



सत्यमेव जयते

Book-I

**GOVERNMENT OF THE PUNJAB**

**FINANCE ACCOUNTS**

**1964-65**

1964-65

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

This compilation containing the Finance Accounts of the Government of the Punjab for the year 1964-65 presents the accounts of the receipts and outgoings of the Government for the year, together with the financial results disclosed by the revenue and capital accounts, the accounts of the public debt and the liabilities and assets as worked out from the balances recorded in 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, 1966, the accounts now presented are correct statements of the receipts and outgoings of the Government of the Punjab for the year 1964-65.

*Comptroller and Auditor G*

NEW DELHI :  
The 13 May, 1966

E R R A T A

Page No.	Reference to Para, etc.	For	Read
(i)	Table of Contents—Statement No. 2— Item (ii)	expenditure	expenditure
(ii)	Heading—Line 2	ART	PART
(ii)]	Statement No. 15—Lines 4	Expenditure	Expenditure
2	Para 3—Line 2	financia-	financial
10	Recoveries of Loans and Advances— Total—Column 3	6,04.45	7,04.45
28	Footnote (a)—Last line	beng	being
29	Heading—Column 3	of rupees)	Delete these words
20	Footnote (b)—Line 2 Line 3—	betterment 1961-6	betterment 1961-62
30	EXPLANATORY NOTES—Para. 1— Last sub-para—Lines 4 and 5	Unproductive	Unproductive
31	Sub-para 2 of Para 4—Line 1	productivity	productivity
34	Sub-para 3—Line 2	Sche es	Schemes
35	(ii) Service of Debt—Item (a)(i)	12,13.95	12,31.95
36	Top Heading	TATEMENT	STATEMENT
30	Heading—Column 5	1964	1965
36	(i) Loans to Punjab State Electricity Board—Column 6	+71.09	+17.09
41	Total—Private Companies—Column 2	1,91.13	1,19.13
45	Para 1—Line 3	Government	Government
45	Para 2—Last line	asis	basis
59	XIX—Police—Police supplied to Public departments	personi	persons
66	XLIX—Stationery and Printing—Sta- tionery receipts	3,48,248	3,48,243
69	LVII—Miscellaneous Adjustments etc.— First minor head Second minor head	form form	from from
70-71	10—State Excise Duties—Second minor head.	Excoptive	Executive
70-71	Distilleries—Column 3	74,372	84,372
77	Total—A—Column 3	1,28,26,34	1,28,26,734
88	31—Agriculture—Fourth minor head	Damonstration	Demonstration
92-93	D—General—Other Schemes—Column 7	28,679	82,679
96-97	Total I—Bhakra Dam—Column 3	3,51,34,506	5,31,24,506
118	Total—Irrigation Branch Portion	Branch	Branch
137	120—Payments of Commuted Value of Pensions—Second minor head—Line 2	Otheer	other
138	Grain Supply Scheme—Second minor head—column 1	Add "Deduct—Receipts and" before the word "Recoveries". —8,18,00,664	—8,18,10,664
130	Column 4 Operational Agreement No. 48—Rural Electrification—Second minor head column 1	educt	Deduct
141	Top Heading below Column 1	CAPITA	CAPITAL
144	Item 10—Column 3—Line 2	Prineely	Princely
178	Item xvii—Column 1	gratns	grants
202	Heading—Column 1	ajor	Major
208-209	Item xxviii—Column 4	4,70,32,270	4,07,32,270
208	Item xxvii—Column 1	ertswihle	erstwhile
208-209	Item xxv—Column 6	8,33,700	9,33,700
208-209	Item xxvi—Column 6	18,839	—18,839
208-209	Item xli—Column 6	5,000	15,000
210-211	Item lxi—Column 4	3,65,373	2,65,373
216	Column 1—First item	7	17
218-219	Sinking Fund Investment Account— Third Loan—Column 6	5,46,18,148	5,46,17,148

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1964-65

## INTRODUCTORY

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

Part I—Consolidated Fund.

Part II—Contingency Fund.

Part III—Public Account.

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

(1) Revenue;

(2) Capital; and

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

The first division deals with the proceeds of taxation and other receipts classed as revenue and the expenditure therefrom, the net result of which represents the revenue surplus or deficit for the year.

The second division deals with expenditure met usually from borrowed funds with the object either of increasing concrete assets of a material character or of reducing recurring liabilities, such as those for future pensions, by payment of the capitalised value. It also includes receipts of a capital nature intended to be applied as a set-off against capital expenditure.

The third division comprises loans raised by Government—loans of a purely temporary nature classed as "Floating Debt" (such as Treasury Bills and Ways and Means Advances) as well as other loans classed as "Permanent Debt"—and "Loans and Advances made by Government" together with repayments of the former and recoveries of the latter. It also includes Inter-State Settlements.

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

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

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

(2) Remittances.

The first division comprises receipts and payments, other than those falling under Debt heads pertaining to Part I, in respect of which Government incurs a liability to repay the moneys received or has a claim to recover the amounts paid, together with repayments of the former and recoveries of the latter.

The second division embraces all merely adjusting heads, under which appear remittances of cash between treasuries and transfers between different accounting circles. The initial debits or credits to the heads in this division are adjusted eventually by corresponding receipts or payments either within the same circle of account or in another account circle.

2. *Sections and Heads of Accounts*—Within each of the divisions mentioned above, the transactions are grouped into Sections which are further 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.

3. *System of Accounts*—The transactions included in these accounts represent mainly the actual cash receipts and disbursements during the financial year ending 31st March, 1965, 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.

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**PART. I**  
**SUMMARISED STATEMENTS**

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## STATEMENT NO. 1—

## Receipts

## Actuals

1

1963-64

1964-65

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 .. .. .	5,31.61	5,54.92
V. Estate Duty .. .. .	20.06	31.66
IX. Land Revenue .. .. .	5,03.37	4,15.90
X. State Excise Duties .. .. .	7,40.50	10,72.61
XI. Taxes on Vehicles .. .. .	1,13.43	1,24.14
XII. Sales Tax .. .. .	14,04.91	17,68.69
XIII. Other Taxes and Duties .. .. .	10,43.08	10,51.77
XIV. Stamps .. .. .	6,10.77	6,67.93
XV. Registration Fees .. .. .	43.47	56.72
Total .. .. .	50,11.20	57,44.34

**B. Debt Services—**

XVI. Interest .. .. .	13,39.68	15,36.88
Total .. .. .	13,39.68	15,36.88

**C. Administrative Services—**

XVII. Administration of Justice .. .. .	47.31	47.21
XVIII. Jails .. .. .	31.86	32.31
XIX. Police .. .. .	27.28	35.58
XX. Supplies and Disposals .. .. .	0.48	0.64
XXI. Miscellaneous Departments .. .. .	13.55	14.93
Total .. .. .	1,20.48	1,30.67

**SUMMARY OF TRANSACTIONS**

Disbursements]	Actuals	
	1963-64 5	1964-65 6
4	(In lakhs of rupees)	
<b>Fund</b>		
<b>Revenue</b>		
<b>A. Collection of Taxes, Duties and Other Principal Revenues—</b>		
9. Land Revenue .. .. .	2,14.41	2,16.88
10. State Excise Duties .. .. .	10.74	11.53
11. Taxes on Vehicles .. .. .	8.26	7.76
12. Sales Tax .. .. .	24.65	29.50
13. Other Taxes and Duties .. .. .	21.35	24.36
14. Stamps .. .. .	6.41	9.82
15. Registration Fees .. .. .	2.65	1.59
Total .. .. .	2,88.47	3,01.44
<b>B. Debt Services—</b>		
16. Interest on Debt and other Obligations	12,31.95	13,96.23
17. Appropriation for Reduction or Avoidance of Debt .. .. .	5,25.80	5,41.01
Total .. .. .	17,57.75	19,37.24
<b>C. Administrative Services—</b>		
18. Parliament, State/Union Territory Legislatures .. .. .	23.72	26.34
19. General Administration .. .. .	3,40.37	3,99.76
21. Administration of Justice .. .. .	72.50	79.57
22. Jails .. .. .	78.56	80.25
23. Police .. .. .	8,05.87	8,41.77
25. Supplies and Disposals .. .. .	3.75	4.11
26. Miscellaneous Departments .. .. .	31.30	29.95
Total .. .. .	13,56.07	14,61.75

## STATEMENT NO. 1—

Receipts I	Actuals	
	1963-64 2	1964-65 3
	(In lakhs of rupees)	
	Part I—Consolidated (1)	
<b>D. Social and Developmental Services—</b>		
XXII. Education .. .. .	1,75.96	1,18.11
XXIII. Medical .. .. .	65.67	57.84
XXIV. Public Health .. .. .	3.85	3.15
XXV. Agriculture .. .. .	80.46	1,38.01
XXVII. Animal Husbandry .. .. .	27.21	28.13
XXVIII. Co-operation .. .. .	22.36	25.75
XXIX. Industries .. .. .	32.01	43.73
XXXI. Community Development Projects, National Extension Service and Local Development Works .. .. .	3.58	1.81
XXXII. Miscellaneous Social and Develop- mental Organisations .. .. .	9.76	11.93
Total .. .. .	4,20.86	4,28.46
<b>E. Multipurpose River Schemes, Irrigation, etc.—</b>		
XXXIII. Multipurpose River Schemes .. .. .	2,36.92	2,14.09
XXXIV. Irrigation etc., Works (Commercial)	5,46.98	4,71.05
XXXV. Irrigation, etc., Works (Non-Comm- ercial) .. .. .	1,02.23	6.52
Total .. .. .	8,86.13	6,91.66
<b>F. Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—</b>		
XXXVII. Public Works .. .. .	1,00.24	1,34.19
Total .. .. .	1,00.24	1,34.19
<b>G. Transport and Communications (other than Roads)—</b>		
XLII. Aviation .. .. .	0.01	0.06
XLIII. Road and Water Transport Schemes	4,98.29	5,58.74
Total .. .. .	4,98.30	5,58.80

## SUMMARY OF TRANSACTIONS—contd.

Disbursements	Actuals	
	1963-64 5	1964-65 6
4		
(In lakhs of rupees)		
Fund—contd.		
Revenue—contd.		
<b>D. Social and Developmental Services—</b>		
27. Scientific Departments .. .. .	2.31	2.25
28. Education .. .. .	15,44.18	18,14.86
29. Medical .. .. .	3,74.20	4,31.25
30. Public Health .. .. .	1,86.35	1,85.14
31. Agriculture .. .. .	3,27.13	5,14.84
33. Animal Husbandry .. .. .	1,27.78	1,35.88
34. Co-operation .. .. .	85.77	97.76
35. Industries .. .. .	2,50.77	2,07.47
37. Community Development Projects, National Extension Service and Local Development Works.. .. .	2,70.17	3,30.48
38. Labour and Employment .. .. .	2,23.78	2,05.62
39. Miscellaneous Social and Developmental Organisations .. .. .	31.77	29.62
Total .. .. .	34,24.21	39,55.17
<b>E. Multipurpose River Schemes, Irrigation etc.—</b>		
42. Multipurpose River Schemes .. .. .	5,98.05	5,31.25
43. Irrigation, etc., Works (Commercial) .. .. .	4,84.73	5,41.88
44. Irrigation, etc., Works (Non-Commercial)	90.40	60.54
Total .. .. .	11,73.18	11,33.67
<b>F. Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—</b>		
50. Public Works .. .. .	4,33.83	3,82.34
Total .. .. .	4,33.83	3,82.34
<b>G. Transport and Communications (other than Roads)—</b>		
56. Aviation .. .. .	2.04	3.18
57. Road and Water Transport Schemes .. .. .	3,82.73	4,82.32
Total .. .. .	3,84.77	4,85.50

## STATEMENT No. 1

Actuals

Receipts

1

1963-64

2

1964-65

3

(In lakhs of rupees)

## Part I—Consolidated

(1)

## I—Miscellaneous—

XLVIII. Contributions and Recoveries towards Pensions and other Retirement Benefits .. .. .	21.46	31.34
XLIX. Stationery and Printing .. .. .	77.09	78.71
LI. Forest .. .. .	1,70.77	1,68.57
LII. Miscellaneous .. .. .	6,63.45	7,80.30
Total .. .. .	9,32.77	10,58.92

## J. Contributions and Miscellaneous Adjustments—

LV. State's Share of Union Excise Duties .. .. .	8,49.46	7,94.73
LVI. Grants-in-aid from Central Government .. .. .	11,27.21	12,62.20
LVII. Miscellaneous Adjustments between Central, State/Union Territory Governments .. .. .	2.42	2.34
LVIII. Dividends, etc., from Commercial and other Undertakings .. .. .	30.55	7.37
Total .. .. .	20,09.64	20,66.64

## K. Extraordinary Items—

LX. Extraordinary Receipts .. .. .	0.55	0.59
LXI. Pre-partition Receipts .. .. .	0.24	0.05
LXI-A. Receipts connected with the National Emergency, 1962 .. .. .	0.86	0.81
Total .. .. .	1.65	1.45

Total—Revenue Receipts .. 1,13,20.95 1,23,52.01

Revenue Surplus .. +12,77.34 +13,12.22

## SUMMARY OF TRANSACTIONS—contd.

Disbursements	Actuals	
	1963-64 5	1964-65 6
4		
	(In lakhs of rupees)	
Fund—contd.		
Revenue—concl'd.		
<b>GG. Capital Account of Transport and Communications (other than Roads) within the Revenue Account—</b>		
61—Capital Outlay on Rail-Road Co-ordination Schemes .. .. .	..	12.95
Total .. .. .	..	12.95
<b>I. Miscellaneous—</b>		
64. Famine Relief .. .. .	1.47.87	1,35.89
65. Pensions and other Retirement Benefits	1,83.37	1,74.79
67. Privy Purses and Allowances of Indian Rulers .. .. .	7.39	7.14
68 Stationery and Printing .. .. .	1,09.53	82.62
70 Forest .. .. .	1,85.06	2,15.50
71. Miscellaneous .. .. .	4,88.23	7,13.07
Total .. .. .	11,21.45	13,29.01
<b>J. Contributions and Miscellaneous Adjustments—</b>		
76. Other Miscellaneous Compensations and Assignments .. .. .	6.48	4.32
Total .. .. .	6.48	4.32
<b>K. Extraordinary Items—</b>		
78. Pre-partition Payments .. .. .	1.87	0.09
78-A. Expenditure connected with the National Emergency 1962 .. .. .	95.53	36.31
Total .. .. .	97.40	36.40
Total—Expenditure met from Revenue ..	1,00,43.61	1,10,39.79

## STATEMENT NO. 1—

## Receipts

## Actuals

1	2		3	
	1963-64	1964-65		
	(In lakhs of rupees)			
	Part I—Consolidated			
	(2)			
	(3)			
<b>Public Debt—</b>				
Permanent Debt .. .. .	..	..	..	..
Floating Debt .. .. .	..	..	..	12,50-00
Loans from the Central Government ..	..	..	..	32,08-13
Other Loans .. .. .	..	..	..	1,66-81
Total ..	..	..	..	46,24-94
				63,68-00
				42,78-42
				2,51-23
				1,08,97-65
<b>Loans and Advances by the State/Union Territory Government—</b>				
Recoveries of Loans and Advances ..	..	..	..	6,58-18
Total ..	..	..	..	6,58-18
				7,04-45
				6,04-45
<b>Total—Consolidated Fund ..</b>	..	..	..	1,66,04-07
				2,39,54-11

## SUMMARY OF TRANSACTIONS—contd.

Disbursements	Actuals	
	1963-64	1964-65
4	5	6
(In lakhs of rupees)		
<b>Fund—concd.</b>		
<b>Capital</b>		
<b>Capital Accounts outside the Revenue Account—</b>		
Agricultural Improvement and Research ..	11.50	45.41
Industrial Development .. .. .	73.79	92.84
Multipurpose River Schemes .. .. .	2,39.15	11,10.72
Irrigation (Commercial) .. .. .	9,39.26	9,95.77
Public Works .. .. .	7,33.42	7,40.18
Chandigarh Capital .. .. .	37.09	64.39
Aviation .. .. .	22.68	7.10
Rail-Road Co-ordination Schemes .. .. .	10.08	16.63
Road and Water Transport Schemes .. .. .	64.03	90.57
Commuted Value of Pensions .. .. .	—0.31	—2.95
Schemes of Government Trading .. .. .	—1,49.52	2,39.10
<b>Total</b> .. .. .	<b>19,81.17</b>	<b>33,99.76</b>
<b>Debt</b>		
<b>Public Debt—</b>		
Permanent Debt .. .. .		
Floating Debt .. .. .	12,50.00	61,54.00
Loans from the Central Government .. .. .	12,92.05	14,27.13
Other Loans .. .. .	28.54	30.67
<b>Total</b> .. .. .	<b>25,70.59</b>	<b>76,11.80</b>
<b>Loans and Advances by the State/Union Territory Government—</b>		
Loans and Advances .. .. .	18,42.99	32,50.31
<b>Total</b> .. .. .	<b>18,42.99</b>	<b>32,50.31</b>
<b>Total—Consolidated Fund</b> .. .. .	<b>1,64,38.36</b>	<b>2,53,01.66</b>

## STATEMENT NO. 1—

Receipts 1	Actuals	
	1963-64 2	1964-65 3
	(In lakhs of rupees)	
	Part II—	
Contingency Fund .. .. .	2.00	6.91 (a)
Total—Contingency Fund ..	2.00	6.91
	Part III—	
	Debt (other than	
<b>Unfunded Debt—</b>		
State Provident Funds .. .. .	1,66.79	1,72.42
Total ..	1,66.79	1,72.42
<b>Deposits and Advances—</b>		
<i>Deposits bearing interest—</i>		
Deposits of Depreciation Reserve of Govern- ment Commercial Undertakings ..	60.11	69.82
Depreciation Reserve Fund—Government Presses .. .. .	3.56	3.64
Reserve Funds—Transport .. ..	1.79	1.92
<i>Deposits not bearing Interest—</i>		
Appropriation for Reduction or Avoidance of Debt .. .. .	5,27.63	5,64.03
Sinking Fund Investment Account ..	..	57.81
Famine Relief Fund .. .. .	40.00	40.00

(a) Represents recoupment during 1964-65 of the following expenditure met out of advances from the Contingency Fund during 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

## SUMMARY OF TRANSACTIONS—contd.

Disbursements	Actuals	
	1963-64 5	1964-65 6
	(In lakhs of rupees)	
<b>Contingency Fund</b>		
Contingency Fund .. .. .	6.91	30.13(b)
Total—Contingency Fund ..	6.91	30.13
<b>Public Account</b>		
those mentioned in Part I) and Deposits		
<b>Unfunded Debt—</b>		
State Provident Funds .. .. .	76.76	57.69
Total .. .. .	76.76	57.69
<b>Deposits and Advances—</b>		
<i>Deposits bearing interest—</i>		
Deposits of Depreciation Reserve Govern- ment Commercial Undertakings .. .. .	20.94	27.33
Depreciation Reserve Fund—Government Presses .. .. .	..	..
Reserve Funds—Transport .. .. .	1.82	2.66
<i>Deposits not bearing interest—</i>		
Appropriation for Reduction or Avoidance of Debt .. .. .	0.48	4.93
Sinking Fund Investment Account .. .. .	93.61	6,95.06
Famine Relief Fund .. .. .	40.00	41.00

(b) Represents the following expenditure incurred out of advances from the Contingency Fund during 1964-65 which remained unrecouped before the close of 1964-65:—

Head of Account	Amount (in lakhs of rupees)
28. Education .. .. .	6.00
31. Agriculture .. .. .	0.01
34. Co-operation .. .. .	6.31
Loans to Local Funds, Private Parties, etc.	17.81
Total .. .. .	30.13

## STATEMENT NO 1—

Receipts 1	Actuals	
	1963-64 2	1964-65 3
	(In lakhs of rupees)	
	Part III—	
	Debt (other than those	
<b>Deposits and Advances—concl'd.</b>		
Industrial Loan Fund .. .. .	1,05.66	1,01.65
Fund for Development Schemes .. .. .	..	—55.35
Fund for Development Schemes—Investments .. .. .	..	55.35
Fund for Village Reconstruction and Harijan Uplift .. .. .	..	3,86.00
Foodgrains Reserve Fund .. .. .	0.02	3.06
Deposits of Local Funds .. .. .	7,69.58	8,04.79
Civil Deposits .. .. .	28,96.47	37,13.53
Other Accounts .. .. .	23.47	20.19
Advances not bearing interest .. .. .	1,54.35	1,85.27
Suspense Accounts .. .. .	36,88.64	17,76.88
Cheques and Bills .. .. .	2.36	2.58
Departmental and Similar Accounts .. .. .	75.78	48.22
Miscellaneous .. .. .	0.44	3.57
<b>Total</b> .. .. .	<b>83,49.86</b>	<b>77,82.96</b>
<b>Remittances—</b>		
Remittances .. .. .	72,58.88	1,01,07.54
<b>Total</b> .. .. .	<b>72,58.88</b>	<b>1,01,07.54</b>
<b>Total—Public Account</b> .. .. .	<b>1,57,75.53</b>	<b>1,80,62.92</b>
<b>Total—Parts I, II and III</b> .. .. .	<b>3,23,81.60</b>	<b>4,20,23.94</b>
<b>Opening Cash Balance</b> .. .. .	<b>4,23.84</b>	<b>95.30(a)</b>
<b>GRAND TOTAL</b> .. .. .	<b>3,28,05.44</b>	<b>4,21,19.24</b>

(a) The cash balance decreased during 1963-64 by Rs. 3,28.54 lakhs Statement No. 7 at page 42.

## SUMMARY OF TRANSACTIONS—concl'd.

Disbursements 4	Actuals	
	1963-64 5	1964-65 6
<b>Public Account—concl'd.</b>		
mentioned in Part I) and Deposits—concl'd.		
<b>Deposits and Advances—concl'd.</b>		
Industrial Loan Fund .. .. .	59-33	55-83
Fund for Development Schemes .. .. .	..	55-35
Fund for Development Schemes—Investments .. .. .	..	..
Fund for Village Reconstruction and Harijan Uplift .. .. .	..	1,94-76
Foodgrains Reserve Fund .. .. .	..	—0-03
Deposits of Local Funds .. .. .	5,99-60	7,22-33
Civil Deposits .. .. .	27,71-08	35,67-48
Other Accounts .. .. .	22-53	24-10
Advances not bearing interest .. .. .	1,54-62	1,87-22
Suspense Accounts .. .. .	43,30-37	15,18-62
Cheques and Bills .. .. .	2-36	2-58
Departmental and Similar Accounts .. .. .	73-93	54-08
Miscellaneous .. .. .	2-12	2-79
.. .. . Total .. .. .	81,72-79	71,56-09
<b>Remittances—</b>		
Remittances .. .. .	80,15-32	1,00,83-91
.. .. . Total .. .. .	80,15-32	1,00,83-91
Total—Public Account .. .. .	1,62,64-87	1,72,97-69
Total—Parts I, II and III .. .. .	3,27,10-14	4,26,29-48
Closing Cash Balance .. .. .	95-30	—5,10-24(a)
<b>GRAND TOTAL .. .. .</b>	<b>3,28,05-44</b>	<b>4,21,19-24</b>

and further decreased during 1964-65 by Rs. 6,05-54 lakhs. See also

## EXPLANATORY NOTES

1. This statement is a consolidated summary of the receipts and disbursements of the Government of Punjab for the year 1964-65.

The transactions on revenue account resulted in a surplus of Rs. 13.12 crores in 1964-65 as against a surplus of Rs. 12.77 crores in 1963-64. Taking, however, into account the transactions outside the Revenue Account, there was an overall deficit of Rs. 6.05 crores in 1964-65 as against a deficit of Rs. 3.29 crores in 1963-64. The details are given below:—

	In crores of rupees	
	1963-64	1964-65
Opening Cash Balance .. .. .	4.24	0.95
<b>Part I—Consolidated Fund—</b>		
<i>(a) Transactions on Revenue Account—</i>		
(i) Revenue Receipts .. .. .	1,13.21	1,23.52
(ii) Revenue Expenditure .. .. .	1,00.44	1,10.40
(iii) Revenue Surplus .. .. .	12.77	13.12
<i>(b) Transactions outside the Revenue Account—</i>		
(i) Capital Expenditure .. .. .	19.81	33.99
(ii) Receipts from borrowings (Net) .. .. .	+20.54	+32.86
(iii) Loans and Advances by State Government (Net) .. .. .	—11.85	—25.46
Part II—Contingency Fund (Net) .. .. .	—0.05	—0.23
Part III—Public Account (Net) .. .. .	—4.89	+7.65
Closing Cash Balance .. .. .	0.95	—5.10
Overall deficit .. .. .	—3.29	—6.05

2. The revenue receipts in 1964-65 (Rs. 1,23.52 crores) were Rs. 10.31 crores (9.11 per cent) higher than those in 1963-64 (1,13.21 crores). The

increase is analysed below by major heads of account:—

Major Head	Amount of increase (In crores of rupees)	Reasons for increase
<i>Taxes, Duties and other Principal Heads of Revenue—</i>		
(i) State Excise Duties .. ..	3.32	Mainly due to increase in the rate of still-head duty on country spirits more consumption of country and foreign liquors and auction of licences at higher rates.
(ii) Sales Tax .. ..	3.64	Mainly due to expansion of business and steps taken to check evasion of taxes.
(iii) Stamps .. ..	0.57	Larger sale of judicial and non-judicial stamps.
<i>Debt Services—</i>		
(iv) Interest .. ..	1.97	Mainly due to increased receipts of interest on loans advanced to the Punjab State Electricity Board.
<i>Social and Developmental Services—</i>		
(v) Agriculture .. ..	0.58	Larger sale of improved seeds and more income from fisheries.
<i>Transport and Communications (other than Roads)—</i>		
(vi) Road and Water Transport Schemes.	0.60	Mainly on account of operation of new routes and increase in the frequency of operation on the existing routes.
<i>Miscellaneous—</i>		
(vii) Miscellaneous .. ..	1.17	Mainly due to larger sale of evacuee property, both rural and urban, and larger income from fair price shops.
<i>Contributions and Miscellaneous Adjustments—</i>		
(viii) Grants-in aid from Central Government.	1.35	Mainly due to larger grants-in-aid from the Government of India for Non Plan Schemes.

The increase in receipts under the above-mentioned heads was partly counter-balanced by decrease under the following heads :—

Major Head	Amount of (decrease)	Reasons for decrease
	(In crores of rupees)	
<i>Taxes, Duties and Other Principal Heads of Revenue—</i>		
(i) Land Revenue	0.87	Mainly due to (i) expiry of the period up to which Additional Surcharge was leviable to finance Kūrukshetra and Punjabi Universities, (ii) the expiry of Temporary Taxation Act, 1962 and (iii) remission and suspension of Land Revenue on account of heavy rains and floods.
<i>Social and Developmental Services—</i>		
(ii) Education	0.58	Less contributions from Local bodies in respect of provincialised schools and less income from Government Secondary Schools.
<i>Multipurpose River Schemes, Irrigation and Electricity Schemes—</i>		
(iii) Irrigation, Navigation, Embankment and Drainage Works.	1.71	Mainly due to (i) abolition of Harijan Kalyan Tax resulting in decrease in the water charges, (ii) change in the mode of assessment of tubewell irrigation from unit system to flow rate basis, the latter being one half of the former, (iii) heavy remissions due to rains and floods and (iv) write-back of an erroneous credit of Rs. 44.35 lakhs pertaining to the year 1960-61.

Of the net increase of Rs. 10.31 crores, Rs. 9.15 crores occurred in the revenue raised by the State and the remaining Rs. 1.16 crores in the receipts from the Government of India by way of State's share of divisible union taxes and grants-in-aid. The receipts from the Government of India formed about 21.41 per cent of the total revenue during the year 1964-65.

*Revenue raised by the State—*

3. The increase of Rs. 9.15 crores in the revenue raised by the State in 1964-65 (Rs. 97.08 crores) as compared to that in the preceding year (Rs. 87.93 crores) was mainly due to (i) full effect of additional taxation measures adopted last year and (ii) steps taken to check the evasion of taxes.

There were no significant changes in the taxation measures during the year under review.

*Receipts from the Central Government—*

4. The revenue receipts for the financial year 1964-65 include Rs. 26.44 crores received from the Government of India as against the corresponding amount of Rs. 25.28 crores received during the previous financial year. The details of these receipts are as under :—

	In crores of rupees	
	1963-64	1964-65
(i) Share of net proceeds of—		
(a) Taxes on Income other than Corporation Tax	5.32	5.55
(b) Union Excise Duties .. .. .	8.49	7.96
(c) State Duty .. .. .	0.20	0.32
(ii) Grants in lieu of Tax on Railway Passenger Fares	1.01	1.01
(iii) Grants-in-aid under Article 275 of the Constitution	0.01	0.03
(iv) Other Grants .. .. .	10.25	11.58
Total ..	25.28	26.44

*Expenditure on Revenue Account—*

5. The increase of Rs. 9·96 crores in the expenditure on Revenue Account from Rs. 1,00·44 crores in 1963-64 to Rs. 1,10·40 crores in 1964-65 was mainly under the following heads :—

Major Head	Amount of increase (In crores of rupees)	Reasons for increase
<i>Debt Services—</i>		
(i) Interest on Debt and other Obligations.	1·64	Mainly larger payments of interest on loans taken from the Central Government and ways and means advances from the Reserve Bank of India due to increase in the outstanding debt.
<i>Administrative Services—</i>		
(ii) General Administration	0·59	Mainly due to more expenditure on running of Government fair price shops and annual increments to staff.
<i>Social and Developmental Services—</i>		
(iii) Education	2·71	Mainly due to (i) upgrading of Government Primary and High Schools, (ii) appointment of additional staff, (iii) promotion of education amongst educationally backward classes and (iv) booking of expenditure relating to certain Engineering Institutions under this head (instead of under '50-Public Works') due to transfer of their administrative control from the Public Works Department to Education Department.

Major Head	Amount of increase (In crores of rupees)	Reasons for increase
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*Social and Developmental Services—concl.*

(iv) Medical	0.57	More expenditure under establishment, grants for medical purposes and on establishment of Blood Transfusion Organisation.
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(v) Agriculture	1.88	Mainly larger expenditure on the (i) development schemes to achieve the target of production in agriculture, (ii) purchase of improved seeds for sale to cultivators and (iii) grants-in-aid to Agricultural University.
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(vi) Community Development Projects, National Extension Service and Local Development Works.	0.60	More expenditure on Local Development Works and Irrigation Schemes.
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*Multipurpose River Schemes, Irrigation, etc.—*

(vii) Irrigation, etc., Works (Commercial).	0.57	Mainly adjustment of more interest charges due to increased capital outlay.
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*Transport and Communications (other than Roads)—*

(viii) Road and Water Transport Schemes.	1.00	Mainly due to rise in operational cost as a result of rise in prices of petrol, oil, lubricants, and spares and expansion of Transport Services.
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Head of Account	Amount of increase (In crores of rupees)	Reasons for increase
<i>Miscellaneous —</i>		
(ix) Miscellaneous .. ..	2.25	The expenditure during the previous year included an amount of Rs. 1,74 lakhs paid to the Government of India towards the cost of surplus evacuee land. The net excess expenditure during the year came to Rs. 3,99 lakhs which was mainly due to transfer of Rs. 3,86 lakhs to the Fund for Village Reconstruction and Harijan Uplift.

The increase in expenditure under the above heads was partly counter-balanced by decrease in expenditure under the following heads:—

Major Head	Amount of decrease (In crores of rupees)	Reasons for decrease
<i>Multipurpose River Schemes, Irrigation, etc.—</i>		
(i) Multipurpose River Schemes	0.67	Mainly due to (i) less <i>pro rata</i> interest charges, (ii) abandonment of some works due to shortage of cement and (iii) non-receipt of anticipated debits from other Governments/departments.
<i>Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—</i>		
(ii) Public Works .. ..	0.52	Mainly due to less <i>pro rata</i> share of establishment charges and post-budget decision to transfer the administrative control of certain Engineering Institutions to the Department of Education (cf. remarks against item (iii) Education on page 20).
<i>Extraordinary Items—</i>		
(iii) Expenditure connected with the National Emergency, 1962	0.59	Mainly due to disbandment of Gram Raksha Dal Organisation in the latter part of the year and closure of certain Pre-selection Training Centres.

**STATEMENT NO. 2—CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT—**

*(i) Progressive Capital Outlay to end of 1964-65*

Serial No.	Nature of Expenditure	Expenditure to end of 1963-64	Expenditure during 1964-65	Expenditure to end of 1964-65
1	2	3	4	5
(In lakhs of rupees)				
1	95—Capital Outlay on Schemes of Agricultural Improvement and Research .. .. .	2,70.67	45.41	3,16.08
2	96—Capital Outlay on Industrial Development .. .. .	(b) 6,20.30	92.84	7,13.14
3	98—Capital Outlay on Multipurpose River Schemes .. .. .	(a) 1,88,32.40	11,10.72	1,99,43.12
4	99—Capital Outlay on Irrigation, etc. Works (Commercial) .. .. .	69,82.43	9,95.77	79,78.20
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 .. .. .	30,47.96	4,56.59	35,04.55
	(ii) Communication .. .. .	17,97.59	3,07.15	21,04.74
	Other expenditure .. .. .	..(b)—91.77	—23.56	—1,15.33
	Total—103 Capital Outlay on Public Works .. .. .	47,53.78	7,40.18	54,93.96

(a) Includes *pro forma* adjustment of (i) a debit of Rs. 22.80 lakhs on account of capitalised interest charges pertaining to the former P.E.P.S.U. State and (ii) a credit of Rs. 0.39 lakhs on account of betterment levy booked under the head "XVII—Irrigation, Navigation, Embankment and Drainage Works (Commercial)" instead of under "XIA—Receipts from Multipurpose River Schemes" for eventual adjustment as write-back of capitalised interest charges under "80-A—Capital Outlay on Multipurpose River Schemes" in the accounts for the year 1961-62.

(b) Includes *pro forma* adjustment of a credit of Rs. 0.04 lakh erroneously credited in 1961-62 under "81—Capital Account of Civil Works" instead of under "72—Capital Outlay on Industrial Development".

**STATEMENT NO. 2—CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT—contd.**

*(i) Progressive Capital Outlay to end of 1964-65—concl'd.*

Serial No.	Nature of Expenditure	Expenditure to end of 1963-64	Expenditure during 1964-65	Expenditure to end of 1964-65
	2	3	4	5
(In lakhs of rupees)				
8	105—Chandigarh Capital Outlay ..	17,09.67	64.39	17,74.06
9	109—Capital Outlay on Other Works ..	4.90	..	4.90
10	112—Capital Outlay on Aviation ..	22.68	7.10	29.78
11	113—Capital Outlay on Rail-road Co-ordination Schemes ..	(c)72.38	16.63	89.01
12	114—Capital Outlay on Road and Water Transport Schemes ..	5,58.97	90.57	6,49.54
13	119—Capital Outlay on Forests ..	0.84	..	0.84
14	120—Payments of Commuted Value of Pensions ..	56.74	—2.95	53.79
15	124—Capital Outlay on Schemes of Government Trading ..	(d)—2,10.58	2,39.10	28.52
16	125—Appropriation to the Contingency Fund ..	1,00.00	..	1,00.00
	<b>Grand Total</b> ..	<b>3,52,45.93</b>	<b>33,99.76</b>	<b>3,86,45.69</b>

(c) Includes *pro forma* adjustment of Rs. 20 lakhs on account of capital cost of assets of the former P.E.P.S.U. Roadways taken over by the P.E.P.S.U. Road Transport Corporation and treated as investment in the shares of the latter.

(d) Includes *pro forma* adjustment of Rs. —2.63 lakhs on account of claims of non-Muslim depot-holders from Pakistan as verified by the Civil Supplies Partition Sub-Committee.

## EXPLANATORY NOTES

1. 96—*Capital Outlay on Industrial Development and 113—Capital Outlay on Rail-Road Co-ordination Schemes*—The details of Government investments in the shares of Statutory corporations, Government Companies, Joint Stock Companies, Cooperative Institutions are given in Statement No. 14. The progressive capital outlay shown under the major head "96—Capital" includes an amount of Rs. 2·62 lakhs invested in a company which is under liquidation.

2. 98—*Capital outlay on Multipurpose River Schemes*—(i) The progressive expenditure includes Rs. 60, 76·76 lakhs incurred to end of January, 1959 on the Nangal Hydro-Electric Scheme transferred to the Punjab State Electricity Board with effect from 1st February, 1959. The total capital outlay has not yet been allocated between the Board and the State Government. An expenditure of Rs. 5,36·41 lakhs was incurred during the transitional period from 1st February, 1959 to 31st March, 1960 and has been booked under the head "Punjab State Electricity Board Fund".

(ii) The progressive expenditure also includes capitalised interest charges in respect of (a) Bhakra Dam (Rs. 32,73·40 lakhs) and (b) Beas Dam Project (Rs. 1·32 lakhs).

Interest charges on loans advanced by the Government of India for Bhakra Nangal Project were capitalised upto 1962-63, the total amount capitalised was Rs. 36·97 crores. Consequent on the decision of the Government of India not to advance loans to cover interest charges on the loans for 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 consideration of the State Government.

Interest charges on the loans advanced by the Government of India for the Beas Project were capitalised during the year 1960-61. The project is still under consideration. 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.

Financial results of the working of Bhakra Dam Project are given in Statement No. 3.

3.99—*Capital Outlay, etc., (Commercial)*—The progressive expenditure excludes figures for the period from 1st April, 1947 to 14th August, 1947 which are awaited from the director of Audit and Accounts, West Pakistan Lahore, but includes interest charges (Rs. 2·36 crores) in respect of Harike Project.

Interest charges on the Harike Project were capitalised up to the year 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.

Financial results of Irrigation Works for which capital and Revenue accounts are kept are given in Statement No. 3.

