

1954-55

Electricity Schemes—Net Receipts	27,39	90,81	+63,42	Electricity Schemes	..	30,82	35,19	..	35,10	—4,63	
Miscellaneous	..	3,04,60	2,46,56	—58,04	Miscellaneous	..	3,98,40	3,30,93	..	3,30,93	—67,47
Contributions and Miscellaneous Adjustments between Central and State Governments	..	1,95,66	1,64,64	—41,02	Contributions and Miscellaneous Adjustments between Central and State Governments	..	..	..	..	..	..
Extraordinary Items	..	66,75	59,51	—7,24	Extraordinary Items	..	1,06,20	67,82	..	67,82	—38,38
<b>Total—Revenue</b>	..	<b>22,18,68</b>	<b>23,04,69</b>	<b>+86,01</b>	<b>Total—Expenditure on Revenue Account</b>	..	<b>23,11,65</b>	<b>20,77,05</b>	..	<b>20,77,05</b>	<b>—2,34,60</b>
Deficit	..	92,97		} —3,20,61							
Surplus	..	..	—2,27,64								
		<b>23,11,65</b>	<b>20,77,05</b>	<b>—2,34,60</b>							

**2. CAPITAL**

*Capital Expenditure outside the Revenue Account—*

Irrigation	..	3,25,12	2,66,87	..	2,66,87	—58,25
Agriculture	..	—5,64	—7,23	..	—7,23	—1,59
Industrial Development	..	3,04	73	..	73	—2,31
New Capital at Chandigarh	..	2,13,12	2,03,91	..	2,03,91	—9,21
Multipurpose River Schemes	..	22,77,97	15,82,89	..	15,82,89	—6,95,08
Civil Works	..	1,83,66	1,02,91	..	1,02,91	—80,75
Electricity Schemes	..	1,10,88	—3,15	..	—3,15	—1,14,03
Other State Works outside the Revenue account	..	52,31	4,80	..	4,80	—47,51
Commuted Value of Pensions	..	4,40	25	..	25	—4,15
State Schemes of Government Trading	..	8,61	—1,24,07	..	—1,24,07	—1,32,68
<b>Total</b>	..	<b>31,73,47</b>	<b>20,27,91</b>	..	<b>20,27,91</b>	<b>—11,45,56</b>

SUMMARY OF THE TRANSACTIONS FOR 1954-55—*contd.*

MINOR ACCOUNTS, GOVERNMENT OF PUNJAB

Receipts	Budget estimates, 1954-55	Actuals, 1954-55	More (+) Less (-)	Disbursements	Actuals, 1954-55			Variations between Columns 6 and 7 More (+) Less (-)	
					Budget estimates, 1954-55	Out of Consolidated Fund	Out of Contingency Fund		Total
1	2	3	4	5	6	7	8	9	10
<b>3. DEBT</b>									
<i>Public Debt—</i>					<i>Public Debt—</i>				
Floating Debt	1,50,00	67,00	—83,00	Floating Debt	1,50,00	67,00	..	67,00	—83,00
Loans from the Central Government	32,55,95	28,59,53	—3,96,42	Loans from the Central Government	2,75,36	1,44,72	..	1,44,72	—1,30,64
Loans and Advances by the State Government				Loans and Advances by the State Government					
Recoveries of Loans and Advances	2,09,43	93,53	—1,15,90	Loans and Advances	4,04,10	2,33,83	..	2,33,83	—1,70,27
<b>Total</b>	<b>36,15,38</b>	<b>30,20,06</b>	<b>—5,95,32</b>	<b>Total</b>	<b>8,20,46</b>	<b>4,45,55</b>	<b>..</b>	<b>4,45,55</b>	<b>—3,83,91</b>
<b>Total—Consolidated Fund</b>	<b>58,34,06</b>	<b>53,24,75</b>	<b>—5,09,31</b>	<b>Total—Consolidated Fund</b>	<b>63,14,58</b>	<b>45,50,51</b>	<b>..</b>	<b>45,50,51</b>	<b>—17,64,07</b>

Receipts	Budget estimates, 1954-55	Actuals, 1954-55	More (+) Less (-)	Disbursements	Budget estimates, 1954-55	Actuals, 1954-55	More (+) Less (-)
1	2	3	4	5	6	7	8
<b>PART II—CONTINGENCY FUND</b>							
Contingency Fund ..	..	35	+35	Contingency Fund ..	..	..	..
<b>Total—Contingency Fund ..</b>	..	<b>35</b>	<b>+35</b>	<b>Total—Contingency Fund ..</b>	..	..	..
<b>PART III—PUBLIC ACCOUNT</b>							
<i>Unfunded Debt—</i>				<i>Unfunded Debt—</i>			
State Provident Funds ..	66,36	74,51	+8,15	State Provident Funds ..	55,70	49,83	-5,87
<b>Total ..</b>	<b>66,36</b>	<b>74,51</b>	<b>+8,15</b>	<b>Total ..</b>	<b>55,70</b>	<b>49,83</b>	<b>-5,87</b>
<i>Deposits and Advances—</i>				<i>Deposits and Advances—</i>			
Appropriation for Reduction or Avoidance of Debt ..	77,04	91,25	+14,21	Appropriation for Reduction or Avoidance of Debt ..	..	..	..
Famine Relief Fund ..	1,00	1,00	..	Famine Relief Fund ..	..	..	..
Depreciation Reserve Fund— Electricity ..	24,40	24,56	+16	Depreciation Reserve Fund— Electricity ..	5,06	1,46	-3,60
Deposits of the Depreciation Reserve of Commercial Con- cerns ..	14,68	20,04	+5,36	Deposits of the Depreciation Reserve of Commercial Con- cerns ..	18,70	15,24	-3,46
Fund for promotion of educa- tion amongst the education- ally backward classes ..	9,00	31,15	+22,15	Fund for promotion of educa- tion amongst the educa- tionally backward classes ..	9,00	20,18	+11,18

**SUMMARY OF THE TRANSACTIONS FOR 1954-55—concl'd.**

Receipts	Budget estimates, 1954-55	Actuals, 1954-55	More (+) Less (-)	Disbursements	Budget estimates, 1954-55	Actuals, 1954-55	More (+) Less (-)
1	2	3	4	5	6	7	8
Motor Transport Reserve Fund	47	35	-12	Motor Transport Reserve Fund	9	30	+21
Deposits of Local Funds ..	2,41,27	2,86,46	+45,19	Deposits of Local Funds ..	2,34,32	2,75,85	+41,53
Civil Deposits ..	8,45,74	7,96,89	-48,85	Civil Deposits ..	8,84,76	9,28,39	+43,63
Other Accounts ..	1,12,86	39,06	-73,80	Other Accounts ..	69,51	33,48	-36,03
Advances not bearing interest	1,62,18	1,09,21	-52,97	Advances not bearing interest ..	1,20,59	1,28,61	+8,02
Suspense Accounts ..	40,00,00	7,08,50	-32,91,50	Suspense Accounts ..	37,00,00	6,53,85	-30,46,15
Departmental and Similar Accounts ..	19,00	1,01,24	+82,24	Departmental and Similar Accounts ..	20,00	82,92	+62,92
Miscellaneous ..	..	..	..	Miscellaneous ..	..	32	+32
<b>Total</b> ..	<b>55,07,64</b>	<b>22,09,71</b>	<b>-32,97,93</b>	<b>Total</b> ..	<b>50,62,03</b>	<b>21,40,60</b>	<b>-29,21,43</b>
<i>Remittances—</i>				<i>Remittances—</i>			
Remittances ..	45,78,00	66,07,98	+20,29,98	Remittances ..	46,24,00	66,91,86	+20,67,86
<b>Total—Public Account</b> ..	<b>1,01,52,00</b>	<b>88,92,20</b>	<b>-12,59,80</b>	<b>Total—Public Account</b> ..	<b>97,41,73</b>	<b>88,82,29</b>	<b>-8,59,44</b>
<i>Cash Balance—</i>				<i>Cash Balance—</i>			
Opening Balance ..	1,38,81	1,23,06	-15,75	Closing Balance ..	68,56	9,07,56	+8,39,00
<b>Grand Total</b> ..	<b>1,61,24,87</b>	<b>1,43,40,36</b>	<b>-17,84,51</b>	<b>Grand Total</b> ..	<b>1,61,24,87</b>	<b>1,43,40,36</b>	<b>-17,84,51</b>

Increase in the Cash Balance: -7,84,50. Balances as a whole are dealt with in paragraph 13 of the Report.

## IMPORTANT VARIATIONS FROM THE BUDGET ESTIMATES

5. Brief explanations of the more important variations, both under receipts and disbursements, are given below—

## RECEIPTS

## PART I—CONSOLIDATED FUND

## I—REVENUE

*Increases*

*V—Estate Duty (+1,83)*—Larger share in the divisible proceeds received from the Union Government than anticipated.

*VIII—State Excise Duties (+31,66)*—Mainly more receipts than anticipated under Country spirits (35,57), Opium (12,07), duties on medicinal and toilet preparations (4,74), commercial spirits (1,53), Malt liquors (67), Hemp and other drugs (39) and Country fermented liquors (34), offset partly by fall in income from wine and spirits (8,83), Fines, confiscations and miscellaneous (5,10), Power alcohol scheme (5,00) and larger refunds (4,82).

*IX—Stamps (+6,93)*—Mainly larger receipts from “sale of non-judicial stamps” than anticipated.

*XI—Registration (+1,49)*—Mainly larger receipts from fees for registering documents than anticipated.

*XII—Receipts under Motor Vehicles Acts (+11,69)*—Mainly increased receipts under the Indian Motor Vehicles Act (3,30) and Punjab Motor Vehicles Act (8,25) due to enhancement of rates from 1st July 1954 as also registration of more tractors and other vehicles.

*XIII—Other Taxes and Duties (+37,81)*—Owing to more income than anticipated, from Other Items (38,02), Entertainment Tax (4,34) and Electricity Duties (45), offset partly by decline in receipts from Tobacco Duties (5,00).

*Irrigation—Net Receipts (+56,03)*—Mainly owing to increase in irrigation by running of greater supplies in channels and realisation of outstanding balances from Pepsu (13,99) and smaller working expenses due to non-working of tubewells for want of electric supply (24,54), rectification of wrong adjustments during previous year (6,48), non-execution or non-completion of works (4,28), working of tubewells for smaller period owing to timely rains for *Rabi* crops (2,22), bringing of work-charged establishment to regular establishment (1,97), economy (1,04), late starting or slow progress of works (63), non-receipt of stores or unpaid claims (52) and non-purchase of diesel tippers (42).

*Civil Administration (+40,44)*—This is the net result of variations under various heads, the more important of which are explained below :—

(a) *XXIII—Police (−2,26)*—Mainly non-credit into Treasury as Revenue of part of the balance lying in the personal ledger account of the defunct Provincial Volunteer Corps, retained to meet outstanding liabilities of the organisation (4,29) and smaller “Recoveries of overpayments” (84), offset partly by larger receipts under “Collection of payments for services rendered” (2,84).

(b) *XXVI—Education (+49,18)*—Mainly owing to larger receipts, than anticipated, under “Fees—Government Arts Colleges” (1,36) and “Miscellaneous” (48,28) due to accounting for the Central Government’s contribution towards the development schemes under this head instead of under the corresponding expenditure head, offset partly by smaller receipts on account of contributions (35) and recoveries of overpayments (21).

(c) *XXVII—Medical (—1,11)*—Mainly smaller contributions from local bodies.

(d) *XXVIII—Public Health (+7,52)*—Mainly due to larger miscellaneous receipts (5,00) and larger recoveries of overpayments (2,44).

(e) *XXIX—Agriculture (—8,07)*—Smaller agricultural receipts owing mainly to non-adjustment of credit sales of ammonium sulphate and failure of fruit crop (4,10), larger refunds due to payment of share of contribution on Co-ordinated Locust Control Scheme for the year, 1952 previously met out of Food Bonus (1,03) and transfer of lesser amounts from the Deposit account of grants made by other Governments, due to non/late start of certain schemes (3,01).

(f) *XXX—Veterinary (—2,45)*—Mainly due to smaller income, than anticipated, from sale of cattle and grazing passes.

(g) *XXXI—Co-operation (+3,98)*—Mainly unforeseen recovery of audit fee from the Punjab Co-operative Union.

(h) *XXXII—Industries and Supplies (—9,50)*—Mainly smaller receipts of grants from the Government of India due to non/late implementation of centrally sponsored schemes.

(i) *XXXVI—Miscellaneous Departments (+2,80)*—Mainly larger receipts, than anticipated, from Examination fees (84) and Miscellaneous (1,73).

*XLI—Receipts from Electricity Schemes (+63,42)*—Supply of more power to various towns (14,98) and lesser working expenses due to non-adjustment of the amount of assistance to be given to the electricity side of the Bhakra Nangal Project (50,00), non-receipt or non-purchase of stores (2,54), smaller *pro rata* share of tools and plant charges (1,92), lesser expenditure on certain schemes than anticipated (1,66) and non-sanction or non-execution of certain works (1,00), offset partly by erroneous provision for recoveries on account of Depreciation Reserve Fund (5,10), execution of urgent repairs to works damaged by floods and rains (1,95) and larger expenditure on maintenance of power plants (1,69).

#### *Decreases*

*II—Union Excise Duties (—4,61)*—Smaller share in the divisible proceeds of Union Excise Duties than anticipated.

*IV—Taxes on Income other than Corporation Tax and Estate Duty (—9,10)*—Owing to smaller share of Income Tax received from the Government of India.

*VII—Land Revenue (—3,42)*—Mainly owing to fall in receipts of miscellaneous nature (19,85), offset partly by larger income from surcharge on land revenue (14,39), smaller refunds (1,23) and larger recoveries of overpayments (76) than anticipated.

*X—Forest (—3,16)*—Mainly owing to fall in the prices of timber and resin.  
*Debt Services (—5,66)*—Mainly decrease under Interest on Loans and Advances by the State Government, (6,51) counterbalanced partly by larger interest realised on investments of cash balances (80).

*Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements* (—33,04)—Larger working expenses on multipurpose river schemes owing to execution of essential repairs and maintenance works of Nangal Hydrel Canal (18,30) and smaller subventions from the Central Road Fund (18,09) and larger refunds (2,46) than anticipated, offset partly by realisation of more rents (4,20), larger miscellaneous receipts (1,29) and larger recoveries of expenditure (33).

*Miscellaneous* (—58,04)—This is the net result of variations under various heads given below—

- (a) *XLIV—Receipts-in-aid of Superannuation* (+1,03)—Mainly owing to more credits under contributions for pensions and gratuities (72) and write-back of Government contributions towards Contributory Provident Fund due to certain subscribers having opted for New Pension Rules (47).
- (b) *XLV—Stationery and Printing* (—21,61)—Mainly owing to fall in the sale proceeds of text books.
- (c) *XLVI—Miscellaneous* (—37,46)—Mainly smaller income from Bus Services due to non-implementation of nationalisation scheme (77,49), smaller receipts of miscellaneous nature (10,77), larger refunds (7,82) and lesser receipts from surcharges (5,98) than anticipated, offset partly by larger unclaimed deposits (33,92), receipts on account of displaced persons (26,54), fees, fines and forfeitures (2,03) and recoveries of overpayments (1,64).

*Contributions and Miscellaneous Adjustments between Central and State Governments—*

<i>XLIX—Grants-in-aid from Central Government</i>	(—40,80)	} (—41,02)
<i>L—Miscellaneous Adjustments between Central and State Governments</i>	(—22)	
.. .. .		

Mainly non-receipt from the Government of India of anticipated grant for Agricultural college (18,56) and smaller receipts of grants for grow more food schemes (14,79) and grants under Article 275 of the Constitution (7,45).

*Extraordinary Items—*

<i>LI—Extraordinary Receipts</i>	(—8,11)	} (—7,24)
<i>LII-C—Pre-partition Receipts</i>	(+87)	

Mainly owing to decreased expenditure on Community Development Projects resulting in decrease in the share of the Government of India (20,79) and smaller realisation from sale of land (37), offset partly by larger miscellaneous receipts (13,06) and pre-partition receipts (87).

