29,39,758	74,93,547	50,527
18,42,99,164	87,31,43,233	6,58,18,260	80,73,24,976	5,93,03,774

of previous year's misclassifications.

under investigation.

tingency Fund during 1962-63 which was recouped to the Fund during 1963-64.

STATEMENT NO. 19—STATEMENT SHOWING

Name of Reserve Fund or Deposit Account 1	Balance on	
	Cash 2	Rs.
Deposit bearing Interest—		
Reserve Funds—		
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		1,38,45,515
2. Depreciation Reserve Fund—Electricity		4,77,32,985
3. Depreciation Reserve Fund—Government Presses		25,44,873
4. Reserve Fund Transport—Accident Reserve Fund		4,15,451
Other Deposits—		
5. Bharatpur Endowment Fund
6. Deposits of Charitable Trusts		4,99,563
Deposits not bearing Interest—		
Sinking Funds—		
7. Sinking Funds (A)		3,82,85,335
Reserve Funds—		
8. Famine Relief Fund		1,00,000
9. Fund for Development Schemes		55,85,310
10. State Agricultural (Credit Relief and Guarantee) Fund		2,50,000
11. Foodgrains Reserve Fund		9,52,900
12. Industrial Loans Fund		44,91,484
Civil Deposits—Personal Deposits—		
13. Civil List Reserve Fund		19,719
Other Accounts—		
14. Deposit Account of grants made by the Indian Council of Agricultural Research		1,11,720
15. Deposit Account of grants made by the Indian Central Sugarcane Committee		—4,757

(A) Loanwise details of the transactions

THE DETAILS OF EARMARKED BALANCES

the 1st April, 1963		Balance on the 31st March, 1964		
Investments 3 Rs.	Total 4 Rs.	Cash 5 Rs.	Investments 6 Rs.	Total 7 Rs.
..	1,36,798	1,36,798	..	1,36,798
..	1,38,45,515	1,77,62,518	..	1,77,62,518
..	4,77,32,985	4,77,32,985	..	4,77,32,985
..	25,44,873	29,00,465	..	29,00,465
..	4,15,451	4,11,621	..	4,11,621
6,400	6,400	..	6,400	6,400
..	4,99,563	4,99,563	..	4,99,563
..	3,82,85,335	8,16,39,331	93,60,960	9,10,00,291
..	1,00,000	1,00,000	..	1,00,000
3,13,37,790	3,68,73,100	55,35,310	3,13,37,790	3,68,73,100
..	2,50,000	2,50,000	..	2,50,000
..	9,52,900	9,55,006	..	9,55,006
..	44,91,484	91,24,737	..	91,24,737
51,910	71,629	19,719	51,910	71,629
..	1,11,720	1,45,103	..	1,45,103
..	-4,757	47,532	..	47,532

are given in the Annexure.

STATEMENT NO. 19—STATEMENT SHOWING

Name of Reserve Fund or Deposit Account	Balance on	
	Cash	Rs.
	1	2
Other Accounts—contd.		
16. Deposit Account of grant from the Central Government for the Development of handloom Industries ..		15,072
17. Central Cotton Committee Research Fund		2,30,112
18. Deposit Account of grants made by the Indian Central Tobacco Committee		3,174
19. Deposit Account of grants made by the Indian Central Cotton Committee		—2,99,821
20. Deposit Account of grants made by the Indian Central Oil-seeds Committee		—51,580
21. Deposit Account of grants from the Ministry of Rehabilitation to Educational Institutions		1,23,332
22. Deposits of sale-proceeds of World Health Organisation seals		2,386
23. Deposit Account of lump sum allotment received from the Government of India out of the Workmen's Benefit Fund		2,745
24. Deposit Account of the grant made by the Central Government for financing Cotton Extension Schemes		1,42,747
25. Deposit Account of Relief and Rehabilitation loans to be written off		30,21,111
26. Deposit Account of grants from the Central Government for the food production drive schemes—Bonus for accelerating production of foodgrains		1,37,69,838
27. Deposit Account of grants out of Ford Foundation Fund for giving loans to artisans		25,000
28. Deposit Account of grants made by the Indian Central Tea Board		3,253
29. Deposit Account of grants made by the National Co-operative Development Corporation		56
Total		13,19,04,321