4. *101—Capital Outlay on Electricity Schemes*—The progressive expenditure represents the capital outlay to end of January, 1959 on the Electricity Schemes transferred to the Punjab State Electricity Board with effect from 1st February, 1959. The total capital outlay has not yet been allocated between the Board and the State Government. An expenditure of Rs. 1,33.17 lakhs was incurred during the transitional period from 1st January, 1959 to 31st March, 1960 and has been booked under the head "Punjab State Electricity Board Fund".

5. The return obtained during 1964-65 from some of the more important schemes the expenditure on which appears against major heads "95", "114" and "124", as disclosed by the *pro forma* accounts, is indicated below :—

Serial No.	Particulars of the Scheme	Capital invested to end of 1964-65	Financial return profit (+) loss (—)	Percentage of profit/loss to mean capital
(In lakhs of rupees)				
<i>95—Capital Outlay on Schemes of Agricultural Improvement and Research—</i>				
1	Schemes for the re-organisation of Government Livestock Farm, Hissar .. .. .	48.36	+0.79	+1.68
2	Scheme for the production of Agricultural Implements in Government Engineering Workshop, Nilokheri .. .. .	14.87	—0.08	—0.60
<i>114—Capital Outlay on Road and Water Transport Schemes—</i>				
3	Punjab Roadways .. .. .	4,70.90	+80.59	+18.65
<i>124—Capital Outlay on Schemes of Government Trading—</i>				
4	Grain Supply Scheme .. .. .	*	+26.18	*
5	Fertiliser Scheme—			
	(a) Agriculture Department .. .. .	*	—1.32	*
	(b) Co-operative Department .. .. .	*	+0.48	*

\*Balance sheets have not been prepared by the Departments.

**STATEMENT NO. 2—CAPITAL OUTLAY OUTSIDE THE REVENUE  
ACCOUNT—concd.**

*(ii) Revenue expenditure temporarily capitalised*

Major Head	Amount capitalised		Amount written back to Revenue		Amount out-standing to be written back
	During 1964-65	To end of 1964-65	During 1964-65	To end of 1964-65	
1	2	3	4	5	6
99—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)—					
Grants to Panchayat Samities for Lift Irrigation in Hilly and Semi-hilly Areas	..	1.36	1.36	..	.. 1.36

(In lakhs of rupees)

The terms and conditions for the write-back of the expenditure to Revenue Account have not yet been intimated by the Government (March, 1966).

## STATEMENT NO. 3—FINANCIAL RESULTS OF IRRIGATION

Serial No.	Name of Project	Direct Capital Outlay		Revenue Receipts during 1964-65		
		During the year 1964-65	To end of the year 1964-65	Direct Receipts	Indirect Receipts	Total Revenue Receipts
1.	2	3	4	5	6	7
<i>A—Irrigation Works—</i>						
<i>(1) Productive—</i>						
(In lakhs)						
1	Upper Bari Doab Canal ..	—32.10	2,37.24(b)	24.02	6.56	30.58
2	(i) Western Jumna Canal	1,85.86	11,25.41(b)	1,98.23	20.61	2,18.84
	(ii) Western Jumna Canal Extension Scheme (a) ..	..	1,52.57			
3	Sirhind Canal ..	1.89	4,35.06(b)	1,49.43	2.88	1,52.31
4	Government Central Workshop	..	—2,54.37	..	..	..
5	Sutlej Valley Project .. (Eastern Canal)	12.61	2,53.71	40.69	0.75	41.44
6	Bhakra Dam Project ..	—97.24	1,12,02.57 (b)	37.85	1.24	39.09
7	Shah Nahar Canal	0.21	33.91	0.13	..	0.13
8	Munak Tubewell Scheme ..	..	6.80	..	..	..
9	Radaur Tubewell Scheme ..	..	7.03	0.04	..	0.04
10	Madhopur Beas Link ..	19.96	3,28.72	..	..	..
11	Technical co-operation Assistance Schemes ..	2.32	6,72.81	0.09	..	0.09
	Total—(1) Productive ..	93.51	1,42,01.46	4,50.48	32.04	4,82.52
<i>(2) Unproductive—</i>						
1	Ghaggar Canal ..	..	12.04	..	0.60	0.60
2	Jagadhri Tubewell Project ..	0.06	1,13.00	..	..	..
	Total—(2) Unproductive ..	0.06	1,25.04	..	0.60	0.60
	Total A—Irrigation Works ..	93.57	1,43,26.50	4,50.48	32.64	4,83.12

(a) This project forms part of Western Jumna Canal but the figures of expenditure are not kept separate, as desired by the State Government.

## WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT

Direct working expenses during the year	Net Revenue excluding interest		Interest on Capital	Net profit or loss after meeting interest		
	Surplus of revenue over expenditure (+) or expenditure over revenue (-)	Rate per cent on capital outlay to end of the year 1964-65		Surplus of revenue over expenditure (+) or expenditure over revenue (-)	Rate per cent on capital outlay to end of the year 1964-65	
	8	9		10	11	12
of rupees)						
of rupees)						
32.49	-1.91	-0.81	9.21	-11.82	-4.08	
45.53	+1,73.26	+13.56	45.47	+1,21.74	+9.53	
			6.05			
43.53	+1,08.78	+25.00	17.43	+91.35	+21.00	
			+10.44	+10.44	+4.10	
26.81	+14.63	+5.77	9.97	+4.66	+1.84	
1,56.30	-1,17.21	-1.05	3,74.95	-4,92.16	-4.39	
1.23	-1.10	-3.24	1.25	-2.35	-6.93	
1.61	-1.61	-23.63	0.24	-1.85	-37.21	
1.25	-1.21	-17.21	0.26	-1.47	-20.91	
1.21	-1.21	-0.37	13.81	-15.02	-4.57	
58.27	-58.18	-8.65	27.80	-85.98	-12.78	
3,68.28	+1,14.24	+0.80	4,96.70	-3,82.46	-2.69	
..	+0.60	+4.98	0.52	+0.08	+0.66	
10.93	-10.93	-9.67	3.94	-14.87	-13.16	
10.83	-10.83	-8.26	4.46	-14.79	-11.83	
3,79.21	+1,03.91	+0.73	5,01.16	-3,97.25	-2.77	

(b) The difference is between the amounts shown against these projects and those shown in statement No. 13 are due to the fact that receipts on account of betterment levy are being taken as reduction of capital expenditure in the *pro forma* accounts of projects since 1961-6 although these are treated as indirect receipts for the purposes of general accounts.

## EXPLANATORY NOTES

1. The following projects which are under construction have not started earning revenue. They have, therefore, not been included in the statement.

*Productive Schemes*—(i) Gurgaon Canal Project, (ii) Soil Conservation and Land Reclamation Scheme and (iii) Beas Dam Project.

*Unproductive Schemes*—(i) Harike Project, (ii) Nasrula Choe Scheme, (iii) Sirhind Feeder Canal, (iv) Upper Bari Doab Canal, (v) Western Jumna Canal, (vi) Eastern Canal, (vii) Sirhind Canal, (viii) Ferozpur Canal, (ix) Director Irrigation and Power Research Institute, (x) Explanatory Tubewell, (xi) Ghaggar Project, (xii) Drainage Projects and (xiii) Tubewell Schemes.

Indri Land Reclamation Farm and Sidharthahar Scheme having already been abandoned have also not been included in this statement.

Unproductive scheme of the Government Central Workshop] has been excluded from the statement, as the exact position whether or not the surplus stores booked against this scheme had been transferred to Railways along with the assets and liabilities of the "Productive" portion of the Workshop with effect from 1st June, 1956, is not known.

Certain Irrigation Projects appear both under "Productive" and "Unproductive". While the original schemes were sanctioned as "Productive", the expenditure sanctioned subsequently on flood control drainage and anti-water logging schemes in the areas irrigated by these projects was treated as 'Unproductive' and is therefore, shown against that category. The question of grouping the 'Unproductive' portion of all these schemes into a single "Drainage Project" was taken up with the Government in 1960, their decision is awaited.

2. The figures shown in column 4 are exclusive of figures for the period 1st April, 1947 to 14th August, 1947, which will be added *pro forma* when the final accounts of 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 1964-65 works out to 2.77 as against 1.73 in 1963-64. Increase in the percentage of net loss is mainly due to the following factors:—

(i) A credit of Rs. 44.35 lakhs (received from the Railways against certain dues in respect of the Government Central Workshop) was erroneously classified as revenue receipt of the Upper Bari Doab Canal in 1960-61 accounts. The same has been written back during the year.

(ii) The Beas Dam Project which is still under construction was wrongly included in this statement in the previous years' Finance Accounts. This has now been omitted from the statement resulting in decrease in the total capital outlay for the purpose of working out the percentage of return.

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 the closure of the 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 such as the capitalised abatement of Land Revenue, Audit and Accounts charges, etc., which do not appear in the regular Government accounts. If a work classed as "Productive" fails to yield the prescribed return for three successive years, it is transferred to "Unproductive" class, unless Government is satisfied that its failure is purely due to transitory causes. 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 1964-65 the projects at serial Nos. 2 and 3 satisfied the test of productivity. The projects at serial Nos. 1 and 5 did not, however, yield the prescribed return. In the case of project at serial No. 1 the write-back of erroneous credit referred to in note 3 above resulted in the net return not coming up to the prescribed percentage. The schemes at serial Nos. 6 to 11 are still in the preliminary stage of working and have not started yielding the full return expected of them. The reasons for non-appearance of any revenue receipts against "Munak Tubewell Scheme", "Madhopur Beas Link" and "Jagadhri Tubewell Project" are under investigation.

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, etc., for the Department. It was transferred to 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.

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 revenue on account of water rates to end of 1964-65 amounted to Rs 61.66 lakhs; the yearwise break-up of which is as under :—

To end of the year	Amount of arrear (In lakhs of rupees)
1956-57 and earlier years	8.50
1957-58	.. 2.91
1958-59	.. 3.31
1959-60	.. 4.81
1960-61	.. 8.30
1961-62	.. 6.68
1962-63	.. 3.80
1963-64	.. 9.62
1964-65	.. 13.73
Total ..	61.66

## STATEMENT NO. 4—DEBT POSITION

## (i) Statement of Borrowings

Nature of Debt	Amount on 1st April, 1964	Debt raised during the year	Debt discharged during the year	Amount on 31st March, 1965	Net increase (+) or decrease (—)
1	2	3	4	5	6
(In crores of rupees)					
<b>I—Public Debt—</b>					
Permanent Debt ..	11.01	..	..	11.01	..
Floating Debt ..	..	63.68	61.54	2.14	+2.14
Loans from the Central Government ..					
	3,10.77	42.79	14.27	3,39.29	+28.52
Other Loans ..	6.52	2.51	0.30	8.73	+2.21
<b>Total I—Public Debt</b>	<b>3,28.30</b>	<b>1,08.98</b>	<b>76.11</b>	<b>3,61.17</b>	<b>+32.87</b>
<b>II—Unfunded Debt..</b>	<b>9.24</b>	<b>1.72</b>	<b>0.58</b>	<b>10.38</b>	<b>+1.14</b>
<b>Total Debt ..</b>	<b>3,37.54</b>	<b>1,10.70</b>	<b>76.69</b>	<b>3,71.55</b>	<b>+34.01</b>

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.

Full particulars of the outstanding loans will be found in Statement No. 17 at pages 194-195.

*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 1½ 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 1964-65 are given below :—

Fund	Balance on 1st April, 1964	Addition during the year	Withdrawal during the year	Balance on 31st March, 1965
1	2	3	4	5
(In lakhs of rupees)				
Depreciation Funds	52.69	16.51	..	69.20
Sinking Funds	2,98.78	1,13.99	2.42	4,10.35

Out of the total balance in the Sinking Funds, a sum of Rs. 1,84.69 lakhs stood invested, as at the end of March, 1965, in the securities of the Government of India (Rs. 1,58.39 lakhs) and other State Governments (Rs. 26.30 lakhs).

2. *Floating Debt*—This represents borrowings 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.

The amount of deficit in the required minimum cash balance with the Reserve Bank, which is left uncovered, even after the grant of ways and means advances by the Bank is also treated as floating debt of the Government.

No treasury bills were issued during the year.

During the year under review ways and means advances aggregating to Rs. 59.55 crores were obtained from the Reserve Bank of India. These were repaid to the extent of Rs. 57.41 crores, leaving a balance of Rs. 2.14 crores at the end of the year. A sum of Rs. 10.12 lakhs on account of interest was paid (at various rates ranging from 3½ per cent to 6 per cent) during the year on these advances. The shortfalls in the minimum balance amounted to Rs. 4.13 crores. These were repaid during the year together with an interest of Rs. 0.08 lakh thereon.

3. *Loans from the Central Government*—A statement of loans taken by the State Government is given in the Statement No. 17 at pages 194—197.

The terms and conditions of repayment in respect of 8 loans amounting to Rs. 21.40 lakhs received between 1961-62 to 1964-65 have not yet been settled. No repayment has been made in respect of these loans either towards principal or interest. The terms and conditions in respect of 15 other loans amounting to Rs. 30.22 lakhs depend on the schemes on which the loans have been utilised. No repayment of principal and interest is being made in these cases also for want of schemewise split up which is awaited from the State Government.

All other loans are being repaid in accordance with the prescribed terms and conditions.

The repayment of rehabilitation loans outstanding on 31st March, 1966 is arranged with reference to the amounts actually realised from the displaced persons in accordance with the terms and conditions agreed to between the Government of India and the State Government. A package deal regarding losses on loans advanced to the Punjab Government for rehabilitation of displaced persons was entered between the State Government and the Government of India in March, 1965. According to the terms of this agreement the Government of India accepted liability to the extent of 65% of the outstanding amount of loans as on 1st January, 1964, subject to the condition that the payment of the balance 35% is made by the State Government before 31st March, 1965. The outstanding amount of loans was tentatively reckoned at 1.67 crores on the 1st January, 1964. Out of Rs. 58 lakhs payable by the State Government as their share, a sum of Rs. 20 lakhs was paid in cash and the balance (Rs. 38 lakhs) was set off against the earlier overpayments of loans. The matter regarding reconciliation of the outstanding amount of loans as on 1st January, 1964 and write off of the balance 65% loans is under correspondence with the Government of India.

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

An aggregate amount of Rs. 17.54 crores was received by the State Government during 1964-65 for Plan Schemes, of which Rs. 9.27 crores have been adjusted as loan for State Plan Schemes as well as Centrally Sponsored Schemes and Rs. 8.27 crores as grant. This loan has been included in the total of Rs. 42.79 crores received during the year.

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

Name of Sinking Fund	Balance on 1st April, 1964	Addition during the year 1964-65	Withdrawal during the year 1964-65	Balance on 31st March, 1965
1	2	3	4	5
(In lakhs of rupees)				
1. Loans received for Bhakra Nangal Project by				
(a) the former P.E.P.S.U. State .. ..	1,43.33	..	..	1,43.33
(b) the Government of Punjab .. ..	4,00.00	4,03.12	2.51	8,00.61
2 Loans received out of consolidated open market borrowings of the Government of India .. ..	15.20	30.41	..	45.61
Total .. ..	5,58.53	4,33.53	2.51	9,89.55

Out of the total balance in the Sinking Fund for repayment of loans received for Bhakra Nangal Project, a sum of Rs. 5,46.17 lakhs stood invested, as at the end of March, 1965, in the securities of Government of India.

4. *Other Loans*—Particulars of the outstanding loans will be found in Statement No. 17 at pages 198-199.

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 met from the revenue during the years 1963-64 and 1964-65 on account of interest charges were as shown below :—

	(In lakhs of rupees)		
	1963-64	1964-65	Net increase (+) or decrease (—)
Gross Debt outstanding at the end of the year ..	3,37,54.18	3,71,54.77	+34,00.59
(a)(i) Interest paid (including expenditure on management) by Government on Debt and other Obligations ..	12,13.95	13,96.23	+1,64.28
<i>(ii) Deduct—</i>			
Interest realised by Government on State Loans and Advances .. ..	—5,93.04	—7,92.88	—1,99.84
Interest realised on Investment of Cash Balances ..	—27.92	—25.06	+2.86
(iii) Net Amount of interest charges .. ..	6,10.99	5,78.29	—32.70
(iv) Percentage of gross interest-item (i) to total revenue receipts .. ..	10.88	11.30	+0.42
(v) Percentage of net interest-item (iii) to total revenue receipts .. ..	5.40	4.68	—0.72
<i>(b) Appropriation for reduction or avoidance of Debt—</i>			
Contribution to Sinking Funds	5,25.80	5,41.01	+15.21
Total .. ..	5,25.80	5,41.01	+15.21



*(ii) Recoveries in arrears*

Information regarding the amounts of recoveries in arrears at the end of 1964-65 in respect of loans the detailed accounts of which are maintained by the departmental officers, is awaited from Government (March, 1966).

The amounts overdue at the end of 1964-65 in respect of loans to Municipalities, District Boards and Corporations, the detailed accounts of which are maintained in the Audit Office, were Rs. 4.22 lakhs (Principal) and Rs. 4.70 lakhs (Interest). An yearwise analysis is given below :—

Year in which due	(In lakhs of rupees)	
	Principal	Interest
1950-51 to 1953-54	0.10	0.07
1954-55 to 1957-58	0.13	0.11
1958-59 to 1961-62	0.24	0.28
1962-63	0.09	0.17
1963-64	0.60	1.27
1964-65	3.06	2.80
Total	4.22	4.70

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

The statement given below indicates the guarantees given by the Government of the Punjab in respect of loans, etc., raised by Statutory Corporations Local Bodies, Co-operative Banks and Societies and other institutions and outstanding as on 31st March, 1965. No law has been passed under the provisions of Article 293(1) of the Constitution laying down the limits within which Government may give guarantee on the security of the Consolidated Fund of the State.

Guarantees for loans, debentures, bonds, etc., raised	Maximum amount guaranteed	Sums guaranteed outstand- ing on 31st March, 1965
1	2	3
	(In lakhs of rupees)	
(i) Statutory Corporations and Boards	7,02·00	7,02·00
(ii) Co-operative Banks and Societies ..	14,08·00	11,69·20
(iii) Local Bodies .. ..	1,00·00	1,00·00
(iv) Private Companies .. ..	1,19·13	1,19·13
(v) Private Individuals .. ..	15·00	12·50
Total .. ..	23,44·13	21,02·83

The particulars of guarantees given by Government and outstanding on 31st March, 1965 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 guaran- teed outstand- ing on 31st March, 1965
1	2	3
	(In lakhs of rupees)	

*Statutory Corporations and Boards—*

(a) Standing guarantees to Central Bank of India (Rs. 20 lakhs) and other Banks (Rs. 160 lakhs) for overdraft facilities to Punjab State Electricity Board ..	1,80·00	1,80·00
(b) Guarantee for loans raised in the open market by the Punjab State Electricity Board .. ..	1,75·00	1,75·00

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 outstanding on 31st March, 1965
		(In lakhs of rupees)
1	2	3
<i>Statutory Corporations and Boards— conold.</i>		
(c) Guarantee for payment of redeemable bonds issued by the Punjab Financial Corporation .. .. .	3,37.00	3,37.00
(d) Guarantee to the State Bank of India/Punjab National Bank, Ltd., for loan to the Small Scale Industries Corporation, Ltd. .. .. .	10.00	10.00
Total— Statutory Corporations and Boards	7,02.00	7,02.00
<i>Co-operative Banks and Societies—</i>		
<i>(a) Co-operative Banks—</i>		
(i) Guarantee for repayment of debentures floated by the Punjab State Co-operative Land Mortgage Bank, Ltd., Chandigarh	2,95.00	2,77.82
(ii) Guarantee to the State Bank of India in respect of cash credit accommodation to the Punjab State Land Mortgage Bank, Ltd., Chandigarh .. .. .	45.00	32.12
(iii) Surety to the Reserve Bank of India for payment of principal and interest on loans taken by the Punjab State Co-operative Bank, Ltd., Chandigarh ..	9,15.00	7,40.54
Total—Co-operative Banks ..	12,55.00	10,50.48
<i>(b) Co-operative Societies—</i>		
(i) Surety to the Reserve Bank of India for the repayment of principal and interest on loans taken by the Batala Co-operative Sugar Mills, Ltd., Batala .. .. .	45.00	45.00
(ii) Surety to the Reserve Bank of India for the repayment of principal and interest on loans taken by the Co-operative Sugar Mills, Morinda .. .. .	45.00	45.00
(iii) Guarantee given to the Industrial Finance Corporation of India in respect of 50% repayment of loan taken by Janta Co-operative Sugar Mills, Bhogpur ..	22.50	5.66

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 outstanding on 31st March, 1965
	(In lakhs of rupees)	
1	2	3
<i>Co-operative Banks and Societies—conold.</i>		
<i>(b) Co-operative Societies—conold.</i>		
(iv) Guarantee given to the Industrial Finance Corporation of India in respect of 50% repayment of loan taken by the Haryana Co-operative Sugar Mills .. .. .	27.50	10.86
(v) Surety to the Punjab National Bank, Ltd., for repayment of principal and interest on loans taken by Panch-shilla Industrial Co-operative Society Ltd., Faridabad .. .. .	12.00	12.00
(vi) Surety to the Central Co-operative Bank, Kangra for repayment of principal and interest on loan of Rs. 20,000 each year for a period of five years by Muleteers' Transport Co-operative Society, Spiti at Kaza .. .. .	1.00	0.20
Total—Co-operative Societies .. .. .	1,53.00	1,18.72
Total—Co-operative Banks and Societies .. .. .	14,08.00	11,69.20
<i>Local Bodies—</i>		
Guarantee to the Life Insurance Corporation of India for the repayment of principal and interest on loans granted by the Corporation to 48 Municipal Committees in the State .. .. .	1,00.00	1,00.00
Total—Local Bodies .. .. .	1,00.00	1,00.00
<i>Private Companies—</i>		
(a) Guarantees given to the Punjab Financial Corporation for loans advanced by it to the following Industrial concerns—		
(i) Madan Engineering Tools Products, Faridabad .. .. .	2.07	2.07

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 outstanding on 31st March, 1965 (In lakhs of rupees)
1	2	3
<i>Private Companies—concd.</i>		
(ii) Bharat Carbon Ribbon Manufacturing Co., Ltd., Faridabad .. .. .	1.75	1.75
(iii) Free Wheels (India) Ltd., Faridabad .. .. .	3.75	3.75
(iv) Good Earth Manufacturing Corporation Private, Ltd., Faridabad .. .. .	1.91	1.91
(v) 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 Napco Bevel Gear of India, Faridabad .. .. .	1,09.25	1,09.25
Total—Private Companies .. .. .	1,91.13	1,19.13
<i>Private Individuals—</i>		
1. Guarantee given to be Punjab National Bank, Ltd., New Delhi for repayment of principal and interest on loan given by it to a Film Producer and Director, Bombay .. .. .	13.00	10.50
2. Guarantee given to the Punjab National Bank, Ltd., for repayment of principal and interest on loan given by it to a Film Producer in Bombay .. .. .	2.00	2.00
Total—Private Individuals .. .. .	15.00	12.50

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

	As on 1st April, 1964	As on 31st March, 1965
	(In lakhs of rupees)	
<i>(a) General Cash Balance—</i>		
1. Cash in Treasuries .. ..	16.80	9.05
2. Deposits with the Reserve Bank .. ..	78.50	—5,19.29
3. Deposits with other Banks .. ..	..	*
Total .. ..	95.30	—5,10.24
		(cf page 193)
4. Investments held in the "Cash Balance Investment Account" .. ..	6,44.77	3,14.61
		(cf. page 185)
Total (a) .. ..	7,40.07	—1,95.63
<i>(b) Other Cash Balances and Investments—</i>		
(i) Cash with the Departmental Officers, viz., Postal (erstwhile P.E.P.S.U.), Public Works, etc. .. ..	23.38	29.25
		(cf. page 187)
(ii) Permanent Advances for contingent expenditure with Departmental Officers .. ..	4.67	4.48
		(cf. page 181)
(iii) Investments of Earmarked Funds .. ..	4,08.57	9,90.47
		(cf. page 217)
Total (b) .. ..	4,36.62	10,24.20
Total (a) and (b) .. ..	11,76.69	8,28.57

**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 the Government of India Treasury Bills held by the State Government.

\*See note 3 below the Statement.

Ways and means advances amounting to Rs. 59.55 crores were obtained on 125 occasions and interest (at rates varying between  $3\frac{1}{2}$  per cent and 6 per cent) amounting to Rs. 16.12 lakhs was paid thereon during 1964-65.

Ways and means advances are granted by the Bank only up to a limit mutually agreed upon between the Bank and the Government and if even after the maximum advance is given, the cash balance is below the minimum, the deficiency is left uncovered, but the Bank charges interest on such shortfalls. There were seven such occasions when the shortfalls were left uncovered. The shortfalls on these occasions aggregated to Rs. 4.13 crores. These were repaid in full during the year. Government paid interest (at rates varying between  $3\frac{1}{2}$  per cent and 5 per cent) amounting to Rs. 0.08 lakh on the shortfalls.

No treasury bills were issued during the year.

2. The accounts of the State Government for a particular year are kept open in the books of the Reserve Bank of India up to the 25th April of succeeding year for monetary settlement in respect of inter-Governmental transactions advised to the Reserve Bank of India up to that date. The balance under 'Deposits with the Reserve Bank' represents the balance according to Government Accounts which include such adjustments and does not represent balance reported by the Bank as on the 31st March, 1965.

3. A portion of the cash balance of the former P.E.P.S.U. 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 held in Government of India securities and treasury bills. The interest realised during the year on these investments amounted to Rs. 25.06 lakhs.

5. The amounts invested from out of the earmarked funds are shown in Statement No. 19.

6. The details of investments in the shares of Joint Stock Companies from out of the earmarked funds have been indicated in the Remarks column of Statement No. 14. These include Rs. 9.93 lakhs in the shares of the following concerns which are under liquidation—

			(In lakhs of rupees)
1. Shri Udai Bhan Industries, Ltd., Dholpur	..		0.88
2. M/s. Shamji Karamji, Bombay	..	..	9.05
	Total	..	9.93

**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, 1965—

Debit Balances	Section of the General Account	Name of Account	Page	Credit Balances
1	2	3	4	5
Rs.				Rs.
2,71,24,15,903	A to N and Part of Section T	Government Account	45	
		<b>Consolidated Fund—</b>		
	O	Public Debt	163	3,61,16,39,700
1,06,19,11,005	Q	Loans and Advances by the State/Union Terri- tory Government	165	
		<b>Contingency Fund—</b>		
		Contingency Fund	167	69,87,050
		<b>Public Account—</b>		
	S	Unfunded Debt ..	167	10,38,37,369
	T	Deposits and Advances—		
		(i) Deposits bearing interest—		
		Gross balance ..	169	7,39,90,430
6,400		Investments ..	169	
		(ii) Deposits not bear- ing interest—		
		Gross balance ..	179	39,43,00,963
9,90,40,752		Investments ..	179	
86,51,161		(iii) Advances not bear- ing interest ..	181	
		(iv) Suspense—		
3,14,61,303		Investments ..	185	
3,92,62,920		Other Items (Net) ..	187	
	U	Remittances—		
28,90,29,591		I—Remittances within India ..	191	
—5,10,23,523	X	Cash Balance (Closing)	193	
4,19,07,55,512		Total ..		4,19,07,55,512

## EXPLANATORY NOTES

1. The significance of the head "Government Account" is explained below:—

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 result 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 1964-65 given below will show how the net amount at the end of the year has been arrived at:—

Dr.	Details	Cr.
Rs.		Rs.
2,50,37,40,128	A—Amount at the debit of the Government Account as on 1st April, 1964	
	B—Revenue Receipts .. .. .	1,23,52,01,008
1,10,39,78,765	C—Expenditure on Revenue Account ..	
33,99,75,497	D—Capital Expenditure outside the Revenue Account	
	E—Miscellaneous .. .. .	77,479
	F—Amount at the debit of the Government Account as on 31st March, 1965	2,71,24,15,903
3,94,76,94,390	Total ..	3,94,76,94,390

The amount of Rs. 77,479 shown against "E—Miscellaneous" represent irreconcilable differences under certain Debt, Deposit and Remittance head written off during 1964-65.

2. 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.

3. Subject to the remarks in Note 4 below, the balances, whether in cash or investments, under each head have been duly verified and found to agree with those shown in the separate registers or other records maintained in the Accounts Office for the purpose in accordance with the prescribed rules. 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.

4. 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 acceptance thereof. In a large number of cases such acceptances have not been received. The following are instances where the verification and acceptance of balances involving large amounts have been delayed. In many cases, the delay extends over several years.

Head of Account	No. of acceptances awaited	Year from which acceptances are awaited	Amount
1	2	3	4
		(In lakhs of rupees)	
<b>(E—Deposits and Advances—</b>			
<b>Deposits of Local Funds—</b>			
District Funds .. .. .	2	1958-59	4.30
	3	1960-61	7.00
	7	1961-62	12.00
Municipal Funds .. .. .	39	1958-59	4.30
	39	1959-60	5.28
	57	1960-61	9.21
	82	1961-62	11.90
	82	1962-63	10.85
	90	1963-64	4.24

Head of Account	No. of acceptances awaited	Year from which acceptances are awaited	Amount
1	2	3	4
			(In lakhs of rupees)
State Transport Corporation Fund	1	1963-64	8.74
Town and Bazar Funds—			
Narnaul Chowkidara Fund (P.E.P.S.U.)	1	1959-60	0.58
	1	1961-62	0.34
Public Works Funds (Shah Nahar Canal Fund) .. .. .	1	1960-61	20.61
Village Panchayat Fund .. .. .	1	1960-61	0.12
Panchayat Samiti Fund .. .. .	5	1961-62	0.50
	95	1962-63	67.92
	153	1963-64	1,49.52
Zila Parishad Fund .. .. .	6	1961-62	20.00
	6	1962-63	20.00
	14	1963-64	90.00
Civil Deposits—			
Personal Deposits .. .. .	5	1957-58	4.80
	8	1958-59	3.05
	31	1959-60	11.25
	61	1960-61	23.08
	123	1961-62	98.07
	287	1962-63	1,20.78
	316	1963-64	2,18.92

Head of Account	No. of acceptances awaited	Year from which acceptances are awaited	Amount
1	2	3	4
	(In lakhs of rupees)		
Deposits on account of Police Funds—			
Police Clothing and Equipment Fund	2	1957-58	2.81
	2	1958-59	3.32
	2	1959-60	3.36
	3	1960-61	9.26
	12	1961-62	45.12
	24	1962-63	76.67
	26	1963-64	45.66
Deposits of Educational Institutions	2	1957-58	0.36
	4	1958-59	3.56
	23	1959-60	4.60
	54	1960-61	9.02
	124	1961-62	16.95
	349	1962-63	67.80
	603	1963-64	85.52
Permanent Advances	52	1960-61	0.19
	64	1961-62	0.57
	70	1962-63	0.67
	112	1963-64	0.75

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**PART II**  
**DETAILED ACCOUNTS AND OTHER STATEMENTS**  
**A—REVENUE AND EXPENDITURE**

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**STATEMENT NO. 9—STATEMENT OF REVENUE AND EXPENDITURE  
UNDER DIFFERENT HEADS EXPRESSED AS A PERCENTAGE  
OF TOTAL REVENUE/TOTAL EXPENDITURE**

Heads	Amount in thousands of rupees	Percent- age of total revenue	Percent- age of total expendi- ture
1	2	3	4
<b>REVENUE—</b>			
Taxes, Duties and Other Principal Heads of Revenue—			
Taxes on Income other than Corpora- tion Tax .. .. .	5,54,92	4.49	5.03
Estate Duty .. .. .	31,66	0.26	0.29
Land Revenue .. .. .	4,15,90	3.37	3.77
State Excise Duties .. .. .	10,72,61	8.88	9.72
Taxes on Vehicles .. .. .	1,24,14	1.01	1.12
Sales Tax .. .. .	17,68,69	14.32	16.02
Other Taxes and Duties .. .. .	10,51,77	8.51	9.53
Stamps .. .. .	6,67,93	5.41	6.05
Registration Fees .. .. .	56,72	0.46	0.51
Total—Taxes, Duties and Other Prin- cipal Heads of Revenue .. .. .	57,44,34	46.51	52.04
Debt Services .. .. .	15,36,88	12.44	13.92
Administrative Services .. .. .	1,30,67	1.06	1.18
Social and Developmental Services .. .. .	4,28,46	3.47	3.88
Multipurpose River Schemes, Irrigation, etc. .. .. .	6,91,66	5.60	6.27
Public Works (including Roads), etc. .. .. .	1,34,19	1.09	1.22
Transport and Communications (other than Roads) .. .. .	5,58,80	4.52	5.06
Miscellaneous .. .. .	10,58,92	8.57	9.59
Contributions and Miscellaneous Adjust- ments .. .. .	20,66,64	16.73	18.72
Extraordinary Items .. .. .	1,45	0.01	0.01
Total—Revenue	1,23,52,01	100.00	1,11.89

**STATEMENT NO. 9—STATEMENT OF REVENUE AND EXPENDITURE  
UNDER DIFFERENT HEADS EXPRESSED AS A PERCENTAGE  
OF TOTAL REVENUE/TOTAL EXPENDITURE—contd.**

Heads	Amounts in thousands of rupees	Percent- age of total revenue	Percent- age of total expendi- ture
1	2	3	4
<b>EXPENDITURE—</b>			
<b>Collection of Taxes, Duties and Other Principal Revenues—</b>			
Land Revenue .. .. .	2,16,88	1.76	1.97
State Excise Duties .. .. .	11,53	0.09	0.10
Taxes on Vehicles .. .. .	7,76	0.06	0.07
Sales Tax .. .. .	29,50	0.24	0.27
Other Taxes and Duties .. .. .	24,36	0.20	0.22
Stamps .. .. .	9,82	0.08	0.09
Registration Fees .. .. .	1,59	0.01	0.01
<b>Total—Collection of Taxes, Duties, etc.</b>	<b>3,01,44</b>	<b>2.44</b>	<b>2.73</b>
Debt Services .. .. .	19,37,24	15.68	17.55
<b>Administrative Services—</b>			
General Administration .. .. .	3,99,76	3.23	3.62
Administration of Justice .. .. .	79,57	0.65	0.72
Jails .. .. .	80,25	0.65	0.73
Police .. .. .	8,41,77	6.81	7.63
Other Services .. .. .	60,40	0.49	0.54
<b>Total—Administrative Services</b>	<b>14,61,75</b>	<b>11.83</b>	<b>13.24</b>
<b>Social and Developmental Services—</b>			
Education .. .. .	18,14,86	14.69	16.44
Medical and Public Health .. .. .	6,16,39	4.99	5.58
Agriculture .. .. .	5,14,84	4.17	4.66
Other Services .. .. .	10,09,08	8.17	9.14
<b>Total—Social and Developmental Services</b>	<b>39,55,17</b>	<b>32.02</b>	<b>35.82</b>

**STATEMENT NO. 9—STATEMENT OF REVENUE AND EXPENDITURE  
UNDER DIFFERENT HEADS EXPRESSED AS A PERCENTAGE  
OF TOTAL REVENUE/TOTAL EXPENDITURE—conold.**

Heads	Amount in thousands of rupees	Percent- age of total revenue	Percent- age of total expendi- ture
1	2	3	4
<b>EXPENDITURE—conold.</b>			
Multipurpose River Schemes, Irrigation, etc. .. .. .	11,33,67	9·18	10·27
Public Works (including Roads) ..	3,82,34	3·09	3·46
Transport and Communications (other than Roads) .. .. .	4,85,50	3·93	4·40
Capital Account of Transport and Com- munications (other than Roads) within the Revenue Account ..	12,95	0·11	0·12
<b>Miscellaneous—</b>			
Miscellaneous .. .. .	7,13,07	5·77	6·46
Other heads .. .. .	6,15,94	4·99	5·58
Total—Miscellaneous .. .. .	13,29,01	10·76	12·04
Contributions and Miscellaneous Adjust- ments .. .. .	4,32	0·04	0·04
Extraordinary Items .. .. .	36,40	0·30	0·33
Total—Expenditure met from Revenue	1,10,39,79	89·38	100·00

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

Particulars  1	Actuals for 1964-65		Total  4  Rs.
	Charged	Voted	
	2  Rs.	3  Rs.	
Expenditure on Revenue Account as in Statement No. 12 .. ..	19,71,83,179	90,67,95,586	1,10,39,78,765
Expenditure outside the Revenue Account as in Statement No. 12 .. ..	9,01,053	33,90,74,444	33,99,75,497
Disbursements under Public Debt and Loans and Advances (a) .. ..	76,11,80,082	32,50,31,356	1,08,62,11,438
<b>Total .. ..</b>	<b>95,92,64,314</b>	<b>1,57,09,01,386</b>	<b>2,53,01,65,700</b> (A)

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

O—Public Debt—

Floating Debt .. ..	61,54,00,000	..	61,54,00,000
Loans from the Central Government .. ..	14,27,13,187	..	14,27,13,187
Other Loans .. ..	30,66,895	..	30,66,895

Q—Loans and Advances by the State/Union Territory Government—

Loans to Local Funds, Private Parties, etc. .. ..	..	32,17,51,753	32,17,51,753
Loans to Government Servants etc. .. ..	..	32,79,603	32,79,603
<b>Total .. ..</b>	<b>76,11,80,082</b>	<b>32,50,31,356</b>	<b>1,08,62,11,438</b>

(A) Includes an expenditure of Rs. 6,90,911 met out of advances from the contingency Fund during 1963-64 which was recouped to the Fund during 1964-65, but excludes an expenditure of Rs. 30,12,950 met out of advances from the Contingency Fund during 1964-65 which remained unrecouped before the close of 1964-65.