### 3—DEBT Decreases

*Floating Debt* (—83,00)—Less ways and means advances taken from the Reserve Bank of India than anticipated.

*Loans from the Central Government* (—3,96,42)—Smaller loans taken from the Government of India for financing various schemes and projects than anticipated.

*Loans and Advances by the State Government (Recoveries)* (—1,15,90)—Smaller recoveries of loans than anticipated.

## PART III—PUBLIC ACCOUNT

*Increases*

*State Provident Funds (+8,15)*—Mainly larger credits under General Provident Fund.

*Appropriation for Reduction or Avoidance of Debt (+14,21)*—Larger repayment of loans than anticipated.

*Deposits of Depreciation Reserve of Commercial Concerns—*

<i>Depreciation Reserve Fund—Motor Transport</i>	(-1,88)	} (+5,36)
<i>Depreciation Reserve Fund—Government Central Workshops</i>	(+724)	

Mainly rectification of a wrong adjustment of the previous year (3,46) and larger credits than anticipated (3,78), partly offset by smaller contributions towards the fund owing to some buses having fully subscribed their share (1,88).

*Fund for promotion of education amongst educationally backward classes (+22,15)*—Larger credits to the fund on account of revision of the scheme by the Education Department (1,400) and on account of arrears of stipends to scholars and grants-in-aid to institutions (8,15).

*Deposits of Local Funds (+45,19)*—Larger receipts under District Funds (39,82) and Municipal Funds (7,01), counterbalanced by fall under the head Other Funds (1,64).

*Departmental and Similar Accounts (+82,24)*—Owing to larger deposits in treasuries of cash balances by the Public Works and Forest Officers.

*Remittances (+20,29,98)*—Increase under Cash Remittances etc. (14,19,49). Adjusting account between Central and State Governments (4,87,10) and Reserve Bank of India Remittances (1,27,36), offset partly by decreases under Inter-State Suspense Account (1,91) and Adjusting Account with Railways (2,06).

*Decreases*

*Civil Deposits (-48,85)*—Mainly under Personal Deposits (1,05,33), Revenue Deposits (33,96), Deposits on account of Police Funds (3,58), Agents' commission charges recovered by Food Supply Department (20) and Deposits of fees received by Government servants for work done for private bodies (13), offset partly by increase under Public Works Deposits (94,46).

*Other Accounts (-73,80)*—Erroneous provision made under the head Deposit account of losses on the Electricity side of Bhakra Nangal Project to be written off (50,00) and smaller subventions from Central Road Fund owing to slow progress of works (22,18) and decrease under Deposit account of the grant made by the Indian Council of Agricultural Research (1,62).

*Advances not bearing interest (-52,97)*—Mainly decrease under Accounts with Part 'B' States (51,72), Advances Repayable (86) and Permanent Advances (58), offset by increase in Accounts with the Government of Burma (24).

*Suspense Accounts (-32,91,50)*—Decrease under Suspense Account (33,92,70), offset by increase under Cash Balance Investment Account (1,01,20)



## DISBURSEMENTS

## Part I—CONSOLIDATED FUND

## I—REVENUE

*Increases*

*Civil Administration (+8,41)*—This is the net result of variations under the various heads, the more important of which are explained below:—

(a) *25—General Administration (—2,71)*—Mainly owing to reduction of staff or unfilled vacancies (5,16), smaller purchases of food reserves (2,00), economy (1,99), re-organisation of District Administration (1,97), non-approval of scheme of grants for construction of local Bunds, Drainage Works etc. (1,23), offset partly by smaller recoveries than anticipated (3,27), provision for additional staff (2,92), larger contingent expenditure (2,49), losses to Government (73) and expenditure on bye-election not originally provided for (39).

(b) *27—Administration of Justice (—1,82)*—Mainly unfilled vacancies and changes in personnel (1,99) and unutilized provision (81), offset partly by appointment of additional staff and unanticipated expenditure on fees to counsels (60) and additional provision for purchase of law books (50).

(c) *28—Jails and Convict Settlements (—3,44)*—Mainly non-purchase or non-receipt of stores (1,50), decrease in prison population and fall in prices of articles (1,06) and reduction of staff or unfilled vacancies (86).

(d) *29—Police (+12,41)*—Mainly entertainment of additional staff (7,10), revision of pay scales of class IV staff (3,22), more purchases of ordnance stores (2,63), clothing and equipment (1,12), larger expenditure on maintenance of horses and repairs of vehicles (1,87), larger contingent expenditure (1,63), and smaller recoveries from other Government Departments than anticipated, (1,14), offset partly by unutilized provision or non-receipt of debits (2,59), unfilled vacancies and changes in personnel (2,18) and non-starting of Development Schemes (1,70).

(e) *37—Education (+29,94)*—Mainly larger amounts transferred to the fund for the promotion of education amongst the educationally backward classes (22,15), revision of pay scales and entertainment of additional staff, (17,88) larger grants-in-aid to Colleges and Associations (9,83) and omission to provide for grant to the Punjab University for the construction of its offices at Chandigarh (2,00), offset partly by non-implementation of certain schemes and non-receipt of debits (13,46), smaller expenditure on non-Plan Schemes (3,82), larger recoveries from Government of India than originally anticipated (3,76) and unfilled vacancies and changes in personnel (1,38).

(f) *38—Medical (—3,14)*—Unfilled vacancies or undrawn claims (3,48), non-utilisation of funds or non-adjustment of debits (1,13) and non-materialisation of certain schemes (79), offset partly by increased contingent expenditure in hospitals (2,24).

(g) 39—*Public Health* (—6,89)—Mainly unfilled vacancies and undrawn claims (5,21), smaller expenditure on grants-in-aid and vaccines in connection with epidemic diseases (1,71), non-purchase of articles or non-adjustment of debits (64) and late starting of or smaller expenditure on certain schemes (54), offset partly by smaller recoveries than anticipated (1,31).

(h) 40—*Agriculture* (+7,42)—Mainly increased expenditure on Agricultural Demonstration and Propaganda (7,19) and expenditure in connection with anti-locust scheme (4,15), offset partly by unfilled vacancies and undrawn claims (1,13), post-budget decision to transfer the provision for credit sales of fertilizers to cultivators to the head 'Advances to cultivators' (78), non-award of prizes (28), non-purchase or non-receipt of articles (96) and late or non-starting of certain schemes (88).

(i) 41—*Veterinary* (—2,96)—Mainly unfilled vacancies and undrawn claims (1,79), post-budget decision of the Government of India to bear the share of a scheme (85), late starting of a scheme (60) and non-purchase of stores (50), offset partly by non-provision of funds for expenditure on Dairy Farms and Fair Price Shops (1,19).

(j) 42—*Co-operation* (+2,56)—Mainly abolition of Punjab Co-operative Union and taking over of its staff by Government (6,50), offset partly by stoppage of grant-in-aid to the Punjab Co-operative Union (1,96), unfilled vacancies (84), non-payment of claims or non-utilization of funds (55) and non-starting of grow more food scheme (50).

(k) 43—*Industries and Supplies* (—22,37)—Mainly non-implementation or late sanctioning of schemes (21,01), unfilled vacancies and changes in personnel (67) and smaller awards of stipends and scholarships (56).

#### Decreases

7—*Land Revenue* (—16,77)—Owing to unfilled vacancies (7,86), economy (3,16), non-supply of stores and non-receipt of debits (2,64), changes in personnel (1,06), non-payment of certain claims (81) and non-utilisation of lump provision made in the budget to meet claims due to revision of scales (1,23).

10—*Forest* (—1,54)—Mainly owing to non-acquisition of land for plantation (1,91), non-implementation of certain schemes and works (1,01), offset partly by payment of larger share money to share-holders in respect of forests managed by Government (1,37).

*Debt Services* (—17,58)—Owing to withholding of repayments of rehabilitation loans for want of decision by the Government of India regarding the excess payments made to them (1,57,64), late decision to transfer a portion of the loan taken for the Bhakra Nangal Project to participating States (19,81), offset partly by smaller recoveries in the State Loan Accounts utilized towards the re-payment of the loans from the Government of India (1,44,90) smaller transfers of interest to commercial departments (12,86), etc. and more loans taken during the year than anticipated (2,12).

*Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements* (—95,66)—Mainly clearance of larger items lying under "Suspense" (36,31), outlay on certain works met from the capital head instead of revenue (21,61), non-sanction or late sanction of certain works/schemes (18,15), smaller expenditure than anticipated (17,67), slow progress of certain works (9,60), non-materialisation of others (9,22), inability of local bodies to earn full grants-in-aid (5,00), offset partly by larger expenditure, than anticipated, on Tools and Plant (6,69), grants-in-aid (5,58) and non-provision of funds for transfer to the Central Road Fund (4,87).

*Electricity Schemes* (—4,63)—Mainly payment of interest on smaller capital outlay than anticipated (3,23) and post-budget decision to make provision for interest charges on construction works established separately instead of under the schemes concerned (1,40).

*Miscellaneous* (—67,47)—This is the net result of variations under the various heads, the more important of which are explained below:—

(a) *54-B—Prize Purses and Allowances of Indian Rulers* (—32)—Owing to non-payment of allowances to the relatives of a ruler for want of final decision regarding the apportionment of expenditure between the States of Pepsu and Punjab.

(b) *55—Superannuation Allowances and Pensions* (+7,92)—Larger expenditure on pensions than originally anticipated (9,12), offset partly by non-adjustment of certain debits during the year (1,01) and undrawn claims (41).

(c) *56—Stationery and Printing* (—1,67)—Mainly non-receipt or non-adjustment of debits (6,22) and non-receipt of machinery and equipment (60), offset partly by smaller recoveries than anticipated (3,08) and increased expenditure on printing of text books, forms and publications (2,00).

(d) *57—Miscellaneous* (—73,57)—Mainly non-implementation of the Nationalization of Road Transport Scheme (81,86), lesser expenditure on National Extension Services Scheme (8,39), maintenance of lesser number of inmates in the Government infirmaries than anticipated (5,96) and lesser expenditure on special homes for unattached women and children (3,10), offset partly by smaller recoveries from the Government of India owing to lesser expenditure on the rehabilitation of displaced persons (17,92), lesser amount transferred from the Depreciation Reserve Fund (3,32), post-budget decision to purchase or hire Election material (1,46), post-budget decision to start new schemes or increased expenditure on certain schemes (1,07), appointment of additional staff (1,21) and non-provision for the payment of arrear claims (52).

*Extraordinary Items* (—38,38)—It is made up of the following variations:—

(1) *63-B—Community Development Projects* (—26,46)—Mainly smaller expenditure on Communication works (9,74), on Health and Rural-Sanitation (8,74), on Education (3,66), on Rural Arts, Crafts and Industries (2,77), and on Agriculture and Animal Husbandry (1,55), owing to late or non-implementation of certain schemes.

(2) *64-C—Pre-partition Payments* (—11,92)—Non-payment of claims for want of a decision between the Governments of India and Pakistan.

## 2. CAPITAL.

### Decreases

*68—Construction of Irrigation, Navigation, Embankment and Drainage Works* (—58,25)—Mainly non-finalisation or non-implementation of certain schemes (34,91), non-adjustment of debits (32,33), non-execution or postponement of certain works (21,65), slow progress of certain works (8,19), non-sanction or late sanction of estimates (7,13), offset partly by post-budget decision to construct Kalanaur Distributary and Madhopur Beas Link (42,06), smaller recoveries on Capital account (2,63) and additional provision for the work of flood control in Ravi (1,00).

71—*Capital Outlay on Schemes of Agricultural Improvement and Research* (—1,59)—Mainly non-purchase of materials (3,22), non-receipt of materials or debits (1,61) and unfilled vacancies (63), offset partly by smaller recoveries under Tulswell Scheme due to lesser demand and lesser sale of pipes than anticipated (3,86).

72—*Capital Outlay on Industrial Development* (—2,31)—Mainly non-surrender of provision under development schemes (1,27) and larger recoveries than anticipated (1,20).

79—*Expenditure on New Capital for Punjab at Chandigarh* (—9,21)—Mainly non-formation of divisions for want of technical staff (35,06), surrender of funds in order to balance the ways and means position of the project (20,95), non-payment for supplies received or non-receipt of debits (6,90), unfilled vacancies (1,99) and smaller purchases under suspense (1,93), offset partly by smaller recoveries on account of sale of plots, etc., than anticipated (54,76) and employment of additional staff (3,01).

80-A—*Capital Outlay on Multipurpose River Schemes* (—6,95,08)—Mainly larger recoveries from other Governments, departments, etc., than anticipated (6,97,35), non-sanction of staff and restricted touring (40,44), smaller interest charges on Capital (23,29), more issues of stores to works (16,15), post-budget decision to debit the expenditure in connection with "Special Revenue" to the head "18" (5,40) and abandonment of Kurukshetra electric supply scheme (87), offset partly by accelerated progress of work at Nangal Hydro-Electric Scheme (70,64) and at Coffor Dams (13,31) and larger *prorata* share of Tools and Plant (11,96).

81—*Capital Account of Civil Works outside the Revenue Account* (—80,75)—Mainly due to non-finalisation of estimates for some works (24,28), suspension of work (9,32), curtailment of expenditure by the Government (30,13), smaller expenditure on certain works than anticipated (6,61), late commencement of others (8,25) and non payment of compensation for land (2,09).

81-A—*Capital Outlay on Electricity Schemes* (—1,14,03)—Mainly issue of stores under 'suspense' to works falling under other major heads (98,04), non-clearance of certain items from the "Schedule of Purchases" (33,56), non-finalization of the payment to the licensees of the Panipat Electric Supply Undertaking (3,50), non-adjustment of *prorata* share of Tools and Plant (1,91) and non-implementation of or smaller expenditure on certain schemes (1,78), offset partly by post-budget decision to supply electricity under more schemes or installation of larger number of service connections than anticipated (24,03).

82—*Capital Account of other State Works outside the Revenue Account* (—47,51)—Mainly owing to non-implementation of the Road Transport Scheme (50,00), offset partly by larger expenditure on omnibus services, Amritsar (1,34), (i) Jullundur (17) and (ii) Ambala (96).

83—*Payments of Commuted Value of Pensions* (—4,15)—Mainly lesser cases of commutation than anticipated.

85—A—*Capital Outlay on State Schemes of Government Trading* (—1,32,68)—Mainly late decision not to purchase foodgrains owing to the abolition of "State Reserve Scheme" (1,25,59), retrenchment of staff owing to decontrol

of foodgrains (3,30), larger receipts and recoveries on capital account than anticipated (2,69) and less incidental expenditure owing to non-disposal of the entire stock of foodgrains (1,24).

### 3. DEBT

#### *Decreases*

*Floating Debt* (—83,00)—Repayment of smaller ways and means, advances taken from the Reserve Bank of India than anticipated.

*Loans from the Central Government* (—1,30,64)—Repayment of smaller amounts of loans taken from the Government of India than anticipated.

*Loans and Advances by the State Government* (—1,70,27)—Owing to grant of lesser loans for development schemes (1,27,00), Advances for Rehabilitation (62,84), loans under Community Development Programme (19,49), loans to cultivators (16,93) and loans to Government servants (6,56), offset partly by the grant of larger loans under "Miscellaneous Loans and Advances" (62,44).

## PART III—PUBLIC ACCOUNT

#### *Increases*

*Fund for promotion of education amongst the educationally backward classes* (+11,18)—Mainly wipe off of the arrears on account of stipends to scholars and grants-in-aid to educational institutions.

*Deposits of Local Funds* (+41,53)—Larger withdrawals from District Funds (28,89), Municipal Funds (12,34) and other funds (30).

*Civil Deposits* (+43,63)—Increase under Public Works Deposits (1,62,88), offset partly by decreases under Personal Deposits (1,12,97), Deposits on account of Police Funds (5,97), Agents' commission charges recovered by Food Supply Department (17) and Revenue Deposits (14).