THE DETAILS OF EARMARKED BALANCES—concl'd.

the 1st April, 1963		Balance on the 31st March, 1964		
Investments	Total	Cash	Investments	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	15,072	15,072	..	15,072
..	2,30,112	2,30,112	..	2,30,112
..	3,174	1,571	..	1,571
..	-2,99,821	-1,59,286	..	-1,59,286
..	-51,580	55,036	..	55,036
..	1,23,332	1,23,332	..	1,23,332
..	2,386	1,413	..	1,413
..	2,745	2,745	..	2,745
..	1,42,747	1,42,747	..	1,42,747
..	30,21,111	29,01,859	..	29,01,859
1,00,000	1,38,69,838	1,36,52,126	1,00,000	1,37,52,126
..	25,000	25,000	..	25,000
..	3,253	3,253	..	3,253
..	56	..	..	..
3,14,96,100	16,34,00,421	18,42,55,668	4,08,57,060	22,51,12,728

ANNEXURE TO

Description of Loan	Balance on the 1st April, 1963
1	2
	Rs.
(1) Sinking Funds for the	
Loans from Central Government out of open market borrowing .. .. .	..
Loans obtained from Government of India for Bhakra Nangal Project .. .. .	..
4% Punjab Loan, 1968	1,01,93,100
4% Punjab Loan, 1971	72,95,617
4½% Punjab Loan, 1972	28,45,755
4½% Punjab Loan, 1974 .. .. .	..
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 ..	3,46,67,805
(2) Sinking Funds for the	
4% Punjab Loan, 1968	18,34,743
4% Punjab Loan, 1971	13,13,235
4½% Punjab Loan, 1972	4,69,552
4½% Punjab Loan 1974 .. .. .	..
Total ..	36,17,530
GRAND TOTAL ..	3,82,85,335

Sinking Fund Investment

Description of Loan	Balance on 1-4-1963
1	2
	Rs.
4% Punjab Loan, 1968
Total

STATEMENT NO. 19

Amount appropriated from revenue	Interest on Investments	Total	Advance Interest paid on purchase of securities	Balance on the 31st March, 1964	Remarks
3	4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.	
amortisation of Loans					
15,20,377	..	15,20,377	..	15,20,377	
4,00,00,000	..	4,00,00,000	..	4,00,00,000	
16,98,850	1,82,481	1,20,74,431	48,073	1,20,26,358	
18,23,920	..	91,19,537	..	91,19,537	
28,45,750	..	56,91,505	..	56,91,505	
30,40,680	..	30,40,680	..	30,40,680	
..	..	1,43,33,333	..	1,43,33,333	
5,09,29,577	1,82,481	8,57,79,863	48,073	8,57,31,790	
Depreciation of Loans					
3,05,790	..	21,40,533	..	21,40,533	
3,28,310	..	16,41,545	..	16,41,545	
4,69,550	..	9,39,102	..	9,39,102	
5,47,321	..	5,47,321	..	5,47,321	
16,50,971	..	52,68,501	..	52,68,501	
5,25,80,548	1,82,481	9,10,48,364	48,073	9,10,00,291	

Account (Liquidation)

Purchase of Securities	Total	Sale of securities	Balance on 31-3-1964	Remarks	
				Face Value	Market Value
3	4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
93,60,960	93,60,960	..	93,60,960	94,91,100	..
93,60,960	93,60,960	..	93,60,960	94,91,100	..