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

Heads	Actuals for 1964-65 Rs.
<b>I—REVENUE RECEIPTS</b>	
<b>A. Taxes, Duties and Other Principal Heads of Revenue—</b>	
<b>IV—Taxes on Income other than Corporation Tax—</b>	
Share of net proceeds assigned to States .. .. .	5,54,92,000
Total .. .. .	5,54,92,000
<b>V—Estate Duty—</b>	
<b>A. Estate Duty on Agricultural Land—</b>	
Share of net proceeds assigned to States .. .. .	1,29,000
<b>B. Estate Duty on property other than Agricultural Land—</b>	
Share of net proceeds assigned to States .. .. .	30,37,000
Deduct—Refunds .. .. .	—33(a)
Total .. .. .	31,65,967
<b>IX. Land Revenue—</b>	
Ordinary Revenue .. .. .	3,48,29,688
Sale of Government Estates .. .. .	1,19,803
Rates and Cesses on land .. .. .	2,01,480
Recoveries of overpayments .. .. .	90,563
Collection of payments for services rendered .. .. .	16,756
Miscellaneous .. .. .	97,72,669
Deduct—Portion of Land Revenue due to Irrigation Works .. .. .	—32,64,361
Deduct—Refunds .. .. .	—1,76,646
Total .. .. .	4,15,89,952
<b>X. State Excise Duties—</b>	
Country spirits .. .. .	9,59,03,380
Country fermented liquor .. .. .	6,66,159
Malt liquors .. .. .	10,33,472
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits) .. .. .	1,03,24,483
Receipts from commercial spirits, including denatured spirits and medicated wines .. .. .	8,11,530
Opium .. .. .	60,531

(a) Represents write-back of erroneous credit adjusted under this head during 1963-64.

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

Heads	Actuals for 1964-65 Rs.
<b>A. Taxes, Duties and Other Principal Heads of Revenue—contd.</b>	
<b>X. State Excise Duties—concl'd.</b>	
Duties on medicinal and toilet preparations containing alcohol, opium, etc. .. .. .	62,234
Hemp and other drugs .. .. .	3,14,490
Receipts from Distilleries .. .. .	1,925
Fines, confiscations and miscellaneous .. .. .	15,94,910
Recoveries of overpayments .. .. .	1,740
Collection of payments for services rendered .. .. .	3,262
<i>Deduct—Refunds</i> .. .. .	—35,17,463
<b>Total</b> .. .. .	<b>10,72,60,653</b>
<b>XI. Taxes on Vehicles—</b>	
Receipts under the Indian Motor Vehicles Act .. .. .	63,51,097
Receipts under the State Motor Vehicles Taxation Act .. .. .	59,01,877
Receipts under non-Motor Vehicles Act .. .. .	44,707
Other receipts .. .. .	1,18,342
<i>Deduct—Refunds</i> .. .. .	—1,662
<b>Total</b> .. .. .	<b>1,24,14,361</b>
<b>XII. Sales Tax—</b>	
Receipts under the Central Sales Tax Act .. .. .	3,93,99,174
Receipts under the State Sales Tax Act .. .. .	13,79,14,057
Licence Fees .. .. .	7,59,200
Miscellaneous .. .. .	1,47,684
<i>Deduct—Refunds</i> .. .. .	—13,51,150
<b>Total</b> .. .. .	<b>17,68,68,965</b>
<b>XIII. Other Taxes and Duties—</b>	
<b>A. Taxes on Luxuries including taxes on Entertainments, Amusements, Betting and Gambling—</b>	
Entertainment Tax .. .. .	1,44,35,038
<i>Deduct—Refunds</i> .. .. .	—16,448
<b>Total—Taxes on Luxuries, etc.</b> .. .. .	<b>1,44,18,590</b>
<b>B. Electricity Duties—</b>	
Fees under the Indian Electricity Rules, 1956 and fees for the electrical inspection of cinemas .. .. .	2,65,68,521
<i>Deduct—Refunds</i> .. .. .	—1,318
<b>Total—Electricity Duties</b> .. .. .	<b>2,65,67,203</b>

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

Heads	Actuals for 1964-65 Rs.
<b>A. Taxes, Duties and Other Principal Heads of Revenue—contd.</b>	
<b>XIII. Other Taxes and Duties—concl.</b>	
<b>C. Tobacco Duties—</b>	
Tobacco Vend Fees .. .. .	2,884
<i>Deduct—Refunds</i> .. .. .	—30
Total—Tobacco Duties .. .. .	2,854
<b>D. Other Items—</b>	
Receipts under the Punjab Urban Immovable Property Tax Act, 1940 .. .. .	1,23,87,271
Receipts under the Punjab Forward Contract Tax Act, 1961 .. .. .	3,303
Receipts under the Punjab Passengers and Goods Taxation Act, 1952 .. .. .	4,59,94,997
Taxes on Professions, Trades, Callings and Employments Recoveries of overpayments .. .. .	61,21,429
<i>Deduct—Refunds</i> .. .. .	4,077
Total—Other Items .. .. .	6,41,88,375
TOTAL—OTHER TAXES AND DUTIES .. .. .	10,51,77,022
<b>XIV. Stamps—</b>	
<b>A. Non-Judicial—</b>	
Sale of stamps .. .. .	5,53,50,322
Duty on impressing documents .. .. .	7,54,429
Fines and penalties .. .. .	45,455
Miscellaneous .. .. .	78,111
<i>Deduct—Refunds</i> .. .. .	—5,68,422
Total—A—Non-Judicial .. .. .	5,56,59,895
<b>B. Judicial—</b>	
<b>(i) Court Fees—</b>	
Court fees realised in stamps .. .. .	1,11,23,848
<b>(ii) Other Receipts—</b>	
Fines and Penalties .. .. .	40,899
Miscellaneous .. .. .	4,590
<i>Deduct—Refunds</i> .. .. .	—35,875
Total—B—Judicial .. .. .	1,11,33,462
TOTAL—STAMPS .. .. .	6,67,93,357

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

Hoads	Actuals for 1964-65 Rs.
<b>A. Taxes, Duties and Other Principal Heads of Revenue—concl'd.</b>	
<b>XV. Registration—</b>	
Fees for registering documents .. .. .	52,43,220
Fees for copies of registered documents .. .. .	3,35,505
Miscellaneous .. .. .	98,330
<i>Deduct—Refunds</i> .. .. .	—5,660
Total .. .. .	56,71,398
Total—A—Taxes, Duties and Other Principal Heads of Revenue .. .. .	57,44,33,675
<b>B. Debt Services—</b>	
<b>XVI. Interest—</b>	
<b>B. Interest from Commercial Departments—</b>	
Interest received from Commercial Departments .. .. .	7,17,22,597 (a)
<b>C. Other Interest Receipts—</b>	
Interest on loans and advances by the State/Union Territory Government .. .. .	7,92,87,988
Interest realised on investments of Cash Balances .. .. .	25,06,466
Interest portion of equated payments on account of Commuted Value of Pensions .. .. .	1,06,655
Miscellaneous .. .. .	81,958
<i>Deduct—Refunds</i> .. .. .	—18,144
Total .. .. .	15,36,87,520
Total—B—Debt Services .. .. .	15,36,87,520
<b>C. Administrative Services—</b>	
<b>XVII. Administration of Justice—</b>	
Sale proceeds of unclaimed and escheated property .. .. .	1,71,836
Court fees realised in cash .. .. .	32,919
General fees, fines and forfeitures .. .. .	40,02,800
Miscellaneous fees and fines .. .. .	1,04,410
Miscellaneous .. .. .	79,380
Recoveries of overpayments .. .. .	13,314
Collection of payments for services rendered .. .. .	5,01,030
<i>Deduct—Refunds</i> .. .. .	—1,85,133
Total .. .. .	47,20,556

(a) Includes Rs. 8,17,455 on account of interest debited to "124—Capital Outlay on Schemes of Government Trading".

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

Heads	Actuals for 1964-65 Rs.
<b>C. Administrative Services—concl'd.</b>	
<b>XVIII. Jails—</b>	
Jails .. .. .	2,46,670
Jail manufactures .. .. .	29,87,946
Recoveries of overpayments .. .. .	692
<i>Deduct—Refunds</i> .. .. .	—3,893
<b>Total</b> .. .. .	<b>32,31,415</b>
<b>XIX. Police—</b>	
Contribution for Railway Police .. .. .	212
Police supplied to Railways .. .. .	184
Police supplied to public departments, private companies and persons .. .. .	1,452
Recoveries on account of Village Police .. .. .	2,712
Cash receipts under the Arms Act .. .. .	9,979
Fees, fines and forfeitures .. .. .	18,307
Recoveries of overpayments .. .. .	2,45,019
Collection of payments for services rendered .. .. .	25,00,391
Miscellaneous .. .. .	8,01,727
<i>Deduct—Refunds</i> .. .. .	—21,911
<b>Total</b> .. .. .	<b>35,58,072</b>
<b>XX. Supplies and Disposals—</b>	
Other Miscellaneous Receipts .. .. .	64,430
<i>Deduct—Refunds</i> .. .. .	—83
<b>Total</b> .. .. .	<b>64,347</b>
<b>XXI. Miscellaneous Departments—</b>	
Examination Fees .. .. .	4,20,054
Sales of Stores and Materials .. .. .	594
Administration of Indian Partnership Act, 1932 .. .. .	19,490
Miscellaneous .. .. .	10,60,145
<i>Deduct—Refunds</i> .. .. .	—7,150
<b>Total</b> .. .. .	<b>14,93,133</b>
<b>TOTAL—C—ADMINISTRATIVE SERVICES</b> .. .. .	<b>1,30,67,523</b>

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

Heads	Actuals for 1964-65 Rs.
<b>D. Social and Developmental Services—</b>	
<b>XXII. Education—</b>	
<b>A.—University—</b>	
Fees, Government Arts Colleges .. .. .	21,02,250
Fees, Government Professional Colleges .. .. .	2,28,666
<b>B. Secondary—</b>	
Fees, Government Secondary Schools .. .. .	32,43,531
<b>C. Primary—</b>	
Fees, Government Primary Schools .. .. .	19,124
<b>D. Special—</b>	
Fees and other receipts, Government Special Schools ..	50,436
<b>E. Technical Education—</b>	
Fees and other receipts, Government Technical Institutions	26,207
<b>F. General—</b>	
Contributions .. .. .	13,44,976
Income from endowments .. .. .	44
Recoveries of overpayments .. .. .	7,12,155
Collection of payments for services rendered .. .. .	1,24,563
Miscellaneous .. .. .	40,52,929
<i>Deduct—Refunds</i> .. .. .	—93,410
Total .. .. .	1,18,11,471
<b>XXIII. Medical—</b>	
Fees, Medical Schools and Colleges .. .. .	6,78,599
Hospital Receipts .. .. .	16,28,865
Mental Hospital Receipts .. .. .	1,96,775
Sale of medicines .. .. .	1,65,169
Contributions .. .. .	23,70,304
Recoveries of overpayments .. .. .	73,207
Collection of payments for services rendered .. .. .	1,02,838
Miscellaneous .. .. .	6,07,874
<i>Deduct—Refunds</i> .. .. .	—39,944
Total .. .. .	57,83,687

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

Heads	Actuals for 1964-65
	Rs.
<b>D. Social and Developmental Services—contd</b>	
<b>XXIV. Public Health—</b>	
Sale proceeds of sera and vaccines, etc. .. .. .	75,453
Recoveries of overpayments .. .. .	39,460
Collection of payments for services rendered .. .. .	33,152
Miscellaneous .. .. .	1,69,236
<i>Deduct—Refunds</i> .. .. .	—1,720
Total .. .. .	3,15,581
<b>XXV. Agriculture—</b>	
Agricultural receipts .. .. .	1,30,48,189
Fisheries .. .. .	7,56,881
Recoveries of overpayments .. .. .	28,389
Collection of payments for services rendered .. .. .	22,909
<i>Deduct—Refunds</i> .. .. .	—55,801
Total .. .. .	1,38,00,567
<b>XXVII. Animal Husbandry—</b>	
Fees, Veterinary Colleges and Schools .. .. .	23,674
Other receipts .. .. .	27,89,428
Collection of payments for services rendered .. .. .	14,757
<i>Deduct—Refunds</i> .. .. .	—14,620
Total .. .. .	28,13,239
<b>XXVIII. Co-operation—</b>	
Audit Fees .. .. .	24,04,446
Miscellaneous .. .. .	1,72,247
<i>Deduct—Refunds</i> .. .. .	—1,207
Total .. .. .	25,75,486
<b>XXIX. Industries—</b>	
Industries .. .. .	15,78,972
Cottage and Small Scale Industries .. .. .	7,63,880
Handloom Schemes .. .. .	1,07,213
Other Miscellaneous Receipts .. .. .	18,57,927
Recoveries of overpayments .. .. .	85,046
<i>Deduct—Refunds</i> .. .. .	—20,256
Total .. .. .	43,72,782

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

Heads	Actuals for 1964-65  Rs.
<b>D. Social and Developmental Services—concl'd.</b>	
<b>XXXI. Community Development Projects, National Extension Service and Local Development Works—</b>	
<b>A. Community Development Projects—</b>	
Community Development Projects .. .. .	532
Deduct—Refunds .. .. .	—12
Total—A ..	520
<b>B. National Extension Service—</b>	
National Extension Service .. .. .	1,43,130
Total—B ..	1,43,130
<b>C. Local Development Works—</b>	
Local Development Works .. .. .	16,264
Deduct—Refunds .. .. .	—308
Total—C ..	15,956
<b>D. General—</b>	
Miscellaneous .. .. .	21,322
Total—D ..	21,322
<b>TOTAL—COMMUNITY DEVELOPMENT PROJECTS, ETC. ..</b>	<b>1,80,928</b>
<b>XXXII. Miscellaneous Social and Developmental Organisations—</b>	
Labour and Employment . . . . .	9,51,968
Miscellaneous .. .. .	2,40,750
Total ..	11,92,718
<b>TOTAL—D—SOCIAL AND DEVELOPMENTAL SERVICES ..</b>	<b>4,28,46,459</b>
<b>E. Multipurpose River Schemes, Irrigation and Electricity Schemes—</b>	
<b>XXXIII. Multipurpose River Schemes—</b>	
Bhakra Nangal Project—	
Bhakra Dam—Irrigation Branch—	
Direct Receipts—	
Water rates .. .. .	15,58,697
Sales of Water .. .. .	1,04,839
Plantations .. .. .	815
Other Canal Produce .. .. .	36,227
Rents .. .. .	65,731

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

Heads	Actuals for 1964-65 Rs.
<b>E. Multipurpose River Schemes, Irrigation and Electricity Schemes—contd.</b>	
<b>XXXIII. Multipurpose River Schemes—conold.</b>	
<b>Bhakra Nangal Project—conold.</b>	
<b>Bhakra Dam—Irrigation Branch—conold.</b>	
<b>Direct Receipts—conold.</b>	
Recoveries of expenditure .. .. .	748
Water Power .. .. .	8,150
Miscellaneous .. .. .	20,57,867
Deduct—Receipts transferred to other Governments ..	—16,480
Deduct—Receipts credited/creditable to the Punjab State Electricity Board .. .. .	—30,054
<b>Indirect Receipts—</b>	
Portion of Land Revenue due to Works .. .. .	1,23,713
Betterment Levy .. .. .	1,74,99,427
Deduct—Refunds .. .. .	—781
Total .. .. .	2,14,08,699
<b>XXXIV. Irrigation, Navigation, Embankment and Drainage Works Commercial—</b>	
<b>A. Irrigation Works—</b>	
<b>(1) Productive Works—</b>	
<b>Direct Receipts—</b>	
Water rates .. .. .	4,34,05,196
Owners' Rates .. .. .	4,17,881
Water Supply to Towns .. .. .	74,002
Sales of Water .. .. .	1,52,469
Plantations .. .. .	15,457
Other canal produce .. .. .	80,074
Water Power .. .. .	3,26,042
Navigation .. .. .	3,29,714
Rents .. .. .	5,49,127
Recoveries of expenditure .. .. .	28,088
Miscellaneous .. .. .	13,57,398
<b>Indirect Receipts—</b>	
Portion of Land Revenue due to Works .. .. .	30,81,049
Betterment Levy .. .. .	17,02,994
Deduct—Refunds .. .. .	—44,77,048
<b>TOTAL—(1)—PRODUCTIVE WORKS .. .. .</b>	<b>4,70,42,443</b>

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

Heads	Actuals for 1964-65 Rs.
<b>E. Multipurpose River Schemes, Irrigation and Electricity Schemes—contd.</b>	
<b>XXXIV. Irrigation, Navigation, Embankment and Drainage Works (Commercial)—concl'd.</b>	
<b>A. Irrigation Works—concl'd.</b>	
<b>(2) Unproductive Works—</b>	
<b>Direct Receipts—</b>	
Rents .. .. .	318
Miscellaneous .. .. .	—14
<b>Indirect Receipts—</b>	
Portion of Land Revenue due to Works .. .. .	59,599
Deduct—Refunds .. .. .	—44
<b>TOTAL—(2)—UNPRODUCTIVE WORKS .. .. .</b>	<b>59,859</b>
<b>B. Navigation, Embankment and Drainage Works—</b>	
<b>(1) Productive Works—</b>	
<b>Direct Receipts—</b>	
Miscellaneous .. .. .	3,060
<b>TOTAL—(1)—PRODUCTIVE WORKS .. .. .</b>	<b>3,060</b>
<b>TOTAL—XXXIV—IRRIGATION, ETC., WORKS (COMMERCIAL)</b>	<b>4,71,05,362</b>
<b>XXXV. Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—</b>	
<b>A. Irrigation Works—</b>	
<b>Direct Receipts—</b>	
Water rates .. .. .	1,277
Sales of Water .. .. .	4,12,669
Plantations .. .. .	393
Other canal produce .. .. .	3,098
Water power .. .. .	5,130
Rents .. .. .	42,625
Recoveries of expenditure .. .. .	24
Miscellaneous .. .. .	1,68,116
Deduct—Refunds .. .. .	—525
<b>Total .. .. .</b>	<b>6,32,807</b>

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

Heads	Actuals for 1964-65
	Rs.
<b>E. Multipurpose River Schemes, Irrigation and Electricity Schemes—concl'd.</b>	
<b>XXXV. Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—concl'd.</b>	
<b>B. Navigation, Embankment and Drainage Works—</b>	
<b>Direct Receipts—</b>	
Recoveries of expenditure .. .. .	1,078
Miscellaneous .. .. .	18,598
Deduct—Refunds .. .. .	—40
<b>Total ..</b>	<b>19,636</b>
<b>Total—XXXV—Irrigation, etc., Works (Non-Commercial)</b>	<b>6,52,443</b>
<b>TOTAL—E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES .. ..</b>	<b>6,91,66,504</b>
<b>F. Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—</b>	
<b>XXXVII. Public Works—</b>	
Rents .. .. .	43,10,623
Ferry Receipts .. .. .	1,28,289
Tolls on Roads .. .. .	6,55,810
Recoveries of Expenditure .. .. .	5,70,113
Miscellaneous .. .. .	80,35,837
Deduct—Refunds .. .. .	—2,81,265
<b>Total ..</b>	<b>1,34,19,407</b>
<b>TOTAL—F—PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENTS ..</b>	<b>1,34,19,407</b>

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

Heads	Actuals for 1964-65 Rs.
<b>G. Transfer and Communications (other than Roads)</b>	
<b>XLII. Aviation—</b>	
Aviation Receipts .. .. .	5,934
Total ..	5,934
<b>XLIII. Road and Water Transport Schemes—</b>	
<b>A. Road Transport—</b>	
Road Transport Services .. .. .	5,58,73,586
Total ..	5,58,73,586
<b>TOTAL—G—TRANSPORT AND COMMUNICATIONS (OTHER THAN ROADS)</b> .. .. .	<b>5,58,79,520</b>
<b>I. Miscellaneous—</b>	
<b>XLVIII. Contributions and Recoveries towards Pensions and other Retirement Benefits—</b>	
Contributions for pensions and gratuities .. .. .	22,85,412
Miscellaneous .. .. .	8,48,226
Total ..	31,33,638
<b>XLIX. Stationery and Printing—</b>	
Stationery receipts .. .. .	3,48,248
Sale of plain paper used with stamps .. .. .	2,49,565
Sale of Gazettes and other Government Publications ..	1,76,932
Sale of Text-Books .. .. .	66,16,919
Other press receipts .. .. .	4,33,269
Receipts of Government Typewriter workshop ..	46,482
<i>Deduct—Refunds</i> .. .. .	—85
Total ..	78,71,326

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

Heads	Actuals for 1964-65 Rs.
<b>I. Miscellaneous—concl'd.</b>	
<b>LI. Forest—</b>	
Timber and other produce removed from the forests by Government agency .. .. .	78,32,962
Timber and other produce removed from the forests by consumers or purchasers .. .. .	81,64,269
Drift and waif wood and confiscated forest produce ..	88,470
Revenue form forests not managed by Government ..	38,776
Miscellaneous .. .. .	7,41,028
<i>Deduct</i> —Refunds .. .. .	—8,381
Total ..	1,68,57,124
<b>LII. Miscellaneous—</b>	
Unclaimed deposits .. .. .	58,99,235
Sale of old stores and materials .. .. .	27,150
Sale of land and houses, etc. .. .. .	7,50,703
Fees for Government audit .. .. .	8,40,880
Rents, rates and taxes .. .. .	1,71,184
Other fees, fines and forfeitures .. .. .	7,26,262
Receipts form surcharges .. .. .	47,52,242
Recoveries of overpayments .. .. .	6,75,154
Collection of payments for services rendered .. .. .	7,18,030
Receipts in connection with Elections .. .. .	64,235
Receipts on account of displaced persons .. .. .	4,54,19,100
Receipts in connection with Lahaul and Spiti ..	2,82,715
Gain on conversion in Decimal Coinage .. .. .	38
Miscellaneous .. .. .	2,02,43,972
Loss or gain by exchange .. .. .	2
<i>Deduct</i> —Refunds .. .. .	—25,40,867
Total ..	7,80,30,035
TOTAL—I—MISCELLANEOUS ..	10,58,92,122

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

Heads	Actuals for 1964-65 Rs.
<b>J. Contributions and Miscellaneous Adjustments—</b>	
<b>LV. State's share of Union Excise Duties—</b>	
State's share of Union Excise Duties .. ..	5,77,80,000
State's share of Union Excise Duties under the Additional Duties of Excise (Goods of Special Importance) Act, 1957 .. .. .	2,16,93,000
Total ..	7,94,73,000
<b>LVI. Grants-in-aid from Central Government—</b>	
<b>(A) Statutory Grants-in-aid—</b>	
Grants under Article 275 of the Constitution .. ..	2,60,000
Total—A ..	2,60,000
<b>(B) Other Grants-in-aid—</b>	
Police .. .. .	80,10,000
Scientific Departments .. .. .	43,56,719
Education .. .. .	1,87,31,209
Medical .. .. .	31,66,393
Public Health .. .. .	69,59,444
Agriculture .. .. .	1,60,61,074 ]
Animal Husbandry .. .. .	28,04,689
Co-operation .. .. .	3,96,400
Industries .. .. .	43,15,000
Labour and Employment .. .. .	42,07,256
Community Development Projects, National Extension Service and Local Development Works .. ..	1,73,46,615
Miscellaneous Social and Developmental Organisations ..	14,85,293
Public Works .. .. .	88,72,336
Forest .. .. .	34,26,678
<b>Miscellaneous—</b>	
Grants in lieu of Tax on Railway Passenger Fares ..	1,01,00,000
Welfare of Backward Classes .. .. .	38,13,000
Relief and Rehabilitation of Displaced Persons ..	17,15,418
Development of Border Areas .. .. .	16,00,000
Miscellaneous .. .. .	86,31,989
<i>Deduct—Refunds</i> .. .. .	—39,624
Total—B ..	12,59,59,889
<b>TOTAL—GRANTS-IN-AID FROM CENTRAL GOVERNMENT ..</b>	<b>12,62,19,889</b>

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

Heads	Actuals for 1964-65 Rs.
<b>J. Contributions and Miscellaneous Adjustments—concl'd.</b>	
<b>LVII. Miscellaneous Adjustments between Central and State/Union Territory Governments—</b>	
Contributions from the Central Government on account of administration of the Petroleum and the Explosives Act	35,000
Contributions from the Central Government on account of administration of the Indian Arms Act .. ..	1,99,253
Total ..	2,34,253
<b>LVIII. Dividends, etc., from Commercial and other Undertakings—</b>	
Government Commercial Undertakings .. ..	1,23,062
Other Commercial Undertakings .. ..	6,13,476
Total ..	7,36,538
<b>TOTAL—J—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS</b> .. ..	<b>20,66,63,680</b>
<b>K. Extraordinary Items—</b>	
<b>LX—Extraordinary Receipts—</b>	
Sale of Land .. ..	58,524
Total ..	58,524
<b>LXI. Pre-partition Receipts—</b>	
Miscellaneous .. ..	5,001
Total ..	5,001
<b>LXI. A—Receipts connected with the National Emergency, 1962—</b>	
Miscellaneous .. ..	81,073
Total ..	81,073
<b>TOTAL—K—EXTRAORDINARY ITEMS</b> ..	<b>1,44,598</b>
<b>TOTAL—REVENUE RECEIPTS</b> ..	<b>1,23,52,01,008</b>

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads  1	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
<b>II. EXPENDITURE MET FROM REVENUE</b>		
<b>A. Collection of Taxes, Duties and Other Principal Revenues—</b>		
<b>9. Land Revenue—</b>		
Charges of administration .. ..	1,000	11,70,127
Survey, Settlement and Record Operations .. ..	..	10,71,422
Land Records .. ..	..	1,11,05,175
Consolidation of Holdings .. ..	..	..
Works .. ..	..	50,897
Total .. ..	1,000	1,38,97,621
<b>10. State Excise Duties—</b>		
Superintendence .. ..	..	6,123
District Executive Establishment .. ..	777	10,16,668
Distilleries .. ..	..	84,372
Cost of Opium supplied to State Excise Department .. ..	..	4,898
Excise Bureau .. ..	..	39,991
Total .. ..	777	11,52,052
<b>11. Taxes on Vehicles—</b>		
Charges of collection under Motor Vehicles Acts .. ..	..	10,194
Inspection of Motor Vehicles .. ..	..	7,66,293
Total .. ..	..	7,76,487
<b>12. Sales Tax—</b>		
Collection charges .. ..	10,176	29,40,209
Total .. ..	10,176	29,40,209

## OF EXPENDITURE BY MINOR HEADS

1964-65

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	6	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	11,71,127	..	11,71,127
..	..	10,71,422	..	10,71,422
..	..	1,11,05,175	..	1,11,05,175
24	82,89,756	..	82,89,780	82,89,780
..	..	50,897	..	50,897
24	82,89,756	1,33,98,621	82,89,780	2,16,88,401
..	..	6,123	..	6,123
..	..	10,17,445	..	10,17,445
..	..	84,372	..	74,372
..	..	4,898	..	4,898
..	..	39,991	..	39,991
..	..	11,52,829	..	11,52,829
..	..	10,194	..	10,194
..	..	7,66,293	..	7,66,293
..	..	7,76,487	..	7,76,487
..	..	29,50,385	..	29,50,385
..	..	29,50,385	..	29,50,385

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads 1	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
<b>A. Collection of Taxes, Duties and Other Principal Revenues—concd.</b>		
<b>13. Other Taxes and Duties—</b>		
Collection Charges—		
Charges under the Electricity Acts .. .. .	..	2,62,175
Taxes and Duties having a common administrative staff .. .. .	..	21,73,461
<b>Total</b> .. .. .	..	<b>24,35,636</b>
<b>14. Stamps—</b>		
<b>A. Non-Judicial—</b>		
Superintendence .. .. .	..	37,952
Charges for the sale of stamps .. .. .	..	4,26,574
Cost of stamps supplied from Central Stamp Stores .. .. .	..	4,36,427
<b>Total—Non-Judicial</b> .. .. .	..	<b>9,00,953</b>
<b>B. Judicial—</b>		
Superintendence .. .. .	..	7,651
Charges for the sale of stamps .. .. .	..	45,913
Cost of stamps supplied from Central Stamp Stores .. .. .	..	27,154
<b>Total—Judicial</b> .. .. .	..	<b>80,718</b>
<b>TOTAL—STAMPS</b> .. .. .	..	<b>9,81,671</b>
<b>15. Registration Fees—</b>		
District Charges .. .. .	(a) 800	1,58,183
<b>Total</b> .. .. .	<b>800</b>	<b>1,58,183</b>
<b>TOTAL—A—COLLECTION OF TAXES, DUTIES AND OTHER PRINCIPAL REVENUES</b> .. .. .	<b>12,753</b>	<b>2,18,41,859</b>

(a) Represents expenditure met out of advance from the Contingency Fund during 1963-64 which was recouped to the Fund during the year 1964-65.

## OF EXPENDITURE BY MINOR HEADS—contd.

1964-65

Plan		Total		Grand Total
Charged 4	Voted 5	Non-Plan 6	Plan 7	
Rs.	Rs.	Rs.	Rs.	8 Rs.
..	..	2,62,175	..	2,62,175
..	..	21,73,461	..	21,73,461
..	..	24,35,636	..	24,35,636
..	..	37,952	..	37,952
..	..	4,26,574	..	4,26,574
..	..	4,36,427	..	4,36,427
..	..	9,00,953	..	9,00,953
..	..	7,651	..	7,651
..	..	45,913	..	45,913
..	..	27,154	..	27,154
..	..	80,718	..	80,718
..	..	9,81,671	..	9,81,671
..	..	1,58,983	..	1,58,983
..	..	1,58,983	..	1,58,983
24	82,89,756	2,18,54,612	82,89,780	3,01,44,392

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
<b>B. Debt Services—</b>		
<b>16. Interest on Debt and Other Obligations—</b>		
<b>A. Interest on Public Debt and Other Obligations—</b>		
<b>I. Interest on Ordinary Debt—</b>		
<b>Debt raised in India—</b>		
<b>1. Interest on Permanent Loans—</b>		
4 per cent Punjab Loan, 1968	8,47,166	..
4 per cent Punjab Loan, 1971	8,92,458	..
4½ per cent Punjab Loan, 1972	12,36,060	..
4½ per cent Punjab Loan, 1974	18,19,427	..
<b>2. Floating Loans—</b>		
Interest on other Floating Loans	16,19,972	..
<b>3. Other Items—</b>		
Management of Debt	22,013	..
Miscellaneous	666	..
Interest on Other Loans	28,14,886	..
<b>Total—I—Interest on Ordinary Debt</b>	<b>92,52,648</b>	..

## OF EXPENDITURE BY MINOR HEADS—contd.

1964-65

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	8,47,166	..	8,47,166
..	..	8,92,458	..	8,92,458
..	..	12,36,060	..	12,36,060
..	..	18,19,427	..	18,19,427
..	..	..	..	..
..	..	16,19,972	..	16,19,972
..	..	22,013	..	22,013
..	..	666	..	666
..	..	28,14,886	..	28,14,886
..	..	92,52,648	..	92,52,648

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads  1	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
<b>B. Debt Services—contd.</b>		
<b>6. Interest on Debt and Other Obligations—contd.</b>		
<b>A. Interest on Public Debt and Other Obligations— concl.</b>		
<b>2. Interest on Unfunded Debt—</b>		
<b>State Provident Funds—</b>		
Interest on General Provident Fund ..	30,27,087	.
Interest on Indian Civil Service Provident Fund .. .. .	14,582	..
Interest on Indian Civil Service (Non- European Members) Provident Fund ..	23,803	..
Interest on All India Services Provident Fund .. .. .	84,124	..
Interest on Contributory Provident Funds	3,36,080	..
Interest on Other Miscellaneous Provident Funds .. .. .	16,959	..
Total-2—Interest on Unfunded Debt ..	35,02,635	..
<b>3. Interest on Other Obligations—</b>		
Interest on Charitable and other Funds ..	11,132	..
Miscellaneous .. .. .	60,312	..
Total-3—Interest on Other Obligations	71,451	..
Total—A—Interest on Public Debt and Other Obligations .. .. .	1,28,26,734	..

## OF EXPENDITURE BY MINOR HEADS—contd.

1964-65

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	30,27,087	..	30,27,087
..	..	14,582	..	14,582
..	..	23,803	..	23,803
..	..	84,124	..	84,124
..	..	3,36,080	..	3,36,080
..	..	16,959	..	16,959
..	..	35,02,635	..	35,02,635
..	..	11,139	..	11,139
..	..	60,312	..	60,312
..	..	71,451	..	71,451
..	..	1,28,26,734	..	1,28,26,734

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
<b>B. Debt Services —conold.</b>		
<b>16. Interest on Debt and Other Obligations</b>		
—conold.		
<b>B. Interest on Inter-Governmental Debt—</b>		
Interest on loans taken from the Central Government .. ..	12,57,19,644	..
<b>C. Interest on Reserve Funds, etc.—</b>		
Interest on Depreciation Reserve and other Reserve Funds—		
Interest on Deposits of Depreciation Reserves of Government Commercial Undertakings .. ..	10,76,166	..
Total—Interest on Debt and Other Obligations .. ..	13,96,22,544	..
<b>J7. Appropriation for Reduction or Avoidance of Debt—</b>		
Sinking Funds .. ..	5,41,00,930	..
Total ..	5,41,00,930	..
<b>TOTAL—B—DEBT SERVICES</b> ..	19,37,23,474	..
<b>C. Administrative Services—</b>		
<b>18. Parliament, State/Union Territory Legislature—</b>		
<b>B. State Union Territory Legislature—</b>		
Legislative Council .. ..	27,087	5,38,412
Legislative Assembly .. ..	46,182	16,41,562
<b>C. Elections—</b> ..		
Other Election Charges .. ..	..	3,80,825
Total ..	73,269	25,60,799

## OF EXPENDITURE BY MINOR HEAD —contd.

1964-65

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	12,57,19,644	..	12,57,19,644
..	..	10,76,166	..	10,76,166
..	..	13,96,22,544	..	13,96,22,544
..	..	5,41,00,930	..	5,41,00,930
..	..	5,41,00,930	..	5,41,00,930
..	..	19,37,23,474	..	19,37,23,474
..	..	5,65,499	..	5,65,499
..	..	16,87,744	..	16,87,744
..	..	3,80,825	..	3,80,825
..	..	26,34,068	..	26,34,068

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads  1	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
<b>C. Administrative Services—contd.</b>		
19. General Administration—		
<b>A. President, Vice-President, Heads of States/ Union Territories, Cabinet and Ministers—</b>		
Emoluments and/or Allowances of the Governor .. ..	59,400	..
Secretariat Staff of the Governor ..	1,06,643	..
Staff and Household of the Governor ..	85,155	..
Entertainment and Hospitality expenses	9,989	..
Medical facilities to Governors, their family and staff .. ..	14,928	..
Expenditure from Contract Allowance	59,325	..
Tour Expenses .. .. .	55,748	..
Ministers .. .. .	..	1,72,085
Other charges .. .. .	..	2,50,394
<b>C. Secretariat and Attached Offices—</b>		
Civil Secretariat .. .. .	7,353(a)	1,80,65,492
Public Service Commission .. ..	3,48,977	..
Board of Revenue, Financial Commissioner and Establishments ..	..	21,22,344
Local Fund Audit Establishments ..	..	8,92,220
<b>D. Commissioners—</b>		
Commissioners .. .. .	..	5,51,614
<b>E. District Administration—</b>		
General Establishments .. .. .	2,637	1,46,73,965
Sub-divisional Establishments ..	28,480	13,08,854
Other Establishments .. .. .	..	5,69,777
<b>F. Works—</b>		
Repairs .. .. .	..	7,509

(a) Represents expenditure met out of advance from the Contingency Fund during the year 1963-64 which was recouped to the Fund during the year 1964-65

## OF EXPENDITURE BY MINOR HEADS—contd.

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	59,400	..	59,400
..	..	1,06,643	..	1,06,643
..	..	85,155	..	85,155
..	..	9,989	..	9,989
..	..	14,928	..	14,928
..	..	59,325	..	59,325
..	..	55,748	..	55,748
..	..	1,72,085	..	1,72,085
..	..	2,50,394	..	2,50,394
..	3,49,886	1,80,72,845	3,49,886	1,84,22,731
..	..	3,48,977	..	3,48,977
..	..	21,22,344	..	21,22,344
..	..	8,92,220	..	8,92,220
..	..	5,51,614	..	5,51,614
..	1,98,366	1,46,76,602	1,98,366	1,48,74,968
..	..	13,37,334	..	13,37,334
..	..	5,69,777	..	5,69,777
..	..	7,509	..	7,509

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
<b>C. Administrative Services—contd.</b>		
<b>19. General Administration—concl'd.</b>		
<b>G. Miscellaneous—</b>		
Discretionary Grants by Heads of States, etc. .. .. .	9,767	4,995
Miscellaneous .. .. .	..	18,891
Charges in England—		
Share of the cost of High Commissioner's establishment debitable to State Governments .. .. .	..	1,040
Total .. .. .	7,88,402	3,86,39,180
<b>21. Administration of Justice—</b>		
High Courts .. .. .	17,25,521	..
Law Officers .. .. .	..	10,09,310
Administrator General and Official Trustee .. .. .	..	12,287
Civil and Sessions Courts .. .. .	..	48,21,782
Courts of Small Causes .. .. .	..	81,756
Criminal Courts .. .. .	..	2,91,352
Charges in England .. .. .	14,980	..
Total .. .. .	17,40,501	62,16,487
<b>22. Jails—</b>		
Jails .. .. .	..	56,24,053
Jail Manufactures .. .. .	..	21,82,998
Works .. .. .	..	75,835
Total .. .. .	..	78,82,886
<b>23. Police—</b>		
Superintendence .. .. .	..	7,20,793
District Executive Force .. .. .	28,357	7,42,59,353
Police Training Schools and Colleges .. .. .	..	4,19,810
Home Guards .. .. .	..	36,23,061
Railway Police .. .. .	..	8,30,240
Criminal Investigation Department .. .. .	..	31,45,937
Miscellaneous .. .. .	..	1,11,385
Works .. .. .	..	10,36,101
Charges in England .. .. .	..	1,067
Total .. .. .	28,357	8,41,48,447

## OF EXPENDITURE BY MINOR HEADS—contd.

1961-65

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	14,762	..	14,762
..	..	18,891	..	18,891
..	..	1,040	..	1,040
..	5,48,252	3,94,27,582	5,48,252	3,99,75,834
..	..	17,25,521	..	17,25,521
..	..	10,09,310	..	10,09,310
..	..	12,287	..	12,287
..	..	48,21,782	..	48,21,782
..	..	81,756	..	81,756
..	..	2,91,352	..	2,91,352
..	..	14,980	..	14,980
..	..	79,56,988	..	79,56,988
..	1,42,456	56,24,053	1,42,456	57,66,509
..	..	21,82,998	..	21,82,998
..	200	75,835	200	76,035
..	1,42,656	78,82,886	1,42,656	80,25,542
..	..	7,20,793	..	7,20,793
..	..	7,42,87,710	..	7,42,87,710
..	..	4,19,810	..	4,19,810
..	..	36,23,061	..	36,23,061
..	..	8,30,240	..	8,30,240
..	..	31,45,937	..	31,45,937
..	..	1,11,385	..	1,11,385
..	..	10,36,801	..	10,36,801
..	..	1,067	..	1,067
..	..	8,41,76,804	..	8,41,76,804

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
<b>C. Administrative Services—concl'd.</b>		
<b>25. Supplies and Disposals—</b>		
Purchase Organisations .. ..	..	2,88,464
Inspection Organisations .. ..	..	49,736
Total .. ..	..	3,38,200
<b>26. Miscellaneous Departments—</b>		
Examinations .. ..	..	6,506
Administration of Indian Partnership Act, 1932 .. ..	..	10,706
Miscellaneous .. ..	..	16,75,356
Total .. ..	..	16,92,568
<b>TOTAL—C—ADMINISTRATIVE SERVICES</b>	<b>26,30,529</b>	<b>14,14,78,567</b>
<b>D. Social and Developmental Services—</b>		
<b>27. Scientific Departments—</b>		
Grants-in-aid and Donations to Scientific Societies and Institutes .. ..	..	100
Museums .. ..	49	1,76,863
Total .. ..	49	1,76,963
<b>28. Education—</b>		
<b>A. University—</b>		
Grants to Universities .. ..	..	(a)49,83,612
Government Arts Colleges .. ..	..	51,74,325
Grants to non-Government Arts Colleges	..	55,550
Government Professional Colleges .. ..	..	8,43,861

(a) Excludes expenditure of Rs. 6,00,000 met out of advance from the Contingency Fund during 1964-65 which remained unrecouped before the close of 1964-65.