*Advances not bearing interest* (+8,02)—Mainly under Accounts with Part 'B' States (7,30), Advances Repayable (1,53), Accounts with the Government of Burma (30), offset partly by decrease under Accounts with the Government of Pakistan (1,05).

*Departmental and Similar Accounts* (+62,92)—Owing to increase in the cash balance in the hands of the Public Works and Forest Officers,

*Remittances* (+20,67,86)—Increase under Cash Remittances, etc. (14,93,34), Adjusting Account between Central and State Governments (5,13,48), Reserve Bank of India Remittances (62,87) and Adjusting Account with Railways (1,07), offset partly by decrease under Inter-State Suspense Account (2,90).

#### *Decreases*

*Unfunded Debt* (—5,87)—Mainly smaller payments of General Provident Fund (6,16), offset partly by increased payments of Contributory Provident Fund (60)

*Depreciation Reserve Fund—Electricity* (—3,60)—Smaller expenditure on renewals and replacements of Plant and Machinery, etc.

*Deposits of the Depreciation Reserve of Commercial Concerns—*

<i>Depreciation Reserve Fund—Motor Transport</i> (—3,32)	}	(—3,46).
<i>Depreciation Reserve Fund—Government Central Workshops</i> .. .. . (—14)		

—Mainly smaller expenditure on the replacement of buses than anticipated.

*Other Accounts* (—36,03)—Mainly smaller subventions from the Central Road Fund owing to slow progress on works (29,54), smaller withdrawals from the Agricultural Research Fund (7,12), smaller withdrawals from the Deposit account of the grants from the Central Government for the food production drive scheme owing to less expenditure on the construction of storage bins (2,99), offset partly by larger withdrawals from the Deposit account of the grant from the Central Government for the Development of Handloom Industry (2,77) and from the Central Cotton Committee Research Fund (93).

*Suspense Accounts* (—30,46,15)—Mainly decrease under Suspense Account (33,70,61), offset partly by increases under cash balance investment account (3,00,00) and Central Accounts Office—Reserve Bank Suspense (24,07).

## REVENUE POSITION OF GOVERNMENT—GENERAL REMARKS

6. The total receipts and expenditure on revenue account were 23,04,69 and 20,77,05 against the budget forecast of 22,18,68 and 23,11,65 respectively. The revenue surplus was 2,27,64 against the deficit of 92,97 according to the original forecast. The increase of 3,20,61 over the budget forecast was the cumulative result of a net increase of 2,89,47 in the ordinary revenue account and 31,14 under extraordinary items.

The improvement of 2,89,47 in the ordinary revenue account was mainly owing to more revenue than anticipated under Electricity, Irrigation, Civil Administration, Other Taxes and Duties, State Excise Duties, Receipts under Motor Vehicles Acts and Stamps and less expenditure under Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements, Miscellaneous, Debt Services, Land Revenue and Electricity Schemes, offset partly by smaller receipts under Miscellaneous, Contributions and Miscellaneous Adjustments between Central and State Governments, Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements Taxes, on Income other than Corporation Tax and Estate Duty, Debt Services, Union Excise Duties, Land Revenue and Forest and increase in expenditure under 'Civil Administration'.

The increase of 31,14 under extraordinary items was mainly owing to smaller expenditure on Community Development Projects than anticipated and non-payment of certain pre-partition claims for want of a decision between the Governments of India and Pakistan.

Taxes on income, Land Revenue, State Excise Duties, Other Taxes and Duties, Irrigation and Miscellaneous account for 68.1 per cent, of the ordinary revenue of the State. The largest increase in revenue was under "Receipts from Electricity Schemes" owing to supply of more power to various towns and lesser working expenses than anticipated.

The more important variations both under revenue and expenditure are explained in paragraph 5.

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

7. The following table shows a progressive account of the capital expenditure outside the revenue account of the Government of the Punjab upto the end of 1954-55.

Nature of Expenditure	Expenditure upto 1953-1954	Expenditure during 1954-55	Total upto 1954-55
1	2	3	4
1. 65-A—Capital Outlay on Forests	84	..	84
2. 68—Construction of Irrigation, etc., Works ..	17,69,15	2,66,87	20,36,02(a)
3. 71—Capital Outlay on Schemes of Agricultural Improvement and Research ..	1,41,56	—7,23	1,34,33
4. 72—Capital Outlay on Industrial Development ..	1,34,04	73	1,34,77
5. 79—Expenditure on New Capital for Punjab at Chandigarh	5,13,40	2,03,91	7,17,31
6. 80-A—Capital Outlay on Multi-purpose River Schemes ..	81,30,18	15,82,89	97,13,07(a)
7. 81—Capital Account of Civil Works outside the Revenue Account ..	4,82,66	1,02,91	5,85,57
8. 81-A—Capital Outlay on Electricity Schemes ..	9,09,19	—3,15	9,06,04(a)
9. 82—Capital Account of other State Works outside the Revenue Account ..	65,89	4,80	70,69
10. 83—Payments of Commuted Value of Pensions ..	56,06	25	56,31
11. 85-A—Capital Outlay on State Schemes of Government Trading	—80,23	—1,24,07	—2,04,30
12. 85-B—Appropriations to the Contingency Fund ..	50,00	..	50,00
<b>TOTAL ..</b>	<b>1,21,72,74</b>	<b>20,27,91</b>	<b>1,42,00,65(a)</b>

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

Under item 1 is recorded the expenditure of a capital nature on the grow more food schemes of the Forest Department.

The outlay under item 2 pertains mainly to the Harike Project and Western Jumna and Upper Bari Doab Canals. A review of the financial results of Irrigation Works will be found in paragraph 8 on pages 21—23.

Under item 3 is recorded the expenditure incurred in connection with the grow more food schemes of the Agricultural Department to be financed from loans. Minus expenditure during the year is due to the receipts and recoveries on capital account which are taken in reduction of expenditure, being larger than the expenditure incurred during the year.

Under item 4 is recorded the capital expenditure in connection with the development of Industrial work centres and Industrial areas in the State.

Under item 5 the net outlay (expenditure minus receipts) in connection with the construction of New Capital for Punjab at Chandigarh is recorded.

The outlay under item 6 pertains to the Bhakra Nangal Project.

The outlay under item 7 is in connection with works which are not revenue producing except residential buildings for which rents are realised.

The expenditure under item 8 relates to the Uhl River Hydro-Electric Scheme and certain Thermo-Electric Schemes. Minus expenditure during the year is due to non-clearance of credits under Purchases resulting in larger outstandings under 'Suspense'. A review of financial results of these schemes is given in paragraph 9.

Item 9 represents the outlay on the Punjab Roadways, Jullundur, Amritsar and Ambala.

Payments of commuted value of pensions are recorded in the first instance under item 10 and are then written back to revenue by a system of equated payments of principal and interest over a period of 15 years.

The expenditure under item 11 represents the net outlay (expenditure minus receipts) on the purchase and sale of foodgrains and motor vehicles.

The expenditure under item 12 represents the amount appropriated from the Consolidated Fund of the State to the Contingency Fund established under Article 267(2) of the Constitution of India.



## FINANCIAL RESULTS OF IRRIGATION WORKS, 1954-55

8. The financial results of Irrigation Works are given below in the form of the Capital and Revenue Accounts of all systems (except Gurgaon, Harike Project, Government Central Workshops (unproductive), Indri Land Reclamation Farm, Sidharthahar Scheme and Technical Co-operation Aid Scheme under construction).

Name of Project	Direct Capital Outlay		Revenue Receipts during 1954-55			Direct working expenses during the year	Net revenue excluding interest		Interest on capital outlay	Net profit or loss after meeting interest	
	During the year	To end of the year	Direct revenue (Public Works Receipts)	Portion of land revenue due to works	Total revenue receipts		Surplus of revenue over expenditure (-) or of expenditure over revenue (-)	Rate per cent on capital outlay to end of the year		Surplus of revenue over expenditure (+) or of expenditure over revenue (-)	Rate per cent on capital outlay to end of the year
1	2	3	4	5	6	7	8	9	10	11	12
<b>A—IRRIGATION WORKS—</b>											
<b>(I) Productive—</b>											
1. Upper Bari Doab Canal ..	- 10,14	2,25,98	76,00	6,77	82,77	30,37	+52,40	23.19	8,98	+43,42	19.21
2. Western Jumna Canal ..	36,51	(a)2,81,12	94,95	2,89	97,84	42,69	+55,15	12.72	10,35	+38,75	8.93
2A. Western Jumna Canal Extension Scheme (a)	5	1,52,57							6,05		
3. Sirhind Canal	3,06	2,60,26	96,67	2,44	99,11	29,45	+60,66	26.77	10,33	+59,33	22.80
4. Government Central Workshops unit No. 1 ..	-1,23	-30,18	32,70	..	32,70	16,57	+16,13	..	-62	+16,75	..
5. Eastern Canals	2,54	2,31,44	26,21	1,66	27,87	11,50	+16,37	7.07	9,18	+7,19	3.11
6. Bhakra Project	12,21,26	75,42,45	13,45	2,11	15,56	33,52	-17,96	.24	13,61*	-31,57	.42
7. Shah Nahar Project ..	2,17	(b)+9 23,73	27	11	38	2,02	-1,64	6.91	77	-2,41	10.16
8. Munak Tubewell Scheme ..	..	6,89	..	..	..	..	..	..	24	-24	3.48

FINANCIAL RESULTS OF IRRIGATION WORKS, 1954-55—concl'd.

Name of Project	Direct Capital Outlay		Revenue Receipts during 1954-55			Direct working expenses during the year	Net revenue excluding interest		Interest on capital outlay	Net profit or loss after meeting interest	
	During the year	To end of the year	Direct revenue (Public Works Receipts)	Portion of land revenue due to works	Total revenue receipts		Surplus of revenue over expenditure (+) or of expenditure over revenue (-)	Rate per cent on capital outlay to end of the year		Surplus of revenue over expenditure (+) or of expenditure over revenue (-)	Rate per cent on capital outlay to end of the year
1	2	3	4	5	6	7	8	9	10	11	12
9. Radaur (Tubewell Scheme) ..	..	6,10	..	..	..	..	..	..	21	-21	3.44
10. Madhopur Beas Link ..	55,20	57,46	..	..	..	..	..	..	1,19	-1,19	2.07
Total—I Productive.	13,09,42	87,57,82 (b) 9	3,40,25	15,98	3,56,23	1,66,12	+1,90,11	2.17	60,29	+1,29,82	1.48
(2) Unproductive—											
1. Ghaggar Canals ..	..	3,77	28	38	66	28	+38	10.08	15	+23	6.10
2. Jagadhri Tubewell Scheme ..	-8	1,13,00	..	..	..	6,14	-6,14	4.5.43	3,92	-10,06	8.90
Total—(2) Unproductive	-8	1,16,77	28	38	66	6,42	-5,76	4.93	4,07	-9,83	8.42
Total—A—Irrigation Works ..	13,09,34	88,74,68	3,40,53	16,36	3,56,89	1,72,54	+1,84,35	2.08	64,36	+1,19,99	1.35

\*Interest capitalised during the year. The figure 13,61 represents interest charges for the years from 1951-52 to 1954-55 on capital outlay incurred upto 1946-47 which were adjusted during 1954-55.

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

(b) Proforma adjustment.

(c) The difference of 65 between this figure and that shown in the Administrative Accounts for 1954-55 is owing to the inadvertant omission to account for an expenditure of Rs. 65,200 Financed from Ordinary Revenue in the Administrative Accounts for the year 1951-52. Necessary correction has been effected pro-forma in the Administrative Accounts for 1955-56.

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

2. The percentage of net profit on the capital outlay during the year under report works out to 1.35 against 2.17 in the previous year. The fall in percentage is owing to increase in the working expenses without a corresponding increase in the receipts against Sirhind Canal, Eastern Canals, Shah Nahar Project and Jagadhri Tubewell Project. This is being investigated.

3. Works in Irrigation Branch are classified as 'productive' or 'unproductive' according as the net revenue (gross revenue less working expenses) derived from each work on the expiry of ten years from the date of closure of the construction estimate covers or does not cover the annual interest charges on the capital invested at the prescribed rate. The productivity test involves some *proforma* adjustments which do not appear in the Government accounts. If, a work classed as 'productive' fails to yield the prescribed return in three successive years, it is transferred to the unproductive class. Similarly if a work classed as 'unproductive' succeeds in yielding in three successive years the prescribed return, it is transferred to the 'productive' class.

4. (i) Productive canals in the state continued to satisfy during the year the conditions of productivity and yielded the prescribed return on the capital invested with the exception of Bhakra, Shah Nahar, Tubewell Projects (Munak, Radaur and Jagadhri) and Madhopur Beas Link which are still under construction and against which only some figures of receipts and working expenses have appeared in the preliminary stage of their working.

(ii) The circumstances in which no receipts and working expenses appear against the Munak Tubewell Scheme, Radaur Tubewell Scheme and Madhopur Beas Link during the year are under investigation.

(iii) The percentage of return in respect of the Government Central Workshops could not be worked out owing to the non-adjustment of the debits for the period 1st April 1947 to 14th August 1947 which are awaited from the Accountant General, West Pakistan.

5. There was no change of classification of any canal from 'productive' to 'unproductive' or *vice-versa* during the year.

## FINANCIAL RESULTS OF ELECTRICITY SCHEMES

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9. The Government undertakings in the Punjab State comprise both Hydro-Electric and Thermo-Electric Schemes. The following statement shows the financial results for the year 1954-55 of both Hydro-Electric and Thermo-Electric Government undertakings on which the capital invested is Rs. 25 lakhs or over.

Name of Scheme	Direct Capital Outlay			Working Expenses			Net Revenue excluding interest		Interest on capital	Net profit or loss after meeting interest		Year of operation
	During the year 1954-55	To end of the year 1954-55	Gross revenue during 1954-55	Depreciation	Direct working expenses	Total working expenses	Surplus of revenue over expenditure (+) or of expenditure over revenue (-)	Rate per cent on capital outlay to end of the year 1954-55		Surplus of revenue over expenditure (+) or of expenditure over revenue (-)	Rate per cent on capital outlay to end of the year	
1	2	3	4	5	6	7	8	9	10	11	12	13
<i>I—Hydro-Electric Schemes</i>												
Uhl River Scheme	11,17	7,94,81(a)	1,41,84	17,91	25,05	42,96	+98,88	12.44	30,94	+67,94	8.55	22nd year
<i>II—Thermo-Electric Schemes</i>												
Panipat Jagadhri Servicing Plant	-11,32	45,43	-4	3,11	11,59	14,70	-14,74	32.45	1,83	-16,57	36.47	4th year

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

FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

*I—Hydro-Electric Schemes*—The Uhl River Hydro—Electric Scheme started yielding revenue in the year 1933-34 although the construction estimate was closed on the 31st March 1936. It worked at a loss in the Joint Punjab upto the year 1942-43 but from 1943-44, it began to show a gradual increase in the profit after meeting the interest charges. During the year under review, there has been a net profit of 67,94 after meeting interest charges amounting to 30,94 which gives a percentage of 8.55 on the direct capital outlay to end of the year, as against the net profit of 45,11 during the year 1953-54, i.e., 5.76 per cent.

As the scheme was not expected to yield enough revenue to repay the annual interest at 5-3/4 per cent on the capital invested which includes (i) direct charges (ii) indirect charges (iii) and all arrears of interest, if any, prescribed by the State Government as a test of productivity, the Government declared it in June, 1946, as unproductive. After partition, this scheme, however, satisfied the test of productivity and has yielded revenue in excess of the prescribed percentage of 5.75 for three successive years. It has, therefore, been declared by the State Government to be productive since November 1954. During the year under review the scheme has yielded a net revenue of 12.297 per cent on the capital invested to end of the year against 9.480 per cent in 1953-54.