APPENDIX

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

Serial No.	Head of Account	Departmental/ Treasury Officer from whom details are awaited	Earliest year to which the difference relates	Amount of difference	Particulars of details/ documents wanting from Departmental/ Treasury Officers
1	2	3	4	5	6

Rs.

Q—LOANS AND ADVANCES BY THE STATE GOVERNMENTS

Loan to Local Funds, Private Parties, etc.—

1	Loans to Municipalities.	Treasury Officers and Municipalities.	1952-53	3,67,014	Loanwise details. Loanwise details and sanction to and amount of original loan.
2	Loans to District and other Local Fund Committees.	Treasury Officers and Municipalities	1951-52	42,107	
3	Loans to Land-holders and other Notabilities.	Treasury Officers and Notabilities	1954-55	1,29,289	
4	Miscellaneous Loans and Advances—				
	Loans to Municipalities under the National Water Supply and Sanitation Scheme.	Treasury Officers and Municipalities.	1950-01	1,99,602	Loan-wise details.

Loan to Government Servants, etc.—

5	Other Advances—				
	(i) Wheat Loans	Treasury Officers, Drawing and Disbursing Officers and Heads of Offices.	1959-60	18,673	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	5,17,986	

APPENDIX—*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					
PART II—DEPOSITS NOT BEARING INTEREST					
(c) <i>Other Deposit Accounts—</i>					
<i>Deposits of Local Funds—</i>					
6	District Funds ..	Treasury Officers	1947-48	6,76,044	Details of credits, debits, <i>plus</i> and <i>minus</i> memoranda and reconciliation of account figures with those of <i>plus</i> and <i>minus</i> memoranda.
7	Municipal Funds ..	Do.	1947-48	4,54,766	
8	Village Panchayat Funds—				
	(a) Construction of Panchayat Ghar at Chandigarh	Treasury Officers	1962-63	300	} As against serial Nos. 6 and 7
9	Zila Parishad Funds	Do.	1962-63	28,57,339	
10	Panchayat Samiti Fund.	Do.	1962-63	47,889	
<i>Departmental and Judicial Deposits—</i>					
<i>Civil Deposits—</i>					
11	Revenue Deposits	Director of Agriculture and Treasury Officers.	1951-52	10,79,948	} Correct deposit numbers.
12	Civil and Criminal Court's Deposits	Treasury Officers	1951-52	937	
13	Personal Deposits	Do.	1959-60	4,96,405	} As against serial Nos. 6 and 7.
14	Deposits on account of Police Funds—Police Clothing and Equipment Fund.	Do.	1947-48	1,90,732	
15	Deposits for work done for public bodies or private individuals—Other Deposits.	Do.	1948-49	289	
16	Deposits of fees received by Government servants for work done for private bodies.	Do.	1956-57	40		Extract receipt register.

APPENDIX—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
				Rs.	

T—DEPOSITS AND ADVANCES—concl'd.

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

17	Deposits of Educational Institutions.	Treasury Officers	1962-63	213	As against Serial Nos. 6 and 7.
	<i>Other Accounts—</i>				
18	Deposits of the sale-proceeds of World Health Organisation Seals.	Do.	1952-53	1,038	As against Serial Nos. 6 and 7

PART III—ADVANCES NOT BEARING INTEREST

19	Permanent Advances	Treasury Officers	1961-62	787	Complete particulars of credits.
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U—REMITTANCES

I—REMITTANCES WITHIN INDIA

Cash Remittances and Adjustments, etc.—

20	Cash Remittances between Treasuries.	Do.	1960-61	3,17,294	Receipt-Payment Schedules.
	<i>Public Works Remittances—</i>				
21	I-Remittances into Treasuries.	Public Works Divisional Officers.	1960-61	1,13,90,563	Schedule of monthly settlement with treasuries.
22	II-Public Works Cheques.	Do.	1947-48	47,90,005	
23	III-Other Remittances.				
	(a) Items adjustable by Civil.	Do.	1947-48	8,12,708	Vouchers and Schedules of remittance and correct classification.