## OF EXPENDITURE BY MINOR HEADS—contd.

1964-65

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	68,479	2,88,464	68,479	3,56,943
..	4,253	49,736	4,253	53,989
..	72,732	3,38,200	72,732	4,10,932
..	..	6,506	..	6,506
..	..	10,706	..	10,706
..	13,02,010	16,75,356	13,02,010	29,77,366
..	13,02,010	16,92,568	13,02,010	29,94,578
..	20,65,650	14,41,09,096	20,65,650	14,61,74,746
..	..	100	..	100
..	47,642	1,76,912	47,642	2,24,554
..	47,642	1,77,012	47,642	2,24,654
..	10,15,862	49,83,612	10,15,862	59,99,474
..	19,02,689	51,74,325	19,02,689	70,77,014
..	12,88,157(b)	55,550	12,88,157	13,43,707
..	3,04,848	8,43,861	3,04,848	11,48,709

(b) Includes expenditure of Rs. 2,82,758 met out of advance from the Contingency Fund during 1963-64 which was recouped to the Fund during 1964-65.

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads  1	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
<b>D. Social and Developmental Services—contd.</b>		
28. Education—concl'd.		
<b>A. University—concl'd.</b>		
Grants to non-Government Professional Colleges .. .. .	..	2,940
<b>B. Secondary—</b>		
Government Secondary Schools ..	1,077	5,74,48,463
Direct grants to non-Government Secondary Schools .. .. .	..	12,74,816
Grants to local bodies for Secondary Education .. .. .	..	12,000
<b>C.—Primary—</b>		
Government Primary Schools ..	534	3,90,53,946
Direct grants to non-Government Primary Schools .. .. .	..	5,16,009
Grants to local bodies for Primary education .. .. .	..	37,444
<b>D. Special—</b>		
Government Special Schools .. .. .	..	8,88,131
<b>E. Technical Education—</b>		
Direction .. .. .	..	1,17,404
Technical Institutions .. .. .	98	24,94,869
Grants-in-aid, Contributions, etc. .. .. .	..	..
Miscellaneous .. .. .	..	1,81,160
<b>F. General—</b>		
Direction .. .. .	3,398	13,83,305
Inspection .. .. .	..	50,59,611
Scholarships .. .. .	..	33,67,828
Miscellaneous .. .. .	..	19,29,751
Expenditure for promotion of education amongst the educationally backward classes .. .. .	..	(a)48,72,236
Total .. .. .	5,107	12,96,97,261

(a) Includes expenditure of Rs. 4,00,000 met out of advance from the Contingency Fund during the year 1963-64 which was recouped to the Fund during the year 1964-65.

## OF EXPENDITURE BY MINOR HEADS—contd.

1964-65

1964-65				Grand Total
Plan		Total		
Charged 4 Rs.	Voted 5 Rs.	Non-Plan 6 Rs.	Plan 7 Rs.	
				8 Rs.
..	250	2,940	250	3,190
..	2,06,65,444	5,74,49,540	2,06,65,444	7,81,14,984
..	1,98,279	12,74,816	1,98,279	14,73,095
..	..	12,000	..	12,000
..	1,35,22,414	3,90,54,480	1,35,22,414	5,25,76,894
..	..	5,16,009	..	5,16,009
..	..	37,444	..	37,444
..	2,97,064	8,88,131	2,97,064	11,85,195
..	5,55,720	1,17,404	5,55,720	6,73,124
..	43,00,485	24,94,967	43,00,485	67,95,452
..	8,63,465	..	8,63,465	8,63,465
..	..	1,81,160	..	1,81,160
..	2,25,083	13,86,703	2,25,083	16,11,786
..	4,73,105	50,59,611	4,73,105	55,32,716
..	23,63,562	33,67,828	23,63,562	57,31,390
..	6,06,218	19,29,751	6,06,218	25,35,969
..	32,00,793	48,72,236	32,00,793	80,73,029
..	5,17,83,438	12,97,92,368	5,17,83,438	18,14,85,806

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads  1	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
<b>D. Social and Developmental Services—contd.</b>		
<b>29. Medical—</b>		
Medical Establishment .. ..	..	19,05,047
Hospitals and Dispensaries .. ..	..	2,29,68,273
Grants for Medical Purposes .. ..	..	3,53,564
Medical Colleges and Schools .. ..	..	33,91,294
Mental Hospital .. ..	..	11,06,858
Chemical Examiner .. ..	..	1,83,151
Employees' State Insurance Scheme .. ..	..	23,54,762
Charges in England .. ..	..	133
Total .. ..	..	3,22,63,082
<b>30. Public Health—</b>		
Public Health Establishment .. ..	..	67,09,137
Grants for Public Health Purposes .. ..	..	3,27,240
Expenses in connection with epidemic diseases .. ..	610	3,05,199
Bacteriological Laboratories .. ..	..	14,568
Total .. ..	610	73,56,144
<b>31. Agriculture—</b>		
Direction .. ..	..	3,38,912
Superintendence .. ..	..	2,21,418
Experimental Farms .. ..	(a)	5,11,032
Agricultural Demonstration and Propaganda including Public exhibitions and fairs .. ..	..	1,28,75,572
Agricultural Experiments and Research .. ..	..	19,29,213
Agricultural Education .. ..	..	1,30,589
Agricultural Engineering .. ..	..	10,802
Boring Operations .. ..	..	2,55,697
Botanical and other Public Gardens .. ..	..	31,362
Grants-in-aid, Contributions, etc. .. ..	..	35,89,569
Fisheries .. ..	..	4,46,359

(a) Excludes expenditure of Rs. 450 met out of advance from the Contingency Fund during the year 1964-65 which remained unrecouped to the Fund before the close of the year 1964-65.

## OF EXPENDITURE BY MINOR HEADS—contd.

1964-65

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	3,09,075	19,05,047	3,09,075	22,14,122
..	19,47,312	2,29,68,273	19,47,312	2,49,15,585
..	..	3,53,564	..	3,53,564
..	74,14,657	33,91,294	74,14,657	1,08,05,951
..	..	11,06,858	..	11,06,858
..	..	1,83,151	..	1,83,151
..	11,91,026	23,54,762	11,91,026	35,45,788
..	..	133	..	133
..	1,08,62,070	3,22,63,082	1,08,62,070	4,31,25,152
..	31,28,572	67,09,137	31,28,572	98,37,709
..	20,58,489	3,27,240	20,58,489	23,85,729
..	59,70,058	3,05,809	59,70,058	62,75,867
..	..	14,568	..	14,568
..	1,11,57,119	73,56,754	1,11,57,119	1,85,13,873
..	32,193	3,38,912	32,193	3,71,105
..	..	2,21,418	..	2,21,418
..	58,635	5,11,032	58,635	5,69,667
..	26,01,367	1,28,75,572	26,01,367	1,54,76,939
..	78,81,035	19,29,213	78,81,035	98,10,248
..	4,73,637	1,30,589	4,73,637	6,04,226
..	4,32,028	10,802	4,32,028	4,42,830
..	31,330	2,55,697	31,330	2,87,027
..	..	31,362	..	31,362
..	1,88,23,872	35,89,569	1,88,23,872	2,24,13,441
..	4,92,011	4,46,359	4,92,011	9,38,370

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads  1	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
<b>D. Social and Developmental Services—contd.</b>		
<b>31. Agriculture—conold.</b>		
Other charges .. .. .	..	..
Works .. .. .	..	28,010
<i>Deduct</i> —Amount met from the Deposit Account of assistance given by the Ford Foundation .. .. .	..	..
Total .. .. .	..	2,03,68,535
<b>33. Animal Husbandry—</b>		
Direction .. .. .	..	1,66,299
Superintendence .. .. .	..	3,49,643
Veterinary Education and Research .. .. .	..	4,32,560
Subordinate Establishment .. .. .	..	26,62,335
Hospitals and Dispensaries .. .. .	..	4,34,040
Breeding Operations .. .. .	..	35,85,713
Camel Specialist .. .. .	..	8,498
Grants -in-aid, Contributions, etc. .. .. .	..	5,42,896
Works .. .. .	..	4,617
Total .. .. .	..	81,86,601
<b>34. Co-operation—</b>		
Direction .. .. .	..	5,16,401
Superintendence .. .. .	9,940	57,22,930
<i>Deduct</i> —Amount met from the Deposit Account of grants made by the Na- tional Co-operative Development and Warehousing Board .. .. .	..	..
Total .. .. .	9,940	62,39,331
<b>35. Industries—</b>		
Industries .. .. .	2,005	58,77,555
Cottage and Small Scale Industries .. .. .	..	9,50,405
Development of Handloom Industry .. .. .	..	1,18,089
Development of Khadi Industry .. .. .	..	3,23,145
Transfers to Industrial Loan Fund .. .. .	..	..
Total .. .. .	2,005	72,69,194

## OF EXPENDITURE BY MINOR HEADS—contd.

1964-65

Plan		Total		Grand Total
Charged	Voted	Non-Plan.	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	9,22,252	..	9,22,252	9,22,252
..	26,557	28,010	26,557	54,567
..	—6,60,000	..	—6,60,000	—6,60,000
..	3,11,14,917	2,03,68,535	3,11,14,917	5,14,83,452
..	18,333	1,66,299	18,333	1,84,632
..	34,199	3,49,643	34,199	3,83,842
..	4,16,919	4,32,560	4,16,919	8,49,479
..	6,02,203	26,62,335	6,02,203	32,64,538
..	2,54,269	4,34,040	2,54,269	6,88,309
..	40,51,418	35,85,713	40,51,418	76,37,131
..	..	8,498	..	8,498
..	24,290	5,42,896	24,290	5,67,186
..	..	4,617	..	4,617
..	54,01,631	81,86,601	54,01,631	1,35,88,232
..	1,71,891	5,16,401	1,71,891	6,88,292
..	48,69,242(a)	57,32,870	48,69,242	1,06,02,112
..	—15,14,400	..	—15,14,400	—15,14,400
..	35,26,733	62,49,271	35,26,733	97,76,004
..	65,61,406	53,79,560	65,61,406	1,24,40,966
..	6,69,295	9,50,405	6,69,295	16,19,700
..	5,34,030	1,18,089	5,34,030	6,52,119
..	1,28,335	3,23,145	1,28,335	4,51,480
..	55,82,805	..	55,82,805	55,82,805
..	1,34,75,871	72,71,199	1,34,75,871	2,07,47,070

(a) Excludes expenditure of Rs. 6,31,250 met out of advance from the Contingency Fund during the year 1964-65 which remained unrecouped to the Fund before the close of the year 1964-65.

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads  1	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
<b>D. Social and Developmental Services—contd.</b>		
<b>37. Community Development Projects, National Extension Service and Local Development Works—</b>		
<b>A. Community Development Projects—</b>		
Supervision .. .. .	..	..
Project/Block Headquarters .. .. .	..	..
Animal Husbandry and Agricultural Extension .. .. .	..	..
Health and Rural Sanitation .. .. .	..	..
Education .. .. .	..	..
Social Education .. .. .	..	..
Communication .. .. .	..	..
Rural Arts, Crafts and Industries .. .. .	..	..
Irrigation(a) .. .. .	..	..
Total-A .. .. .	..	..
<b>B. National Extension Service—</b>		
Recurring expenditure on personnel trained on National extension Service pattern .. .. .	..	85,36,456
Total-B .. .. .	..	85,36,456
<b>C. Local Development Works—</b>		
Supervision .. .. .	..	11,34,809
Other Miscellaneous Schemes .. .. .	..	35,71,593
Total-C .. .. .	..	47,06,402
<b>D. General—</b>		
Training Scheme .. .. .	..	41,191
Other Schemes .. .. .	..	..
Total-D .. .. .	..	41,191
<b>TOTAL—COMMUNITY DEVELOPMENT PROJECTS, ETC.</b> .. .. .	..	<b>1,32,84,049</b>

(a) Includes expenditure on 'Reclamation'.

## OF EXPENDITURE BY MINOR HEADS—contd.

1964-65

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	19,068	..	19,068	19,068
..	53,05,737	..	53,05,737	53,05,737
..	43,03,524	..	43,03,524	43,03,524
..	19,06,262	..	19,06,262	19,06,262
..	12,80,690	..	12,80,690	12,80,690
..	16,83,170	..	16,83,170	16,83,170
..	15,18,428	..	15,18,428	15,18,428
..	17,60,243	..	17,60,243	17,60,243
..	7,64,510	..	7,64,510	7,64,510
..	1,85,41,632	..	1,85,41,632	1,85,41,632
..	..	85,36,456	..	85,36,456
..	..	85,36,456	..	85,36,456
..	..	11,34,809	..	11,34,809
..	11,39,934	35,71,593	11,39,934	47,11,527
..	11,39,934	47,06,402	11,39,934	58,46,336
..	..	41,191	..	41,191
..	82,679	..	28,679	82,679
..	82,679	41,191	82,679	1,23,870
..	1,97,64,245	1,32,84,049	1,97,64,245	3,30,48,294

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
<b>D. Social and Developmental Services—concl'd.</b>		
<b>38. Labour and Employment—</b>		
Labour .. .. .	..	7,72,118
Factories .. .. .	..	1,32,455
Resettlement and Employment .. .. .	..	88,10,698
Inspector of Steam Boilers .. .. .	..	39,931
Total .. .. .	..	97,55,202
<b>39. Miscellaneous Social and Developmental Organisations—</b>		
Gazetteer and Statistical Memoirs .. .. .	..	..
Bureau of Commercial Intelligence including Statistics .. .. .	..	4,23,469
State Statistics .. .. .	..	3,344
Preservation and Translation of Ancient Manuscripts .. .. .	..	2,748
Miscellaneous .. .. .	..	8,38,815
Total .. .. .	..	12,67,376
<b>TOTAL-D—SOCIAL AND DEVELOPMENTAL SERVICES .. .. .</b>	<b>17,711</b>	<b>23,53,63,738</b>
<b>E. Multipurpose River Schemes, Irrigation and Electricity Schemes—</b>		
<b>42. Multipurpose River Schemes—</b>		
<b>A. Working Expenses—</b>		
<b>Bhakra Nangal Project—</b>		
<b>1. Bhakra Dam—Irrigation Branch—</b>		
Extensions and Improvements .. .. .	..	8,23,543
Maintenance and Repairs .. .. .	..	73,74,704
Establishment .. .. .	..	83,27,866
Tools and Plant .. .. .	..	23,618
Suspense .. .. .	..	1,80,077
Deduct—Amount transferred to other Governments .. .. .	..	—10,59,922
<b>Total-A—Working Expenses .. .. .</b>	<b>..</b>	<b>1,56,29,886</b>

## OF EXPENDITURE BY MINOR HEADS—contd.

1964—65

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	1,99,300	7,72,118	1,99,300	9,71,418
..	897	1,32,455	879	1,33,334
..	1,06,06,804	88,10,698	1,06,06,804	1,94,17,502
..	..	39,931	..	39,931
..	1,08,06,983	97,55,202	1,08,06,983	2,05,62,185
..	1,00,631	..	1,00,631	1,00,631
..	3,52,213	4,22,469	3,52,213	7,74,682
..	..	3,344	..	3,344
..	..	2,748	..	2,748
..	12,42,074	8,38,815	12,42,074	20,80,889
..	16,94,918	12,67,376	16,94,918	29,62,294
..	15,96,35,567	23,58,81,449	15,96,35,567	39,55,17,016
..	..	8,23,543	..	8,23,543
..	..	73,34,704	..	73,34,704
..	..	83,27,866	..	83,27,866
..	..	23,618	..	23,618
..	..	1,80,077	..	1,80,077
..	..	—10,59,922	..	—10,59,922
..	..	1,56,29,886	..	1,56,29,886

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads  1	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
<b>E. Multipurpose River Schemes, Irrigation and Electricity Schemes—contd.</b>		
42. Multipurpose River Schemes—concl'd.		
<b>B. Interest—</b>		
Bhakra Dam—		
Interest .. .. .	..	3,74,94,620
Total-B—Interest .. .. .	..	3,74,94,620
Total-I—Bhakra Dam .. .. .	..	5,31,24,506
<b>II. Nangal Hydro-Electric Scheme—</b>		
<b>A. Main Project—</b>		
<b>A-(i) Common Pool—</b>		
<b>Irrigation Branch Portion—</b>		
<b>P—Production—</b>		
Maintenance and Repairs .. .. .	..	21,30,238
Establishment .. .. .	..	13,61,406
Tools and Plant .. .. .	..	70,482
<i>Deduct</i> —Amount transferred to other Governments .. .. .	..	—2,93,017
Total-P—Production .. .. .	..	32,69,109
<i>Deduct</i> —Amount recoverable/recovered from Punjab State Electricity Board .. .. .	..	—32,69,109
Total—II—Nangal Hydro-Electric Scheme .. .. .	..	..
TOTAL—MULTIPURPOSE RIVER SCHEMES .. .. .	..	5,31,24,506

## OF EXPENDITURE BY MINOR HEADS—contd.

1964-65

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	3,74,94,620	..	3,74,94,620
..	..	3,74,94,620	..	3,74,94,620
..	..	5,31,24,506	..	3,51,34,506
..	..	21,30,238	..	21,30,238
..	..	13,61,406	..	13,61,406
..	..	70,482	..	70,482
..	..	-2,93,017	..	-2,93,017
..	..	32,69,109	..	32,69,109
..	..	-32,69,109	..	-32,69,109
..	..	..	..	..
..	..	5,31,24,506	..	5,31,24,506

## STATEMENT NO. 12—DETAILED ACCOUNT

Actuals for

Heads

Non-Plan

Charged

Voted

2

3

Rs.

Rs.

1

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 .. .. .	..	..	3,36,196
Maintenance and Repairs .. .. .	..	..	1,35,38,392
Establishment .. .. .	..	..	74,54,118
Tools and Plant .. .. .	..	..	69,315
Total-(i) Working Expenses .. .. .	..	..	2,13,98,021

## (ii) Interest—

Interest .. .. .	..	..	1,26,79,798
Total-(a) Productive Works .. .. .	..	..	3,40,77,819

## (b) Unproductive Works—

## (i) Working Expenses—

Maintenance and Repairs .. .. .	..	..	16,82,965
Establishment .. .. .	..	..	2,55,325
Tools and Plant .. .. .	..	..	4,060
Total-(i) Working Expenses .. .. .	..	..	19,42,340

## (ii) Interest—

Interest .. .. .	..	..	1,81,67,924
Total-(b) Unproductive Works .. .. .	..	..	2,01,10,264

TOTAL—IRRIGATION, ETC., WORKS  
(COMMERCIAL)

.. .. . 5,41,88,083

OF EXPENDITURE BY MINOR HEADS—contd.  
1964-65

Plan		Total		Grand Total
Charged 4 Rs.	Voted 5 Rs.	Non-Plan 6 Rs.	Plan 7 Rs.	
				8 Rs.
..	..	3,36,196	..	3,36,196
..	..	1,35,38,392	..	1,35,38,392
..	..	74,54,118	..	74,54,118
..	..	69,315	..	69,315
..	..	2,13,98,021	..	2,13,98,021
..	..	1,26,79,798	..	1,26,79,798
..	..	3,40,77,819	..	3,40,77,819
..	..	16,82,955	..	16,82,955
..	..	2,55,325	..	2,55,325
..	..	4,060	..	4,060
..	..	19,42,340	..	19,42,340
..	..	1,81,67,924	..	1,81,67,924
..	..	2,01,10,264	..	2,01,10,264
..	..	5,41,88,083	..	5,41,88,083

STATEMENT NO. 1<sup>a</sup>—DETAILED ACCOUNT  
Actuals for

Heads 1	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
<b>E. Multipurpose River Schemes, Irrigation and Electricity Schemes—concl'd.</b>		
<b>44. Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—Incharge of Public Works Officers—</b>		
<b>A. Irrigation Works—</b>		
<b>(i) Works—</b>		
Works .. .. .	..	1,010
Extensions and Improvements .. .. .	..	53,765
Maintenance and Repairs .. .. .	..	—52,238
Establishment .. .. .	..	817
Tools and Plant .. .. .	..	..
Suspense .. .. .	..	..
<b>Total-(i) Works</b> .. .. .	..	<b>3,354</b>
<b>(ii) Miscellaneous Expenditure—</b>		
Establishment .. .. .	26,485	25,02,388
Tools and Plant .. .. .	..	16,781
Other Charges .. .. .	..	2,30,265
Grants-in-aid .. .. .	..	60,000
Suspense .. .. .	..	15,432
<b>Total-(ii) Miscellaneous Expenditure</b> .. .. .	<b>26,485</b>	<b>28,24,866</b>
<b>Total—A-Irrigation Works</b> .. .. .	<b>26,485</b>	<b>28,28,220</b>
<b>B. Navigation, Embankment and Drainage Works—</b>		
<b>(i) Works—</b>		
Works .. .. .	..	5,89,170
Maintenance and Repairs .. .. .	..	20,13,946
Establishment .. .. .	..	2,71,053
Tools and Plant .. .. .	..	16,286
Suspense .. .. .	..	—2,93,776
<b>Total-(i) Works</b> .. .. .	..	<b>25,96,679</b>
<b>(ii) Miscellaneous Expenditure—</b>		
Establishment .. .. .	..	504
Tools and Plant .. .. .	..	329
Other Charges .. .. .	..	1,00,960
<b>Total-(ii) Miscellaneous Expenditure</b> .. .. .	..	<b>1,01,793</b>
<b>Total—B-NAVIGATION, ETC., WORKS</b> .. .. .	..	<b>26,98,472</b>
<b>TOTAL—IRRIGATION, ETC. (NON-COMMERCIAL)</b> .. .. .	<b>26,485</b>	<b>55,26,692</b>
<b>TOTAL—E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES</b>	<b>26,485</b>	<b>11,28,39,281</b>

## OF EXPENDITURE BY MINOR HEADS—contd.

1964-65

Plan		Total		Grand Total
Charged 4 Rs.	Voted 5 Rs.	Non-Plan 6 Rs.	Plan 7 Rs.	
				8 Rs.
..	36,092	..	36,092	36,092
..	..	1,010	..	1,010
..	..	53,765	..	53,765
..	-4,94,786	-52,238	-4,94,786	-5,47,024
..	16,718	817	16,718	17,535
..	7,899	..	7,899	7,899
..	-4,34,077	3,354	-4,34,077	-4,30,723
..	55,795	25,28,873	55,795	25,84,668
..	..	16,781	..	16,781
..	..	2,30,265	..	2,30,265
..	..	60,000	..	60,000
..	..	15,432	..	15,432
..	55,795	28,51,351	55,795	29,07,146
..	-3,78,282	28,54,705	-3,78,282	24,76,423
..	50,942	5,89,170	50,942	6,40,112
..	52,993	20,13,946	52,993	20,66,939
..	7,78,202	2,71,053	7,78,202	10,49,255
..	1,096	16,286	1,096	17,382
..	-4,124	-2,93,776	-4,124	-2,97,900
..	8,79,109	25,96,679	8,79,109	34,75,788
..	..	504	..	504
..	..	329	..	329
..	..	1,00,960	..	1,00,960
..	..	1,01,793	..	1,01,793
..	8,79,109	26,98,472	8,79,109	35,77,581
..	5,00,827	55,53,177	5,00,827	60,54,004
..	5,00,827	11,28,65,766	5,00,827	11,33,66,593

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads 1	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
<b>F. Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—</b>		
<b>50. Public Works—</b>		
<b>Original Works—Buildings—</b>		
State Exoise .. .. .	..	74,413
General Administration .. .. .	93	3,09,777
Administration of Justice .. .. .	..	52,545
Jails .. .. .	..	78,165
Police .. .. .	..	6,99,710
Education .. .. .	915	5,91,720
Medical .. .. .	5,480	4,13,383
Public Health .. .. .	..	87,206
Agriculture .. .. .	..	14,776
Animal Husbandry .. .. .	..	15,263
Co-operation .. .. .	..	365
Industries .. .. .	2,99,604	30,325
Civil Works .. .. .	9,374	7,19,391
Stationery and Printing .. .. .	..	36,919
Miscellaneous Departments .. .. .	..	2,533
Original Works—Communications .. .. .	10	23,39,103
Original Works—Miscellaneous .. .. .	..	10,920
Repairs .. .. .	2,06,772	2,32,34,219
Establishment .. .. .	..	47,42,970
Tools and Plant .. .. .	..	5,91,457
Grants-in-aid .. .. .	..	6,63,116
Suspense .. .. .	..	—17,39,305
Transfer of grants for Road Development to the Deposit Head "Subventions from Central Road Fund" .. .. .	..	14,17,000
<i>Deduct</i> —Expenditure on Displaced Persons transferred to the head "71—Miscellaneous" .. .. .	..	—27,836
<i>Deduct</i> —Amount met from Subventions from Central Road Fund .. .. .	..	—14,17,000
Total .. .. .	5,22,248	3,29,41,135
<b>TOTAL—PUBLIC WORKS (INCLUDING ROADS), ETC. .. .. .</b>	<b>5,22,248</b>	<b>3,29,41,135</b>

## OF EXPENDITURE BY MINOR HEADS—contd.

1964-65

Plan		Total		Grand Total
Charged 4	Voted 5	Non-Plan 6	Plan 7	
Rs.	Rs.	Rs.	Rs.	8 Rs.
..	988	74,413	988	75,401
..	2,00,593	3,09,870	2,00,593	5,10,463
..	1,971	52,545	1,971	54,516
..	..	78,165	..	78,165
..	..	6,99,710	..	6,99,710
..	63,439	5,92,635	63,439	6,56,074
500	94,301	4,18,863	94,301	5,13,664
..	53,038	87,206	53,038	1,40,244
..	..	14,776	..	14,776
..	1,02,191	15,263	1,02,191	1,17,454
..	..	365	..	365
3,658	1,67,913	3,29,929	1,71,571	5,01,500
..	12,687	7,28,765	12,687	7,41,452
..	..	36,919	..	36,919
..	21,126	2,533	21,126	23,659
3,966	40,04,673	23,39,113	40,08,639	63,47,752
..	2,38,645	10,920	2,38,645	2,49,565
..	..	2,34,40,991	..	2,34,40,991
..	-2,47,906	47,42,970	-2,47,906	44,95,064
..	49,428	5,91,457	49,428	6,40,885
..	..	6,63,116	..	6,63,116
..	..	-17,39,305	..	-17,39,305
..	..	14,17,000	..	14,17,000
..	..	-27,836	..	-27,836
..	..	-14,17,000	..	-14,17,000
8,124	47,63,087	3,34,63,383	47,71,211	3,82,34,594
8,124	47,63,087	3,34,63,383	47,71,211	3,82,34,594

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads  1	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
<b>G. Transport and Communications (other than Roads)—</b>		
<b>56. Aviation—</b>		
Direction .. .. .	..	..
Aeronautical Training and Education ..	..	..
Grants-in-aid .. .. .	..	..
Works .. .. .	..	..
Miscellaneous .. .. .	..	..
Total .. .. .	..	..
<b>57. Road and Water Transport Schemes—</b>		
<b>A. Road Transport—</b>		
<b>(i) Working Expenses—</b>		
Direction .. .. .	..	2,10,280
Operation .. .. .	..	4,54,58,508
<b>(ii) Interest—</b>		
Interest .. .. .	..	25,62,800
Total .. .. .	..	4,82,31,588
TOTAL—G—TRANSPORT AND COMMUNICATIONS (OTHER THAN ROADS)	..	4,82,31,588
<b>GG. Capital Account of Transport and Communications (other than Roads) within the Revenue Account—</b>		
<b>8I.—Capital Outlay on Rail-Road Co-ordination Schemes—</b>		
Investment in shares of Road Transport Companies .. .. .	..	12,94,770
Total .. .. .	..	12,94,770
TOTAL—GG—CAPITAL ACCOUNT OF TRANSPORT AND COMMUNICATIONS (OTHER THAN ROADS) WITHIN THE REVENUE ACCOUNT	..	12,94,770

## OF EXPENDITURE BY MINOR HEADS—contd.

1964-65

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	60,850	..	60,850	60,850
..	11,503	..	11,503	11,503
..	1,35,000	..	1,35,000	1,35,000
..	55,438	..	55,438	55,438
..	55,745	..	55,745	55,745
..	3,18,536	..	3,18,536	3,18,536
..	..	2,10,280	..	2,10,280
..	..	4,54,58,508	..	4,54,58,508
..	..	25,62,800	..	25,62,800
..	..	4,82,31,588	..	4,82,31,588
..	3,18,536	4,82,31,588	3,18,536	4,85,50,124
..	..	12,94,770	..	12,94,770
..	..	12,94,770	..	12,94,770
..	..	12,94,770	..	12,94,770

## STATEMENT NO. 12—DETAILED ACCOUNT

Actuals for

Heads	1	Non-Plan	
		Charged 2 Rs.	Voted 3 Rs.
<b>L Miscellaneous—</b>			
<b>64. Famine Relief—</b>			
<b>A. Famine Relief—</b>			
Salaries and Establishment .. ..			1,09,628
Gratuitous Relief .. ..			1,11,23,593
Miscellaneous .. ..		5,517	24,50,491
<i>Deduct</i> —Amount transferred from			
Famine Relief Fund .. ..			—41,00,000
<b>B. Transfer to Famine Relief Fund .. ..</b>			40,00,000
<b>Total .. ..</b>		<b>5,517</b>	<b>1,35,83,712</b>
<b>65. Pensions and Other Retirement Benefits—</b>			
Superannuation and Retired Allowances		1,19,754	1,31,87,653
Amount of equated payments of commuted value of pensions transferred from “120—Payments of Commuted Value of Pensions outside the Revenue Account” .. ..			4,43,488
Compassionate Allowances .. ..			1,59,186
Gratuities .. ..			18,20,053
Family Pensions .. ..			3,05,265
Pensions for distinguished and meritorious services .. ..			17,372
Pensions to Destitutes .. ..			4,60,706
Donations to Provident Funds .. ..			11,77,023
Equated payments on account of capital outlay on sterling Pensions to the Government of India .. ..			42,855
Charges in England .. ..			6,641
<i>Deduct</i> —Pensionary charges transferred to Commercial Departments and Concerns .. ..			—2,60,687
<b>Total .. ..</b>		<b>1,19,754</b>	<b>1,73,59,555</b>
<b>67. Privy Purses and Allowances of Indian Rulers—</b>			
Privy Purses and Allowances of Rulers of Integrated States and Allowances of their Relatives and Servants—			
Integrated States .. ..			7,13,698
<b>Total .. ..</b>			<b>7,13,698</b>

OF EXPENDITURE BY MINOR HEADS—contd.  
1964-65

Plan		Total		Grand Total
Charged 4 Rs.	Voted 5 Rs.	Non-Plan 6 Rs.	Plan 7 Rs.	
				8 Rs.
..	..	1,09,628	..	1,09,628
..	..	1,11,23,593	..	1,11,23,593
..	..	24,56,008	..	24,56,008
..	..	—41,00,000	..	—41,00,000
..	..	40,00,000	..	40,00,000
..	..	1,35,89,229	..	1,35,89,229
..	..	1,33,07,407	..	1,33,07,407
..	..	4,43,488	..	4,43,488
..	..	1,59,186	..	1,59,186
..	..	18,20,053	..	18,20,053
..	..	3,05,265	..	3,05,265
..	..	17,372	..	17,372
..	..	4,60,706	..	4,60,706
..	..	11,77,023	..	11,77,023
..	..	42,855	..	42,855
..	..	6,641	..	6,641
..	..	—2,60,687	..	—2,60,687
..	..	1,74,79,309	..	1,74,79,309
..	..	7,13,698	..	7,13,698
..	..	7,13,698	..	7,13,698

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
<b>I—Miscellaneous—contd.</b>		
<b>68. Stationery and Printing—</b>		
<b>I. Stationery—</b>		
Stationery Offices and Stores .. .. .	..	92,965
Purchase of Stationery Stores .. .. .	67,891	47,89,167
Discount on plain paper used with stamps .. .. .	..	4,118
Purchase of plain paper used with stamps .. .. .	..	56,393
<i>Deduct</i> —Value of stationery supplied to other Governments and paying Departments .. .. .	..	—4,61,873
<b>II. Printing—</b>		
Government Presses .. .. .	..	29,70,393
Printing at Private Presses .. .. .	..	1,25,927
Printing of Text-books .. .. .	..	8,97,888
Lithography .. .. .	..	1,05,055
Cost of printing work done by other Governments .. .. .	..	14,736
Cost of printing work done for other Governments and paying Departments .. .. .	..	—6,12,843
<b>III. Government Typewriter Workshop .. .. .</b>		
	..	1,02,478
Total .. .. .	67,891	80,84,404
<b>70. Forest—</b>		
General Direction .. .. .	..	2,26,060
Conservancy and Works .. .. .	..	57,23,896
Establishment .. .. .	12,219	35,09,773
Total .. .. .	12,219	94,59,729

## OF EXPENDITURE BY MINOR HEADS—contd.

1964-65

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	92,965	..	92,965
..	..	48,57,058	..	48,57,058
..	..	4,118	..	4,118
..	..	56,393	..	56,393
..	..	—4,61,873	..	—4,61,873
..	13,013	29,70,393	13,013	29,83,406
..	2,217	1,25,927	2,217	1,28,144
..	94,148	8,97,888	94,148	9,92,036
..	..	1,05,055	..	1,05,055
..	..	14,736	..	14,736
..	..	—6,12,843	..	—6,12,843
..	..	1,02,478	..	1,02,478
..	1,09,378	81,52,295	1,09,378	82,61,673
..	1,57,744	2,26,060	1,57,744	3,83,804
..	92,53,935	57,23,896	92,53,935	1,49,77,831
..	26,66,288	35,21,992	26,66,288	61,88,280
..	1,20,77,967	94,71,948	1,20,77,967	2,15,49,915

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads 1	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
<b>I. Miscellaneous—concl'd.</b>		
<b>71. Miscellaneous—</b>		
Cost of books and periodicals .. .. .	..	4,605
Donations for charitable purposes .. .. .	..	45,819
Special Commission of Enquiry .. .. .	..	1,500
Publicity Board .. .. .	..	26,82,324
✓ Irrecoverable temporary loans and advances written off .. .. .	..	13,455
Expenditure on Displaced Persons .. .. .	36,350	40,31,115
Grants-in-aid, Contributions, etc. .. .. .	..	52,87,937
Expenditure on the Administration of Lahaul and Spiti .. .. .	..	11,35,094
Charges in connection with Village Panchayats Act .. .. .	50	33,99,532
Miscellaneous and Unforeseen Charges .. .. .	50	1,10,96,438
Loss or gain by exchange .. .. .	..	1,998
Transfers to the Fund for Village Reconstruction and Harijan Uplift .. .. .	..	3,86,00,000
Total .. .. .	36,450	6,62,99,817
Total—I—MISCELLANEOUS .. .. .	2,41,831	11,55,00,915
<b>J. Contributions and Miscellaneous Adjustments—</b>		
<b>76. Other Miscellaneous Compensations and Assignments—</b>		
Other Miscellaneous Assignments, Compensations, Contributions, etc.—	..	..
Land Revenue .. .. .	..	4,32,496
Total .. .. .	..	4,32,496
TOTAL—J—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS .. .. .	..	4,32,496

## OF EXPENDITURE BY MINOR HEADS—contd.

1964-65

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	4,605	..	4,605
..	..	45,819	..	45,819
..	..	1,500	..	1,500
..	12,26,050	26,82,324	12,26,050	39,08,374
..	..	13,455	..	13,455
..	..	40,67,465	..	40,67,465
..	6,03,998	52,87,937	6,03,998	58,91,935
..	..	11,35,094	..	11,35,094
..	6,96,682	33,99,582	6,96,682	40,96,264
..	24,43,751	1,10,96,488	24,43,751	1,35,40,239
..	..	1,998	..	1,998
..	..	3,86,00,000	..	3,86,00,000
..	49,70,481	6,63,36,267	49,70,481	7,13,06,748
..	1,71,57,826	11,57,42,746	1,71,57,826	13,29,00,572
..	..	4,32,496	..	4,32,496
..	..	4,32,496	..	4,32,496
..	..	4,32,496	..	4,32,496

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads  1	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
<b>K. Extraordinary Items—</b>		
<b>78. Pre-partition Payments—</b>		
Jails .. .. .	..	8,182
Public Works .. .. .	..	953
Total .. .. .	..	9,135
<b>78-A. Expenditure connected with the National Emergency, 1962—</b>		
<b>Civil Defence—</b>		
Direction .. .. .	..	3,01,313
Air Raid Precautions .. .. .	..	1,06,283
Miscellaneous .. .. .	..	23,19,137
<b>Other Expenditure—</b>		
Emergency Manpower .. .. .	..	3,22,986
Miscellaneous .. .. .	..	5,81,134
Total .. .. .	..	36,30,853
TOTAL—K—EXTRAORDINARY ITEMS .. .. .	..	36,39,988
GRAND TOTAL—II—EXPENDITURE MET FROM REVENUE .. .. .	19,71,75,031	71,40,64,337

## OF EXPENDITURE BY MINOR HEADS—contd.

1964-65

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
		8,182	..	8,182
	..	953	..	953
	..	9,135	..	9,135
	..	3,01,313	..	3,01,313
	..	1,06,283	..	1,06,283
	..	23,19,137	..	23,19,137
..	..	3,22,986	..	3,22,986
..	..	5,81,134	..	5,81,134
..	..	36,30,853	..	36,30,853
..	..	36,39,988	..	36,39,988
8,148	19,27,31,249	91,12,39,368	19,27,39,397	1,10,39,78,765

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads  1	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
<b>CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT—</b>		
<b>DD. Capital Account of Social and Developmental Services outside the Revenue Account—</b>		
<b>95. Capital Outlay on Schemes of Agricultural Improvement and Research—</b>		
Grow More Food Schemes .. ..	..	35,01,923
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. ..	..	—5,18,548
Total .. ..	..	29,83,375
<b>96. Capital Outlay on Industrial Development—</b>		
<b>Investments in Government Commercial Undertakings—</b>		
Work Centres Scheme .. ..	..	2,59,405
<b>Investments in other Commercial Undertakings—</b>		
Miscellaneous .. ..	..	29,53,500
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. ..	..	—15,91,158
Total .. ..	..	16,21,747

## OF EXPENDITURE BY MINOR HEADS—contd.

1964-65

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	15,64,788	35,01,923	15,64,788	50,66,711
..	—7,381	—5,18,548	—7,381	—5,25,929
..	15,57,407	29,83,375	15,57,407	40,40,782
..	..	2,59,405	..	2,59,405
..	76,67,465(a)	29,53,500	76,67,465	1,06,20,965
..	—5,001	—15,91,158	—5,001	—15,96,159
..	76,62,464	16,21,747	76,62,464	92,84,211

(a) Includes an expenditure of Rs. 1,07,500 on account of Government's investment in the shares of Consumer Co-operative Stores which was to be recorded under a separate major head "95-A—Capital Outlay on Consumer Co-operatives". The classification adopted here follows the State Budget Estimates for 1964-65.