The increase in the net revenue in consequence of which the scheme has been declared as productive is mainly owing to the capital cost of the scheme having been reduced by one fourth on account of the cost of the transmission lines and distribution system left in the West Pakistan. Consequently, the expenditure on interest, depreciation and maintenance has decreased, whereas the revenue of the scheme has increased owing to the sale of surplus power at favourable rates to the West Pakistan. Besides, in the Joint Punjab, the bulk of the supply was sold to big industrialists and other consumers at low rates, while in the Punjab (India), the supply has been made available to comparatively smaller consumers at the standard tariff rates, which are appreciably higher than those realised from the large consumers in the Joint Punjab.

*II—Thermo-Electric Schemes—Panipat Jagadhri Servicing Plant*—The construction of this scheme was started in 1947-48 in anticipation of approval of the project estimate which was sanctioned for Rs. 50,40,777 in July 1950 as 'Unproductive'. This project was intended primarily for supplying power for 240 tubewells to be sunk by the Irrigation Branch around Panipat in connection with the "Grow More Food Campaign" and also for rehabilitating the industrialists uprooted from the Punjab (Pakistan) on partition. It was put into operation towards the end of year 1950-51. During the year 1952-53, it was decided by the State Government to interlink the Thermal Plants at Panipat and Jagadhri for technical and economic reasons and to treat them as a servicing plant for feeding particular localities for each of which separate accounts are being maintained. Revised project estimate for the servicing plant has not yet been sanctioned. During the year under review, the working of the scheme resulted in a loss of 16.57 which works out to 36.47 per cent on the direct capital outlay to end of the year against a percentage of 6.91 in

the year 1953-54. The main reasons for such a heavy loss is that a sum of Rs. 10,43,135 on account of cost of power supplied from this plant to several schemes at the rate of Rs. 0-2-6 per unit was not credited to this scheme by the Divisional Officer. Had this credit been adjusted, the percentage of net loss would have been 13.52, the reasons for which are more provision for depreciation, interest charges and increase in the working expenses on account of increase in capital coupled with the increase in the *pro rata* share of establishment charges debitable to "Revenue".

## EXPENDITURE ON IMPORTANT CAPITAL PROJECTS UNDER CONSTRUCTION

10. *Bhakra Nangal Project*—The objects, scope and main features of the project have been detailed in para 10 on page 24 of the Audit Report, 1951.

*Expenditure*—The following is a summary of the expenditure on the Project under the various sub-heads as compared with the project estimate, 1955 which has not yet been sanctioned:—

(i) *Bhakra Dam*

Sub-heads 1	Estimated cost 2	Expenditure to end of 1954-55 3
	Rs.	Rs.
I. Works .. .. .	1,03,35,04,000	64,67,20,974
II. Establishment .. .. .	11,80,47,000	7,27,25,092
III. Tools and Plant .. .. .	1,19,68,000	76,18,689
IV. Suspense .. .. .	..	4,72,04,843
Interest charged to Capital .. .. .	..	4,98,39,646
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. .. .	—3,05,91,000	—1,52,84,715
<i>Deduct</i> —Amount debitabte to other Governments .. .. .	..	—5,45,70,287
Total—Direct Charges .. .. .	1,13,29,28,000	75,42,54,242
Audit and Accounts Charges .. .. .	51,26,000	51,84,615
Capitalised abatement of land revenue .. .. .	31,42,000	47,480
Total—Indirect Charges .. .. .	82,68,000	52,32,095
Total .. .. .	1,14,11,96,000	75,94,86,337
Arrears of accumulated interest charges .. .. .	..	98,81,152
(ii) <i>Nangal Hydro-Electric Scheme</i>		
I. Works .. .. .	52,82,71,000	20,26,08,052
II. Establishment .. .. .	4,65,43,000	1,26,98,448
III. Tools and Plant .. .. .	1,40,12,000	34,27,769
IV. Suspense .. .. .	67,18,000	—96,52,516
Interest on Capital .. .. .	..	2,18,42,572
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. .. .	—37,14,000	—16,17,866
<i>Deduct</i> —Amount debitabte to other Governments .. .. .	..	—1,17,85,894
<i>Deduct</i> —Amount of net Receipts transferred to meet capitalised interest charges .. .. .	..	—4,67,406
Total—Direct Charges .. .. .	59,18,30,000	21,70,53,159
Audit and Accounts Charges .. .. .	24,07,000	16,65,750
Capitalised abatement of land revenue .. .. .	50,000	1,320
Total—Indirect Charges .. .. .	24,57,000	16,67,070
Total .. .. .	59,42,87,000	21,87,20,229
Arrears of accumulated interest charges .. .. .	..	62,71,478

*II. New Capital at Chandigarh*—The objects and scope of the project have been detailed in para 10 on page 26 of the Audit Report, 1951.

The project has been approved by the Planning Commission. A loan of Rs. 3 crores was received from the Government of India during the three years 1950-51 to 1952-53. Further sums of Rs. 75 lakhs, Rs. 125 lakhs and Rs. 100 lakhs were received as loans during 1953-54, 1954-55 and 1955-56 respectively. The Commission has further promised an additional loan of Rs. 100 lakhs to the State Government to ensure the development of Chandigarh, partly for construction of houses for their own staff and partly for advancing loans to private site-holders. The State Government is also committed to make a contribution of Rs. 50 lakhs per annum for 5 years during the period 1951-52 to 1955-56.

The following is a summary of the expenditure on the Project under the various sub-heads, as compared with the sanctioned project estimate :—

Sub-heads 1	Estimated cost 2	Expenditure to end of 1954-55 3
	Rs.	Rs.
(a) Works—		
1. Land Acquisition and Survey .. .. .	83,01,000	77,30,910
2. Roads and Bridges .. .. .	1,32,46,000	55,88,260
3. Water supply, storm water drainage, sewerage and landscaping .. .. .	3,81,44,000	161,81,665
4. Civil works including cost of electricity .. .. .	2,56,63,000	65,64,426
5. Government buildings (residential and non-residential) .. .. .	5,67,36,000	3,67,98,212
6. Dam across Sukhna Choe .. .. .	58,00,000	4,01,139
7. Special Tools and Plant .. .. .	See against Tools and Plant	3,57,716
8. Other items (Railway facilities, Research, Publicity, Maintenance and Revolving Fund) .. .. .	96,33,000	36,77,197
Total—Works .. .. .	15,75,23,000	7,72,99,525
(b) Establishment .. .. .	1,25,00,000	82,82,560
(c) Tools and Plant .. .. .	44,00,000	16,85,816
(d) Suspense .. .. .	..	77,87,943
Grand Total .. .. .	17,44,23,000	9,50,55,844
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. .. .	—9,32,84,000	—2,33,24,411
Total .. .. .	8,11,39,000	7,17,31,433



*III. Jagadhri Tubewell Project*—The objects and scope of the project have been detailed in para 10 on page 23 of the Audit Report, 1950.

The expenditure incurred on the project has exceeded the sanctioned amount but the project estimate has not been revised.

For financing the scheme, the Government of India sanctioned a loan of Rs. 1,25,00,000 upto the 31st March 1955.

The following is a summary of the expenditure on the project under the various sub-heads as compared with the sanctioned estimate:—

Sub-heads 1	Estimated cost 2	Expenditure to end of 1954-55 3
	Rs.	Rs.
Works—		
Preliminary expenses .. .. .	11,520	12,737
Construction of Tubewells .. .. .	41,05,594	58,71,015
Other Works (land, falls, drains, crossings, bridges, buildings, chan- nels, etc.) .. .. .	63,99,949	49,91,259
Suspense .. .. .	..	1,40,085
Establishment .. .. .	5,50,000	11,05,263
Tools and Plant .. .. .	1,52,966	88,997
Audit and Accounts Charges .. .. .	1,01,978	1,08,750
Capitalised abatement of land revenue .. .. .	15,965	..
Total .. .. .	1,13,37,972	1,23,18,106
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. .. .	- 6,83,000	- 9,09,512
Total .. .. .	1,06,54,972	1,14,08,594

*IV. Harike Project*—The objects and scope of the project have been detailed in para 10 on page 23 of the Audit Report, 1950.

Sanction to the project estimate has not so far been accorded. The project is being executed in anticipation of the sanction.

The following is a summary of the expenditure on the project under the various sub-heads as compared with the provision made in the estimate:—

Sub-heads 1	Provision in the project estimate 2	Expenditure to end of 1954-55 3
	Rs.	Rs.
(a) Works—		
Preliminary Charges .. .. .	3,70,700	2,71,008
Construction Proper .. .. .	13,39,10,300	5,96,29,310
Total—Works .. .. .	13,42,81,000	5,99,00,318
(b) Establishment and General Charges .. .. .	65,02,000	39,16,021
(c) Tools and Plant .. .. .	27,36,000	3,77,501
(d) Suspense .. .. .	..	—15,28,665
(e) Interest charged to Capital .. .. .	..	68,00,360
Total .. .. .	14,35,19,000	6,94,65,535
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. .. .	—1,64,000	—15,59,837
Net Charges .. .. .	14,33,55,000	6,79,05,648
Indirect charges .. .. .	17,71,000	5,99,003
Total .. .. .	14,51,26,000	6,85,04,651

*V. Madhopur Beas Link Project*—The objects and scope of the project have been detailed in para 10 on page 27 of the Audit Report, 1952.

The scheme was started towards the end of 1951-52.

The project is financed from loans sanctioned by the Government of India.

The following is a summary of the expenditure incurred on the project to end of the year under report as compared with the estimates which are still under sanction:—

Sub-heads 1	Estimated cost 2	Expenditure to end of 1954-55 3
	Rs.	Rs.
I. Works .. .. .	2,26,75,000	52,00,529
II. Establishment .. .. .	14,83,000	7,21,172
III. Tools and Plant .. .. .	2,04,000	93,108
IV. Suspense .. .. .	..	-28,390
V. <i>Deduct</i> —Receipts and Recoveries on Capital Account .. .. .	-1,37,000	..
Total—Direct Charges .. .. .	2,42,25,000	59,86,419 <sup>(a)</sup>
Capitalised abatement of land revenue .. .. .	28,000	..
Audit and Accounts Charges .. .. .	2,28,000	51,209
Total—Indirect Charges .. .. .	2,56,000	51,209
Grand Total .. .. .	2,44,81,000	60,37,628

#### COMMITMENTS

11. The statement appearing as Appendix at the end of this compilation shows the extent to which the Punjab Government was committed on the 31st March 1955 in respect of sanctioned estimates, expenditure on which is debitable outside the Revenue Account.

These commitments amounted to 58,75,01 and were in connection with—

1. Irrigation works excluding items Nos. 5, 18, 20, 21, 23, 25, 28, 30, 31, 36, 40, 43, 59, 65 and 66 in the Appendix, estimates for which have not been sanctioned .. .. . 33,41,83
2. Buildings and Roads excluding items Nos. 99, 104, 105, 108, 135, 148, 149, 151, 152, 162, 164, 165, 166, 169, 170, 180, 182, 183, 184, 190, 191, 193, 196, 197, 198, 203, 205, 208, 212, 215, 223 and 234, in the Appendix, estimates for which have not been sanctioned. 12,73,15
3. Electricity schemes excluding items Nos. 242, 247, 248, 274, 276, 277, 284, 285, 289, and 290 in the Appendix, estimates for which have not been sanctioned. 12,60,03

*Total* 58,75,01

(a) Includes Rs. 2,40,230 on account of preliminary expenditure booked under the major head "18" upto 1954-55.

## DEBT POSITION—GENERAL STATEMENT

12. The debt position of the Government of the Punjab as it stood at the beginning and the close of the year 1954-55 is summarised in the statement below:—

Nature of Debt	Amount of Debt		
	On the 1st April 1954	On the 31st March 1955	Difference (+) or (-)
1	2	3	4
Loans from the Central Govern- ment .. ..	1,06,69,41	1,33,84,22	+27,14,81
Unfunded Debt .. ..	3,74,32	3,99,00	+24,68
Gross Total—Rupee Debt ..	1,10,43,73	1,37,83,22	+27,39,49
<i>Deduct</i> —Outstanding Loans and Advances made by Government .. ..	-10,21,39	-11,61,69	-1,40,30
Net Debt .. ..	1,00,22,34	1,26,21,53	+25,99,19

There was an increase of 25,99,19 in the net debt liability at the close of the year. This was owing to increase under Loans from the Central Government (27,14,81) and Unfunded Debt (24,68), offset partly by an increase (1,40,30) under Loans and Advances made by Government.

*Loans from the Central Government*—The balance under this head increased by 27,14,81. The particulars of the loans and the balance of each loan outstanding on the 31st March, 1955, will be found in paragraph 7 of Part B. of this Report. No amortisation arrangements for the repayment of these loans have been made by the State Government.

*Unfunded Debt*—This comprises the provident fund balances of Government servants.

*Loans and Advances made by Government*—The details of the transactions on account of loans and advances made by Government are shown in statement No. 5 of Part B of this compilation.

The increase of 1,40,30 under this head is mainly owing to increase under Loans to Municipalities (2,70), Advances to Cultivators (33,29), Miscellaneous Loans and Advances (58,08), Loans and Advances under the Community Development Programme (71,43), House building advances to Government servants (2,58), offset partly by decreases under Loans and Advances to Displaced Persons (24,74) and advances up to two months pay to Government servants for purchase of equipment (3,03).

*Debt Services*—The net charge on the revenues of the State to meet the service of debt was 4,62,58 as detailed below:—

A—Repayment of principal of loans from the Central Government.	.. .. .	91,25
B—Payment of interest on Debt—		
Interest on other Floating Loans.	.. .. .	5
Interest on loans from the Central Government	.. .. .	3,73,19
Interest on State Provident Fund Balances	.. .. .	13,08
		4,77,57
<i>Deduct</i> —Interest on Loans and Advances by the State Government	.. .. .	14,99
		4,62,58

The net charge is 20·07 per cent of the total revenue of the State for the year.

#### BALANCE

13. The following statement shows the ways and means position of the Punjab Government month by month during the year under review.

Month	Opening Cash Balance		Receipts	Disbursements	Closing Cash Balance	
	In Treasuries	In Bank			In Treasuries	In Bank
1	2	3	4	5	6	7
April, 1954 .. ..	5,37	1,17,69	8,47,82	9,05,09	5,11	68
May, 1954 .. ..	5,11	68	12,19,54	11,85,46	5,19	34,68
June, 1954 .. ..	5,19	34,68	19,66,74	17,19,12	11,19	2,76,30
July, 1954 .. ..	11,19	2,76,30	11,67,20	14,68,68	5,39	—10,38
August, 1954 .. ..	5,39	—19,38	14,15,85	12,95,78	5,26	1,00,82
September, 1954	5,26	1,00,82	10,95,48	12,16,78	5,25	—20,47
October, 1954 .. ..	5,25	—20,47	12,50,93	11,82,30	4,81	48,60
November, 1954 .. ..	4,81	48,60	9,43,67	10,30,41	4,03	—35,26
December, 1954 .. ..	4,93	—35,26	13,94,04	12,02,45	4,90	66,87
January, 1955 .. ..	4,90	66,87	13,86,49	12,79,33	4,89	1,74,18
February, 1955 .. ..	4,89	1,74,13	20,70,02	16,85,24	4,44	5,59,96
March, 1955 .. ..	4,44	5,59,96	38,83,06	35,39,90	4,90	9,02,66

Under an agreement with the Reserve Bank of India, the Government of the Punjab have to maintain a minimum balance of Rs. 10 lakhs at the Bank. The Bank intimates to the Government by telegram their daily balance with the Bank at the close of each working day. If, on weekly settlement days, this balance falls below the agreed minimum, the deficiency is made good either by taking a ways and means advance or by selling treasury bills to the public. During the period under report no treasury bills were issued, but ways and means advances to the total value of 67,00 were taken from the Reserve Bank of India at 2½ per cent per annum. All these advances were repaid within seven days. The total amount of interest paid on these advances amounted to 3.