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads	Actuals for—	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.

**EE. Capital Account of Multipurpose River Schemes,  
Irrigation and Electricity Schemes outside the  
Revenue Account—**

**98. Capital Outlay on Multipurpose River Schemes—**

**Bhakra Nangal Project—**

**I. Bhakra Dam—**

**Irrigation Branch—**

Works .. .. .	..	..
Establishment .. .. .	..	..
Tools and Plant .. .. .	..	..
Suspense .. .. .	..	..
<i>Deduct—Receipts and Recoveries on Capital Account</i> .. .. .	..	..

**Total—Bhakra Dam .. .. .**

## OF EXPENDITURE BY MINOR HEADS—contd.

1964-65

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	63,47,069	..	63,47,069	63,47,069
..	19,03,171	..	19,03,171	19,03,171
..	13,182	..	13,182	13,182
..	36,34,499	..	36,34,499	36,34,499
..	-41,22,347	..	-41,22,347	-41,22,347
..	77,75,574	..	77,75,574	77,75,574

## STATEMENT NO. 12—DETAILED ACCOUNT

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

## OF EXPENDITURE BY MINOR HEADS—contd.

1964-65

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	1,00,66,556	..	1,00,66,556	1,00,66,556
..	19,44,979	..	19,44,979	19,44,979
..	1,86,962	..	1,86,962	1,86,962
..	1,21,98,497	..	1,21,98,497	1,21,98,497
..	-1,21,98,497	..	-1,21,98,497	-1,21,98,497
..	..	..	..	..
..	9,65,40,990	..	9,65,40,990	9,65,40,990
..	1,13,42,711	..	1,13,42,711	1,13,42,711
..	12,55,168	..	12,55,168	12,55,168
..	5,41,28,125	..	5,41,28,125	5,41,28,125
..	-13,36,673	..	-13,36,673	-13,36,673
..	-5,86,33,882	..	-5,86,33,882	-5,86,33,882
..	10,32,96,439	..	10,32,96,439	10,32,96,439
..	11,10,72,013	..	11,10,72,013	11,10,72,013

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads 1	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
<b>EE. Capital Account of Multipurpose River Schemes, Irrigation and Electricity Schemes] outside the Revenue Account—concl'd.]</b>		
<b>99. Capital] Outlay on Irrigation, Navigation, Embankment and Drainage ]Works (Commercial)—</b>		
<b>A. Irrigation Works—</b>		
<b>(1) Productive—</b>		
Works .. .. .	..	1,27,422
Establishment .. .. .	..	24,543
Tools and Plant .. .. .	..	400
Suspense .. .. .	..	—23,74,630
<i>Deduct—Receipts and Recoveries on Capital Account</i> .. .. .	..	..
	<b>Total</b> .. .. .	<b>—22,22,265</b>
<b>(2) Unproductive—</b>		
Works .. .. .	..	26,134
Establishment .. .. .	..	4,452
Tools and Plant .. .. .	..	1,394
Suspense .. .. .	..	..
<i>Deduct—Receipts and Recoveries on Capital Account</i> .. .. .	..	..
	<b>Total</b> .. .. .	<b>31,980</b>
<b>TOTAL—99—CAPITAL OUTLAY ON IRRIGATION, ETC. WORKS (COMMERCIAL)</b> .. .. .	..	<b>—21,90,285</b>

## OF EXPENDITURE BY MINOR HEADS—contd.

1964-65

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	2,16,31,968	1,27,422	2,16,31,968	2,17,59,390
..	27,05,502	24,543	27,05,502	27,30,045
..	1,14,452	400	1,14,452	1,14,852
..	4,95,862	-23,74,630	4,95,862	-18,78,768
..	-1,41,901	..	-1,41,901	-1,41,901
..	2,48,05,883	-22,22,265	2,48,05,883	2,25,83,618
..	7,46,63,803	26,134	7,46,63,803	7,46,89,937
..	1,00,29,558	4,452	1,00,29,558	1,00,34,010
..	1,07,989	1,394	1,07,989	1,09,383
..	-49,89,176	..	-49,89,176	-49,89,176
..	-28,51,126	..	-28,51,126	-28,51,126
..	7,69,61,048	31,930	7,69,61,048	7,69,93,028
..	10,17,66,931	-21,90,285	10,17,66,931	9,95,76,646

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
	1	2
	Rs.	Rs.
<b>FF. Capital Account of Public Works</b>		
<b>(including Roads) and Schemes of Miscellaneous Public Improvement outside the Revenue Account—</b>		
<b>103. Capital Outlay on Public Works—</b>		
Original Works—Buildings—		
Land Revenue .. .. .	1,400	3,79,808
General Administration .. .. .	..	2,41,028
Administration of Justice .. .. .	..	1,875
Jails .. .. .	..	8,742
Police .. .. .	2,163	9,79,634
Education .. .. .	96	30,810
Medical .. .. .	11,086	37,648
Public Health .. .. .	..	7,805
Agriculture .. .. .	..	—4,767
Animal Husbandry .. .. .	..	4,055
Industries .. .. .	..	362
Civil Works .. .. .	2,399	14,836
Stationery and Printing .. .. .	..	13,88,577
Miscellaneous Departments .. .. .	1,28,856	58,10,501
Original Works—Communications .. .. .	5,930	18,70,243
Original Works—Miscellaneous .. .. .	..	..
Establishment .. .. .	..	7,22,116
Tools and Plant .. .. .	..	83,550
Deduct—Receipts and Recoveries on Capital Account .. .. .	..	—98,39,650
Total .. .. .	1,51,930	17,37,173
<b>105. Chandigarh Capital Outlay—</b>		
Works .. .. .	..	35,56,142
Establishment .. .. .	..	..
Tools and Plant .. .. .	..	..
Suspense .. .. .	..	..
Deduct—Receipts and Recoveries on Capital Account .. .. .	..	—17,53,157
Total .. .. .	..	18,02,985

## OF EXPENDITURE BY MINOR HEADS—contd.

1964-65

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	-2,471	3,81,208	-2,471	3,78,737
..	6,545	2,41,028	6,545	2,47,573
1,903	105	1,875	2,008	3,883
..	8,616	8,742	8,616	17,358
21,182	1,814	9,81,797	22,996	10,04,793
1,77,691	94,49,984	30,906	96,27,675	96,58,581
1,94,036	1,37,63,608	48,734	1,39,57,644	1,40,06,378
..	1,993	7,805	1,993	9,798
..	55,987	-4,767	55,937	51,220
1,73,751	19,35,704	4,055	21,09,455	21,13,510
14,502	47,23,761	362	47,38,263	47,38,625
3,355	-832	17,235	2,523	19,758
..	5,33,927	13,88,577	5,33,927	19,22,504
2,142	55,44,392	59,39,357	55,46,534	1,14,85,891
48,202	2,87,90,919	18,76,173	2,88,39,121	3,07,15,294
..	12,715	..	12,715	12,715
..	59,73,729	7,22,116	59,73,729	66,95,845
..	6,91,169	83,550	6,91,169	7,74,719
..	160	-98,39,650	160	-98,39,490
6,36,764	7,14,91,825	18,89,103	7,21,28,589	7,40,17,692
11,911	1,29,90,521	35,56,142	1,30,02,432	1,65,58,574
..	19,64,399	..	19,64,399	19,64,399
..	-13,614	..	-13,614	-13,614
..	85,933	..	85,933	85,933
..	-1,04,02,794	-17,53,157	-1,04,02,794	-1,21,55,951
11,911	46,24,445	18,02,935	46,36,356	64,39,341

## STATEMENT NO. 12--DETAILED ACCOUNT

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
<b>GG. Capital Account of Transport and Communications (other than Roads) outside the Revenue Account—</b>		
<b>112. Capital Outlay on Aviation—</b>		
<b>A. Aviation—</b>		
Works .. .. .	..	..
Total ..	..	..
<b>113. Capital Outlay on Rail-Road Co-ordination Schemes—</b>		
Investment on shares of Road Transport Companies .. .. .	..	..
	..	..
<b>114. Capital Outlay on Road and Water Transport Schemes—</b>		
<b>Road Transport—</b>		
Motor Transport Services ..	..	1,00,00,068
<i>Deduct</i> —Amount met from Reserve Funds and Deposit Accounts .. .. .	..	—9,43,396
Total ..	..	90,56,672

## OF EXPENDITURE BY MINOR HEADS—contd.

1961-65

Plan		Total		Grand Total
Charged 4	Voted 5	Non-Plan 6	Plan 7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	7,10,188	..	7,10,188	7,10,188
..	7,10,188	..	7,10,188	7,10,188
..	16,63,400	..	16,63,400	16,63,400
..	16,63,400	..	16,63,400	16,63,400
..	..	1,00,00,068	..	1,00,00,068
..	..	—9,43,396	..	—9,43,396
..	..	90,56,672	..	90,56,672

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads  1	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
<b>II. Miscellaneous Capital Account outside the Revenue Account—</b>		
<b>120. Payments of Commuted Value of Pensions—</b>		
Payments in India .. .. .	..	75,684
<i>Deduct</i> —Amount recovered from other Governments .. .. .	..	— 33,868
<i>Deduct</i> — Amount of equated payments transferred to “65—Pensions and other Retirement Benefits” within the Revenue Account .. .. .	..	—3,36,833
Total .. .. .	..	— 2,95,017
<b>124. Capital Outlay on Schemes of Government Trading—</b>		
Grain Supply Scheme .. .. .	1,00,448	3,46,21,680
Milk Supply Scheme .. .. .	..	8,75,512
Other Miscellaneous Schemes .. .. .	..	— 1,32,66,634
Material and Equipment under T.C.A. Programme .. .. .	..	2,64,170
Total .. .. .	1,00,448	2,24,94,728
<b>TOTAL—CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT .. .. .</b>	<b>2,52,378</b>	<b>3,72,11,378</b>
<b>TOTAL—EXPENDITURE .. .. .</b>	<b>19,74,27,409</b>	<b>75,12,75,715</b>

## OF EXPENDITURE BY MINOR HEADS—concl'd.

1964-65

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	75,684	..	75,684
..	..	—33,868	..	—33,868
..	..	—3,36,833	..	—3,36,833
..	..	—2,95,017	..	—2,95,017
..	..	3,47,22,128	..	3,47,22,128(a)
..	..	8,75,512	..	8,75,512
..	..	—1,32,66,634	..	—1,32,66,634
..	13,14,393	2,64,170	13,14,393	15,78,563
..	13,14,393	2,25,95,176	13,14,393	2,39,09,569
6,48,675	30,18,63,066	3,74,63,756	30,25,11,741	33,99,75,497
6,56,823	49,45,94,315	94,87,03,124	49,52,51,138	1,44,39,54,262

(a) Includes Rs. 8,17,455 on account of interest.

**STATEMENT NO. 18—DETAILED STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR**

Nature of Expenditure 1	Expenditure during 1964-65			Expenditure to end of 1964-65 5 Rs.
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.	
<b>25. CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH—</b>				
Grow More Food Schemes ..	35,01,923	17,44,301	52,46,224	3,66,03,902
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	—5,18,548	—1,86,894	—7,05,442	—49,95,803
Net Expenditure ..	29,83,375	15,57,407	45,40,782	3,16,08,099
<b>26. CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT—</b>				
Investments in Government Commercial Undertakings—				
Work Centres Scheme ..	2,59,405	..	2,59,405	1,03,49,575
Development of Industrial Area Scheme .. ..	..	..	..	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—				
Punjab Financial Corporation .. ..	..	..	..	41,98,800
Punjab State Co-operative Bank, Ltd., Jullundur ..	..	..	..	23,00,000
Co-operative Bank, Patandi Development Schemes ..	..	..	..	3,000
Jagatjit Cotton Textile Mills, Ltd. .. ..	..	..	..	56,176(a)
Sugar Factory, Hamira ..	..	..	..	17,00,000
Malwa Sugar Mills, Ltd. .. ..	..	..	..	20,00,000
Patiala Electric Industries, Ltd. .. ..	..	..	..	20,00,000
Janta Co-operative Sugar Mills, Ltd., Bhogpur ..	..	..	..	5,00,000
Haryana Co-operative Sugar Mills, Ltd., Rohtak ..	..	..	..	20,00,000(a)
Panipat Co-operative Sugar Mills, Ltd. .. ..	..	..	..	20,00,000(a)
Morinda Co-operative Sugar Mills, Ltd. .. ..	..	..	..	20,00,000(a)
Batala Co-operative Sugar Mills, Ltd. .. ..	..	..	..	25,00,000(a)

(a) Out of the investment of Rs. 1,10,56,176 shown against Development Schemes in the Finance Accounts for 1963-64 a sum of Rs. 1,10,00,000 has been shown against various Sugar Mills on receipt of information from Government. The particulars of the balance investment of Rs. 56,176 are awaited from Government (March, 1966).

**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 1964-65			Expenditure to end of 1964-65 5
	Non-Plan	Plan	Total	
	2 Rs.	3 Rs.	4 Rs.	
<b>98. CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT—contd.</b>				
<b>Investments in other Commercial Undertakings—contd.</b>				
Dalmia Dadri Cement, Ltd.	..	..	..	4,80,000
Hindustan Wire Products, Ltd.	..	..	..	3,00,000
Shri Udai Bhan Industries, Ltd.	..	..	..	2,62,500
Associated Cement Co., Ltd., Patiala	..	..	..	1,60,000
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	..	..	..	6,62,318
Primary Agricultural Credit Societies	..	3,83,500	3,83,500	58,01,500
Central Co-operative Banks	..	16,46,000	16,46,000	88,66,000(b)
State Land Mortgage Bank, Ltd., Chandigarh	..	..	..	25,00,000(b)
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	1,70,000
Bhargava Camp Ahinsik Charma Production-cum-Sale Co-operative Industrial Society, Ltd., Jullundur	..	..	..	50,000
Hindustan Dowlad Tools, Ltd.	..	..	..	1,71,500

(\*) Out of investment of Rs. 34,00,000 shown against State Land Mortgage Bank Ltd., Chandigarh in the Finance Accounts for 1963-64, Rs. 9,00,000 have been transferred to Central Co-operative Banks.

**STATEMENT NO. 18—DETAILED STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR—contd.**

Nature of Expenditure	Expenditure during 1964-65			Expenditure to end of 1964-65
	Non-Plan	Plan	Total	
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>98. CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT—contd.</b>				
Investments in other Commercial Undertakings—contd.				
Marketing and Marketing cum-Processing Societies .. ..	..	7,11,525	7,11,525	11,95,525
Usha Spinning and Weaving Mills, Ltd., Faridabad .. ..	..	8,80,700	8,80,700	11,19,800
Co-operative Farming Societies .. ..	..	3,48,120	3,48,120	6,83,920
Consumer Co-operative Stores .. ..	..	1,07,500	1,07,500	16,29,872
State Ware-housing Corporation .. ..	..	2,00,000	2,00,000	21,50,000
All India Wool Combers Co-operative Societies, Ludhiana .. ..	..	..	..	4,20,750
Seamless Tubes Mills ..	..	20,000	20,000	20,000
Underwriting of Preference and Equity shares of Usha Forgings and Stampings, Ltd. ..	..	2,14,350	2,14,350	2,14,350
✓ Punjab Poultry Corporation, Ltd., Chandigarh ..	..	15,00,000	15,00,000	15,00,000
Bharat Steel Tubewells, New Delhi .. ..	29,53,500	..	29,53,500	39,38,000
Punjab Export Corporation .. ..	..	..	..	20,00,000
Punjab Air Rifles, Ltd. ..	..	..	..	11,90,000
Share Capital of Co-operative Labour and Construction Society ..	..	79,900	79,900	1,11,900
Tea Planters Supply-cum-Industrial Co-operative Society, Palampur, District Kangra ..	..	..	..	1,00,000
Share Capital of Marketing Societies for distribution of consumer articles centrally sponsored ..	..	2,98,470	2,98,470	4,47,370
Punjab State Co-operative Bank, Ltd., Chandigarh ..	..	..	..	31,00,000

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

Nature of Expenditure 1	Expenditure during 1964-65			Expenditure to end of 1964-65 5 Rs.
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.	
	98. CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT—concl.			
Investments in other Commercial Undertakings—concl.				
Shri Gopal Paper Mills, Jagadhri .. ..	..	..	..	10,00,000
Mohindergarh Central Co-operative Bank, Ltd.		..	..	50,000
Panch Shilla Industrial Co-operative Society, Faridabad .. ..	..	..	..	4,25,000
Cottage Industries, Museum and Emporium	..	..	..	1,40,000
Lahaul Kuth Growers Co-operative Marketing Society, Ltd., Loto, District Kangra ..	..	..	..	25,000
Provincial Federation for Industrial Co-operative .. ..	..	..	..	3,00,000
National Projects Construction Corporation (Private), Ltd. ..	..	..	..	10,00,000
Industrial Cables India, Ltd., Rajpura .. ..	..	..	..	7,00,000
Co-operative Sugar Mills	..	5,00,000	5,00,000	37,00,000
Underwriting of Preference and Equity Shares of Messrs. Sikands, Ltd.	..	7,17,400	7,17,400	7,17,400
Miscellaneous—				
Bir Co-operative Tea Factory .. ..	..	..	..	1,00,000
Development of Village and Cottage Industries	..	..	..	20,00,000
Total ..	32,12,905	76,67,465	1,08,80,370	8,53,18,322
Defunct—Receipts and Recoveries on Capital Account .. ..	—16,01,158	—5,001	—15,96,159	—2,39,55,188 (a)
Defunct—Amount financed from Ordinary Revenues .. ..	..	..	..	—50,000
Net expenditure ..	16,21,747	76,62,464	92,84,211	7,13,13,134

(a) (i) Out of this, an amount of Rs. —43,74,353 pertains to Receipts and Recoveries on Capital Account in respect of "Investments in other Commercial Undertakings".

(ii) Includes *pro forma* adjustment of Rs. 4,335 erroneously credited under the head "81—Capital Account of Civil Works" instead of under "72—Capital Outlay on Industrial Development" in the accounts for 1961-62.

**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 1964-65			Expenditure to end of 1964-65 5 Rs.
	Non-Plan	Plan	Total	
	2 Rs.	3 Rs.	4 Rs.	
<b>98. CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES—</b>				
<b>Bhakra Nangal Project—</b>				
<b>I. Bhakra Dam—</b>				
Irrigation Branch Portion	..	77,75,574	77,75,574	1,03,05,36,236*
Interest on Capital ..	..	..	..	36,97,40,894(a)
<i>Deduct—Interest on Capital written back to Revenue</i> .. ..	..	..	..	—4,24,01,367(b)
<i>Deduct—Amount transferred to other Governments</i> .. ..	..	..	..	—20,56,05,050
Total—I. Bhakra Dam	..	77,75,574	77,75,574	1,15,22,70,113
<b>II. Nangal Hydro-Electric Scheme—</b>				
<b>A. Main Project—</b>				
<b>A. (I) Common Pool—</b>				
<b>(i) Irrigation Branch Portion—</b>				
P—Production ..	..	1,21,98,407	1,21,98,497	39,80,67,001
<b>(ii) Electricity Branch Portion—</b>				
P—Production ..	..	..	..	5,66,34,220
T—Transmission ..	..	..	..	12,26,09,879
<b>(III) Punjab Exclusive—</b>				
T—Transmission ..	..	..	..	46,05,730
<b>B. Subsidiary Distribution Projects—</b>				
<b>Punjab State Portion—</b>				
T—Transmission ..	..	..	..	1,62,80,545
B—Bulk Supply ..	..	..	..	17,00,909
D—Distribution ..	..	..	..	7,75,15,478
Interest on Capital ..	..	..	..	7,51,59,520
<i>Deduct—Interest on Capital written back to Revenue</i> .. ..	..	..	..	—2,51,71,204

\*Excludes an amount of Rs. 32,50,98,233 on account of progressive capitalised interest charges to end of 1963-64 which have been shown separately.

(a) Includes *pro forma* adjustment of Rs. 22,60,353 on account of capitalised interest charges pertaining to the former P.E.P.S.U. States.

(b) Includes *pro forma* adjustment of Rs. —39,059 on account of betterment levy booked under the head "XVII—Irrigation, Navigation, Embankment and Drainage Works (Commercial)" instead of under "XLA—Receipts from Multipurpose River Schemes" for eventual adjustment as write-back of capitalised interest charges under the head "80-A—Capital Outlay on Multipurpose River Schemes" in the accounts for 1961-62.

**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 1964-65			Expenditure to end of 1964-65 5 Rs.
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.	
<b>98. CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES—concd.</b>				
<b>II. Nangal Hydro-Electric Schemes—concd.</b>				
<i>Deduct</i> —Amount transferred to other Governments .. ..	..	..	..	—5,38,95,628
<i>Deduct</i> —Amount recoverable/recovered from the Punjab State Electricity Board .. ..	..	—1,21,98,497	—1,21,98,497	—7,72,62,739
Electricity Branch Portion— <i>Erstwhile P.E.P.S.U. State</i> .. ..	..	..	..	1,15,32,067
<b>Total—II. Nangal Hydro-Electric Scheme</b> .. ..	..	..	..	60,76,75,778
<b>Beas Dam Project—</b>				
Irrigation Branch Portion .. ..	..	10,32,96,439	10,32,96,439	23,42,34,358
Interest on Capital .. ..	..	..	..	1,31,676
<b>Total—Beas Dam Project</b> .. ..	..	10,32,96,439	10,32,96,439	23,43,66,036
<b>Total Expenditure</b> .. ..	..	11,10,72,013	11,10,72,013	1,99,43,11,927
<b>99. CAPITAL OUTLAY ON IRRIGATION, ETC., WORKS (COMMERCIAL)—</b>				
<b>A. Irrigation Works—</b>				
<b>(i) Productive—</b>				
Upper Bari Doab Canal .. ..	—41,08,788	8,09,128	—32,99,660	2,39,17,036
Western Jumna Canal (including Extension Scheme) .. ..	1,81,298	2,00,68,936	2,02,50,234	13,15,34,372
Sirhind Canal .. ..	33,384	1,03,763	2,27,147	4,35,49,483
Sutlej Valley Project .. ..	12,60,570	..	12,60,570	4,67,01,083
Madhopur Beas Link .. ..	3,90,193	16,05,668	19,95,861	3,28,72,412
Government Central Workshop .. ..	..	..	..	—2,54,37,450
Shah Nahar Canal Project .. ..	..	21,416	21,416	33,91,054
Sidharthahar Scheme .. ..	..	..	..	34,32,071
Technical Co-operation Assistance Schemes .. ..	..	2,32,159	2,32,159	6,72,81,180
Soil Conservation and Land Reclamation Scheme .. ..	..	19,08,798	19,08,798	43,94,096(a)
Other Projects where the total expenditure in each case is less than Rs. 25 lakhs .. ..	21,078	—1,23,985	—1,02,907	62,63,482
<b>Total—(i) Productive</b> .. ..	—22,22,265	2,48,05,883	2,25,83,618	33,79,80,319

(a) This scheme was previously included in 'Other Projects', but has now been shown separately as the estimated cost is more than Rs. 25 lakhs.

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

Nature of Expenditure I	Expenditure during 1964-65			Expenditure to end of 1964-65 5 Rs.
	Non-Plan	Plan	Total	
	2 Rs.	3 Rs.	4 Rs.	
<b>99. CAPITAL OUTLAY ON IRRIGATION, ETC., WORKS (COMMERCIAL)</b> —concl'd.				
<b>A. Irrigation Works—</b> concl'd.				
(2) Unproductive—				
Hariko Project ..	2	7,12,201	7,12,203	10,76,07,356(d)
Jagadhari Tubewell Project	1,194	5,175	6,369	1,12,99,995
Sirhind Feeder Canal ..	..	-1,47,322	-1,47,322	6,18,40,628
Upper Bari Doab Canal ..	..	1,03,474	1,03,474	1,09,99,452
Western Jumna Canal	32,708	10,57,278	10,82,986	2,66,20,192
Sirhind Canal ..	..	75,18,106	75,18,106	2,65,56,275(c)
Director, Irrigation and Power Research Institute ..	..	81,67,648	81,67,648	1,38,42,219(c)
Drainage Project ..	..	5,89,08,830	5,89,08,830	22,32,45,943
Other Projects where the total expenditure in each case is less than Rs. 25 lakhs ..	-1,024	6,42,656	6,40,734	1,04,29,582
<b>Total—(2)—Unproductive</b>	<b>31,980</b>	<b>7,69,61,048</b>	<b>7,69,93,028</b>	<b>49,25,41,642</b>
Deduct—Amount debit-able to Rajasthan on account of Sutlej Valley Project ..	..	..	..	-2,14,20,442
<b>Total—A. Irrigation Works</b>	<b>-21,90,285</b>	<b>10,17,66,931</b>	<b>9,95,76,646</b>	<b>80,91,01,519</b>
Deduct—Amount financed from Ordinary Revenues	..	..	..	-1,12,82,063
Not expenditure ..	-21,90,285	10,17,66,931	9,95,76,646	79,78,19,456(a)
<b>100. CAPITAL OUTLAY ON IRRIGATION, ETC., WORKS (NON-COMMERCIAL)—</b> Net expenditure outside the Revenue Account	..	..	..	21,79,777
<b>101. CAPITAL OUTLAY ON ELECTRICITY SCHEMES—</b>				
<b>A. Hydro-Electric Schemes—</b>				
<b>Uhl River Scheme—</b>				
P—Production ..	..	..	..	3,04,33,221
T—Transmission ..	..	..	..	4,07,03,108
B—Bulk Supply ..	..	..	..	13,81,101
D—Distribution ..	..	..	..	5,34,80,316
<b>Total—Uhl River Scheme</b>	..	..	..	12,60,08,746
Erstwhile P.E.P.S.U. Schemes ..	..	..	..	13,64,133(b)
<b>Total—A—Hydro-Electric Schemes</b>	..	..	..	12,73,70,879

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

(b) 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 the former P.E.P.S.U. State.

(c) These schemes were previously included in 'Other Projects' but have now been shown separately, as the estimated cost in each case is more than Rs. 25 lakhs.

(d) Includes Rs. 2,36,17,215 on account of interest on Capital.

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

Nature of Expenditure I	Expenditure during 1964-65			Expenditure to end of 1964-65 5
	Non-Plan 2	Plan 3	Total 4	
	Rs.	Rs.	Rs.	
<b>101. CAPITAL OUTLAY ON ELECTRICITY SCHEMES</b> —contd.				
<b>B. Thermo-Electric Schemes—</b>				
Panipat-Jagadhari Scr- vicing Plant ..	..	..	..	40,25,718
Erstwhile P.E.P.S.U. Schemes .. ..	..	..	..	23,48,210(b)
Other Schemes ..	..	..	..	1,14,28,910
<b>Total—B. Thermo-Elec- tric Schemes ..</b>	..	..	..	1,78,02,838
<b>Total ..</b>	..	..	..	14,51,73,717
<i>Deduct—Amount financed from Ordinary Reva- nues .. ..</i>	..	..	..	—2,78,295
<b>Net expenditure ..</b>	..	..	..	14,48,95,422(a)
<b>103. CAPITAL OUTLAY ON PUBLIC WORKS—</b>				
<b>(a) Original Works—</b>				
<b>(i) Buildings—</b>				
Land Revenue ..	3,81,208	—2,471	3,78,737	1,04,23,651
General Administration	2,41,028	6,545	2,47,573	94,04,188
Administration of Justice	1,875	2,008	3,883	4,41,765
Jails .. ..	8,742	8,616	17,358	1,06,73,091
Police .. ..	9,81,797	22,996	10,04,793	1,77,33,368
Education .. ..	30,906	96,27,675	96,58,581	6,33,83,815
Medical .. ..	48,734	1,39,57,644	1,40,06,378	6,80,02,521
Public Health .. ..	7,805	1,993	9,798	22,43,515
Agriculture .. ..	—4,767	55,987	51,220	1,34,12,776
Animal Husbandry ..	4,055	21,09,455	21,13,510	1,41,75,703
Industries .. ..	362	47,33,263	47,33,625	2,65,97,231
Public Works .. ..	17,235	2,523	19,758	3,78,99,261
Stationery and Printing	13,88,577	5,33,927	19,22,504	23,56,698
Miscellaneous Depart- ments .. ..	59,39,357	55,40,534	1,14,85,891	7,21,86,512
Co-operation .. ..	..	..	..	77
<b>Total—(i) Buildings ..</b>	<b>90,46,914</b>	<b>3,86,11,695</b>	<b>4,56,58,609</b>	<b>35,04,29,752</b>

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

(b) see footnote (b) on pre-page.

**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 1964-65			Expenditure to end of 1964-65  5 Rs.
	Non-Plan	Plan	Total	
	2 Rs.	3 Rs.	4 Rs.	
<b>103. CAPITAL OUTLAY ON PUBLIC WORKS—concd.</b>				
(a) Original Works—concd.				
(ii) Communications ..	18,76,173	2,88,39,121.	3,07,15,294	21,04,99,421
(b) Other expenditure ..	8,05,666	60,77,613	74,83,279	7,97,50,296
Gross expenditure ..	1,17,28,753	7,21,28,429	8,38,57,182	64,07,19,469
Deduct—Receipts and Recoveries on Capital Account .. ..	—98,39,650	160	—98,39,490	—7,87,69,409(a)
Deduct—Amount financed from Ordinary Reve- nues .. ..	..	..	..	—1,25,53,973
Net expenditure ..	18,89,103	7,21,28,369	7,40,17,692	54,93,96,087
<b>105. CHANDIGRAH CAPITAL OUTLAY—</b>				
Gross Expenditure ..	35,56,142	1,50,39,150	1,85,95,292	28,82,72,011
Deduct—Receipts and Recoveries on Capital Account .. ..	—17,53,157	—1,04,02,794	—1,21,55,951	—11,08,65,474
Net expenditure ..	18,02,985	46,36,356	64,39,341	17,74,06,537
<b>109. CAPITAL OUTLAY ON OTHER WORKS—</b>				
Stationery and Printing ..	..	..	..	4,89,958
Total expenditure ..	..	..	..	4,89,958
<b>112. CAPITAL OUTLAY ON AVIATION—</b>				
A—Aviation—				
Works .. ..	..	7,10,188	7,10,188	29,78,722
Net expenditure ..	..	7,10,188	7,10,188	29,78,722
<b>113. CAPITAL OUTLAY ON RAIL-ROAD CO-ORDINA- TION SCHEMES—</b>				
Investment in shares of Road Transport Com- panies .. ..	..	29,58,170	29,58,170	1,24,44,470(b)
Deduct—Receipts and Recoveries on Capital Account .. ..	..	..	..	—22,48,501
Deduct—Amount financed from Ordinary Reve- nues .. ..	..	—12,94,770	—12,94,770	—12,94,770
Net expenditure ..	..	16,63,400	16,63,400	89,01,199

(a) Includes *pro forma* adjustment of Rs. 4,335 erroneously credited under the head "81—Capital Account of Civil Works" instead of under "72—Capital Outlay on Industrial Development" in the accounts for 1961-62.

(b) Includes *pro forma* adjustment of Rs. 20,00,000 on account of capital cost of assets of the former P.E.P.S.U. Roadways taken over by the P.E.P.S.U. Road Transport Corporation and treated as investment in the shares of the latter.

**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 1964-65			Expenditure to end of 1964-65 5 Rs.
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.	
<b>114. CAPITAL OUTLAY ON ROAD AND WATER TRANSPORT SCHEMES—</b>				
Road Transport—				
Motor Transport Services—				
1. Punjab Roadways, Pathankot .. ..	14,85,833	..	14,85,833	75,20,939(a)
2. Punjab Roadways, Amritsar .. ..	21,16,738	..	21,16,738	1,30,76,340(a)
3. Punjab Roadways, Jullundur .. ..	18,79,212	..	18,79,212	1,25,86,259(a)
4. Punjab Roadways, Chandigarh .. ..	12,32,761	..	12,32,761	96,60,737(a)
5. Punjab Roadways, Ambala .. ..	7,43,825	..	7,43,825	1,03,97,788(a)
6. Punjab Roadways, Gurgaon .. ..	25,41,699	..	25,41,699	1,12,11,023(a)
7. Central Office .. ..	..	..	..	28,084
8. P.E.P.S.U. Roadways, Patials .. ..	..	..	..	14,75,842
Deduct—Receipts and Recoveries on Capital Account .. ..	..	..	..	—68,101
Deduct—Amount financed from Depreciation Reserve Fund—Government Bus Services ..	—9,43,396	..	—9,43,396	—9,43,591
Net expenditure .. ..	90,56,672	..	90,56,672	6,49,54,320
<b>119. CAPITAL OUTLAY ON FORESTS—</b>				
Total expenditure outside the Revenue Account .. ..	..	..	..	83,557
<b>120. PAYMENTS OF COMMUTED VALUE OF PENSIONS—</b>				
Gross expenditure .. ..	75,684	..	75,684	83,29,007
Deduct—Amount recovered from other Governments .. ..	—33,868	..	—33,868	—33,868
Deduct—Amount of equated payments transferred to "65—Pensions and other Retirement Benefits" within the Revenue Account .. ..	—3,36,833	..	—3,36,833	—29,10,117
Net expenditure .. ..	—2,95,017	..	—2,95,017	53,79,082

(a) The following amounts have been adjusted *pro forma* in these cases due to transfer of assets from one unit to another.

Name of Unit	Amount added(+) deducted(—) Rs.
Punjab Roadways, Pathankot .. ..	+9,43,025
Punjab Roadways, Amritsar .. ..	—5,11,508
Punjab Roadways, Jullundur .. ..	—2,95,236
Punjab Roadways, Chandigarh .. ..	—12,63,409
Punjab Roadways, Ambala .. ..	+6,64,408
Punjab Roadways, Gurgaon .. ..	+4,61,822

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

Name of expenditure 1	Expenditure during 1964-65			Expenditure to end of 1964-65 5
	Non-Plan	Plan	Total	
	Rs.	Rs.	Rs.	
<b>124. CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING—</b>				
<b>Grain Supply Scheme—</b>				
Gross expenditure ..	11,65,32,792		11,65,32,702	1,30,53,10,950
Recoveries on Capital Account ..	-8,18,10,664		-8,18,00,664	-1,35,19,00,647(a)
Net expenditure ..	3,47,22,128		3,47,22,128	-4,65,89,697
<b>Milk Supply Scheme—</b>				
Gross expenditure ..	76,42,808		76,42,868	1,79,77,553
Deduct—Receipts and Recoveries on Capital Account ..	-67,67,356		-67,67,356	-1,60,53,588
Net expenditure ..	8,75,512		8,75,512	10,23,970
<b>Motor Transport Organisation—</b>				
Gross expenditure ..				39,76,010
Deduct—Receipts and Recoveries on Capital Account ..				-41,04,217
Net expenditure ..				-1,28,207
<b>Community Development Project—</b>				
Gross Expenditure ..				-1,07,50,676
Deduct—Receipts and Recoveries on Capital Account ..				-10,39,067
Net expenditure ..				-1,17,89,743
<b>Material and Equipment under T.C.A. Programme—</b>				
<b>Operational Agreement No. 28—Agricultural Education and Research—</b>				
Gross expenditure ..	1,26,431		1,26,431	6,51,146
Deduct—Receipts and Recoveries on Capital Account ..				-5,24,715
Net expenditure ..	1,26,431		1,26,431	1,26,431

(a) Includes *pro forma* adjustment of Rs. -2,02,253 on account of claims of non-Muslim depot-holders from Pakistan as verified by the Civil Supplies Partition Sub-Committee.