The year opened with a cash balance of 5,37 in Treasuries and 1,17,69 at the Bank and closed with a balance of 4,90 in Treasuries and 9,02,66 at the Bank.

Besides the cash balance referred to above, the resources of the Government of the Punjab included certain investments in Treasury bills (1,00,00), securities of the Central Government (1,19,30) and fixed deposits with the Bikanor Bank, Loharu (7). Not being intended for specified purposes, these investments, are accounted for under the head "Cash Balance Investment Account". The total amount of interest earned on these investments in 1954-55 was 4,09.

The balances of the Government at the commencement and close of the year, therefore, stood as follows:—

1	On the 1st April, 1954 2	On the 31st March, 1955 3
Cash .. .. .	1,23,06	9,07,56
Investments .. .. .	3,20,57	2,19,37
Total .. .. .	4,43,63	11,26,93

The increase of 6,83,30 in the closing balance is owing to increase in the net debt (25,99,19) and revenue surplus (2,27,64), partly offset by large capital expenditure outside the Revenue Account (20,27,91) and excess of disbursements over receipts under Debt, Deposit and Remittance heads and Contingency Fund (1,15,62).

A part of the resources (both cash and investment) of the Government of the Punjab mentioned above is in respect of amounts at the credit of certain accounts, earmarked for specified purposes. Details of the earmarked portion of the balances are given in the statement below—

Name of the Reserve Fund or Deposit Account	Balance on the 1st April, 1954			Balance on the 31st March 1955		
	Cash	Invest- ment	Total	Cash	Invest- ment	Total
1	2	3	4	5	6	7
1. Famine Relief Fund	2,00	..	2,00	3,00	..	3,00
2. Depreciation Reserve Fund-Electricity. ..	1,28,65	..	1,28,65	1,51,74	..	1,51,74
3. Deposits of the Deprecia- tion Reserve of Commer- cial Concerns ..	23,09	..	23,09	27,89	..	27,89
4. Fund for promotion of Education amongst the Educationally backward classes .. .. .	35	..	35	11,32	..	11,32
5. Motor Transport Re- serve Fund ..	1,42	..	1,42	1,46	..	1,46
6. Foodgrains Reserve Fund	9,23	..	9,23	9,24	..	9,24
7. Subventions from Cen- tral Road Fund ..	- 1,06	..	-1,06	6,30	..	6,30

Name of the Reserve Fund or Deposit Account	Balance on the 1st April 1954			Balance on the 31st March 1955		
	Cash	Invest- ment	Total	Cash	Invest- ment	Total
	1	2	3	4	5	6
8. Deposit account of the grant made by the Indian Council of Agricultural Research	—1,57	..	—1,57	—79	..	—79
9. Deposit account of grants made by the Indian Central Sugarcane Committee	—1,03	..	—1,03	—1,24	..	—1,24
10. Deposit account of grants from the Central Government for development of handloom industries .. ..	..	..	..	—2,70	..	—2,70
11. Central Cotton Committee Research Fund ..	24	..	24	15	..	15
12. Deposit account of grants made by the Indian Central Tobacco Committee .. ..	21	..	21	—4	..	—4
13. Deposit account of grants made by the Indian Central Oilseeds Committee .. ..	—25	..	—25	2	..	2
14. Deposits of the sale-proceeds of World Health Organisation Seals ..	5	..	5	2,75	..	2,75
15. Deposit account of grants from the Central Government for the food production drive schemes—Bonus for accelerating production of foodgrains .. ..	1,31,07	..	1,31,07	1,28,88	..	1,28,88
16. Deposit account of the grant made by the Central Government for financing Cotton Extension Schemes ..	78	..	78	1,02	..	1,02
17. Deposit account of Relief and Rehabilitation Loans to be written off .. ..	40,98	..	40,98	41,54	..	41,54
18. Deposit account of grants for economic development and improvement of Rural Areas ..	—2,93	..	—2,93	—2,93	..	—2,93
<b>Total ..</b>	<b>3,32,11</b>	<b>..</b>	<b>3,32,11</b>	<b>3,77,61</b>	<b>..</b>	<b>3,77,61</b>

The certificates of verification pertaining to these balances are given in Part B of this compilation.

Excluding these earmarked balances, the free balances of the State at the beginning and at the end of the year were as follows—

					On the	On the
					1st April	31st March
					1954	1955
1					2	3
Cash	..	..	..	..	—2,09,05	5,29,95
Investments	..	..	..	..	3,20,57	2,19,37
Total					1,11,52	7,49,32

### SUMMARY OF GENERAL FINANCIAL POSITION

14. As stated in paragraph 6, the year under report closed with a revenue surplus of 2,27,64 against the surplus of 85,98 in the preceeding year. The surplus in the revenue account was mainly owing to increases under 'State Excise Duties', 'Stamps', 'Receipts under Motor Vehicles Acts', 'Other Taxes and Duties' 'Irrigation', 'Civil Administration' and 'Electricity', offset partly by decline in receipts under 'Union Excise Duties', 'Taxes on Income other than Corporation Tax and Estate duty', 'Land Revenue', 'Forest,' 'Debt Services' 'Civil Works Multipurpose River Schemes and Miscellaneous Public Improvements', 'Miscellaneous' and 'Contributions and Miscellaneous Adjustments between Central and State Governments', the latter being mainly the result of non-receipt of certain anticipated grants.

The surplus would have been more but for larger expenditure on Civil Administration mainly owing to increased expenditure on educational development schemes.

Capital expenditure outside the revenue account amounted to 20,27,91. This was mainly incurred on Multipurpose River Schemes (15,82,89), New Capital at Chaudigarh (2,03,91) and Irrigation Works (2,66,87).

The net debt of the State amounted to 1,26,21,53 at the end of the year. Against this liability the Irrigation assets alone (excluding Gurgaon, Harike, Government Central Workshops (unproductive), Indri Land Reclamation Farm, Sidharthahar Scheme and Technical Co-operation Aid Scheme under construction) amounted to 88,74,68 yielding a net profit of 1,19,99 or a return of 1.35 per cent on capital outlay.

Further commitments in respect of capital expenditure outside the revenue account amounted to 58,75,01 excluding the Harike Project and certain other items mentioned in paragraph 11.

The year ended with a balance of 11,26,93 (cash 9,07,56 and investments 2,19,37) as compared with the opening balance of 4,43,63 (cash 1,23,06 and investments 3,20,57). The reasons for the increase in the balance have been given in paragraph 13. The balance with the Reserve Bank on the 31st March 1955 was 9,02,66.



## A—GENERAL FINANCE ACCOUNTS

## PART II—ACCOUNTS

## NO. 1—PERCENTAGE DISTRIBUTION OF TOTAL REVENUE AND EXPENDITURE BY MAJOR ITEMS OF REVENUE AND EXPENDITURE FOR THE YEAR 1954-55.

Heads	Amount in thousands of rupees	Percentage of total Revenue	Percentage of total Expendi- ture
1	2	3	4
<i>Revenue :</i>			
Principal Heads of Revenue—			
Union Excise Duties .. ..	59,15	2.56	2.85
Taxes on Income other than Corporation Tax and Estate Duty .. ..	1,92,95	8.38	9.29
Estate Duty .. ..	1,83	.08	.09
Land Revenue .. ..	2,18,36	9.48	10.51
State Excise Duties .. ..	2,67,43	11.60	12.87
Stamps .. ..	69,85	3.03	3.36
Forest .. ..	47,57	2.06	2.29
Registration .. ..	10,41	.45	.50
Receipts under Motor Vehicles Acts	33,12	1.44	1.60
Other Taxes and Duties .. ..	3,86,76	16.78	18.62
<b>Total—Principal Heads, etc. ..</b>	<b>12,87,43</b>	<b>55.86</b>	<b>61.98</b>
Irrigation, etc., Works—Net Receipts	2,15,98	9.37	10.40
Debt Services .. ..	19,13	.83	.92
Civil Administration .. ..	1,90,02	8.25	9.15
Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements .. ..	40,61	1.76	1.96
Electricity Schemes .. ..	90,81	3.94	4.37
Miscellaneous .. ..	2,46,56	10.70	11.87
Contributions and Miscellaneous Ad- justments between Central and State Governments .. ..	1,54,64	6.71	7.44
Extraordinary Items .. ..	59,51	2.58	2.87
<b>Grand Total—Revenue ..</b>	<b>23,04,69</b>	<b>100.00</b>	<b>110.96</b>

NO. 1—PERCENTAGE DISTRIBUTION OF TOTAL REVENUE AND EXPENDITURE BY MAJOR ITEMS OF REVENUE AND EXPENDITURE FOR THE YEAR 1954-55—*concl'd.*

Heads	Amount in thousands of rupees	Percentage of total Revenue	Percentage of total Expenditure
1	2	3	4
<i>Expenditure :</i>			
<b>Direct Demands on the Revenue—</b>			
Land Revenue .. .. .	1,17,74	5.11	5.66
State Excise Duties .. .. .	36,57	1.60	1.76
Stamps .. .. .	1,73	.07	.09
Forest .. .. .	45,33	1.97	2.18
Registration .. .. .	14	..	.01
Charges on account of Motor Vehicles Act .. .. .	4,36	.19	.21
Other Taxes and Duties .. .. .	18,30	.79	.88
<b>Total—Direct Demands, etc. ..</b>	<b>2,24,17</b>	<b>9.73</b>	<b>10.79</b>
Revenue Account of Irrigation, etc., Works	1,12,70	4.89	5.43
Debt Services .. .. .	34,86	1.51	1.68
<b>Civil Administration—</b>			
General Administration .. .. .	1,38,00	5.99	6.64
Administration of Justice .. .. .	44,51	1.93	2.14
Police .. .. .	3,04,85	13.23	14.68
Education .. .. .	2,83,83	12.31	13.67
Medical and Public Health .. .. .	1,16,82	5.07	5.63
Agriculture .. .. .	58,54	2.54	2.81
Other heads .. .. .	1,24,46	5.40	5.99
<b>Total—Civil Administration ..</b>	<b>10,71,01</b>	<b>46.47</b>	<b>51.56</b>
Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements	2,00,37	8.70	9.65
Electricity Schemes .. .. .	35,19	1.52	1.69
<b>Miscellaneous—</b>			
Miscellaneous .. .. .	2,18,85	9.50	10.54
Other heads .. .. .	1,12,08	4.86	5.39
<b>Total ..</b>	<b>3,30,93</b>	<b>14.36</b>	<b>15.93</b>
Contributions and Miscellaneous Adjustments between Central and State Governments .. .. .	..	..	..
Extraordinary Items .. .. .	67,82	2.94	3.27
<b>Grand Total—Expenditure on Revenue Account .. .. .</b>	<b>20,77,05</b>	<b>90.12</b>	<b>100.00</b>

## NO. 2—GENERAL ABSTRACT OF RECEIPTS AND DISBURSEMENTS

Receipts	Actuals for 1954-55	Disbursements	Actuals for 1954-55
1	2	3	4
	Rs.		Rs.
<b>PART I—CONSOLIDATED FUND</b>			
Ordinary Revenue Receipts ..	22,45,18,117	Revenue Expenditure ..	20,77,05,387
Extraordinary Items ..	59,51,266		
<b>Total—Revenue Receipts(A) ..</b>	<b>23,04,69,403</b>	<b>Total—Expenditure on Re- venue Account (A) ..</b>	<b>20,77,05,387</b>
		Capital expenditure outside the Revenue Account ..	20,27,90,530
Public Debt incurred ..	29,26,53,159	Public Debt discharged ..	2,11,72,488
Loans and Advances by State Government .. ..	93,53,198	Loans and Advances by State Government .. ..	2,33,83,178
<b>Total—Consolidated Fund ..</b>	<b>53,24,73,760</b>	<b>Total—Consolidated Fund</b>	<b>45,50,51,592</b>
<b>PART II—CONTINGENCY FUND</b>			
Contingency Fund ..	35,000	Contingency Fund ..	..
<b>Total—Contingency Fund ..</b>	<b>35,000</b>	<b>Total—Contingency Fund ..</b>	<b>..</b>
<b>PART III—PUBLIC ACCOUNT</b>			
Unfunded Debt incurred ..	74,50,982	Unfunded Debt discharged ..	49,82,020
Deposits and Advances ..	22,00,70,470	Deposits and Advances ..	21,40,60,304
Remittances .. ..	66,07,97,610	Remittances .. ..	66,91,85,857
<b>Total—Public Account ..</b>	<b>88,92,19,062</b>	<b>Total—Public Account ..</b>	<b>88,82,28,781</b>
Opening Cash Balance (B) ..	1,23,06,171	Closing Cash Balance (B) ..	9,07,55,620
<b>GRAND TOTAL ..</b>	<b>1,43,40,35,093</b>	<b>GRAND TOTAL ..</b>	<b>1,43,40,35,093</b>

(A) Revenue surplus during the year Rs. 2,27,64,016.

(B) Increase of Cash Balance during the year Rs. 7,84,49,449.

(Balances as a whole are dealt with in paragraph 13 of the Report).



Portion of Land Revenue due to Works ..	14,24,520						
Deduct—Working Expenses ..	—1,39,02,111						
Net Receipts ..	2,02,64,861						
XVIII—Irrigation, etc., works for which no Capital Accounts are kept—Direct Receipts	13,32,608	18—Other Revenue Expenditure financed from Ordinary Revenues ..	..	..	44,93,634	..	44,93,634
Total ..	2,15,97,759	Total ..	67,76,089	..	67,76,089	..	44,93,634
E—DEBT SERVICES—		E—DEBT SERVICES—					
XX—Interest ..	19,13,040	22—Interest on Debt and other Obligations ..	3,86,32,312	..	3,86,32,312	..	3,86,32,312
		Deduct—					
		(1) Interest transferred to Commercial Departments and undertakings	—4,37,61,975	..	—4,37,61,975	..	—4,37,61,975
		(2) Interest transferred to S5-A—Capital Outlay on State Schemes of Government Trading ..	—4,15,000	..	—4,15,000	..	—4,15,000
		(3) Interest portion of equated payments on account of commuted value of pensions ..	—91,095	..	—91,095	..	—91,095
		Total ..	—4,42,71,070	..	—4,42,71,070	..	—4,42,71,070
		Net amount met out of Ordinary Revenues ..	—56,38,753	..	—56,38,753	..	—56,38,753
		23—Appropriation for Reduction or Avoidance of Debt ..	91,24,570	..	91,24,570	..	91,24,570
Total ..	19,13,040	Total ..	34,85,812	..	34,85,812	..	34,85,812

NO. 3—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—*contd.*

42

FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

Heads of Revenue	Actuals for 1954-55	Heads of Expenditure	Actuals for 1954-55							Grand Total
			Charged			Voted				
			Out of Consolidated Fund	Out of Contingency Fund	Total	Out of Consolidated Fund	Out of Contingency Fund	Total		
1	2	3	4	5	6	7	8	9	10	
	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
F—CIVIL ADMINISTRATION—		F—CIVIL ADMINISTRATION—								
XXI—Administration of Justice ..	20,75,002	25—General Administration .. ..	5,93,633	..	5,93,633	1,32,06,610	..	1,32,06,610	1,38,00,243	
XXII—Jails and Convict Settlements ..	3,17,283	27—Administration of Justice .. ..	11,10,904	..	11,10,904	33,09,908	..	33,09,908	44,50,812	
XXIII—Police ..	21,44,122	28—Jails and Convict settlements .. ..	..	..	..	38,63,888	..	38,63,888	38,63,888	
XXVI—Education	75,72,219	29—Police .. ..	..	..	..	3,04,84,954	..	3,04,84,954	3,04,84,954	
XXVII—Medical	13,34,901	36—Scientific Departments .. ..	..	..	..	49,123	..	49,123	49,123	
XXVIII—Public Health ..	10,57,650	37—Education .. ..	..	..	..	2,83,83,054	..	2,83,83,054	2,83,83,054	
XXIX—Agriculture	16,10,240	38—Medical .. ..	..	..	..	85,81,999	..	85,81,999	85,81,999	
XXX—Veterinary	7,79,452	39—Public Health .. ..	..	..	..	31,00,244	..	31,00,244	31,00,244	
XXXI—Co-operation ..	3,99,064	40—Agriculture .. ..	..	..	..	58,54,123	..	58,54,123	58,54,123	
XXXII—Industries and Supplies	8,29,647	41—Veterinary .. ..	..	..	..	24,86,185	..	24,86,185	24,86,185	
XXXVI—Miscellaneous Departments ..	9,81,137	42—Co-operation .. ..	..	..	..	19,74,802	..	19,74,802	19,74,802	
		43—Industries and Supplies .. ..	..	..	..	33,25,505	..	33,25,505	33,25,505	
		47—Miscellaneous Departments .. ..	..	..	..	7,46,572	..	7,46,572	7,46,572	
Total ..	1,00,01,627	Total ..	17,34,537	..	17,34,537	10,53,66,967	..	10,53,66,967	10,71,01,504	