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

Nature of Expenditure	Expenditure during 1964-65			Expenditure to end of 1964-65
	Non-Plan	Plan	Total	
	2	3	4	
	Rs.	Rs.	Rs.	Rs.
<b>124. CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING—contd.</b>				
<b>Material and Equipment under T.O.A. Programme—contd.</b>				
<b>Operational Agreement No. 38—Live Stock Improvement—</b>				
Gross expenditure ..	..	1,47,245	1,47,245	1,47,245
<i>Deduct—Receipts and Recoveries on Capital Account</i> .. ..	..	..	..	..
Net expenditure ..	..	1,47,245	1,47,245	1,47,245
<b>Operational Agreement No. 48—Rural Electrification—</b>				
Gross expenditure ..	..	..	..	15,83,561
<i>educt—Receipts and Recoveries on Capital Account</i> .. ..	..	..	..	—3,25,000
Net expenditure ..	..	..	..	12,58,561
<b>Operational Agreement No. 49—Tubewell Castings—</b>				
Gross expenditure ..	..	..	..	15,66,540
<i>Deduct—Receipts and Recoveries on Capital Account</i> .. ..	..	..	..	..
Net expenditure ..	..	..	..	15,66,540
<b>Operational Agreement No. 8—Community Development—</b>				
Gross expenditure ..	..	1,31,250	1,31,250	1,58,288
<i>Deduct—Receipts and Recoveries on Capital Account</i> .. ..	..	..	..	..
Net expenditure ..	..	1,31,250	1,31,250	1,58,288

**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 1964-65			Expenditure to end of 1964-65  5
	Non-Plan	Plan	Total	
	2 Rs.	3 Rs.	4 Rs.	
<b>124. CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING—contd.</b>				
<b>Material and Equipment under T.O.A. Programme— contd.</b>				
<b>Operational Agreement No. 73—National Malaria Eradication Programme— Gross expenditure ..</b>	22,517 ✓	9,16,185	9,38,702	1,00,99,475
<i>Deduct—Receipts and Recoveries on Capital Account .. ..</i>	..	..	..	..
<b>Net expenditure ..</b>	22,517	9,16,185 ✓	9,38,702	1,00,99,475
<b>Operational Agreement No. 6—Construction of Tubewells—</b>				
<b>Gross expenditure ..</b>	..	..	..	1,57,42,319
<i>Deduct—Receipts and Recoveries on Capital Account .. ..</i>	..	..	..	..
<b>Net expenditure ..</b>	..	..	..	1,57,42,319
<b>Operational Agreement No. 61—Dairy Development—</b>				
<b>Gross expenditure ..</b>	..	..	..	21,34,456
<i>Deduct—Receipts and Recoveries on Capital Account .. ..</i>	..	..	..	..
<b>Net expenditure ..</b>	..	..	..	21,34,456
<b>Operational Agreement No. 25—National Water Supply and Sanitation Programme—</b>				
<b>Gross expenditure ..</b>	..	..	..	4,14,565
<i>Deduct—Receipts and Recoveries on Capital Account .. ..</i>	..	..	..	..
<b>Net expenditure ..</b>	..	..	..	4,14,565

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

Nature of Expenditure 1	Expenditure during 1964-65			Expenditure to end of 1964-65 5
	Non-Plan	Plan	Total	
	2 Rs.	3 Rs.	4 Rs.	
<b>124—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING—concl.</b>				
<b>Material and Equipment under, T.G.A. Programme—concl.</b>				
<b>Operational Agreement No. 119—National Small Pox Eradication Plan—</b>				
Gross expenditure ..	..	38,905	38,905	38,905
Deduct—Receipts and Recoveries on Capital Account ..	..	..	..	..
Net expenditure ..	..	38,905	38,905	38,905
<b>Operational Agreement No. 35—Training of Craftsmen—</b>				
Gross expenditure ..	..	1,355	1,355	1,355
Deduct—Receipts and Recoveries on Capital Account ..	..	..	..	..
Net Expenditure ..	..	1,355	1,355	1,355
<b>Miscellaneous Schemes—</b>				
Gross expenditure ..	1,15,223	79,393	1,94,616	1,94,616
Deduct—Receipts and Recoveries on Capital Account ..	..	..	..	..
Net expenditure ..	1,15,223	79,393	1,94,616	1,94,616
<b>Other Miscellaneous Schemes—</b>				
Gross expenditure ..	7,77,08,682	..	7,77,08,682	32,10,26,770
Deduct—Receipts and Recoveries on Capital Account ..	—9,09,75,317	..	—9,09,75,317	29,34,73,637
Net expenditure ..	—1,32,66,635	..	—1,32,66,635	2,75,53,133
Total expenditure ..	2,25,95,176	13,14,393	2,39,09,569	28,52,272
<b>125. APPROPRIATION TO THE CONTINGENCY FUND—</b>				
Total expenditure ..	..	..	..	1,00,00,000
<b>GRAND TOTAL ..</b>	<b>3,74,63,766</b>	<b>30,23,11,741</b>	<b>33,99,75,497</b>	<b>3,86,45,69,549</b>

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

Serial No.	Name of the concern	Year of investment	Number and type of			
			Type			
1	2	3	4			
		Rs.				
<b>I. STATUTORY CORPORATIONS—</b>						
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	Working Capital			
					1957-58	3,70,400
					1958-59	2,00,000
					1959-60	7,00,000
					1960-61	8,00,000
					1961-62	12,02,000
					1962-63	10,20,000
					1963-64	8,88,000
					1964-65	25,58,170
		Total	1,02,10,470			
2 Mandi Kulu Road, Transport Corporation, Mandi.		Investment made by the former Princely States, year of investment has not been intimated by Government 22,25,000	Working Capital			
					1958-59	12,00,000
					1961-62	2,00,000
					1962-63	2,25,000
					1963-64	2,00,000
					1964-65	4,00,000
		Total	22,25,000			
3. Punjab Financial Corporation, Chandigarh.		Investment made by the former Princely States, year of investment has not been intimated by Government 42,14,500	Ordinary shares			
					1952-53	7,50,000
					1953-54	34,64,500
		Total	42,14,500			
4 State Warehousing Corporation, Chandigarh.		Investment made by the former Princely States, year of investment has not been intimated by Government 21,50,000	Ordinary shares			
					1957-58	3,00,000
					1958-59	3,80,000
					1959-60	5,00,000
					1960-61	3,00,000
					1961-62	5,00,000
					1962-63	1,00,000
					1964-65	2,00,000
		Total	21,50,000			



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

Serial No.	Name of the concern	Year of investment	Number and type of	
				Type
1	2	3	Rs.	4
<b>II. GOVERNMENT COMPANIES—</b>				
5	National Projects Construction Corporation, Ltd.	1959-60		Equity shares
6	Punjab State Small Industries Corporation.	1961-62	20,00,000	Equity shares
		1962-63	7,63,000	
		1963-64.	—7,63,000	
		Total	20,00,000	
7	Punjab Air Rifles, Ltd.	1963-64		Equity shares
8	Punjab Steel and Alloy, Ltd.	1963-64		Equity shares
9	Punjab Poultry Corporation, Ltd., Chandigarh.	1964-65		
<b>III. JOINT STOCK COMPANIES</b>				
10	Associated Cement Company, 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
11	Dholpur Glass Works, Ltd., Dholpur.	Do.		Ordinary shares
12	Shri Udai Bhan Industries, Ltd., Dholpur.	Do.		Preference shares Ordinary shares Deferred shares
13	Jind Industries, Ltd. Sangrur	Do.		Ordinary shares
14	Dalmia Cement (Bharat), Ltd.	Do.		Preference shares

**GOVERNMENT IN THE SHARES OF STATUTORY CORPORATIONS,  
ACTIVE BANKS AND SOCIETIES, ETC., UP TO THE END OF 1964-65—contd.**

shares purchased		Face value of each share	Amount invested up to the end of the year 1964-65	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.		
1,000	6.67%	1,000	10,00,000	60,000	Dividend for 1963-64 paid in 1964-65.
20,000		100	20,00,000	..	
10,710	90%	100	10,71,000	..	Government had originally paid an amount of Rs. 11.00 lakhs for purchase of its shares. The company allotted shares of a total value of Rs. 10.71 lakhs and refunded the balance of Rs. 1.19 lakhs.
28,000	94.9%	10	2,80,000	..	
..	..	..	15,00,000	..	
Total—Government Companies			58,51,000	60,000	
1,600	0.08%	100	1,60,000	..	
5,000	10%	10	50,000	..	The company sustained a loss of Rs. 86,837 during the year ended 31st December, 1964. The matter regarding sale of these shares is under consideration of the Government.
1,000	..	100	1,00,000	}	.. Under liquidation. Includes investment of Rs. 87,500 from balance in the "Fund for Development Schemes".
10,000		10	1,00,000		
15,000		10	1,50,000		
2,500	28.0%	6	15,000	..	
2,500	}	10	25,000	}	8,610
6,550		10	55,500		

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

Serial No.	Name of the concern	Year of investment	Number and type of
			Type
1	2	3	4
<b>III. JOINT STOCK COMPANIES—conold.</b>			
15	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
16	Harindra Ice and General Mills Co. (P) Ltd., Faridkot.	Do.	Ordinary shares
17	Sukhjot Starch and Chemicals, Ltd., Phagwara.	Do.	Ordinary shares
18	Shri Krishna Rajindra Mills, Ltd., Mysore.	Do.	Equity share
19	Mysore Paper Mills, Ltd., Bangalore.	Do.	Ordinary shares
20	Jagatjit Cotton Textile Mills, Ltd., Phagwara.	1955-56	5% Preference shares 6% Debentures 6½% Debentures
21	Hindustan Wire Products, Ltd., Patiala.	1955-56	6% Debentures
22	Malwa Sugar Mills, Ltd., Dhuri.	1954-55	Ordinary shares Preference shares 6% Debentures
23	Investments through Messers Shamji Karamji, Bombay.	Investment made by the Princely States of former P.E.P.S.U.	
24	Kasturba Sewa Mandir, Rajpura		Working Capital
25	Panch-Shilla Industrial Co-operative Society Ltd., Faridabad.	1958-59 1962-63	7% Debentures 6% Debentures

**GOVERNMENT IN THE SHARES OF STATUTORY CORPORATIONS,  
ACTIVE BANKS AND SOCIETIES, ETC., UP TO THE END OF 1964-65—contd.**

Shares purchased		Face value of each share	Amount invested up to the end of the year 1964-65	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.	
480	10.1%	1,000	4,80,000	16,800	Interest on debentures.
200	20%	100	20,000	..	
1,500	1.8%	10	15,000*	..	
200	0.51%	50	18,948*	..	The State Government is contemplating sale of the shares the market value of which is Rs. 10,000 only.
200	0.08%	10	7,025*	..	Dividend declared at the rate of 6% during the year but not yet credited.
2,000	2.01%	100	2,00,000	17,000	Dividend on shares.
1,000		1,000	10,00,000	92,500	Interest on debentures.
500		1,000	5,00,000		
300	24%	1,000	3,00,000	18,000	Interest on debentures.
81,000		10	8,10,000	90,000	Interest on debentures.
7,600		25	1,90,000		
2,000		500	10,00,000		
..	..	..	9,04,509*	..	The investment consists of amounts advanced by Shri Shamji Karamji to other parties on behalf of the former Nabha State. Civil suit against the party was filed in the Bombay High Court and the court has granted decree against Shri Shamji Karamji. The question of execution of the decree against the party is under correspondence with the Law Department.
..	..	..	2,29,316	..	
20		10,000	2,00,000		
45		5,000			

\*Investment made from the balance in the "Fund for Development Schemes".

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

Serial No.	Name of the concern	Year of investment	Number and type of	
			Rs.	Type
1	2	3	4	
20	Shree Gopal Paper Mills, Ltd., Jagadhri.	1957-58		7% 2nd preference shares
27	Usha Spinning and Weaving Mills, Ltd., Faridabad.	1961-62 1964-65	2,38,000 8,80,700	Cumulative preference shares
28	Hindustan Dowlat Tools, Ltd., Faridabad.	1962-63 1963-64	85,750 85,750	Cumulative preference shares
29	Bir Co-operative Tea Factory, Palampur.	1962-63 1963-64	50,000 50,000	Government participation in share capital
30	Industrial Cables India, Ltd., Rajpura.	1962-63	..	Cumulative preference shares
31	Bharat Steel Tubes, Ltd., Gannaur	1963-64 1964-65	9,84,500 29,53,500	Ordinary shares Preference shares
32	Punjab Export Corporation	1963-64		Equity shares
33	Seamless Tubes Mills	1964-65		Ordinary shares
34	Usha Forging and Stampings, Ltd.	1964-65		Preference Equity shares
35	Sikands, Ltd.	1964-65		Preference Equity shares
<b>IV. CO-OPERATIVE BANKS, ETC.—</b>				
36	All India Wool Combers Co-operative Society, Chandigarh.	1963-64	..	..
37	Bhargava Camp Ahinsik Charm Production-cum-Sale Co-operative Industrial Society, Ltd., Jullundur.	1962-63 1964-65 Total	50,000 —16,000 24,000	Ordinary shares

**GOVERNMENT IN THE SHARES OF STATUTORY CORPORATIONS,  
ACTIVE BANKS AND SOCIETIES, ETC., UP TO THE END OF 1964-65—contd.**

Shares purchased		Face value of each share	Amount invested up to the end of the year 1964-65	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.	
10,000	4.8%	100	10,00,000	91,000	
2,386		100	2,38,600	..	*Application and allotment money amounting to Rs. 8,80,700 paid during the year 1964-65.
5,614		100*	8,80,700	..	
1,20,000		10*		..	
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	..	
1,83,950		10	15,39,500	..	
23,985		100	23,98,500	..	
9,389		100	20,00,000	..	The balance of Rs. 10,60,100 is held as deposit from the Government for subsequent issue of shares. (January 66)
2,000		10	20,000	..	
2,707	}	100	2,14,350	..	Application and allotment money amounting to Rs. 2,14,350 paid during the year.
15,800		10			
5,932	}	100	7,17,400	..	Application and allotment money amounting to Rs. 7,17,400 paid during the year.
8,415		10			
Total—Joint Stock Companies		..	1,67,35,848	3,33,910	
85	45.55%	5,000	4,29,750	..	An amount of Rs. 4,750 is in deposit with the society for adjustment against subsequent purchases of shares. The society is yet in the stage of formation.
340		100	84,000	..	The accounts of the society for the year have not been audited nor has any dividend been declared by it. The Government have, therefore, decided to retire their entire share capital. A sum of Rs. 16,000 has been recovered during the year 1964-65.

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

Serial No.	Name of the concern	Year of investment	Number and type of	
				Type
1	2	3	4	
<b>IV—CO-OPERATIVE BANKS ETC.—contd.</b>				
			Ra.	
38	Punjab State Co-operative Supply and Marketing Federation, Ltd., Chandigarh.	1959-60 1960-61 1961-62 1962-63 1963-64 1964-65 Total	1,00,000 1,00,000 75,000 25,000 60,000 00,000 4,20,000	Ordinary shares
39	Co-operative Marketing and Processing Societies.	By former P.E.P.S.U. Government, year of investment not known :—	50,000 6,69,570 8,00,000 3,87,500 4,40,000 3,65,000 5,10,000 1,34,000 3,25,000 7,11,525 43,92,595	
40	Co-operative Marketing-cum-Processing Societies..	1963-64 1964-65 Total	1,48,900 2,98,470 4,47,370	
41	Co-operative Consumer Stores (State Scheme)	1961-62 1962-63 Total	22,500 4,872 27,372	
42	Central Co-operative Consumer Stores	1962-63 1963-64 1964-65 Total	3,00,000 11,95,000 1,07,500 16,02,500	

**GOVERNMENT IN THE SHARES OF STATUTORY CORPORATIONS,  
ACTIVE BANKS AND SOCIETIES, ETC., UP TO THE END OF 1964-65—contd.**

shares purchased	Face value of each share	Amount invested upto the end of the year 1964-65	Amount of dividend declared and credited to the Consolidated Fund during the year	Remarks																
Number of shares and percentage of Govern- ment investment to the total paid up capital																				
5	6	7	8	9																
	Rs.	Rs.	Rs.																	
10	500	4,05,000	..	The difference of Rs. 15,000 between the figures in columns 3 and 7 represents the retirement of capital in 1963-64 according to the agreement with the Federation.																
..	..	32,14,163	19,940	The difference of Rs. 11,78,432 between the figures in columns 3 and 7 represents the retirement of the capital according to the agreement with the co-operative societies. The details are given below:—																
				<table border="1"> <thead> <tr> <th>Year of Retirement</th> <th>Amount Rs.</th> </tr> </thead> <tbody> <tr> <td>1959-60</td> <td>1,00,461</td> </tr> <tr> <td>1960-61</td> <td>1,29,112</td> </tr> <tr> <td>1961-62</td> <td>1,30,718</td> </tr> <tr> <td>1962-63</td> <td>98,006</td> </tr> <tr> <td>1963-64</td> <td>1,27,510</td> </tr> <tr> <td>1964-65</td> <td>5,83,025</td> </tr> <tr> <td>Total</td> <td>11,78,432</td> </tr> </tbody> </table>	Year of Retirement	Amount Rs.	1959-60	1,00,461	1960-61	1,29,112	1961-62	1,30,718	1962-63	98,006	1963-64	1,27,510	1964-65	5,83,025	Total	11,78,432
Year of Retirement	Amount Rs.																			
1959-60	1,00,461																			
1960-61	1,29,112																			
1961-62	1,30,718																			
1962-63	98,006																			
1963-64	1,27,510																			
1964-65	5,83,025																			
Total	11,78,432																			
..	..	4,47,370	..																	
..	..	27,372	..																	
..	..	10,02,500	..																	

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

Serial No.	Name of the concern	Year of investment	Number and type of			
			Type			
1	2	3	4			
			Rs.			
<b>IV—CO-OPERATIVE BANKS, ETC.—contd.</b>						
43	Co-operative Farming/Joint Farming Societies.	1961-62	45,000	..		
		1962-63	62,500			
		1963-64	2,28,300			
		1964-65	3,48,120			
		Total	6,83,920			
44	Co-operative Agricultural Credit Societies.	By former P.E.P.S.U. Government, year of investment not known :—			20,000	
		1957-58	22,38,500			
		1958-59	9,85,000			
		1961-62	3,34,500			
		1962-63	9,01,500			
		1963-64	7,58,500			
		1964-65	3,83,500			
		Total	56,21,500			
		45	Punjab State Land Mortgage Bank Ltd., Chandigarh.	1957-58	5,00,000	..
				1958-59	10,00,000	
1961-62	5,00,000					
1962-63	5,00,000					
Total	25,00,000					

**GOVERNMENT IN THE SHARES OF STATUTORY CORPORATIONS,  
ACTIVE BANKS AND SOCIETIES, ETC., UP TO THE END OF 1964-65—contd.**

shares purchased Number of shares and percentage of Government invest- ment to the total paid up capital	Face value of each share	Amount invested up to the end of 1964-65	Amount of dividend declared and credited to the Consolidated Fund during the year	Remarks																
5	6	7	8	9																
	Rs.	Rs.	Rs.																	
..	..	6,76,620	..	The difference of Rs. 7,300 between the figures in columns 3 and 7 represents the retirement of capital according to the agreement with the co-operative societies. The details are given below—																
				<table border="1"> <thead> <tr> <th>Year of Retirement</th> <th>Amount Rs.</th> </tr> </thead> <tbody> <tr> <td>1963-64</td> <td>4,000</td> </tr> <tr> <td>1964-65</td> <td>3,300</td> </tr> <tr> <td>Total</td> <td>7,300</td> </tr> </tbody> </table>	Year of Retirement	Amount Rs.	1963-64	4,000	1964-65	3,300	Total	7,300								
Year of Retirement	Amount Rs.																			
1963-64	4,000																			
1964-65	3,300																			
Total	7,300																			
..	..	51,94,529	25,547	The difference of Rs. 4,26,971 between the figures in columns 3 and 7 represents the retirement of capital according to the agreement with the co-operative societies. The details are given below:—																
				<table border="1"> <thead> <tr> <th>Year of Retirement</th> <th>Amount Rs.</th> </tr> </thead> <tbody> <tr> <td>1959-60</td> <td>900</td> </tr> <tr> <td>1960-61</td> <td>69,100</td> </tr> <tr> <td>1961-62</td> <td>1,74,878</td> </tr> <tr> <td>1962-63</td> <td>89,247</td> </tr> <tr> <td>1963-64</td> <td>43,525</td> </tr> <tr> <td>1964-65</td> <td>49,321</td> </tr> <tr> <td>Total</td> <td>4,26,971</td> </tr> </tbody> </table>	Year of Retirement	Amount Rs.	1959-60	900	1960-61	69,100	1961-62	1,74,878	1962-63	89,247	1963-64	43,525	1964-65	49,321	Total	4,26,971
Year of Retirement	Amount Rs.																			
1959-60	900																			
1960-61	69,100																			
1961-62	1,74,878																			
1962-63	89,247																			
1963-64	43,525																			
1964-65	49,321																			
Total	4,26,971																			
25,000	100	25,00,000	..																	

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

Serial No.	Name of the concern	Year of investment	Number and type of	
			Type	
1	2	3	4	
		Rs.		
<b>IV—CO-OPERATIVE BANKS, ETC.—contd.</b>				
46	Punjab State Co-operative Bank, Ltd., Chandigarh	By former P.E.P.S.U. Government, year of investment	not known :—	3,00,000
			1963-54	10,00,000
			1954-55	5,00,000
			1956-57	8,00,000
			1957-58	8,00,000
			1958-59	5,00,000
			1959-60	7,00,000
			1961-62	6,00,000
			1962-63	5,00,000
			1963-64	8,00,000
			Total	65,00,000
47	Central Co-operative Banks (28)	By former P.E.P.S.U. Government, year of investment	not known :—	2,94,000
			1956-57	13,50,000
			1957-58	18,70,000
			1958-59	9,00,000
			1959-60	5,10,000
			1960-61	7,00,000
			1961-62	10,50,000
			1962-63	14,50,000
			1963-64	8,40,000
			1964-65	16,40,000
			Total	1,12,10,000
48	Janta Co-operative Sugar Mills, Ltd., Bhogpur.	1955-56		Ordinary shares
49	Haryana Co-operative Sugar Mills, Ltd., Rohtak.	Do.		Do.

**GOVERNMENT IN THE SHARES OF STATUTORY CORPORATIONS,  
ACTIVE BANKS AND SOCIETIES, ETC., UP TO THE END OF 1964-65—contd.**

shares purchased		Face value	Amount	Amount of	Remarks																		
Number of shares and percentage of Government investment to the total paid up capital	of each share	invested up to the end of the year 1964-65	declared and credited to the Consolidated Fund during the year																				
5	6	7	8	9																			
	Rs.	Rs.	Rs.																				
64,333	100	64,33,300	..	The difference of Rs. 66,700 between the figures in columns 3 and 7 represents the retirement of capital during 1960-60 according to the agreement with the Co-operative Bank.																			
64,114	100	64,11,400	} 1,73,288	The difference of Rs. 1,36,750 between the figures in columns 3 and 7 represents the retirement of capital according to the agreement with the Co-operative Banks. The details are given below:—																			
85,078	50	42,83,900																					
2,666	75	1,99,950																					
..	..	1,78,000																					
		1,10,73,250																					
				<table border="1"> <thead> <tr> <th>Year of Retirement</th> <th>Amount</th> </tr> <tr> <td></td> <th>Rs.</th> </tr> </thead> <tbody> <tr> <td>1959-60</td> <td>62,850</td> </tr> <tr> <td>1960-61</td> <td>8,400</td> </tr> <tr> <td>1961-62</td> <td>25,050</td> </tr> <tr> <td>1962-63</td> <td>16,700</td> </tr> <tr> <td>1963-64</td> <td>23,700</td> </tr> <tr> <td>1964-65</td> <td>50</td> </tr> <tr> <td><b>Total</b></td> <td><b>1,36,750</b></td> </tr> </tbody> </table>	Year of Retirement	Amount		Rs.	1959-60	62,850	1960-61	8,400	1961-62	25,050	1962-63	16,700	1963-64	23,700	1964-65	50	<b>Total</b>	<b>1,36,750</b>	
Year of Retirement	Amount																						
	Rs.																						
1959-60	62,850																						
1960-61	8,400																						
1961-62	25,050																						
1962-63	16,700																						
1963-64	23,700																						
1964-65	50																						
<b>Total</b>	<b>1,36,750</b>																						
20,000	32.68%	100	20,00,000	...																			
20,000	32%	100	20,00,000	..																			

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

Serial No.	Name of the concern	Year of investment	Number and type of Type		
1	2	3	4		
Rs.					
IV—Co-Operative Banks, etc. —conold.					
50	Panipat Co-operative Mills, Ltd., Panipat.	Sugar	1955-56 1956-57	10,00,000 10,00,000	} Ordinary shares
51	Morinda Co-operative Mills Ltd., Morinda.	Sugar	1956-57 1960-61 1961-62	12,00,000 8,00,000 5,00,000	} Do.
52	Batala Co-operative Mills, Ltd., Batala.	Sugar	1956-57 1960-61 1961-62	10,10,000 9,90,000 5,00,000	} Do.
53	Doaba Co-operative Mills, Ltd.	Sugar	1962-63 1964-65	5,00,000 5,00,000	} Do.
54	Industrial Co-operative (Federa- tion and Societies).		1961-62 1962-63 1963-64	1,00,000 25,000 1,25,000	}
55	Co-operative Labour and Cons- truction Societies.		1963-64 1964-65	32,000 79,900	} ..

**GOVERNMENT IN THE SHARES OF STATUTORY CORPORATIONS,  
ACTIVE BANKS AND SOCIETIES, ETC., UP TO THE END OF 1964-65—concl.**

<u>shares purchased</u> Number of shares and percentage of Government invest- ment to the total paid up capital	Face Value of each share	Amount invested up to the end of the year 1964-65	Amount of dividend declared and credited to the Con- solidated Fund during the year	Remarks
5	6 Rs.	7 Rs.	8 Rs.	9
20,000 39.23%	100	20,00,000	..	
25,000 51.12%	100	25,00,000	..	
25,000 53.55%	100	25,00,090	..	
10,000 60.27%	100	10,00,000	..	
..	..	2,50,000	..	
	..	1,11,900	..	
Total—Co-operative Banks, etc.		4,43,99,754	2,18,775	
Grand Total		8,40,31,372(b)	6,12,685 (a)	

(a) The amount Shown here is less by Rs. 791 that adjusted under the head "LVIII Dividends, etc., from Commercial and other Undertakings". The difference is under reconciliation.

(b) The amount shown here is less than by Rs. 94,91,906 than the progressive capital outlay under "06—Capital Outlay on Industrial Development", "113—Capital Outlay on Rail-Road Co-ordination Schemes" and the "Fund for Development Schemes—Investments" (share portion only). The difference is under reconciliation.

**STATEMENT NO. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1964-65 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE**

(In crores of rupees)			
	On 1st April, 1964	On 31st March, 1965	Increase(+) Decrease(-) in the year ended 31st March, 1965
1	2	3	4
<b>CAPITAL EXPENDITURE—</b>			
<b>Commercial Departments—</b>			
Multipurpose River Schemes ..	1,94.85	2,06.19	+11.11
(b) +0.23			
Irrigation .. .. .	(a) 70.95		
Electricity Schemes ..	(a) 14.52	14.52	..
Other Commercial Departments and Undertakings ..	5.59	6.59	+1.00
<b>Total—Commercial Departments</b>	<b>2,86.14</b>	<b>3,08.21</b>	<b>+22.07</b>
<b>Other Departments —</b>			
Other Accounts .. ..	75.58	87.94	+12.19
(d) -0.03			
(e) +0.20			
<b>Total—Capital Expenditure ..</b>	<b>3,61.89</b>	<b>3,96.15</b>	<b>+34.26</b>
<b>Loans and Advances—</b>			
Loans to Local Funds, Private Parties, etc. .. ..	79.98	1,05.53	+25.55
Loans to Government Servants, etc.	0.75	0.84	+0.09
<b>Total—Loans and Advances ..</b>	<b>80.73</b>	<b>1,06.37</b>	<b>+25.64</b>
<b>Total—Capital and other Ex- penditure .. .. .</b>	<b>4,42.62</b>	<b>5,02.52</b>	<b>+59.90</b>
<i>Deduct—Contributions from Revenue, Development Funds, Reserve Funds, etc., and Con- tingency Fund for Capital and other Expenditure ..</i>	(c) -9.43	-9.87	-0.44
<b>Net Capital and other Expendi- ture (outside the Revenue Ac- count) .. .. .</b>	<b>4,33.19</b>	<b>4,92.65</b>	<b>+59.46(f)</b>

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

(b) *Pro forma* adjustment on account of capitalised interest charges pertaining to the former P.E.P.S.U. State.

(c) Includes *pro forma* adjustment of Rs. 39,059 on account of betterment levy booked under the head "XVII—Irrigation, Navigation, Embankment and Drainage Works (Commercial)" instead of under "XLA—Receipts from Multipurpose River Schemes" for eventual adjustment as write-back of capitalised interest charges under "80-A—Capital Outlay on Multipurpose River Schemes" in the accounts for the year 1961-62.

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

(e) *Pro forma* adjustment on account of capital cost of assets of the former P.E.P.S.U. Roadways taken over by the P.E.P.S.U. Road Transport Corporation and treated as investment in the shares of the latter.

**STATEMENT NO. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1964-65 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—conold.**

(In crores of rupees)			
1	2	3	4
	On 1st April, 1964	On 31st March, 1965	Increase(+) Decrease(—) in the year ended 31st March, 1965
<b>PRINCIPAL SOURCES OF FUNDS—</b>			
<b>Debt—</b>			
Permanent Debt—Nominal Value	11·01	11·01	..
Floating Debt .. ..	..	2·14	+2·14
Loans from the Central Government	3,10·77	3,39·29	+28·52
Other Loans .. ..	6·52	8·73	+2·21
Unfunded Debt .. ..	9·24	10·38	+1·14
Total—Outstanding Debt ..	3,37·54	3,71·55	+34·01
Contingency Fund .. ..	0·93	0·70	—0·23
Sinking Funds and Reserve Funds	20·72	28·06	+7·34
Net balance under Deposits, Advances, etc., other than those shown separately .. ..	12·54	13·98	+1·44
Remittances .. ..	—29·14	—28·90	+0·24
Total—Debt and other Obligations	3,42·59	3,85·39	+42·80
<i>Deduct—</i> Cash Balance .. ..	0·95	—5·10	—6·05
<i>Deduct—</i> Investments .. ..	10·53	13·05	+2·52
Net Provision of Funds .. ..	3,31·11	3,77·44	+46·33(f)

(f) The difference of Rs. 13·13 crores between the net provision of funds and the net capital and other expenditure during the year is explained below:—

Revenue Surplus (cf. page 8) .. ..	13·13
Amount adjusted under the head "Miscellaneous Government Account" (cf. page 45) .. ..	0·01
Total ..	13·13

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**PART II**

**B—DEBT, DEPOSIT AND REMITTANCE HEADS  
AND CONTINGENCY FUND**

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**STATEMENT NO. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND DEPOSITS, REMITTANCES AND**

Detailed Head of Account 1	Opening Balance 2 Rs.
<b>Part I.—Consolidated Fund—</b>	
Revenue Receipts .. .. .	..
Expenditure on Revenue Account ..	..
Capital Expenditure outside the Revenue Account .. .. .	..
<b>O. Public Debt—Debt Raised in India—</b>	
<b>I. Permanent Debt—</b>	
<b>Loans bearing Interest—</b>	
(1) 4% Punjab Loan, 1968 .. .. .	Cr. 2,03,86,200
(2) 4% Punjab Loan, 1971 .. .. .	Cr. 2,18,87,000
(3) 4½% Punjab Loan, 1972 .. .. .	Cr. 3,13,03,300
(4) 4½% Punjab Loan, 1974 .. .. .	Cr. 3,64,88,100
Total—Permanent Debt .. .. .	Cr. 11,00,64,600
<b>II. Floating Debt—</b>	
<b>Other Floating Loans—</b>	
Ways and Means and other Advances from the Reserve Bank .. .. .	..
<b>III. Loans from the Central Government—</b>	
Loans .. .. .	Cr. 3,10,77,54,232
<b>IV. Other Loans—</b>	
(i) Loans from the National Agricultural Credit (Long-term Operation) Fund of the Reserve Bank of India .. .. .	Cr. 1,53,37,100
(ii) Loans from the Life Insurance Corporation of India .. .. .	Cr. 3,68,00,551
(iii) Loans from the National Co-operative Development Corporation .. .. .	Cr. 1,22,39,610
(iv) Loans from the Central Ware-housing Board .. .. .	Cr. 4,70,618
(v) Loans from Khadi and Village Industries Commission .. .. .	Cr. 87,550
(vi) Loans from the Tea Board .. .. .	Cr. 3,00,000
Total—Other Loans .. .. .	Cr. 6,52,35,429
Total—Public Debt .. .. .	Cr. 3,28,30,54,261

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

Receipts 3 Rs.	Disbursements 4 Rs.	Closing Balance 5 Rs.
1,23,52,01,008	..	..
..	1,10,39,78,765	..
..	33,99,75,497	..
..	..	Cr. 2,03,86,200
..	..	Cr. 2,18,87,000
..	..	Cr. 3,13,03,300
..	..	Cr. 3,64,88,100
..	..	Cr. 11,00,64,600
63,68,00,000	61,54,00,000	Cr. 2,14,00,000
42,78,42,021	14,27,13,187	Cr. 3,39,28,83,066
20,29,500	15,03,800	Cr. 1,58,62,800
2,00,00,000	6,76,866	Cr. 5,61,23,685
29,44,000	8,11,644	Cr. 1,43,71,966
..	30,335	Cr. 4,40,283
..	44,250	Cr. 43,300
1,50,000	..	4,50,000
2,51,23,500	30,66,895	Cr. 8,72,92,034
1,08,97,65,521	76,11,80,082	Cr. 3,61,16,39,700

**STATEMENT NO. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND DEPOSITS, REMITTANCES AND**

Detailed Head of Account 1	Opening Balance 2 Rs.
<b>Q—Loans and Advances by the State/ Union Territory Government—</b>	
<b>(1) Loans to Local Funds, Private Parties, etc.—</b>	
(a) Loans to Municipalities .. .. .	<i>Dr.</i> 54,21,885
(b) Loans to District and other Local Fund Committees .. .. .	<i>Dr.</i> 42,167
(c) Loans to Landholders and other Nota- bilities .. .. .	<i>Dr.</i> 3,59,540
(d) Advances to Cultivators .. .. .	<i>Dr.</i> 19,42,45,627
(e) Loans and Advances to Displaced Persons .. .. .	<i>Cr.</i> 31,19,290
(f) Miscellaneous Loans and Advances ..	<i>Dr.</i> 56,01,46,811
(g) Loans and Advances under the Commu- nity Development Programme ..	<i>Dr.</i> 4,27,34,686
Total—Loans to Local Funds, etc. ..	<i>Dr.</i> 79,98,31,426
<b>(2) Loans to Government Servants, etc.</b>	
(i) House Building Advances .. .. .	<i>Dr.</i> 57,18,592
(ii) Advances for purchase of motor con- veyances .. .. .	<i>Dr.</i> 10,34,678
(iii) Advances for purchase of other con- veyances .. .. .	<i>Dr.</i> 1,19,486
(iv) Passage Advances .. .. .	<i>Dr.</i> 112
(v) Other Advances .. .. .	<i>Dr.</i> 6,20,679
Total—Loans to Government Servants, etc.	<i>Dr.</i> 74,93,547
<b>TOTAL—LOANS AND ADVANCES BY THE STATE/UNION TERRITORY GOVERNMENT</b>	<i>Dr.</i> 80,73,24,973

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

Receipts	Disbursements		Closing Balance
3	4		5
Rs.	Rs.		Rs.
4,37,647	18,93,500	<i>Dr.</i>	68,77,738*
..	..	<i>Dr.</i>	42,167*
17,511	..	<i>Dr.</i>	3,42,029*
5,13,25,753	10,97,35,563	<i>Dr.</i>	25,26,55,437*
15,76,194	..	<i>Cr.</i>	(b) 46,95,484*
1,04,16,898	20,28,36,572	<i>Dr.</i>	75,25,66,485*
42,98,093	72,86,118	<i>Dr.</i>	4,57,22,711*
6,80,72,096	32,17,51,753(a)	<i>Dr.</i>	1,05,35,11,083
13,46,773	19,02,732	<i>Dr.</i>	62,74,551*
5,99,934	8,66,573	<i>Dr.</i>	13,01,317*
3,09,083	4,58,258	<i>Dr.</i>	2,68,661*
57	..	<i>Dr.</i>	55*
1,17,381	52,040	<i>Dr.</i>	5,55,338*
23,73,228	32,79,603	<i>Dr.</i>	83,99,922
7,04,45,324	32,50,31,356	<i>Dr.</i>	1,06,19,11,005

\*See explanatory note 4 under Statement No. 8 at page 46.

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

Minor Head of Account	Amount
	Rs.
Advances to Cultivators .. ..	2,54,57,739
Miscellaneous Loans and Advances ..	10,83,46,454
Loans and Advances under the Community Development Programme ..	64,83,668
Total .. ..	14,02,87,861

(b) The erroneous balance under this head is under reconciliation.

**STATEMENT NO. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS  
DEPOSITS, REMITTANCES AND CONTINGENCY**

Detailed Head of Account 1	Opening Balance 2 Rs.
<b>Part II—Contingency Fund—</b>	
Contingency Fund .. .. .	Cr. 93,09,089
<b>Part III—Public Account—</b>	
<b>S—Unfunded Debt—</b>	
<b>State Provident Funds—</b>	
(i) General Provident Fund .. .. .	Cr. 7,48,39,847
(ii) Indian Civil Service Provident Fund ..	Cr. 10,49,987
(iii) Indian Civil Service (Non-European Members) Provident Fund .. .. .	Cr. 9,79,016
(iv) All India Services Provident Fund ..	Cr. 19,80,746
(v) Punjab Contributory Provident Fund	Cr. 1,30,31,742
(vi) Workmen's Contributory Provident Fund .. .. .	Cr. —10,840
(vii) Other Miscellaneous Provident Funds	Cr. 4,93,199
Total—Unfunded Debt .. .. .	Cr. 9,23,63,697
<b>T—Deposits and Advances—</b>	
<b>Part I—Deposits bearing interest—</b>	
<b>(A)—Reserve Funds—</b>	
(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
(b) Depreciation Reserve Fund—Motor Transport .. .. .	Cr. 1,77,62,518
(ii) Depreciation Reserve Fund—Electricity	Cr. 4,77,32,985
(iii) Depreciation Reserve Fund—Govern- ment Presses .. .. .	Cr. 29,00,465
(iv) Reserve Funds—Transport— Accident Reserve Fund .. .. .	Cr. 4,11,621
Total—Reserve Funds .. .. .	Cr. 6,89,44,387

(a) Minus transaction is as a result of rectification of misclassifications in the accounts of previous years.

**AND BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT,  
FUND—contd:**

Receipts	Disbursements	Closing Balance	
3	4	5	
Rs.	Rs.	Rs.	
6,90,911	30,12,950	Cr.	69,87,050
1,19,16,522	45,33,432	Cr.	8,22,22,937
41,796	2,63,372	Cr.	8,28,411
1,06,222	13,846	Cr.	10,71,392
4,53,221	2,12,576	Cr.	22,21,391
47,15,528	7,09,588	Cr.	1,70,37,682
..	—3,781(a)	Cr.	—7,059(b)
8,629	39,213	Cr.	4,62,615
1,72,41,918	57,68,246	Cr.	10,38,37,369
..	1,36,798	..	..
69,81,982	27,32,562	Cr.	2,20,11,938
..	..	Cr.	4,77,32,985
3,63,729	..	Cr.	32,64,194
1,92,482	1,28,753	Cr.	4,75,350
75,38,193	29,98,113	Cr.	7,34,84,467

(b) Minus balance is under investigation.

**STATEMENT NO. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND POSITS, REMITTANCES AND**

Detailed Head of Account		Opening Balance	
1		2	
		Rs.	
<b>T.—Deposits and Advances—contd.</b>			
<b>Part I—Deposits bearing interest—conold.</b>			
<b>(B)—Other Deposit Accounts—</b>			
Other Deposits—			
(i) Bharatpur Endowment Fund ..		<i>Cr.</i>	6,400
(ii) Bharatpur Endowment Fund—Investments		<i>Dr.</i>	6,400
(iii) Deposits of Charitable Trusts ..		<i>Cr.</i>	4,99,563
Total—Other Deposit Accounts—			
Gross .. ..		<i>Cr.</i>	5,05,963
Investments .. ..		<i>Dr.</i>	6,400
Total—Deposits bearing interest—			
Gross .. ..		<i>Cr.</i>	6,94,50,350
Investments .. ..		<i>Dr.</i>	6,400
<b>Part II—Deposits not bearing interest—</b>			
<b>(A)—Sinking Funds—</b>			
Appropriation for Reduction or Avoidance of Debt—			
Sinking Funds .. .. .		<i>Cr.</i>	9,10,00,291
Sinking Fund Investment Account ..		<i>Dr.</i>	93,60,960
<b>(B)—Reserve Funds—</b>			
(i) Famine Relief Fund .. ..		<i>Cr.</i>	1,00,000
(ii) Fund for Development Schemes ..		<i>Cr.</i>	3,68,73,100
(iii) Fund for Development Schemes—			
Investments .. .. .		<i>Dr.</i>	3,13,37,790
(iv) State Agricultural Credit Relief and Guarantee Fund .. ..		<i>Cr.</i>	2,50,000
(v) Foodgrains Reserve Fund .. ..		<i>Cr.</i>	9,55,006
(vi) Industrial Loan Fund .. ..		<i>Cr.</i>	91,24,737
(vii) Fund for Village Reconstruction and Harijan Uplift .. ..			..
Total—Reserve Funds—			
Gross .. .. .		<i>Cr.</i>	4,73,02,843
Investments .. .. .		<i>Dr.</i>	3,13,37,790

(a) Minus transaction is due to rectification of misclassifications in the accounts of previous years.

**BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT, DE-  
CONTINGENCY FUND—contd.**

Receipts	Disbursements	Closing Balance
3	4	5
Rs.	Rs.	Rs.
..	..	<i>Cr.</i> 6,400
..	..	<i>Dr.</i> 6,400
..	..	<i>Cr.</i> 4,99,563
..	..	<i>Cr.</i> 5,05,963
..	..	<i>Dr.</i> 6,400
75,38,193	29,98,113	<i>Cr.</i> 7,39,90,430
..	..	<i>Dr.</i> 6,400
5,64,02,787	4,93,377	<i>Cr.</i> 14,69,09,701
57,80,780	6,95,06,181	<i>Dr.</i> 7,30,86,361
40,00,000	41,00,000	..
—55,35,309(a)	55,35,310	<i>Cr.</i> 2,58,02,481 ✓
55,35,309	..	<i>Dr.</i> 2,58,02,481 ✓
..	..	<i>Cr.</i> 2,50,000
3,05,995	—2,783(a)	<i>Cr.</i> 12,63,784
1,01,65,372	55,82,805	<i>Cr.</i> 1,37,07,304
3,86,00,000	1,94,75,493	<i>Cr.</i> 1,91,24,507
4,75,36,058	3,46,90,825	<i>Cr.</i> 6,01,48,076
55,35,309	..	<i>Dr.</i> 2,58,02,481

**STATEMENT NO. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND POSITS, REMITTANCES AND**

Detailed Head of Account 1	Opening Balance 2 Rs.
<b>T—Deposits and Advances—contd.</b>	
<b>Part II—Deposits not bearing interest—contd.</b>	
<b>(C)—Other Deposit Accounts—</b>	
<b>Deposits of Local Funds—</b>	
(i) District Funds .. .. .	Cr. 47,13,851
(ii) Municipal Funds .. .. .	Cr. 8,95,958
(iii) Town and Bazar Funds .. .. .	Cr. 1,62,913
(iv) Public Works Funds .. .. .	Cr. 20,80,718
(v) State Transport Corporation Fund ..	Cr. 8,74,819
<b>(vi) Village Panchayat Fund—</b>	
(a) Village Panchayat Fund, Gurgaon ..	Cr. —12,900
(b) Construction of Panchayat Ghar at Chandigarh .. .. .	Cr. 46,046
Total—Village Panchayat Fund ..	Cr. 33,146
(vii) Panchayat Samiti Fund .. .. .	Cr. 2,32,02,330
(viii) Zila Parishad Fund .. .. .	Cr. 1,17,32,597
<b>(ix) Other Miscellaneous Funds—</b>	
(a) Punjab State Electricity Board Fund	Dr. 4,68,44,432
(b) Deposit Account of the Punjab State Electricity Board to meet payments against Yen credits .. .. .	Dr. 12
(c) Deposits made by the Punjab State Electricity Board on account of Hydrel Organisation .. .. .	Dr. 30,147
(d) Amount due to Muslim Employees of Local Bodies .. .. .	..
Total—Other Miscellaneous Funds ..	Dr. 4,68,74,591
Total—Deposits of Local Funds ..	Dr. 31,78,259

(a) Minus receipt is due to rectification of misclassifications in the accounts of previous years.

(b) Debit balance represents the net result of transactions in respect of the Punjab State Electricity Board relating to the transitional period from 1st February, 1959 to 1st April, 1960 and is awaiting monetary settlement.

**BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT, DE-  
CONTINGENCY FUND—contd.**

Receipts 3 Rs.	Disbursements 4 Rs.	Closing Balance 5 Rs.
52,65,058	28,46,834	Cr. 71,32,075*
22,03,699	21,84,543	Cr. 9,15,114*
—87,703(a)	..	Cr. 75,210
..	..	Cr. 20,80,718
1,51,63,860	1,50,09,699	Cr. 10,28,980
69,537	..	Cr. 56,637*
18,799	..	Cr. 64,845*
88,336	..	Cr. 1,21,482
4,14,01,838	3,35,85,814	Cr. 3,10,18,354*
1,42,62,811	1,64,02,141	Cr. 95,93,267*
18,59,461	..	Dr. (b)4,49,84,971
..	..	Dr. (c)12
3,21,767	22,04,043	Dr. (c)19,12,423
..	387	Dr. (d)387
21,81,228	22,04,430	Dr. 4,68,97,793
8,04,79,127	7,22,33,461	Cr. 50,67,407

(c) Debit balances are due to short deposits by the Punjab State Electricity Board.

(d) The balance under this head is due to an erroneous adjustment which is being set right in the accounts for 1965-66.

\*See explanatory note 4 under statement No. 8 at page 46.

**STATEMENT NO. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND POSITS, REMITTANCES AND**

Detailed Head of Account 1	Opening Balance 2 Rs.
<b>T—Deposits and Advances—contd.</b>	
<b>Part II—Deposits not bearing interest—contd.</b>	
<b>(C)—Other Deposit Accounts—contd.</b>	
<b>Departmental and Judicial Deposits—</b>	
<b>Civil Deposits—</b>	
(i) Revenue Deposits .. .. .	Cr. 3,09,62,410
(ii) Civil and Criminal Courts' Deposits ..	Cr. 18,82,854
(iii) Personal Deposits .. .. .	Cr. 3,08,55,173
(iv) Personal Deposits—Investments ..	Dr. 51,910
(v) Public Works Deposits .. .. .	Cr. 7,10,13,606
(vi) Deposits of Government Companies, Corporations, etc. .. .. .	Cr. 1,49,870
(vii) Deposits on account of Police Funds— Police Clothing and Equipment Fund	Cr. 43,29,058
(viii) Account of Courts' Deposits transferred from Pakistan .. .. .	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
(b) Other Deposits .. .. .	Cr. —289
<b>Total—Deposits for work done for Public bodies, etc. .. .. .</b>	<b>Cr. 14,802</b>

**BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT, DE-  
CONTINGENCY FUND—contd.**

Receipts	Disbursements		Closing Balance
3	4		5
Rs.	Rs.		Rs.
3,71,20,541	3,27,40,342	Cr.	3,53,42,609*
47,61,469	36,50,951	Cr.	29,93,372*
22,52,87,576	22,82,91,873	Cr.	2,78,50,876*
..	..	Dr.	51,910
9,12,87,052	8,31,02,798	Cr.	7,91,97,860
95,125	44,561	Cr.	2,00,434
59,74,894	28,61,708	Cr.	74,42,244*
1,000	2,89,318	Cr.	15,71,186
—26,239(a)	..	Cr.	—11,148(b)
..	..	Cr.	—289(b)
—26,239	..	Cr.	—11,437

\*See explanatory note 4 under statement No. 8 at page 46.

(a) Minus receipt is due to rectification of misclassifications in the accounts of previous years.

(b) Minus balance is under investigation.

**STATEMENT NO. 18—STATEMENT OF RECEIPTS, DISBURSEMENTS AND  
POSITS, REMITTANCES AND**

Detailed Head of Account 1	Opening Balance 2	Rs.
<b>II—Deposits and Advances—contd.</b>		
<b>Part II—Deposits not bearing interest—contd.</b>		
<b>(0)—Other Deposit Accounts—contd.</b>		
<b>Departmental and Judicial Deposits—concl'd.</b>		
<b>Civil Deposits—concl'd.</b>		
(x) Deposits of fees received by Government servants for work done for private bodies ..	<i>Cr.</i>	1,951
(xi) Agents' Commission Charges recovered by Food Supply Department .. ..	<i>Cr.</i>	8,336
(xii) Deposits in connection with Elections—		
Deposits made by candidates for State Legislature .. ..	<i>Cr.</i>	40,390
(xiii) Deposits of Educational Institutions .. ..	<i>Cr.</i>	88,85,265
(xiv) Deposits of Rehabilitation Finance Administration .. ..	<i>Cr.</i>	109
(xv) Security deposits of employees of erst-while Jind State .. ..	<i>Cr.</i>	110
(xvi) Unclaimed deposits in the General Provident Fund .. ..	<i>Cr.</i>	66,278
(xvii) Transfers from the Deposit Account of the Custodian Evacuee Property for financing loans to displaced persons ..	<i>Cr.</i>	6,04,771
<b>Total—Civil Deposits—</b>		
	<b>Gross .. <i>Cr.</i></b>	<b>15,06,74,478</b>
	<b>Investments .. <i>Dr.</i></b>	<b>51,910</b>

**BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT, DE-  
CONTINGENCY FUND—contd.**

Receipts	Disbursements		Closing Balance
3	4		5
Rs.	Rs.		Rs.
35,742	398	<i>Cr.</i>	37,295
274	..	<i>Cr.</i>	8,610*
-1,469(a)	26,847	<i>Cr.</i>	12,074*
68,13,930	57,38,862	<i>Cr.</i>	99,60,333*
..	..	<i>Cr.</i>	100
..	..	<i>Cr.</i>	110
2,882	632	<i>Cr.</i>	68,528
..	..	<i>Cr.</i>	6,04,771
37,13,52,777	35,87,48,290	<i>Cr.</i>	16,52,78,965
..	..	<i>Dr.</i>	51,910

\*See explanatory note 4 under statement No. 8 at page 46.

(a) Minus receipt is due to rectification of misclassifications in the accounts of previous years.

**STATEMENT NO. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND  
POSITS, REMITTANCES AND**

Detailed Head of Account 1	Opening Balance 2 Rs.
<b>T—Deposits and Advances—contd.</b>	
<b>Part II—Deposits not bearing interest—contd.</b>	
<b>(C)—Other Deposit Accounts—contd.</b>	
<b>Other Accounts—</b>	
(i) Subventions from Central Road Fund .. .. .	..
(ii) Deposit Account of grants made by the Indian Central Cotton Committee .. .. .	Cr. —1,59,286
(iii) Deposit Account of grants made by the Indian Council of Agricultural Research .. .. .	Cr. 1,45,103
(iv) Deposit Account of grants by the Indian Central Sugarcane Committee .. .. .	Cr. 47,532
(v) Deposit Account of grants from the Central Government for the development of handloom industries .. .. .	Cr. 15,072
(vi) Central Cotton Committee Research Fund .. .. .	Cr. 2,30,112
(vii) Deposit Account of grants made by Central Government for financing Cotton Extension Schemes .. .. .	Cr. 1,42,747
(viii) Deposit Account of grants made by the Indian Central Tea Board .. .. .	Cr. 3,253
(ix) Deposit Account of grants made by the Indian Central Oilseeds Committee .. .. .	Cr. 55,036
(x) Deposit Account of grants made by the Indian Central Tobacco Committee .. .. .	Cr. 1,571
(xi) Deposit Account of grant from the Ministry of Rehabilitation to Educational Institutions .. .. .	Cr. 1,23,332
(xii) Deposits of the sale proceeds of World Health Organisation Seals .. .. .	Cr. 1,413

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

Receipts	Disbursements	Closing Balance	
3	4	5	
Rs.	Rs.	Rs.	
14,17,000	14,17,000		..
3,49,335	65,908	Cr.	1,24,141
1,01,144	2,11,964	Cr.	34,283
65,000	81,970	Cr.	30,562
..	..	Cr.	15,072
—1,09,160(a)	..	Cr.	1,20,952
..	..	Cr.	1,42,747
..	3,253	..	..
1,97,980	1,57,895	Cr.	95,121
..	..	Cr.	1,571
..	..	Cr.	1,23,332
..	..	Cr.	1,413*

\*See explanatory note 4 under statement No. 8 at page 46.

(a) Minus receipts due to rectification of misclassifications in the accounts of previous year.

**STATEMENT NO. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND POSITS, REMITTANCES AND**

Detailed Head of Account 1	Opening Balance 2 Rs.
<b>T—Deposits and Advances—contd.</b>	
<b>Part II—Deposits not bearing interest—concl'd.</b>	
<b>(c) Other Deposit Accounts—concl'd.</b>	
<b>Other Accounts—concl'd.</b>	
(xiii) Deposit Account of Relief and Rehabilitation Loans to be written off ..	Cr. 29,01,859
(xiv) Deposit Account of grant from the Central Government for the food production drive schemes—Bonus for accelerating production of foodgrains ..	Cr. 1,37,52,126
(xv) Deposit Account of grants from the Central Government for the food production drive schemes—Bonus for accelerating production of foodgrains—Investments ..	Dr. 1,00,000
(xvi) Deposit Account of lump sum allotment received from the Government of India out of the Workmen's Benefit Fund ..	Cr. 2,745
(xvii) Deposit Account of grants received from the Ford Foundation ..	Cr. 00
<b>Total—Other Accounts—</b>	
Gross ..	Cr. 4,87,615
Investments ..	Dr. 1,00,000
<b>Total—(c)—Other Deposit Accounts—</b>	
Gross ..	Cr. 16,47,83,834
Investments ..	Dr. 1,51,910
<b>Total—Part II—Deposits not bearing interest—</b>	
Gross ..	Cr. 30,30,86,968
Investments ..	Dr. 4,08,50,660

**BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT, DE-  
CONTINGENCY FUND—contd.**

Receipts 3 Rs.	Disbursements 4 Rs.	Closing Balance 5 Rs.
..	4,51,844	<i>Cr.</i> 24,50,015*
114	19,635	<i>Cr.</i> 1,37,32,605
..	..	<i>Dr.</i> 1,00,000
-2,745	..	..
..	..	<i>Cr.</i> 25,000
20,18,668	24,09,469	<i>Cr.</i> 1,68,96,814
..	..	<i>Dr.</i> 1,00,000
45,38,50,572	43,13,91,220	<i>Cr.</i> 18,72,43,186
..	..	<i>Dr.</i> 1,51,910
55,77,89,417	46,65,75,422	<i>Cr.</i> 39,43,00,963
1,13,16,089	6,95,06,181	<i>Dr.</i> 9,90,40,752

See explanatory note 4 under statement No. 8 at page 46.

**STATEMENT NO. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND POSITS, REMITTANCES AND**

Detailed Head of Account 1	Opening Balance 2 Rs.
<b>T—Deposits and Advances—contd.</b>	
<b>Part III—Advances not bearing interest—</b>	
<b>(1) Departmental Advances—</b>	
<b>(i) Civil Advances—</b>	
(a) Objection Book Advances .. .. .	<i>Dr.</i> 19,16,958
(b) Taccavi Works Advances .. .. .	<i>Dr.</i> 1,23,077
(c) Passage Advances .. .. .	<i>Dr.</i> 104
Total—Civil Advances .. .. .	<i>Dr.</i> 20,40,139
<b>(ii) Special Advances—</b>	
(a) Advances to Government servants on transfer to Chandigarh .. .. .	<i>Dr.</i> —9,274
(b) Advances for the opening of a banking account of Mr. Slocum .. .. .	<i>Dr.</i> 4,76,190
(c) Other Special Advances .. .. .	<i>Dr.</i> 75,413
Total—Special Advances .. .. .	<i>Dr.</i> 5,42,329
<b>(iii) Forest Advances .. .. .</b>	<i>Dr.</i> 17,877
<b>(iv) Revenue Advances—</b>	
(a) Advances for Forests of the Rana of Darkoti .. .. .	<i>Cr.</i> 10,671
(b) Advances for Forests of the Delath Estate .. .. .	<i>Cr.</i> 225
(c) Cost of boundary marks recoverable from Landholders .. .. .	<i>Dr.</i> 10,387
Total—Revenue Advances .. .. .	<i>Cr.</i> 509
Total—Departmental Advances .. .. .	<i>Dr.</i> 25,99,836
<b>(2) Permanent Advances .. .. .</b>	<i>Dr.</i> 4,67,385
<b>(3) Accounts with the Government of Burma .. .. .</b>	.. .. .
<b>(4) Accounts with the Reserve Bank .. .. .</b>	<i>Dr.</i> 8,023
<b>(5) Accounts with Government of Pakistan .. .. .</b>	<i>Dr.</i> 53,81,315
<b>Total—Part III—Advances not bearing interest .. .. .</b>	<i>Dr.</i> 84,56,559

(a) Minus transactions are as a result of rectification of misclassifications in the accounts of previous years.

**BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT, DE-CONTINGENCY FUND—contd.**

Receipts 3 Rs.	Disbursements 4 Rs.	Closing Balance 5 Rs.
12,12,458	15,25,938	<i>Dr.</i> 22,30,438
7,177	12,393	<i>Dr.</i> 1,28,293
—78(a)	—182	..
12,19,557	15,38,149	<i>Dr.</i> 23,58,731
—30,127(a)	19,492	<i>Dr.</i> 40,345
..	..	<i>Dr.</i> 4,76,190
1,37,160	—1,44,006	<i>Cr.</i> 2,05,753(b)
1,07,033	—1,24,514	<i>Dr.</i> 3,10,782
1,70,86,066	1,70,84,185	<i>Dr.</i> 15,996
..	..	<i>Cr.</i> 10,671(b)
..	..	<i>Cr.</i> 225(b)
..	..	<i>Dr.</i> 10,387
..	..	<i>Cr.</i> 509
1,84,12,656	1,84,97,820	<i>Dr.</i> 26,85,000
31,084	11,908	<i>Dr.</i> 4,48,209
72,486	72,486	..
10,660	3,279	<i>Dr.</i> 642
..	1,35,995	<i>Dr.</i> 55,17,310
1,85,26,886	1,87,21,488	<i>Dr.</i> 86,51,161

(b) Credit balance is under investigation.

**STATEMENT NO. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND  
POSITS, REMITTANCES AND**

Detailed Head of Account 1	Opening Balance 2 Rs.
<b>T—Deposits and Advances—contd.</b>	
<b>Part IV—Suspense—</b>	
<b>(I) Suspense Accounts—</b>	
<b>(1) Suspense Account—</b>	
(a) Objection Book Suspense—Receipts ..	<i>Cr.</i> 1,55,70,599
(b) Objection Book Suspense—Payments ..	<i>Dr.</i> 99,38,731
(c) East Punjab Suspense .. .. .	<i>Cr.</i> 62,76,823
(d) Unclassified Items .. .. .	<i>Dr.</i> 26,18,918
(e) Purchase of Fodder .. .. .	<i>Dr.</i> 24,617
(f) Land Revenue from land belonging to Pakistan Nationals .. .. .	<i>Cr.</i> 9,590
(g) Receipts on account of forfeitures due to enforcement of penal clauses of contracts and agreements against migrants to Pakistan .. .. .	<i>Cr.</i> 4,607
(h) Provident Fund payments relating to pre-partition claims made on behalf of West Pakistan .. .. .	<i>Dr.</i> 9,80,684
(i) Amount due to Muslim Contractors ..	<i>Cr.</i> 44,344
(j) Amount due to the employees of the defunct Board of Economic Enquiry ..	<i>Dr.</i> 28,008
(k) Pilot Project Scheme .. .. .	<i>Cr.</i> 5,502
(l) Civil List Pensions .. .. .	<i>Dr.</i> 67,961
(m) Unspent balance of purchase of food- grains for Pakistan .. .. .	<i>Cr.</i> 1,23,816
(n) Ruler's suspense .. .. .	<i>Dr.</i> 2,861
(o) Miscellaneous Suspense Receipts ..	<i>Cr.</i> 15,792
(p) Miscellaneous Suspense—Payments ..	<i>Dr.</i> 29,455
<b>Total—Suspense Account ..</b>	<b><i>Cr.</i> 83,59,838</b>

(a) Minus transaction is due to rectification of misclassifications in the accounts of previous years.

**BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT, DE-  
CONTINGENCY FUND—contd.**

Receipts 3 Rs.	Disbursements 4 Rs.	Closing Balance 5 Rs.
5,78,838	70,73,890	<i>Cr.</i> 90,75,547
99,776	—40,51,927(a)	<i>Dr.</i> 57,87,028
..	..	<i>Cr.</i> 62,76,823
84,106	14,81,130	<i>Dr.</i> 40,65,942
..	..	<i>Dr.</i> 24,617
..	..	<i>Cr.</i> 9,590
..	4,271	<i>Cr.</i> 336
..	18,707	<i>Dr.</i> 9,99,391
4,271	..	<i>Cr.</i> 48,615
..	..	<i>Dr.</i> 28,008
..	..	<i>Cr.</i> 5,502
..	..	<i>Dr.</i> 67,961
..	..	<i>Cr.</i> 1,23,816
..	..	<i>Dr.</i> 2,861
..	..	<i>Cr.</i> 15,792
..	..	<i>Dr.</i> 29,455
7,16,991	45,26,071	<i>Cr.</i> 45,50,758

**STATEMENT NO. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND POSITS, REMITTANCES AND**

Detailed Head of Account 1	Opening Balance 2 Rs.
<b>T—Deposits and Advances—contd.</b>	
<b>Part IV—Suspense—contd.</b>	
<b>(I) Suspense Accounts—concl'd.</b>	
(2) Payment of General Provident Fund in advance of cash credit to be received from Pakistan .. .. .	<i>Dr.</i> 1 5,625
(3) Provident Fund Suspense .. .. .	<i>Dr.</i> 2 10,986
(4) Pay and Accounts Offices Suspense .. .. .	<i>Dr.</i> 3 15,91,442
(5) Reserve Bank Suspense—Headquarters .. .. .	<i>Cr.</i> 4 8,55,142
(6) Central Accounts Office—Reserve Bank Suspense .. .. .	<i>Dr.</i> 5 1,40,214
(7) Payments on behalf of Central Claims Organisation—Interim Relief .. .. .	<i>Dr.</i> 1,031
(8) Cash Balance Investment Account .. .. .	<i>Dr.</i> 6,44,76,885
(9) Recoveries of Service Payments .. .. .	<i>Cr.</i> 7,213
(10) Departmental Adjusting Account—Receipts .. .. .	<i>Cr.</i> 11,51,394
(11) Departmental Adjusting Account—Payments .. .. .	<i>Dr.</i> 6,31,040
(12) Punjab Government Suspense .. .. .	<i>Dr.</i> 3,56,80,253
Total—Suspense Accounts .. .. .	<i>Dr.</i> 9,21,63,889
<b>(II) Cheques and Bills—</b>	
Departmental Cheques—	
(a) Postal Cheques .. .. .	<i>Dr.</i> 11,70,513
(b) Other Departmental Cheques .. .. .	<i>Dr.</i> 2,91,384
(c) Legislative Assembly Cheques .. .. .	.. .. .
Total—Departmental Cheques .. .. .	<i>Dr.</i> 14,61,897
Total—Cheques and Bills .. .. .	<i>Dr.</i> 14,61,897

(a) Minus transactions are due to clearance of outstanding balances of previous years.

\*See explanatory note 4 under statement No. 8 at page 46.

**BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT, DE-CONTINGENCY FUND—contd.**

Receipts 3 Rs.	Disbursements 4 Rs.	Closing Balance 5 Rs.
..	..	Dr. 5,625 1
515	-2,976(a)	Dr. 7,495 2
13,64,391	22,12,811	Dr. 24,39,862 3
-18,619(a)	21,72,059	Dr. 13,35,536 4
3,57,39,011	3,53,59,584	Cr. <u>2,39,213 5</u>
..	17	Dr. 1,048
13,98,27,967	10,68,12,385	Dr. 3,14,61,303
-11,293(a)	-7,532(b)	Cr. 3,452
69,454	..	Cr. 12,20,848
..	7,89,807	Dr. 14,20,847
..	..	Dr. 3,56,80,253
17,76,88,417	15,18,62,226	Dr. 6,63,37,698
..	..	Dr. 11,70,513
..	..	Dr. 2,91,384*
2,57,964	2,57,964	..
2,57,964	2,57,964	Dr. 14,61,897
2,57,964	2,57,964	Dr. 14,61,897

(b) Minus transaction is due to rectification of misclassifications in the accounts of previous years.

**STATEMENT NO. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND POSITS, REMITTANCES AND**

Detailed Head of Account I	Opening Balance 2 Rs.
<b>T—Deposits and Advances—concl'd.</b>	
<b>Part IV—Suspense—concl'd.</b>	
<b>(III) Departmental and Similar Accounts—</b>	
Civil Departmental Balances—	
(a) Forest .. .. .	<i>Dr.</i> 2,354
(b) Postal .. .. .	<i>Dr.</i> 22,98,569
(c) Technical Attache at Washington .. .. .	.. .. .
(d) Public Works .. .. .	<i>Dr.</i> 37,262
<b>Total—Departmental and Similar Accounts</b>	<i>Dr.</i> 23,38,185
<b>Total—Part IV—Suspense</b> .. .. .	<i>Dr.</i> 9,59,63,971
<b>Part V—Miscellaneous—</b>	
Government Account .. .. .	.. .. .
<b>Total—Part V—Miscellaneous</b> .. .. .	.. .. .
<b>Total—T—Deposits and Advances</b> .. .. .	<i>Cr.</i> 22,72,59,728
<b>U—Remittances—</b>	
<b>1. Remittances within India—</b>	
<b>(i) Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant General—</b>	
Cash Remittances between Treasuries .. .. .	<i>Dr.</i> 74,705
Forest Remittances .. .. .	<i>Dr.</i> 15,15,859
<b>Public Works Remittances—</b>	
I—Remittances into Treasuries .. .. .	<i>Dr.</i> 2,33,37,660
II—Public Works Cheques .. .. .	<i>Cr.</i> 4,79,25,752

**BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT, DE-  
CONTINGENCY FUND—contd.**

Receipts 3 Rs.	Disbursements 4 Rs.	Closing Balance 5 Rs.
1,755	1,580	<i>Dr.</i> 2,179
..	..	<i>Dr.</i> 22,98,569
..	9,622	<i>Dr.</i> 9,622
48,20,008	53,97,004	<i>Dr.</i> 6,14,258
48,21,763	54,08,206	<i>Dr.</i> 29,24,628
18,27,68,144	15,75,28,396	<i>Dr.</i> 7,07,24,223
3,56,768	2,79,289(a)	
3,56,768	2,79,289(a)	
77,79,38,729 } (a) +3,56,768 }	71,53,29,600 } (a) +2,79,289 }	<i>Cr.</i> 28,98,68,857
2,95,75,085	1,12,04,194	<i>Cr.</i> 1,82,96,186*
4,59,49,743	4,04,73,793	<i>Cr.</i> 39,60,091*
7,05,89,345	8,49,28,324	<i>Dr.</i> 3,76,76,639*
43,77,95,141	43,03,10,365	<i>Cr.</i> 5,54,10,528*

(a) Closed to Government.

\*See explanatory note 4 under statement No. 8 at page 46.

**STATEMENT NO. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND  
POSITS, REMITTANCES AND**

Detailed Head of Account 1	Opening Balance 2 Rs.
<b>U—Remittances—contd.</b>	
<b>1. Remittances within India—contd.</b>	
<b>(i) Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant General—contd.</b>	
<b>Public Works Remittances—contd.</b>	
<b>III—Other Remittances</b>	
(a) Items adjustable by Civil .. .. .	<i>Dr.</i> 12,31,586
(b) Items adjustable by Public Works De- partment .. .. .	<i>Dr.</i> 17,98,79,165
Total—Other Remittances .. .. .	<i>Dr.</i> 18,11,10,751
Total—Public Works Remittances .. .. .	<i>Dr.</i> 15,65,22,659
<b>Transfers between Public Works Officers—</b>	
(a) Inter-Chandigarh Divisions .. .. .	<i>Cr.</i> 15,15,500
(b) Inter-Bhakra Nangal Divisions .. .. .	<i>Dr.</i> 16,91,663
(c) Inter-Beas Project Divisions .. .. .	<i>Dr.</i> 1,68,66,774
(d) Other Divisions .. .. .	<i>Dr.</i> 11,01,79,348
Total—Transfers between Public Works Officers .. .. .	<i>Dr.</i> 12,72,22,285
<b>Postal Remittances—</b>	
(a) Circle Money Orders .. .. .	<i>Dr.</i> 5,81,214
(b) Inter Money Orders .. .. .	<i>Cr.</i> 20,02,174
(c) National Savings Certificates .. .. .	<i>Dr.</i> 8,11,603
(d) Postal to Treasury .. .. .	<i>Cr.</i> 6,43,162
(e) Remittances between Post Offices .. .. .	<i>Cr.</i> 28,87,498
Total—Postal Remittances .. .. .	<i>Cr.</i> 41,40,017

**BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT, DE-  
CONTINGENCY FUND---contd.**

Receipts 3 Rs.	Disbursements 4 Rs.	Closing Balance 5 Rs.
3,87,286	51,436	<i>Dr.</i> 8,95,736
6,47,69,040	10,03,22,989	<i>Dr.</i> 21,54,33,114
6,51,56,326	10,03,74,425	<i>Dr.</i> 21,63,28,850
57,35,40,812	61,56,13,114	<i>Dr.</i> 19,85,94,961
1,45,60,611	1,29,56,300	<i>Cr.</i> 31,19,811
3,64,41,083	3,48,19,778	<i>Dr.</i> 70,358
8,82,82,096	9,34,50,013	<i>Dr.</i> 2,20,34,691
6,57,43,835	5,14,45,090	<i>Dr.</i> 9,58,80,603
20,50,27,625	19,26,71,181	<i>Dr.</i> 11,48,65,841
..	..	<i>Dr.</i> 5,81,214
..	..	<i>Cr.</i> 20,02,174
..	..	<i>Dr.</i> 8,11,603
..	..	<i>Cr.</i> 6,43,162
..	..	<i>Cr.</i> 28,87,498
..	..	<i>Cr.</i> 41,40,017

**STATEMENT NO. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND  
POSITS, REMITTANCES AND**

Detailed Head of Account 1	Opening Balance 2
	Rs.
<b>U—Remittances—concl'd.</b>	
<b>I. Remittances within India—concl'd.</b>	
<b>(i) Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant General—concl'd.</b>	
<b>Miscellaneous Remittances—</b>	
Marketing Officer, Amritsar .. .. .	<i>Dr.</i> 80,244
Total—Cash Remittances and Adjustments, etc. .. .. .	<i>Dr.</i> 28,12,75,735
(ii) Reserve Bank of India Remittances ..	<i>Cr.</i> 1,78,999
(iii) Adjusting Account between Central and State Governments .. .. .	<i>Dr.</i> 59,14,884
(iv) Adjusting Account with Posts and Telegraphs .. .. .	<i>Dr.</i> 1,89,739
(v) Adjusting Account with Railways ..	<i>Dr.</i> 15,01,613
(vi) Adjusting Account with Defence ..	<i>Dr.</i> 11,68,641
(vii) Inter-State Suspense Account ..	<i>Dr.</i> 21,20,517
Total-U—Remittances .. .. .	<i>Dr.</i> 29,13,92,130
Total—Public Account ..	
Total—Parts I, II and III ..	

(a) Minus transactions are as a result of clearance of outstanding balances of previous years.

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

Receipts	Disbursements	Closing Balance
3	4	5
Rs.	Rs.	Rs.
..	..	<i>Dr.</i> 80,244
85,40,93,265	85,99,62,282	<i>Dr.</i> 28,71,44,752
3,37,23,301	3,27,27,073	<i>Cr.</i> 11,75,227
7,43,78,636	7,05,91,750	<i>Dr.</i> 15,27,998
2,63,06,837	2,61,09,991	<i>Cr.</i> 7,107
8,71,502	—2,35,330 (a)	<i>Dr.</i> 3,94,781
—54,653(a)	—13,16,475(a)	<i>Cr.</i> 93,181
2,14,34,975	2,05,52,033	<i>Dr.</i> 12,37,575
1,01,07,53,863	1,00,83,91,324	<i>Dr.</i> 28,90,29,591
1,80,62,91,278	1,72,97,68,459	..
4,20,23,94,042	4,26,29,47,109	..

**STATEMENT NO. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND  
POSTS, REMITTANCES AND**

	Detailed Head of Account		Opening Balance
	1		2 Rs.
<b>X.—Cash Balances—</b>			
Opening Balance	..	..	..
Closing Balance	..	..	..
<b>GRAND TOTAL</b>		..	..

**BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT, DE-  
CONTINGENCY FUND—conold.**

Receipts 3 Rs.	Disbursements 4 Rs.	Closing Balance 5 Rs.
95,29,544	..	..
..	—5,10,23,523	..
4,21,19,23,586	4,21,19,23,586	..

**Abstract of Opening and Closing Balances—**

	Opening Balance 1 Rs.	Closing Balance 2 Rs.
Cash in Treasuries .. ..	16,79,449	9,05,385
Deposits with the Reserve Bank ..	78,49,996	—5,19,29,007
Deposits with other Banks .. ..	99	99
Total ..	95,29,544	—5,10,23,523

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

Description of Loan 1	When Raised 2
<b>Section O—Public Debt—</b>	
<b>Permanent Debt (Open Market Loans)—</b>	
<b>(a) Loans bearing interest—</b>	
(i) 4% Punjab Loan, 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
Total—Loans bearing Interest .. .. .	
<b>Floating Debt—</b>	
<b>Other Floating Loans—</b>	
Ways and Means Advances and Other Advances from the Reserve Bank .. .. .	1964-65
Total—Other Floating Loans .. .. .	
<b>Loans from the Central Government—</b>	
<b>1. Agricultural Production and allied Schemes—</b>	
(a) Tubewell Scheme .. .. .	1953-58
(b) Grow More Food Schemes .. .. .	1949-65
<b>2. Industrial Development—</b>	
(a) Small Scale Industries .. .. .	1954-65
<b>3. Community Development, Co-operation and National Extension Service Schemes—</b>	
(a) Community Development Projects and National Extension Service Blocks .. .. .	1952-65
(b) Financial Assistance to Co-operative Societies .. .. .	1953-60
<b>4. Miscellaneous Purposes—</b>	
(a) Approved Development Schemes .. .. .	1954-65

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

Amount on 1st April, 1964 3 Rs.	Additions dur- ing the year 4 Rs.	Discharges dur- ing the year 5 Rs.	Amount on 31st March, 1965 6 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	..	..	11,00,64,600
..	63,68,00,000	61,54,00,000	2,14,00,000
..	63,68,00,000	61,54,00,000	2,14,00,000
3,04,22,587	..	26,04,876	2,78,17,711
15,30,91,573	3,87,32,250	3,56,35,701	15,61,88,122
4,32,69,911	47,92,000	47,12,470	4,33,49,441
3,96,17,035	68,27,000	46,25,968	4,18,18,067
33,26,403	..	2,026	33,24,377
7,01,93,212	1,16,77,000	1,69,73,142	6,48,97,070

**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
<b>Section O—Public Debt—contd.</b>	
<b>Loans from the Central Government—concl'd.</b>	
<b>5. Major Irrigation and Multipurpose River Projects—</b>	
(a) Bhakra Nangal Project .. .. .	1949-65
(b) Harike Project .. .. .	1949-56
(c) Financing of Electricity Schemes .. .. .	1955-65
(d) Beas Project .. .. .	1960-65
(e) Flood Control Scheme .. .. .	1955-65
(f) Expenditure on permanent improvement in scarcity affected areas .. .. .	.. .. .
(g) Bhakra Right Bank Power Project .. .. .	1962-65
<b>6. Housing Schemes—</b>	
(a) Chandigarh Capital Project .. .. .	1957-58
(b) Low Income Group Housing Scheme .. .. .	1954-63
(c) Subsidised Industrial Housing Scheme .. .. .	1953-65
(d) Other Housing Schemes .. .. .	1958-65
<b>7. Rehabilitation of Displaced Persons—</b>	
(a) Rehabilitation Loans .. .. .	1948-62
<b>8. Water Supply and Drainage Scheme—</b>	
(a) National Water Supply and Sanitation Scheme .. .. .	1954-65
<b>9. Sharing of Small Savings Collections—</b>	
(a) Small Savings Collections Schemes .. .. .	1954-65
<b>10. Loans under Interest-free Prize Bonds Schemes .. .. .</b>	
<b>11. Other Loans—</b>	
(a) Fund from Sale-proceeds of American Loan Wheat .. .. .	1954-57
(b) Loans under T.C.A. Programme .. .. .	1953-65
(c) Miscellaneous Loans .. .. .	1955-65
<b>12. Miscellaneous items .. .. .</b>	
<b>Total—Loans from the Central Government .. .. .</b>	<b>.. .. .</b>

\*The difference between the closing balances of the previous year and the opening balances of the current year under these heads are due to grouping of loans of Rs. 1,70,16,207 under the former head from out of the latter.

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

Amount on 1st April, 1964	Additions dur- ing the year	Discharges dur- ing the year	Amount on 31st March, 1965
3	4	5	6
Rs.	Rs.	Rs.	Rs.
1,71,49,53,927	1,32,00,000	4,85,40,000	1,67,96,13,927
7,29,00,000	..	18,00,000	7,11,00,000
5,05,49,438	2,80,00,000	12,791	7,85,36,647
17,25,85,000	15,63,55,000	..	32,89,40,000
17,56,50,850	2,51,00,000	28,81,753	19,78,69,097
3,77,729	..	11,639	3,66,090
3,94,91,000	6,83,90,000	..	10,78,81,000
59,66,178*	..	14,26,079	45,40,099
6,25,14,058	..	16,56,192	6,08,57,866
56,59,490	5,07,748	1,87,287	59,79,951
74,96,659	2,25,000	4,19,123	73,02,536
2,01,71,257*	-2,17,895	52,18,182	1,47,35,180
49,67,887	22,51,000	1,63,302	70,55,585
31,04,86,000	6,48,00,000	47,00,000	37,05,86,000
52,87,000	4,06,000	..	56,93,000
92,15,038	..	61,43,800	30,71,238
2,08,28,560	23,668	17,66,056	1,90,86,172
8,87,35,010	67,71,680	32,32,800	9,22,73,890
-1,570	1,570	..	..
3,10,77,54,232	42,78,42,021	14,27,13,187	3,39,28,83,066

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

Description of Loans 1	When Raised 2
<b>Section O—Public Debt—concl'd.</b>	
<b>(iv) Other Loans—</b>	
(i) Loans from the National Agricultural Credit (Long-term operation) Fund of the Reserve Bank of India .. .. .	1957-65
(ii) Loans from the National Co-operative Development and Ware Housing Board ..	1956-65
(iii) Loans from the Life Insurance Corporation of India .. .. .	1959-60
(iv) Loans from the Khadi and Village Industries Commission .. .. .	1955-61
(v) Loans from the Tea Board, Calcutta ..	1963-64
Total—Other Loans .. ..	..
<b>Section S—Unfunded Debt—</b>	
<b>State Provident Funds—</b>	
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—State Provident Funds .. ..	..
<b>GRAND TOTAL</b> .. ..	..

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

Amount on 1st April, 1964	Additions during the year	Discharges during the year	Amount on 31st March, 1965
3	4	5	6
Rs.	Rs.	Rs.	Rs.
1,53,37,100	20,29,500	15,03,800	1,58,62,800
1,27,10,228	29,44,000	8,41,979	1,48,12,249
3,68,00,551	2,00,00,000	6,76,866	5,61,23,685
87,550	..	44,250	43,300
3,00,000	1,50,000	..	4,50,000
6,52,35,429	2,51,23,500	30,66,895	8,72,92,034
7,48,39,847	1,19,16,522	45,33,432	8,22,22,937
10,49,987	41,796	2,63,372	8,28,411
9,79,016	1,06,222	13,846	10,71,392
19,80,746	4,53,221	2,12,576	22,21,391
1,30,31,742	47,15,528	7,09,588	1,70,37,682
—10,840	..	—3,781	—7,059(a)
4,93,199	8,629	39,213	4,62,615
9,23,63,697	1,72,41,918	57,68,246	10,38,37,369
3,37,54,17,958	1,10,70,07,439	76,69,48,328	3,71,54,77,069

(a) Minus balance is under investigation.

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS AND

Major and Minor Head of Account	Balance on 1st April, 1964
1	2
	Rs.
<b>Q.—Loans and Advances by the State/Union Territory Government—</b>	
<b>1. Loans to Local Funds, Private Parties, etc.—</b>	
(a) Loans to Municipalities .. .. .	54,21,885
(b) Loans to District and other Local Fund Committees	42,167
(c) Loans to Landholders and other Notabilities ..	3,59,540
<b>(d) Advances to Cultivators—</b>	
(i) Loans under the Land Improvement Act, XIX of 1883 (Ordinary) .. .. .	1,70,07,331
(ii) Loans under the Land Improvement Act, XIX of 1883 (Grow More Food) .. .. .	69,26,794
(iii) Loans under the Agriculturists' Loans Act, XII of 1884 (Ordinary) .. .. .	4,67,57,238
(iv) Loans under the Agriculturists' Loans Act, XII of 1884 (Grow More Food) .. .. .	—3,64,854
(v) Loans under the Agriculturists' Loans Act, XII of 1884 (Horticulture) .. .. .	35,98,501
(vi) Loans under the Land Improvement Act, XIX of 1883 (Land Reclamation through Manual Labour)	55,433
(vii) Loans for the purchase of nitrogenous fertilizers	4,62,74,033
(viii) Loans for phosphatic fertilizers .. .. .	52,09,029
(ix) Loans for the purchase of urea .. .. .	1,82,249
(x) Loans under the Canal and Drainage Act, 1873 ..	—81,882
(xi) Loans under the Co-operative Credit Societies Act, 1912 .. .. .	1,34,60,748
(xii) Loans for the purchase of superphosphate ..	6,246
(xiii) Loans for the purchase of ammonium sulphate	—5,68,578
(xiv) Advances to Zamindars of Sherpur ..	1,241
(xv) Advances for the purchase of fruit sapplings ..	66,677
(xvi) Taccavi Loans—erstwhile P.E.P.S.U. ..	21,21,211
(xvii) Agricultural Loans in respect of Intensive Cultivation Scheme (erstwhile P.E.P.S.U.) ..	1,08,13,082
(xviii) Loans for the purchase of tractors (Grow More Food) .. .. .	50,83,117
(xix) Loans for the purchase of sugarcane seeds ..	17,77,963

(a) Minus balance is under reconciliation.

(c) Minus transactions are as a result of rectification of misclassifications in the accounts of previous years.

## ADVANCES MADE BY GOVERNMENT

Amount advanced during the year	Total	Amount repaid during the year	Balance on 31st March, 1965	Interest received and credited to Revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
18,93,500	73,15,385	4,37,647	68,77,738	7,45,084
..	42,167	..	42,167	1,051
..	3,59,540	17,511	3,42,029	..
23,51,000	1,93,58,331	19,83,803	1,73,74,528	5,58,235
..	69,26,794	5,71,153	63,55,641	1,08,755
1,49,47,649	6,17,04,887	1,13,80,734	5,03,24,153	6,49,719
17,311	—3,47,543	7,34,784	—10,82,327(a)	1,01,988
3,68,775	39,67,276	—3,18,825(c)	42,86,101	1,25,274
..	55,433	—24,439(c)	79,872	..
5,89,31,150	10,52,05,183	31,11,694	10,20,93,489	..
37,75,934	89,84,963	19,61,730	70,23,233	..
..	1,82,249	..	1,82,249	..
..	—81,882	—7,177(c)	—74,705(a)	..
39,75,850(b)	1,74,36,598	20,98,493	1,53,38,105	4,51,443
..	6,246	3,82,752	—3,76,506(a)	43,249
..	—5,68,578	2,46,39,212	—2,52,07,790(a)	17,64,249
..	1,241	..	1,241	..
..	66,677	6,216	60,461	..
..	21,21,311	1,17,823	20,03,388	..
..	1,08,13,082	1,200	1,08,11,882	..
11,30,000	62,13,117	7,10,300	55,02,817	1,79,789
2,20,000	19,97,963	6,28,437	13,69,526	..

(b) Excludes expenditure of Rs. 17,81,250 met out of advance from the Contingency Fund during the year 1964-65 which remained unrecouped to the Fund before the close of accounts for the year.

## STATEMENT NO. 18—DETAILED STATEMENT OF LOAN

Major and Minor Head of Account	Balance on 1st April, 1964
1	2
	Rs.
<i>(d) Advances to Cultivators—concl'd.</i>	
<i>(xx)</i> Advances for the sinking of percolation wells .. .. .	1,22,38,668
<i>(xxi)</i> Loans for the purchase of pumping sets .. .. .	55,91,491
<i>(xxii)</i> Advances for sinking of tubewells .. .. .	1,01,63,165
<i>(xxiii)</i> Irrigation facilities under package programme .. .. .	49,78,076
<i>(xxix)</i> Loans for settlement of ejected tenants (Loans Act, 1884) .. .. .	1,09,900
<i>(xxv)</i> Loans for resettlement of ejected tenants (Loans Act, 1883) .. .. .	16,45,864
<i>(xxvi)</i> Loans for the purchase of implements .. .. .	16,550
<i>(xxvii)</i> Advances for Soil Conservation Works .. .. .	9,07,667
<i>(xxviii)</i> Loans to Zila Parishads/Village Panchayats .. .. .	2,68,667
<i>(xxix)</i> Loans for the purchase of tractors and heavy Agricultural implements under Intensive Agricultural Development Programme .. .. .	..
Total—Advances to Cultivators .. .. .	19,42,45,627
<i>(e) Loans and Advances to Displaced Persons—</i>	
<i>Rural Loans—</i>	
<i>(i)</i> Loans for the purchase of bullocks .. .. .	2,01,365
<i>(ii)</i> Loans for the purchase of seeds .. .. .	—76,53,718
<i>(iii)</i> Loans for repair of houses in rural areas .. .. .	—32,78,752
<i>(iv)</i> Loans for repair of wells in rural areas .. .. .	—1,26,383
<i>(v)</i> Loans for purchase of fodder .. .. .	—16,22,774
<i>(vi)</i> Loans for purchase of Agricultural implements .. .. .	1,82,073
<i>(vii)</i> Loans for sinking and boring of wells in rural areas .. .. .	—10,42,500
<i>(viii)</i> Loans for purchase of tractors .. .. .	—57,54,255
<i>(ix)</i> Loans for purchase of persian wheels and power-driven pumps .. .. .	15,89,014
<i>(x)</i> Loans for purchase of Agricultural machinery for garden colonies .. .. .	1,15,140
<i>(a) Minus balance is under investigation.</i>	

## AND ADVANCES MADE BY GOVERNMENT—contd.

Amount advanced during the year	Total	Amount repaid during the year	Balance on 31st March, 1965	Interest received and credited to Revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
81,15,845	2,03,54,013	15,37,387	1,88,16,626	4,33,926
34,88,656	90,80,147	9,13,796	81,66,351	2,13,020
69,49,700	1,71,12,865	8,22,382	1,62,90,483	3,95,253
26,47,500	76,25,576	35,742	75,89,834	..
5,000	1,14,900	..	1,14,900	..
70,675	17,16,539	23,522	16,93,017	..
1,67,500	1,84,050	1,518	1,82,532	..
13,76,984	22,84,651	13,516	22,71,135	56
1,96,534	4,65,201	..	4,65,201	..
10,00,000	10,00,000	..	10,00,000	..
10,97,35,563	30,39,81,190	5,13,25,753	25,26,55,437	50,24,956
..	2,01,365	8,30,745	—6,29,380(a)	1,08,833
..	—76,53,718	—25,34,072(b)	—51,19,646(a)	2,27,127
..	—32,78,752	9,75,904	—42,54,656(a)	1,02,022
..	—1,26,383	474	—1,26,857(a)	11,703
..	—16,22,774	9,399	—16,32,173(a)	35,709
..	1,82,073	81,738	1,00,335	10,469
..	—10,42,500	—1,66,656(b)	—8,75,844(a)	56,324
..	—57,54,255	3,40,038	—60,94,293(a)	6,235
..	15,89,014	76,914	15,12,100	11,034
..	1,15,140	..	1,15,140	..

(b) Minus transactions are as a result of rectification of misclassifications in the accounts of previous years.

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Major and Minor Head of Account	Balance on 1st April, 1964
1	2
	Rs.
<b>Loans and Advances to Displaced Persons—concl'd.</b>	
<i>Rural Loans—concl'd.</i>	
(vi) Loans for sinking of tubewells in garden colonies	—3,09,159
(vii) Loans for construction of houses in rural areas	—38,985
(viii) Loans for repair of evacuee houses in flood-affected areas	1,94,245
(xiv) Loans to rural displaced persons (erstwhile P.E.P. S.U.)	26,92,518
Total—Rural Loans	—1,48,52,171
<i>Urban Loans—</i>	
(i) Loans for purchase of food	81,14,108
(ii) Loans to displaced students	11,36,464
(iii) Loans for building houses	—32,63,253
(iv) Loans for Industrial rehabilitation	—12,75,425
(v) Loans to village shopkeepers and rural artisans	10,06,054
(vi) Loans to sufferers of Gujarat train tragedy	1,00,000
(vii) Loans to electric supply companies for electrification of new townships	4,384
(viii) Loans to weavers at Panipat	3,60,771
(ix) Loans to Kashmiri displaced persons	2,42,071
(x) Loans for house building to purchasers of sites in the new townships	30,06,344
(xi) Loans to Bahawalpuri displaced persons	13,73,969
(xii) Loans to P.E.P.S.U. Development Board, Rajpura	14,88,105
(xiii) House building loans to advocates for construction of houses at Chandigarh	—1,96,386
(xiv) Loans to urban displaced persons (erstwhile P.E. P.S.U.)	—12,78,926
(xv) Loans to flood-stricken people	—3,31,085
(xvi) Loans to Notified Area Committee, Faridabad	12,45,686
Total—Urban Loans	1,17,32,881
<b>TOTAL—LOANS AND ADVANCES TO DISPLACED PERSONS</b>	<b>—31,19,290</b>

(a) Minus balance is under investigation.

## AND ADVANCES MADE BY GOVERNMENT—contd.

Amount advanced during the year	Total	Amount repaid during the year	Balance on 31st March, 1965	Interest received and credited to Revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	—3,09,159	—14,208(b)	—2,94,951(a)	1,392
..	—38,985	80,478	—1,19,463(a)	17,103
..	1,94,245	48,620	1,45,625	21,057
..	26,92,518	4,02,451	22,90,067	93,304
..	—1,48,52,171	1,31,825	—1,49,83,996(a)	7,02,312
..	81,14,168	1,072	81,13,036	52
..	11,36,464	22,485	11,13,979	3,029
..	—32,63,253	3,61,651	—36,24,904(a)	1,35,123
..	—12,75,425	4,96,477	—17,71,902(a)	1,57,945
..	10,06,054	16,566	9,89,488	5,883
..	1,00,000	..	1,00,000	..
..	4,384	434	3,950	..
..	3,60,771	..	3,60,771	..
..	2,42,071	..	2,42,071	..
..	30,06,344	1,26,634	28,79,710	35,879
..	13,73,969	..	13,73,969	..
..	14,88,105	1,44,213	13,43,892	..
..	—1,96,386	1,81,006	—3,77,392(a)	305
..	—12,78,926	93,831	—13,72,757(a)	8,029
..	—3,31,085	..	—3,31,085(a)	..
..	12,45,686	..	12,45,686	..
..	1,17,32,881	14,44,369	1,02,88,512	3,46,245
..	—31,19,290	15,76,194	—46,95,484(a)	10,48,557

(b) Minus credit is due to rectification of misclassifications in the accounts of previous years. .

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Major and Minor Head of Account.	Balance on 1st April, 1964.
1	2 Rs.
(f) Miscellaneous Loans and Advances—	
(i) Loans for repair of houses in urban areas .. ..	17,94,845
(ii) Loans for purchase of electric plants by electric supply undertakings .. .. .	1,93,504
(iii) Loans under the Punjab State Aid to Industries Act .. .. .	1,76,56,395
(iv) Loans to Municipalities under the National Water Supply and Sanitation Scheme .. .. .	3,09,04,943
(v) Loans to private Educational Institutions for construction of hostels .. .. .	2,08,833
(vi) Financial assistance for providing share capital to weavers outside Co-operative Fold .. .. .	15,300
(vii) Advances for the establishment of small scale fruit preservation units .. .. .	42,507
(viii) Loans to Improvement Trusts, Jullundur and Amritsar .. .. .	80,000
(ix) Loans for the reclamation of <i>banjar</i> land .. ..	—2,37,500
(x) Loans under the Low Income Group Housing Scheme .. .. .	6,79,10,456
(xi) Loans under the Middle Income Group Housing Scheme .. .. .	1,90,50,328
(xii) Loans under the High Income Group Housing Scheme .. .. .	3,18,072
(xiii) Advances to Personal Ledger Account in respect of maintenance allowance to relatives of Kapurthala ruler .. .. .	4,83,826
(xiv) Advances to Loharu Electric and Water Supply Company .. .. .	8,400
(xv) Advances to cheap grainshops of Pataudi .. ..	7,879
(xvi) Loans to Co-operative Societies of Industrial Workers under the Subsidized Industrial Housing Scheme .. ..	26,46,102
(xvii) Loans to traders of Lahaul and Spiti Areas .. ..	65,404
(xviii) Loans for development of Handloom Industry .. ..	2,38,964
(xix) Loans to Improvement Trusts .. .. .	18,80,099
(xx) Loans to released prisoners for resettlement in profession .. .. .	150
(xxi) Loans under the Co-operative Societies Act, 1912 .. .. .	—80,754
(xxii) Loans to Central Co-operative Bank, Patiala .. ..	3,00,000
(xxiii) 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 31st March, 1965	Interest received and credited to Revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
3,03,350	20,98,195	5,11,444	15,86,751	3,82,740
..	1,93,504	31,250	1,62,254	2,585
4,87,746	1,81,44,141	12,44,596	1,68,99,545	10,40,757
..	3,09,04,943	5,25,256	3,03,79,687	11,55,672
..	2,08,833	31,462	1,77,371	..
..	15,300	..	15,300	..
..	42,507	11,800	30,707	15,653
..	80,000	..	80,000	..
..	-2,37,500	1,16,649	-3,54,149(a)	68,254
1,93,41,210	8,72,51,666	23,10,746	8,49,40,920	33,84,160
22,01,000	2,12,51,328	6,86,974	2,05,64,354	9,40,698
..	3,18,072	1,69,590	1,48,482	58,456
72,000	5,55,826	18,000	5,37,826	..
..	8,400	..	8,400	..
..	7,879	..	7,879	..
2,09,675	28,55,777	22,385	28,33,392	64,249
..	65,404	9,945	55,459	..
..	2,38,964	35,075	2,03,889	..
..	18,80,099	2,18,481	16,61,618	58,775
..	150.	..	150	..
..	-80,754	8,52,513	-9,33,267 (a)	..
..	3,00,000	..	3,00,000	..
..	92,666	..	92,666	..

(a) Minus balance is under investigation.

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Major and Minor Head of Account	Balance on 1st April, 1964
1	2
	Rs.
<i>(f) Miscellaneous Loans and Advances—contd.</i>	
(xxv) Loans to Lodge Phulkian .. .. .	1,275
(xxv) Loans to Civil Supplies, Kapurthala .. .. .	1,01,845
(xxvi) Loans to flood stricken people .. .. .	13,13,175
(xxvii) Loans for purchase of dairy cattle .. .. .	28,500
(xxviii) Loans for building houses at Chandigarh .. .. .	3,82,32,270
(xxix) Loans to Co-operative Society, Kapurthala .. .. .	1,00,000
(xxx) Loans to P.E.P.S.U. Development Board .. .. .	—70,000
(xxxi) Loans to deserving persons of Scheduled Castes, Scheduled Tribes and Backward Classes .. .. .	13,88,959
(xxxii) Loans under the Village Housing Project Scheme	33,86,583
(xxxiii) Loans under the Slum Clearance Scheme .. .. .	20,02,549
(xxxiv) Study loans (erstwhile P.E.P.S.U.) .. .. .	—8,251
(xxxv) Special Advances .. .. .	9,33,700
(xxxvi) Miscellaneous Loans (erstwhile P.E.P.S.U.) .. .. .	—943
(xxxvii) Payment of dividend on shares of Punjab Fi- nancial Corporation .. .. .	3,81,048
(xxxviii) Loans to co-operative sugar mills .. .. .	20,54,793
(xxxix) Advances by the Welfare Officer, Punjab	30,834
(xl) Loans to poverty-stricken students of Engineering College, Chandigarh and Engineering School, Nilo- kheri .. .. .	66,08,605
(xli) Loans to Meo High School .. .. .	15,000
(xlii) Advances for starting fruit orchards in Hilly Areas	6,875
(xliii) Loans to Village Panchayats for Revenue earning Scheme .. .. .	69,21,339
(xliv) Loans to poor students of Educational Institutions	3,53,580
(xlv) Loans for establishment of Industrial Estates .. .. .	27,250
(xlvi) Loans to Marketing Committee, Rewari. . . . .	1,43,640
(xlvii) Loans to ex-Servicemen under Land Colonization Scheme .. .. .	1,41,327
(xlviii) Loans to Punjab Khadi Village Industries .. .. .	3,97,734
(xlix) Loans for Land Acquisition and Development Scheme .. .. .	23,22,324
(l) Loans for the supply of improved appliances to handloom weavers .. .. .	68,486

(a) Minus balances under investigation.

## AND ADVANCES MADE BY GOVERNMENT—contd.

Amount advanced during the year	Total	Amount repaid during the year	Balance on 31st March, 1965	Interest received and credited to Revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	1,275	200	1,075	..
..	1,01,845	..	1,01,845	..
..	13,13,175	—434(b)	13,13,609	..
60,000	88,500	..	88,500	..
25,00,000	4,70,32,270	15,69,919	3,91,62,351	21,71,450
..	1,00,000	..	1,00,000	..
..	—70,000	3,27,709	—3,97,709(a)	..
1,80,000	15,68,959	—89,161(b)	16,58,120	356
4,38,000	38,24,583	—37,474(b)	38,62,057	35,714
1,74,248	21,76,797	1,22,827	20,53,970	80,396
..	—8,251	..	—8,251(a)	..
..	9,33,700	..	8,33,700	..
..	—943	17,896	18,839(a)	..
..	3,81,048	..	3,81,048	..
12,00,000	32,54,793	2,37,014	30,17,779	..
..	30,834	..	30,834	..
22,11,500	88,20,105	4,40,024	83,80,081	212
..	15,000	..	5,000	..
..	6,875	..	6,875	..
4,50,000	73,71,339	7,89,508	65,81,831	..
7,03,560	10,57,140	..	10,57,140	..
..	27,250	..	27,250	..
..	1,43,640	38,113	1,05,527	..
..	1,41,327	..	1,41,327	..
..	3,97,734	..	3,97,734	..
3,50,000	26,72,324	2,15,532	24,56,792	1,15,554
..	68,486	16,850	51,636	917

(b) Minus transactions are as a result of rectification of misclassifications in the accounts of previous years.

## STATEMENT NO. 18—DETAILED STATEMENT OF LOAN

Major and Minor Head of Account	Balance on 1st April, 1964
1	2
	Rs.
<i>(f) Miscellaneous Loans and Advances—concl'd.</i>	
<i>(i)</i> Loans for the publication of English version of Adi-Granth .. .. .	40,000
<i>(ii)</i> Loans for conversion of handlooms into powerlooms .. .. .	5,32,142
<i>(iii)</i> Loans for renovation and rehabilitation of weavers' houses .. .. .	4,60,303
<i>(iv)</i> Loans to Industrial workers .. .. .	45,208
<i>(v)</i> Loans to weavers for setting up of weavers' colonies .. .. .	—9,623
<i>(vi)</i> Loans to Punjab State Electricity Board .. .. .	34,48,80,122
<i>(vii)</i> Loans to individuals for putting up hotels and restaurants .. .. .	—6,104
<i>(viii)</i> Loans under the schemes relating to participation in share capital structure of apex society .. .. .	69,965
<i>(ix)</i> Loans to Mandi-Kulu Road Transport Corporation .. .. .	5,40,327
<i>(x)</i> Loans to poor and deserving students of Medical Institutions .. .. .	2,36,264
<i>(xi)</i> Loans to Leather-goods and Shoemakers' Co-operatives .. .. .	2,65,373
<i>(xii)</i> Loans to Marketing Committee, Loharu .. .. .	—38,113
<i>(xiii)</i> Loans to local bodies for special development of urban areas not covered in other sections .. .. .	5,625
<i>(xiv)</i> Loans to students for study abroad .. .. .	—4,700
<i>(xv)</i> Loans to Rani Shaver Poultry Farms .. .. .	2,00,000
<i>(xvi)</i> Loans to grape growers for grape orchards .. .. .	3,00,000
<i>(xvii)</i> Loans to Notified Area Committee, Faridabad .. .. .	—43,221
<i>(xviii)</i> Loans to Harijans for purchase of evacuee land .. .. .	22,12,440
<i>(xix)</i> Loans to Industrialists .. .. .	—2,113
<i>(xx)</i> Loans to Displaced Goldsmiths .. .. .	.. .. .
<i>(xxi)</i> Loans and Advances for starting fruit orchards .. .. .	.. .. .
<i>(xxii)</i> Loans to displaced persons from Burma .. .. .	.. .. .
<i>(xxiii)</i> Loans for Soil Conservation Works .. .. .	.. .. .
<i>(xxiv)</i> Loans to advocates for construction of houses at Chandigarh .. .. .	.. .. .
<i>(xxv)</i> Loans for the construction of godowns .. .. .	.. .. .
<i>(xxvi)</i> Loans to ejected tenants .. .. .	.. .. .
<b>Total—Miscellaneous Loans and Advances .. .. .</b>	<b>56,01,46,811</b>

(a) Minus balance is due to certain errors of classification which are being looked into.

## AND ADVANCES MADE BY GOVERNMENT—contd.

Amount advanced during the year	Total	Amount repaid during the year	Balance on 31st March, 1965	Interest received and credited to Revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	40,000	..	40,000	..
..	5,32,142	17,708	5,14,434	9,277
..	4,60,303	10,108	4,50,195	..
..	45,208	21,687	23,521	..
..	—9,628	..	—9,623(a)	..
17,01,00,351	51,49,80,473	—8,19,377(b)	51,57,99,850	6,10,04,000
..	—6,104	—18,574(b)	12,470	..
..	69,965	..	69,965	..
..	5,40,327	3,807	5,36,520	29,703
1,28,010	3,64,274	4,800	3,59,474	..
..	3,65,373	51,040	2,14,333	..
..	—38,113	—38,113(b)	..	..
..	5,625	5,625	..	..
..	—4,700	1,050	—5,750(a)	..
..	2,00,000	..	2,00,000	..
5,51,400	8,51,400	..	8,51,400	..
..	—43,221	10,80,493	—11,23,714(a)	..
..	22,12,440	—5,62,984(b)	27,75,424	73
..	—2,113	2,570	—4,683(a)	..
8,58,697	8,58,697	750	8,57,947	..
2,63,825	2,63,825	..	2,63,825	..
52,000	52,000	..	52,000	..
..	..	38	—38(a)	..
..	..	2,08,042	—2,08,042(a)	..
..	..	267	—267(a)	..
..	..	3,272	—3,272(a)	..
20,28,36,572	76,29,83,383	1,04,16,898	75,25,66,485	7,06,19,651

(b) Minus transactions are as a result of rectification of misclassifications in the accounts of previous years.

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Major and Minor Head of Account	Balance on 1st April, 1964
1	2 Rs.
<b>(g) Loans and Advances under the Community Development Programme—</b>	
Loans under Community Development Programme ..	2,27,40,375
Loans under National Extension Service Scheme	1,81,63,487
Loans under Pilot Project .. .. .	83,750
Loans and Advances under Public Co-operation ..	3,36,230
Loans to Panchayat Samities and Zila Parishads ..	14,10,844
Total—Loans and Advances under Community Development Programme .. .. .	4,27,34,686
Total—Loans to Local Funds, Private Parties, etc. ..	79,98,31,426
<b>2. Loans to Government Servants, etc.—</b>	
(i) House Building Advances .. .. .	57,18,592
(ii) Advances for purchase of motor conveyances ..	10,34,678
(iii) Advances for purchase of other conveyances ..	1,19,486
(iv) Passage Advances .. .. .	112
(v) Other advances—	
(a) Advances for the purchase of warm clothing ..	9,725
(b) Advances for the purchase of National Plan Loans	3,011
(c) Advances to Government Servants moving on integration of Punjab and P.E.P.S.U. .. .. .	50,287
(d) Wheat Loan .. .. .	3,94,259
(e) Advances for the purchase of wheat (ertswhile P.E.P.S.U.) .. .. .	17
(f) Khadi Hundi Advances .. .. .	28,305
(g) Festival/Recreation/Hill Trip Advances ..	1,35,075
(h) Advances for the purchase of Typewriters ..	..
(i) Advances for the purchase of Books .. .. .	..
Total—Other Advances .. .. .	6,20,679
Total—Loans to Government Servants, etc. ..	74,93,547
<b>TOTAL—Q—LOANS AND ADVANCES BY THE STATE/ UNION TERRITORY GOVERNMENT .. .. .</b>	<b>80,73,24,973</b>

(a) Minus transactions are due to rectification of misclassifications in the accounts of previous years.

## AND ADVANCES MADE BY GOVERNMENT—concl'd.

Amount advanced during the year	Total	Amount repaid during the year	Balance on 31st March, 1965	Interest received and credited to Revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	2,27,40,375	9,04,611	2,18,35,764	2,38,832
65,43,450	2,47,06,937	32,89,694	2,14,17,243	9,48,766
7,42,668	8,26,418	..	8,26,418	..
..	3,36,230	1,81,788	1,54,442	..
..	14,10,844	—78,000(a)	14,88,844	..
72,86,118	5,00,20,804	42,98,093	4,57,22,711	11,87,598
32,17,51,753	1,12,15,83,179	6,80,72,096	1,05,35,11,083	7,86,26 897
19,02,732	76,21,324	13,46,773	62,74,551	61,595
8,66,573	19,01,251	5,99,934	13,01,317	22,043
4,58,258	5,77,744	3,09,083	2,68,661	8,253
..	112	57	55	..
..	9,725	9,522	203	..
—437(a)	2,574	626	1,948	..
—33,075(a)	17,212	4,672	12,540	..
7,763	4,02,022	1,344	4,00,678	..
..	17	..	17	..
75,091	1,03,396	1,01,562	1,834	..
2,198	1,37,273	—540(a)	1,37,813	..
400	400	120	280	..
100	100	75	25	..
52,040	6,72,719	1,17,381	5,55,338	233
32,79,603	1,07,73,150	23,73,228	83,99,922	92,124
32,50,31,356	1,13,23,56,329	7,04,45,324	1,06,19,11,005	7,87,19,021(b)

(b) Differs from the amount shown under "XVI—Interest—Interest on Loans and Advances by the State/Union Territory Government" in Statement No. 11 by Rs. 5,68,967 which represents interest on investments in the P.E.P.S.U. Road Transport Corporation.

## STATEMENT NO. 19—STATEMENT SHOWING

Name of Reserve Fund or Deposit Account 1	Balance on	
	Cash 2	Rs.
<b>Deposits bearing Interest—</b>		
<b>Reserve Funds—</b>		
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 ..		1,77,62,518
2. Depreciation Reserve Fund—Electricity .. ..		4,77,32,985
3. Depreciation Reserve Fund—Government Presses ..		29,00,465
4. Reserve Funds—Transport (Accident Reserve Fund)..		4,11,621
<b>Other Deposits—</b>		
5. Bharatpur Endowment Fund .. .. .		..
6. Deposits of Charitable Trusts .. .. .		4,99,563
<b>Deposits not bearing Interest—</b>		
<b>Sinking Funds—</b>		
7. Sinking Funds (a) .. .. .		8,16,39,331
<b>Reserve Funds—</b>		
8. Famine Relief Fund .. .. .		1,00,000
9. Fund for Development Schemes .. .. .		55,35,310
10. State Agricultural Credit Relief and Guarantee Fund		2,50,000
11. Foodgrains Reserve Fund .. .. .		9,55,006
12. Industrial Loan Fund .. .. .		91,24,737
13. Fund for Village Reconstruction and Harijan Uplift		..
<b>Civil Deposits—Personal Deposits—</b>		
14. Civil List Reserve Fund .. .. .		19,719
<b>Other Accounts—</b>		
15. Deposit Account of grants made by the Indian Council of Agricultural Research .. .. .		1,45,103
16. Deposit Account of grants made by the Indian Central Sugarcane Committee .. .. .		47,532

(a) Loanwise details of the transactions are given in the Annexure.

## THE DETAILS OF EARMARKED BALANCES

1st April, 1964		Balance on 31st March, 1965		
Investment	Total	Cash	Investment	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	1,36,798	..	..	..
..	1,77,62,518	2,20,11,938	..	2,20,11,938
..	4,77,32,985	4,77,32,985	..	4,77,32,985
..	29,00,465	32,64,194	..	32,64,194
..	4,11,621	4,75,350	..	4,75,350
6,400	6,400	..	6,400	6,400
..	4,99,563	4,99,563	..	4,99,563
93,60,960	9,10,00,291	7,38,23,340	7,30,86,361	14,69,09,701
..	1,00,000	..	..	..
3,13,37,790	3,68,73,100	..	2,58,02,481	2,58,02,481
..	2,50,000	2,50,000	..	2,50,000
..	9,55,006	12,63,784	..	12,63,784
..	91,24,737	1,37,07,304	..	1,37,07,304
..	..	1,91,24,507	..	1,91,24,507
51,910	71,629	19,719	51,910	71,629
..	1,45,103	34,283	..	34,283
..	47,532	30,562	..	30,562

## STATEMENT NO. 19—STATEMENT SHOWING

Name of Reserve Fund or Deposit Account	Balance on
	Cash
1	2
	Rs.
<b>Other Accounts—concd.</b>	
7. Deposit Account of grant from the Central Government for the development of Handloom Industries .. ..	15,072
18. Central Cotton Committee Research Fund .. ..	2,30,112
19. Deposit Account of grants made by the Indian Central Tobacco Committee .. ..	1,571
20. Deposit Account of grants made by the Indian Central Cotton Committee .. ..	-1,59,286
21. Deposit Account of grants made by the Indian Central Oilseeds Committee .. ..	55,036
22. Deposit Account of grants from the Ministry of Rehabilitation to Educational Institutions .. ..	1,28,332
23. Deposit of Sale-proceeds of World Health Organisation Seals .. ..	1,413
24. Deposit Account of lump sum allotment received from the Government of India out of the Workmen's Benefit Fund .. ..	2,745
25. Deposit Account of the grant made by the Central Government for financing Cotton Extension Schemes ..	1,42,747
26. Deposit Account of Relief and Rehabilitation loans to be written off .. ..	29,01,859
27. Deposit Account of grants from the Central Government for the food production drive schemes—Bonus for accelerating production of foodgrains .. ..	1,36,52,122
28. Deposit Account of grants received from Ford Foundation .. ..	
29. Deposit Account of grants made by the Indian Central Tea Board .. ..	
Total ..	