<b>H—CIVIL WORKS MULTI-PURPOSE RIVER SCHEMES AND MISCELLANEOUS PUBLIC IMPROVEMENTS—</b>		<b>H—CIVIL WORKS, MULTI- PURPOSE RIVER SCHEMES AND MISCELLANEOUS PUBLIC IMPROVEMENTS—</b>							
XXXIX—Civil Works ..	58,01,933	50—Civil Works ..	79,837	..	79,837	1,00,67,048	..	1,99,67,048	2,00,36,885
XLA—Receipts from Multi-purpose River Schemes—									
Gross Receipts	20,68,131								
Deduct—Working Expenses ..	—38,98,677								
Net Receipts ..	—18,30,546								
<b>Total ..</b>	<b>40,61,387</b>	<b>Total ..</b>	<b>79,837</b>	<b>..</b>	<b>79,837</b>	<b>1,00,67,048</b>	<b>..</b>	<b>1,99,67,048</b>	<b>2,00,36,885</b>
<b>I—ELECTRICITY SCHEMES—</b>		<b>I—ELECTRICITY SCHEMES—</b>							
XLI—Receipts from Electricity Schemes—		52—Interest on Capital Outlay on Electricity Schemes ..	35,18,911	..	35,18,911	..	..	..	35,18,911
Gross Receipts	1,69,02,537								
Deduct—Working Expenses ..	—78,81,431								
Net Receipts ..	90,81,106	<b>Total ..</b>	<b>35,18,911</b>	<b>..</b>	<b>35,18,911</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>35,18,911</b>
<b>J—MISCELLANEOUS—</b>		<b>J—MISCELLANEOUS—</b>							
XLIV—Receipts in aid of Superannuation ..	3,11,850	54—Famine ..	..	..	..	2,66,801	..	2,66,801	2,66,801
XLV—Stationery and Printing ..	10,01,738	54-B—Privy Purses and Allowances of Indian Rulers ..	..	..	..	2,985	..	2,985	2,985
XLVI—Miscellaneous ..	2,27,42,754	55—Superannuation Allowances and Pensions	1,92,632	..	1,92,632	71,40,030	..	71,40,030	73,41,662
		56—Stationery and Printing ..	750	..	750	35,95,466	..	35,95,466	35,95,466
		57—Miscellaneous ..	2,32,137	..	2,32,137	2,16,53,292	..	2,16,53,292	2,18,45,429
<b>Total ..</b>	<b>2,48,56,342</b>	<b>Total ..</b>	<b>4,25,519</b>	<b>..</b>	<b>4,25,519</b>	<b>3,26,67,574</b>	<b>..</b>	<b>3,26,67,574</b>	<b>3,30,93,093</b>

NO. 3—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—*concl'd.*

Heads of Revenue	Actuals for 1954-55	Heads of Expenditure	Actuals for 1954-55							Grand Total
			Charged			Voted				
			Out of Consolidated Fund	Out of Contingency Fund	Total	Out of Consolidated Fund	Out of Contingency Fund	Total		
1	2	3	4	5	6	7	8	9	10	
	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>L—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND STATE GOVERNMENTS—</b>		<b>L—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND STATE GOVERNMENTS</b>	..	..	..	..	..	..	..	..
<b>XLIX—Grants-in-aid from Central Government ..</b>	1,54,09,040									
<b>L—Miscellaneous Adjustments between Central and State Governments ..</b>	54,287									
<b>Total ..</b>	<b>1,54,04,286</b>	<b>Total ..</b>	..	..	..	..	..	..	..	..
<b>M—EXTRAORDINARY ITEMS—</b>		<b>M—EXTRAORDINARY ITEMS—</b>								
<b>LI—Extraordinary Receipts ..</b>	59,63,745	<b>63-B—Community Development Projects ..</b>	..	..	..	64,74,085	..	64,74,085	64,74,085	
<b>LII-C—Partition Receipts ..</b>	87,541	<b>64-C—Partition Payments ..</b>	..	..	..	3,08,402	..	3,08,402	3,08,402	
<b>Total ..</b>	<b>59,51,286</b>	<b>Total ..</b>	..	..	..	<b>67,82,487</b>	..	<b>67,82,487</b>	<b>67,82,487</b>	



Total—Expenditure on Revenue Account ..	1,60,20,705	..	1,60,20,705	10,16,84,682	..	10,16,84,682	20,77,05,387
Total Revenue ..	..	..	..	..	..	..	23,04,69,403
Surplus ..	..	..	..	..	..	..	+2,27,84,016

CAPITAL EXPENDITURE ACCOUNT

OUTSIDE THE REVENUE—							
CC—68—Construction of Irrigation, etc., Works	25,35,870	..	25,35,870	2,41,50,673	..	2,41,50,673	2,68,86,543
FE—71—Capital Outlay on Schemes of Agricultural Improvement and Research	..	..	..	—7,22,571	..	—7,22,571	—7,22,571
FE—72—Capital Outlay on Industrial Development	..	..	..	73,610	..	73,610	73,610
HH—79—Expenditure on New Capital for Punjab at Chandigarh	..	..	..	2,03,91,257	..	2,03,91,257	2,03,91,257
HH—80-A—Capital Outlay on Multipurpose River Schemes	3,04,17,993	..	3,04,17,993	12,78,71,199	..	12,78,71,199	15,82,89,192
HH—81—Capital Account of Civil Works outside the Revenue Account	..	..	..	1,02,90,513	..	1,02,90,513	1,02,90,513
II—81-A—Capital Outlay on Electricity Schemes	..	..	..	—3,14,831	..	—3,14,831	—3,14,831
JJ—82—Capital Account of other State Works outside the Revenue Account	..	..	..	4,79,607	..	4,79,607	4,79,607
JJ—83—Payments of Commuted Value of Pensions	—5,602	..	—5,602	30,331	..	30,331	24,720
JJ—85-A—Capital Outlay on State Schemes of Government Trading	4,15,000	..	4,15,000	—1,28,22,510	..	—1,28,22,510	—1,24,07,510
Total ..	3,33,63,261	..	3,33,63,261	16,94,27,278	..	16,94,27,278	20,27,90,539

Total—Revenue ..	23,04,69,403	Total—Expenditure ..	4,93,83,966	..	4,93,83,966	36,11,11,960	..	36,11,11,960	41,04,95,826
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NO. 4—STATEMENT SHOWING THE DISTRIBUTION BETWEEN CHARGED AND VOTED EXPENDITURE

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FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

Particulars	Actuals for 1954-55							Grand Total
	Charged			Voted			Grand Total	
	Out of Consolidated Fund	Out of Contingency Fund	Total	Out of Consolidated Fund	Out of Contingency Fund	Total		
1	2	3	4	5	6	7	8	
Expenditure on Revenue Account (a)	Rs. 1,60,20,705	Rs. ..	Rs. 1,60,20,705	Rs. 21,73,66,901	Rs. ..	Rs. 21,73,66,901	Rs. 23,33,87,606	
Expenditure outside the Revenue Account.	3,33,63,261	..	3,33,63,261	16,94,27,278	..	16,94,27,278	20,27,90,539	
Disbursements under Public Debt and Loans and Advances (b)	2,11,72,488	..	2,11,72,488	2,33,83,178	..	2,33,83,178	4,45,55,666	
Total .. ..	7,05,56,454	..	7,05,56,454	41,01,77,357	..	41,01,77,357	48,07,33,811	
(a) The figures have been arrived at as follows:—								
Total—Expenditure as in Account No. 3.	1,60,20,705	..	1,60,20,705	19,16,84,682	..	19,16,84,682	20,77,05,387	
Add—Working Expenses of—								
Irrigation .. ..	..	..	..	1,39,02,111	..	1,39,02,111	1,39,02,111	
Multipurpose River Schemes	..	..	..	38,98,677	..	38,98,677	38,98,677	
Electricity Schemes .. ..	..	..	..	78,81,431	..	78,81,431	78,81,431	
Total .. ..	1,60,20,705	..	1,60,20,705	21,73,66,901	..	21,73,66,901	23,33,87,606	

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

N—Public Debt—								
Floating Debt	..	..	67,00,000	..	67,00,000	..	67,00,000	
Loans from the Central Government								
	..	..	1,44,72,488	..	1,44,72,488	..	1,44,72,488	
R—Loans and Advances by State Governments—								
Loans to Municipalities, Port Funds, etc.								
	..	..		..	2,27,37,503	..	2,27,37,503	
Loans to Government Servants				..	6,45,675	..	6,45,675	
	..	..	2,11,72,488	..	2,11,72,488	2,33,83,178	..	2,33,83,178
Total	..	..	2,11,72,488	..	2,11,72,488	2,33,83,178	4,45,55,666	

## No. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS

Heads	Actuals for 1954-55
<b>A—Principal Heads of Revenue—</b>	<b>Ra.</b>
<b>II—Union Excise Duties—</b>	
Share of net proceeds assigned to States .. ..	59,15,000
Total .. ..	59,15,000
<b>IV—Taxes on Income other than Corporation Tax and Estate Duty—Share of net proceeds assigned to States .. ..</b>	<b>1,92,95,000</b>
Total .. ..	1,92,95,000
<b>V—Estate Duty—</b>	
Estate Duty on Property other than Agricultural Land	
Share of net proceeds assigned to States .. ..	1,83,000
Total .. ..	1,83,000
<b>VII—Land Revenue—</b>	
Ordinary revenue .. ..	1,97,61,838
Sale proceeds of waste lands and redemption of land tax .. ..	156
Recoveries on account of survey and settlement charges ..	1,195
Rates and cesses on land .. ..	9,500
Recoveries of overpayments .. ..	104,733
Miscellaneous .. ..	36,70,231
Deduct—Portion of Land Revenue due to Irrigation Works	—16,35,396
Deduct—Refunds .. ..	—76,710
Total .. ..	2,18,35,547
<b>VIII—State Excise Duties—</b>	
Country spirits .. ..	1,31,56,775
Country fermented liquor .. ..	63,640
Malt liquors .. ..	1,54,380
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits) .. ..	28,17,171
Receipts from commercial spirits including denatured spirits and medicated wines .. ..	3,43,918
Opium .. ..	71,47,036
Duties on medicinal and toilet preparations containing alcohol, opium, etc. .. ..	8,74,718
Hemp and other drugs .. ..	1,69,036
Receipts from Distilleries .. ..	873
Receipts from the sale of Power Alcohol .. ..	31,76,787
Fines, confiscations and miscellaneous .. ..	7,07,780
Recoveries of overpayments .. ..	2,520
Collection of payments for services rendered .. ..	19,185
Deduct—Refunds .. ..	—18,90,949
Total .. ..	2,67,42,870

No. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads	Actuals for 1954-55
<b>A—Principal Heads of Revenue—<i>contd.</i></b>	<b>Rs.</b>
<b>IX—Stamps—</b>	
<b>A—Non-Judicial—</b>	
Sale of stamps .. .. .	37,52,383
Duty on impressing documents .. .. .	1,53,460
Fines and penalties .. .. .	30,985
Miscellaneous .. .. .	1,329
<i>Deduct—Refunds</i> .. .. .	-39,690
<b>Total</b> ..	<b>38,98,467</b>
<b>B—Judicial—</b>	
(i) Court fees—	
Court fees realised in stamps .. .. .	31,12,585
(ii) Other Receipts—	
Fines and penalties .. .. .	473
Miscellaneous .. .. .	29
<i>Deduct—Refunds</i> .. .. .	-26,599
<b>Total</b> ..	<b>30,86,488</b>
<b>GRAND TOTAL</b> ..	<b>69,84,955</b>
<b>X—Forest—</b>	
Timber and other produce removed from the forests by Government agency .. .. .	29,65,352
Timber and other produce removed from the forests by consumers or purchasers .. .. .	14,21,733
Drift and waif wood and confiscated forest produce .. .. .	20,468
Revenue from forests managed by Government .. .. .	92,376
Miscellaneous .. .. .	2,59,079
<i>Deduct—Refunds</i> .. .. .	-2,001
<b>Total</b> ..	<b>47,57,007</b>
<b>XI—Registration—</b>	
Fees for registering documents .. .. .	9,23,010
Fees for copies of registered documents .. .. .	1,06,193
Miscellaneous .. .. .	12,055
<b>Total</b> ..	<b>10,41,258</b>

No. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads	Actuals for 1954-55
	Rs.
<b>A—Principal Heads of Revenue—<i>contd.</i></b>	
<b>XII—Receipts under Motor Vehicles Acts—</b>	
Receipts under the Indian Motor Vehicles Act ..	10,02,079
Receipts under the State Motor Vehicles Taxation Act	22,94,234
Other Receipts .. .. .	15,805
<i>Deduct—Refunds</i> .. .. .	—223
<b>Total</b> ..	<b>33,11,895</b>
<b>XIII—Other Taxes and Duties—</b>	
<b>A—Taxes on Luxuries including taxes on Entertainments Amusements, Betting and Gambling—</b>	
Entertainment Tax .. .. .	23,37,468
<i>Deduct—Refunds</i> .. .. .	—218
<b>Total</b> ..	<b>23,37,250</b>
<b>B—Receipts from Electricity Duties—</b>	
Fees under the Indian Electricity Rules, 1922 and fees for the electrical inspection of cinemas .. .. .	91,082
<i>Deduct—Refunds</i> .. .. .	—125
<b>Total</b> ..	<b>90,957</b>
<b>C—Receipts from Tobacco Duties—</b>	
Miscellaneous .. .. .	75
<b>Total</b> ..	<b>75</b>
<b>D—Receipts under the Sales Tax Acts—</b>	
Taxes .. .. .	2,73,15,019
License fees .. .. .	52,071
Miscellaneous .. .. .	24,674
<i>Deduct—Refunds</i> .. .. .	—1,88,467
<b>Total</b> ..	<b>2,72,03,297</b>

No. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*concl.*

Heads	Actuals for 1954-55
<b>A—Principal Heads of Revenue—<i>concl.</i></b>	
<b>XIII—Other Taxes and Duties—<i>concl.</i></b>	
<b>E—Other Items—</b>	
Receipts under the Punjab Urban Immovable Property Tax Act, 1940 .. .. .	38,65,218
Receipts from the Punjab Forward Contracts Act, 1951	2,92,477
Receipts under the Punjab Passengers and Goods Taxation Act, 1952 .. .. .	49,66,496
Recoveries of overpayments .. .. .	3,672
<i>Deduct</i> —Refunds .. .. .	—88,354
Total ..	90,44,509
<b>GRAND TOTAL ..</b>	
<b>3,86,76,088</b>	
<b>C—Irrigation, Navigation, Embankment and Drainage Works—</b>	
<b>XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—</b>	
<b>A—Irrigation Works—</b>	
<b>(1) Productive Works—</b>	
<b>Gross Receipts—</b>	
<b>Direct Receipts—</b>	
Water rates .. .. .	2,51,52,467
Water supply of Towns .. .. .	24,766
Sales of Water .. .. .	28,85,455
Plantations .. .. .	2,03,455
Other canal produce .. .. .	63,836
Water-power .. .. .	3,58,008
Navigation .. .. .	3,12,320
Rents .. .. .	2,95,427
Fines .. .. .	59
Receipts from Workshops .. .. .	18,21,206
Recoveries of expenditure .. .. .	39,399
Miscellaneous .. .. .	16,03,727
Portion of Land Revenue due to Works ..	13,86,898
<i>Deduct</i> —Refunds .. .. .	—44,785
<i>Deduct</i> —Amount creditable to Rajasthan on account of Sutlej Valley Project .. .. .	—874
Total Receipts ..	3,41,01,362(a)

(a) The difference of Rs. 35,159 between this figure and that shown in the Administrative Accounts for 1954-55 is owing to the fact that receipts relating to Bhakra Canals Project were erroneously adjusted under this head instead of the head "XLA".

No. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*concl.*

Heads	Actuals for 1954-55
C—Irrigation, Navigation, etc., Works— <i>concl.</i>	Rs.
XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept— <i>concl.</i>	
A—Irrigation Works— <i>concl.</i>	
(1) Productive Works— <i>concl.</i>	
<i>Deduct</i> —Working Expenses—	
Extensions and Improvements .. .. .	2,32,224
Maintenance and Repairs .. .. .	66,65,830
Establishment .. .. .	56,98,902
Tools and Plant .. .. .	2,65,961
Provision for Depreciation .. .. .	7,13,038
Renewals and Replacements .. .. .	16,014
<i>Deduct</i> —Amount met from the Depreciation Reserve Fund .. .. .	—16,014
<i>Deduct</i> —Amount debitabte to Rajasthan on account of Sutlej Valley Project .. .. .	—3,15,713
Total—Working Expenses ..	—1,32,60,242
Net Receipts ..	2,08,41,120
(2) Unproductive Works—	
Gross Receipts—	
Direct Receipts—	
Water rates .. .. .	27,381
Sales of Water .. .. .	110
Plantations .. .. .	242
Rents .. .. .	36
Recoveries of expenditure .. .. .	181
Miscellaneous .. .. .	38
Portion of Land Revenue due to Works ..	37,622
Total Receipts ..	65,610
<i>Deduct</i> —Working Expenses—	
Extensions and Improvements .. .. .	790
Maintenance and Repairs .. .. .	6,22,036
Establishment .. .. .	9,983
Tools and Plant .. .. .	9,060
Total—Working Expenses ..	—6,41,869
Net Receipts ..	—5,76,259
Total—XVII—Irrigation, etc., Works for which Capital Accounts are kept .. .. .	2,02,64,861



No. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads	Actuals for 1954-55
	Rs.
<b>C—Irrigation, Navigation, etc., Works—<i>concl.</i></b>	
<b>XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—</b>	
<b>Incharge of Public Works Officers—</b>	
<b>A—Irrigation Works—</b>	
<b>Direct Receipts—</b>	
Plantations .. .. .	11
Other canal produce .. .. .	220
Rents .. .. .	520
Miscellaneous .. .. .	40,360
Receipts in England .. .. .	1,073
Loss or gain by exchange .. .. .	2
<i>Deduct</i> —Refunds .. .. .	—20
<b>Total ..</b>	<b>42,166</b>
<b>B—Navigation, Embankment and Drainage Works—</b>	
<b>Direct Receipts—</b>	
Water rates .. .. .	1,01,193
Sales of Water .. .. .	123
Other canal produce .. .. .	20
Rents .. .. .	2,063
Recoveries of expenditure .. .. .	90
Miscellaneous .. .. .	11,87,243
<b>Total ..</b>	<b>12,90,732</b>
<b>Total—XVIII—Irrigation, etc., Works ..</b>	<b>13,32,898</b>
<b>E—Debt Services—</b>	
<b>XX—Interest—</b>	
Instrest on loans and advances by the State Govern- ment .. .. .	14,98,588
Interest realised on investments of Cash Balances ..	4,09,470
Miscellaneous .. .. .	9,387
<i>Deduct</i> —Refunds .. .. .	—4,405
<b>Total ..</b>	<b>19,13,040</b>

No. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads	Actuals for 1954-55
	Rs.
<b>F—Civil Administration—</b>	
<b>XXI—Administration of Justice—</b>	
Sale-proceeds of unclaimed and escheated property	29,695
Court-fees realised in cash .. .. .	31,010
General fees, fines and forfeitures .. .. .	17,83,605
Miscellaneous fees and fines .. .. .	1,09,953
Miscellaneous .. .. .	26,341
Recoveries of overpayments .. .. .	2,862
Collection of payments for services rendered .. .. .	2,38,558
<i>Deduct—Refunds</i> .. .. .	-1,46,962
<b>Total</b> .. .. .	<b>20,75,062</b>
<b>XXII—Jails and Convict Settlements—</b>	
Jails .. .. .	50,180
Jail Manufactures .. .. .	2,64,530
Recoveries of overpayments .. .. .	6,818
Collection of payments for services rendered .. .. .	450
<i>Deduct—Refunds</i> .. .. .	-1,745
<b>Total</b> .. .. .	<b>3,17,233</b>
<b>XXIII—Police—</b>	
Police supplied to Railways .. .. .	1,143
Police supplied to public departments, private companies and persons .. .. .	2,144
Recoveries on account of village police .. .. .	2,452
Cash receipts under the Arms Act .. .. .	1,23,783
Fees, fines and forfeitures .. .. .	52,409
Recoveries of overpayments .. .. .	1,69,546
Collection of payments for services rendered .. .. .	6,45,698
Miscellaneous .. .. .	11,62,607
<i>Deduct—Refunds</i> .. .. .	-15,660
<b>Total</b> .. .. .	<b>21,44,122</b>

No. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads	Actuals for 1954-55
	Rs.
<b>F—Civil Administration—<i>contd.</i></b>	
<b>XXVI—Education—</b>	
<b>A—University—</b>	
Fees, Government Arts Colleges .. .. .	8,19,814
Fees, Government Professional Colleges .. .. .	80,805
<b>B—Secondary—</b>	
Fees, Government Secondary Schools .. .. .	14,05,220
<b>C—Primary—</b>	
Fees, Government Primary Schools .. .. .	19,714
<b>D—Special—</b>	
Fees and other receipts, Government Special Schools ..	—756
<b>E—General—</b>	
Contributions .. .. .	1,27,997
Recoveries of overpayments .. .. .	26,285
Collection of payments for services rendered .. .. .	10,259
Miscellaneous .. .. .	50,89,604
<i>Deduct</i> —Refunds .. .. .	—6,723
<b>Total</b> ..	<b>75,72,219</b>
<b>XXVII—Medical—</b>	
Medical School and College fees .. .. .	1,82,849
Hospital receipts .. .. .	2,38,543
Mental Hospital receipts .. .. .	1,41,222
Sale of medicines .. .. .	1,39,773
Contributions .. .. .	6,00,230
Recoveries of overpayments .. .. .	19,118
Collection of payments for services rendered .. .. .	15,287
Miscellaneous .. .. .	41,723
Receipts in England .. .. .	29
<i>Deduct</i> —Refunds .. .. .	—43,873
<b>Total</b> ..	<b>13,34,901</b>
<b>XXVIII—Public Health—</b>	
Sale-proceeds of sera and vaccines, etc. .. .. .	1,38,639
Recoveries of overpayments .. .. .	2,45,944
Collection of payments for services rendered .. .. .	38,123
Miscellaneous .. .. .	6,37,428
<i>Deduct</i> —Refunds .. .. .	—2,484
<b>Total</b> ..	<b>10,57,650</b>

No. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads	Actuals for 1954-55
<b>F—Civil Administration—<i>concl.</i></b>	<b>Rs.</b>
<b>XXIX—Agriculture—</b>	
Agricultural receipts .. .. .	12,45,512
Fisheries .. .. .	88,962
Recoveries of overpayments .. .. .	5,514
Collection of payments for services rendered .. .. .	20,143
Transfer from the Deposit Accounts of Grants made by other Governments, Local Funds or other outside Bodies	2,58,180
<i>Deduct</i> —Refunds .. .. .	—1,08,071
<b>Total</b> ..	<b>15,10,240</b>
<b>XXX—Veterinary—</b>	
Veterinary College and School fees .. .. .	40,609
Other receipts .. .. .	6,93,845
Collection of payments for services rendered .. .. .	8,139
Transfer from the Deposit Accounts of Grants made by other Governments, Local Funds or other outside Bodies .. .. .	37,891
<i>Deduct</i> —Refunds .. .. .	—1,032
<b>Total</b> ..	<b>7,79,452</b>
<b>XXXI—Co-operation—</b>	
Audit fees* .. .. .	3,70,425
Miscellaneous .. .. .	35,994
<i>Deduct</i> —Refunds .. .. .	—6,455
<b>Total</b> ..	<b>3,99,964</b>
<b>XXXII—Industries and Supplies—</b>	
Industries .. .. .	8,16,600
Recoveries of overpayments .. .. .	13,047
<b>Total</b> ..	<b>8,29,647</b>
<b>XXXVI—Miscellaneous Departments—</b>	
<i>Labour and Emigration—</i>	
Fees for the registration of Trade Unions .. .. .	8,092
<i>Miscellaneous—</i>	
Examination fees .. .. .	1,36,101
Sale of stores and materials .. .. .	38
Fees for the inspection of steam boilers .. .. .	43,054
Administration of Indian Partnership Act, 1932 .. .. .	12,753
Fees realized under the Factories Act, 1948 .. .. .	1
Miscellaneous .. .. .	7,83,006
<i>Deduct</i> —Refunds .. .. .	—1,908
<b>Total</b> ..	<b>9,81,137</b>

No. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads	Actuals for 1954-55
H—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements—	Rs.
XXXIX—Civil Works—	
Rents .. .. .	10,00,673
Ferry Receipts .. .. .	543
Recoveries of expenditure .. .. .	66,151
Transfer from Central Road Fund .. .. .	26,20,916
Miscellaneous .. .. .	24,77,219
<i>Deduct</i> —Refunds .. .. .	—2,73,569
Total ..	58,91,933
XL-A—Receipts from Multipurpose River Schemes—	
Bhakra Nangal Project—	
I—Bhakra Dam—Irrigation Branch—	
(i) Productive—	
Gross Receipts—	
Water Rates.. .. .	4,21,799
Plantations .. .. .	82
Rents .. .. .	380
Miscellaneous .. .. .	8,89,994
Portion of Land Revenue due to Works.. .. .	2,10,876
<i>Deduct</i> —Refunds .. .. .	—2,764
Total ..	15,20,367(a)
<i>Deduct</i> —Working Expenses—	
Extensions and Improvements .. .. .	838
Maintenance and Repairs .. .. .	27,91,612
Establishment .. .. .	4,76,706
Tools and Plant .. .. .	82,825
Total—Working Expenses ..	—33,51,981
Net Receipts ..	—18,31,614
Total—Bhakra Dam ..	—18,31,614

(a) The difference of Rs. 35,159 between this figure and that shown in the Administrative Accounts for 1954-55 is owing to the fact that receipts relating to Bhakra Canals Project were erroneously adjusted under the head "XVII" instead of this head.

No. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads	Actuals for 1954-55
H—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements— <i>contd.</i>	Rs.
<b>XL-A—Receipts from Multipurpose River Schemes—<i>contd.</i></b>	
Bhakra Nangal Project— <i>contd.</i>	
II—Nangal Hydro-Electric Scheme—	
Electricity Branch—	
P—Production—	
Gross Receipts—	
Sale of power .. .. .	1,80,996
Total ..	1,80,996
<i>Deduct—Working Expenses—</i>	
Maintenance proper .. .. .	7,156
Establishment .. .. .	655
Total—Working Expenses ..	—7,811
Net Receipts ..	1,73,185
<b>T—Transmission—</b>	
Gross Receipts—	
Sale of power .. .. .	16,582
Miscellaneous Revenue .. .. .	94
Total ..	16,676
<i>Deduct—Working Expenses—</i>	
Works expenditure financed from Ordinary Revenues .. .. .	385
Maintenance proper .. .. .	52,336
Establishment .. .. .	19,661
Tools and Plant .. .. .	106
Total—Working Expenses ..	—72,488
Net Receipts ..	—55,812

No. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*concl.*

Heads	Actuals for 1954-55
H—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements— <i>concl.</i>	Rs.
XL-A—Receipts from Multipurpose River Schemes— <i>concl.</i>	
Bhakra Nangal Project— <i>concl.</i>	
II—Nangal Hydro-Electric Scheme— <i>concl.</i>	
B—Bulk Supply—	
Gross Receipts—	
Sale of power .. .. .	53,250
Miscellaneous Revenue .. .. .	176
Total ..	<u>53,426</u>
Deduct—Working Expenses—	
Cost of power creditable to bulk supply ..	46,274
Maintenance proper .. .. .	1,117
Establishment .. .. .	739
Tools and Plant .. .. .	5
Total—Working Expenses ..	<u>—48,135</u>
Net Receipts ..	<u>5,291</u>
D—Distribution—	
Gross Receipts—	
Sale of power .. .. .	4,82,275
Miscellaneous Revenue .. .. .	95,366
Total ..	<u>5,77,641</u>
Deduct—Working Expenses—	
Works expenditure financed from Ordinary Revenues .. .. .	4,500
Maintenance proper .. .. .	41,273
Establishment .. .. .	2,18,898
Tools and Plant .. .. .	97
Cost of power creditable to bulk supply ..	1,53,494
Total—Working Expenses ..	<u>—4,18,262</u>
Net Receipts ..	<u>1,59,379</u>
Total—Nangal Hydro-Electric Scheme ..	<u>2,82,043</u>
Deduct—Amount of net receipts transferred to '80-A' to meet capitalised interest charges ..	<u>—2,80,975</u>
Net Total ..	<u>1,068</u>
GRAND TOTAL ..	<u>—18,30,546</u>

No. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads	Actuals for 1954-55
I—Electricity Schemes—	Rs.
XLI—Receipts from Electricity Schemes—	
I—Hydro-Electric Schemes—	
Uhl River Scheme—	
P—Production—	
Gross Receipts—	
Sale of power .. .. .	4,507
Miscellaneous Revenue .. .. .	25,433
Total ..	29,940
 <i>Deduct—Working Expenses—</i>	
Maintenance proper .. .. .	3,58,492
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund 2,57,600	
<i>Less—</i> Amount to be spent from the Depreciation Reserve Fund .. .. . +31,348	
Net amount transferred to the Depreciation Reserve Fund .. .. .	2,88,948
Renewals and Replacements from the Depreciation Reserve Fund .. .. .	—31,348
Establishment .. .. .	2,16,522
Tools and Plant .. .. .	7,738
Total—Working Expenses ..	—8,40,352
Net Receipts ..	—8,10,412
 T—Transmission—	
Gross Receipts—	
Miscellaneous Revenue .. .. .	4,14,740
<i>Deduct—</i> Refunds .. .. .	—1
Total ..	4,14,739



No. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads	Actuals for 1954-55
<b>I—Electricity Schemes—<i>contd.</i></b>	Rs.
<b>XLI—Receipts from Electricity Schemes—<i>contd.</i></b>	
<b>I—Hydro-Electric Schemes—<i>contd.</i></b>	
Uhl River Scheme— <i>contd.</i>	
<b>T—Transmission—<i>concl.</i></b>	
<i>Deduct—Working Expenses—</i>	
Works expenditure financed from Ordinary Revenues .. .. .	112
Maintenance proper .. .. .	2,08,512
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund 3,90,700	
<i>Less—Amount to be spent from the Depreciation Reserve Fund .. .. . —93,149</i>	
Net amount transferred to the Depreciation Reserve Fund .. .. .	2,97,551
Renewals and Replacements from the Depreciation Reserve Fund .. .. .	93,149
Establishment .. .. .	1,99,664
Tools and Plant .. .. .	38,772
Total—Working Expenses ..	—8,37,760
Net Receipts ..	—4,23,021
<b>B—Bulk Supply—</b>	
<b>Gross Receipts—</b>	
Sale of power .. .. .	33,59,363
Miscellaneous Revenue .. .. .	1,404
Total ..	33,60,767
<i>Deduct—Working Expenses—</i>	
Maintenance proper .. .. .	859
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund 26,200	
<i>Less—Amount to be spent from the Depreciation Reserve Fund .. .. .</i>	
Net amount transferred to the Depreciation Reserve Fund .. .. .	26,200
Establishment .. .. .	569
Tools and Plant .. .. .	4
Total—Working Expenses ..	—27,632
Net Receipts ..	33,33,135

No. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads	Actuals for 1954-55
I—Electricity Schemes— <i>contd.</i>	Rs.
XLI—Receipts from Electricity Schemes— <i>contd.</i>	
I—Hydro-Electric Schemes— <i>concl'd.</i>	
Uhl River Scheme— <i>concl'd.</i>	..
D—Distribution—	..
Gross Receipts—	
Sale of power .. .. .	98,27,419
Miscellaneous Revenue .. .. .	5,51,462
Deduct—Refunds .. .. .	—239
Total ..	1,03,78,642
Deduct—Working Expenses—	
Works expenditure financed from Ordinary Revenues .. .. .	9,047
Maintenance proper .. .. .	2,44,677
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund 11,16,000	
Less—Amount to be spent from the Depreciation Reserve Fund .. .. .	—26,960
Net amount transferred to the Depreciation Reserve Fund .. .. .	10,89,040
Renewals and Replacements from the Depreciation Reserve Fund .. .. .	26,960
Establishment .. .. .	12,19,682
Tools and Plant .. .. .	862
Total—Working Expenses ..	—25,90,268
Net Receipts ..	77,88,374
Total—I—Hydro -Electric Schemes ..	98,88,076
II—Thermo-Electric Schemes—	
(1) Gurgaon Electric Supply Scheme—	
Gross Receipts—	
Sale of power .. .. .	1,63,293
Miscellaneous Revenue .. .. .	15,436
Total ..	1,78,729

No. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads	Actuals for 1954-55
I—Electricity Schemes— <i>contd.</i>	Rs.
XLI—Receipts from Electricity Schemes— <i>contd.</i>	
II—Thermo-Electric Schemes— <i>contd.</i>	
(1) Gurgaon Electric Supply Scheme— <i>concl'd.</i>	
<i>Deduct—Working Expenses—</i>	
Works expenditure financed from Ordinary Revenues .. .. .	101
Maintenance proper .. .. .	4,917
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund 20,240	
<i>Less—Amount to be spent from the Depreciation Reserve Fund .. .. .</i>	
Net amount transferred to the Depreciation Reserve Fund .. .. .	20,240
Establishment .. .. .	34,835
Tools and Plant .. .. .	7
Cost of power creditable to bulk supply ..	85,315
Total—Working Expenses ..	—1,45,415
Net Receipts ..	33,314
(2) Panipat-Jagadhri Servicing Plant—	
Gross Receipts—	
Sale of power .. .. .	—5,173
Miscellaneous Revenue .. .. .	1,156
Total ..	—4,017
<i>Deduct—Working Expenses—</i>	
Maintenance proper .. .. .	9,47,114
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund 3,11,410	
<i>Less—Amount to be spent from the Depreciation Reserve Fund .. .. .</i>	
Net amount transferred to the Depreciation Reserve Fund .. .. .	3,11,410
Establishment .. .. .	2,08,588
Tools and Plant .. .. .	2,541
Total—Working Expenses ..	—14,69,653
Net Receipts ..	—14,73,870

No. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads	Actuals for 1954-55
I—Electricity Schemes— <i>contd.</i>	Rs.
XLI—Receipts from Electricity Schemes— <i>contd.</i>	
II—Thermo-Electric Schemes— <i>contd.</i>	
(3) Palwal Electric Supply Scheme—	
Gross Receipts—	
Sale of power .. .. .	31,002
Miscellaneous Revenue .. .. .	6,010
Total .. .. .	37,612
Deduct—Working Expenses—	
Works expenditure financed from Ordinary Revenues .. .. .	66
Maintenance proper .. .. .	2,816
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund 5,790	
Less—Amount to be spent from the Depreciation Reserve Fund .. .. .	
Net amount transferred to the Depreciation Reserve Fund .. .. .	5,790
Establishment .. .. .	9,343
Tools and Plant .. .. .	4
Cost of power creditable to bulk supply .. .. .	3,659
Total—Working Expenses .. .. .	—27,678
Net Receipts .. .. .	9,934
(4) Abohar Electric Supply Scheme—	
Gross Receipts—	
Sale of power .. .. .	1,91,658
Miscellaneous Revenue .. .. .	14,778
Total .. .. .	2,06,436

No. 5.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads	Actuals for 1954-55
I—Electricity Schemes— <i>contd.</i>	Rs.
XLI—Receipts from Electricity Schemes— <i>contd.</i>	
II—Thermo-Electric Schemes— <i>contd.</i>	
(4) Abohar Electric Supply Scheme— <i>conold.</i>	
<i>Deduct—Working Expenses—</i>	
Works expenditure financed from Ordinary Revenues	772
Maintenance proper .. .. .	1,01,361
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund 34,640	
<i>Less—Amount to be spent from the Depreciation             Reserve Fund .. .. .</i> —5,831	
Net amount transferred to the Depreciation Re- serve Fund .. .. .	28,809
Renewals and Replacements from the Depreciation Reserve Fund .. .. .	5,831
Establishment .. .. .	63,890
Tools and Plant .. .. .	503
Total—Working Expenses ..	—2,01,166
Net Receipts ..	5,270
(5) Moga Electric Supply Scheme—	
Gross Receipts—	
Sale of power .. .. .	2,99,620
Miscellaneous Revenue .. .. .	14,025
Total ..	3,13,645
<i>Deduct—Working Expenses—</i>	
Works expenditure financed from Ordinary Revenues	397
Maintenance proper .. .. .	1,23,907
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund 36,940	
<i>Less—Amount to be spent from the Depre-             ciation Reserve Fund .. .. .</i> —4,927	
Net amount transferred to the Depreciation Re- serve Fund .. .. .	32,013
Renewals and Replacements from the Deprecia- tion Reserve Fund .. .. .	4,927
Establishment .. .. .	70,493
Tools and Plant .. .. .	602
Total—Working Expenses ..	—2,32,339
Net Receipts ..	81,306

No. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads	Actuals for 1954-55
I—Electricity Schemes— <i>contd.</i>	-Rs.
XLI—Receipts from Electricity Schemes— <i>contd.</i>	
II—Thermo-Electric Schemes— <i>contd.</i>	
(6) Karnal Electric Supply Scheme—	
Gross Receipts—	
Sale of power .. .. .	3,07,913
Miscellaneous Revenue .. .. .	35,256
	3,43,169
Deduct—Working Expenses—	
Maintenance proper .. .. .	17,149
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund .. 19,390	
Less—Amount to be spent from the Depreciation Reserve Fund .. .. .	
Net amount transferred to the Depreciation Reserve Fund .. .. .	19,390
Establishment .. .. .	40,985
Tools and Plant .. .. .	23
Cost of power creditable to bulk supply	2,53,720
	—3,31,267
Net Receipts ..	11,902
(7) Fazilka Electric Supply Scheme—	
Gross Receipts—	
Sale of power .. .. .	1,92,201
Miscellaneous Revenue .. .. .	19,087
	2,11,288

No. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads	Actuals for 1954-55
I—Electricity Schemes— <i>contd.</i>	Rs.
XLI—Receipts from Electricity Schemes— <i>contd.</i>	
II—Thermo-Electric Schemes— <i>contd.</i>	
(7) Fazilka Electric Supply Scheme— <i>concltd.</i>	
<i>Deduct—Working Expenses—</i>	
Maintenance proper .. .. .	94,060
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund .. 26,300	
<i>Less—Amount to be spent from the Depreciation             Reserve Fund .. .. .</i>	<i>—32,618</i>
Net amount transferred to the Depreciation Reserve Fund .. .. .	<i>—6,318</i>
Renewals and Replacements from the Deprecia- tion Reserve Fund .. .. .	32,618
Establishment .. .. .	62,371
Tools and Plant .. .. .	590
Total—Working Expenses ..	<i>—1,83,321</i>
Net Receipts ..	27,967
(8) Bahadurgarh Electric Supply Scheme—	
Gross Receipts—	
Sale of power .. .. .	19,770
Miscellaneous Revenue .. .. .	5,144
Total ..	24,914
<i>Deduct—Working Expenses—</i>	
Works expenditure financed from Ordinary Revenues .. .. .	<i>—4,311</i>
Maintenance proper .. .. .	6,717
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund .. 18,760	
<i>Less—Amount to be spent from the Depreciation             Reserve Fund .. .. .</i>	<i>—18,760</i>
Net amount transferred to the Depreciation Reserve Fund .. .. .	18,760
Establishment .. .. .	12,155
Tools and Plant .. .. .	8
Cost of power creditable to bulk supply ..	5,463
Total—Working Expenses ..	<i>—38,792</i>
Net Receipts ..	<i>—13,878</i>

No. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads	Actuals for 1954-55
<b>I—Electricity Schemes—<i>contd.</i></b>	
<b>XLI—Receipts from Electricity Schemes—<i>contd.</i></b>	Rs.
<b>II—Thermo-Electric Schemes—<i>contd.</i></b>	
<b>(9) Sonapat Electric Supply Scheme—</b>	
Gross Receipts—	
Sale of power .. .. .	70,035
Miscellaneous Revenue .. .. .	1,647
Total ..	71,682
<b>Deduct—Working Expenses—</b>	
Maintenance proper .. .. .	—7,482
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund .. .. . 2,770	
Less—Amount to be spent from the Depreciation Reserve Fund .. .. .	
Net amount transferred to the Depreciation Reserve Fund .. .. .	2,770
Establishment .. .. .	8,520
Tools and Plant .. .. .	—20
Total—Working Expenses ..	—3,788
Net Receipts ..	67,894
<b>(10) Rupar Electric Supply Scheme—</b>	
Gross Receipts—	
Sale of power .. .. .	1,87,495
Miscellaneous Revenue .. .. .	11,229
Total ..	1,98,724



No. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads	Actuals for 1954-55
I—Electricity Schemes— <i>contd.</i>	Rs.
XLI—Receipts from Electricity Schemes— <i>contd.</i>	
II—Thermo-Electric Schemes— <i>contd.</i>	
(10)—Rupar Electric Supply Scheme— <i>concl.</i>	
<i>Deduct—Working Expenses—</i>	
Works expenditure financed from Ordinary Revenues .. .. .	1,700
Maintenance proper .. .. .	1,04,446
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund .. 20,960	
<i>Less—Amount to be spent from the Depreciation Reserve Fund .. .. .</i>	<i>—13,991</i>
Net amount transferred to the Depreciation Reserve Fund .. .. .	6,969
Renewals and Replacements from the Depreciation Reserve Fund .. .. .	13,991
Establishment .. .. .	55,128
Tools and Plant .. .. .	350
Cost of power creditable to bulk supply ..	15,047
	<hr/>
Total—Working Expenses ..	—1,97,631
	<hr/>
.. Net Receipts ..	1,093
	<hr/>
(11) Kalka Electric Supply Scheme—	
Gross Receipts—	
Sale of power .. .. .	53,932
Miscellaneous Revenue .. .. .	5,714
	<hr/>
Total ..	59,646

No. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads	Actuals for 1954-55
I—Electricity Schemes— <i>contd.</i>	Rs.
XLI—Receipts from Electricity Schemes— <i>contd.</i>	
II—Thermo-Electric Schemes— <i>contd.</i>	
(11) Kalka Electric Supply Scheme— <i>concl'd.</i>	
<i>Deduct—Working Expenses—</i>	
Works expenditure financed from Ordinary	
Revenues .. .. .	17
Maintenance proper .. .. .	9,384
Provision for depreciation as calculated for transfer	
to the Depreciation Reserve Fund .. 8,660	
<i>Less—Amount to be spent from the Depreciation</i>	
Reserve Fund .. .. .	
Net amount transferred to the Depreciation	
Reserve Fund .. .. .	8,660
Establishment .. .. .	16,748
Tools and Plant .. .. .	27
Cost of power creditable to bulk supply ..	70,445
	—1,05,281
	—45,635
(12) Electrification of Refugee Colony, Sonapat—	
Gross Receipts—	
Sale of power .. .. .	15,474
Miscellaneous Revenue .. .. .	1,969
	Total
	17,443
<i>Deduct—Working Expenses—</i>	
Works expenditure financed from Ordinary	
Revenues .. .. .	282
Maintenance proper .. .. .	—286
Provision for depreciation as calculated for transfer	
to the Depreciation Reserve Fund .. 2,080	
<i>Less—Amount to be spent from the Depreciation</i>	
Reserve Fund .. .. .	
Net amount transferred to the Depreciation	
Reserve Fund .. .. .	2,080
Establishment .. .. .	783
	Total—Working Expenses
	—2,859
	Net Receipts
	14,584

No. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads	Actuals for 1954-55
I—Electricity Schemes— <i>contd.</i>	Rs.
XLI—Receipts from Electricity Schemes— <i>contd.</i>	
II—Thermo-Electric Schemes— <i>contd.</i>	
(13) Electrification of Refugee Colony, Karnal—	
Gross Receipts—	
Sale of power .. .. .	45,244
Miscellaneous Revenue .. .. .	7,045
Total .. .. .	<u>52,289</u>
Deduct—Working Expenses—	
Maintenance proper .. .. .	4,109
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund .. 3,970	
Less—Amount to be spent from the Depreciation Reserve Fund .. .. .	
Net amount transferred to the Depreciation Reserve Fund .. .. .	3,970
Establishment .. .. .	4,837
Tools and Plant .. .. .	6
Cost of power creditable to bulk supply .. .. .	26,255
Total—Working Expenses .. .. .	<u>—39,177</u>
Net Receipts .. .. .	<u>13,112</u>
(14) Electrification of Refugee Colony, Gurgaon—	
Gross Receipts—	
Sale of power .. .. .	26,415
Miscellaneous Revenue .. .. .	3,299
Total .. .. .	<u>29,714</u>
Deduct—Working Expenses—	
Works expenditure financed from Ordinary Revenues .. .. .	20
Maintenance proper .. .. .	430
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund .. 3,160	
Less—Amount to be spent from the Depreciation Reserve Fund .. .. .	—244
Net amount transferred to the Depreciation Reserve Fund .. .. .	2,916
Renewals and Replacements from the Deprecia- tion Reserve Fund .. .. .	244
Establishment .. .. .	4,623
Tools and Plant .. .. .	1
Cost of power creditable to bulk supply .. .. .	11,480
Total—Working Expenses .. .. .	<u>—19,714</u>
Net Receipts .. .. .	<u>10,000</u>

No. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads	Actuals for 1954-55
I—Electricity Schemes— <i>contd.</i>	Rs.
XLI—Receipts from Electricity Schemes— <i>contd.</i>	
II—Thermo-Electric Schemes— <i>contd.</i>	
(15) Electrification of Refugee Colony, Panipat—	
Gross Receipts—	
Sale of power .. .. .	28,051
Miscellaneous Revenue .. .. .	3,754
Total ..	31,805
<i>Deduct—Working Expenses—</i>	
Works expenditure financed from Ordinary Revenues .. .. .	186
Maintenance proper .. .. .	1,824
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund .. 5,590	
<i>Less—Amount to be spent from the Depreciation Reserve Fund .. .. .</i>	
Net amount transferred to the Depreciation Reserve Fund .. .. .	5,590
Establishment .. .. .	2,566
Tools and Plant .. .. .	5
Total—Working Expenses ..	—10,171
Not Receipts ..	21,634
(16) Electrification of Refugee Colony, Palwal—	
Gross Receipts—	
Sale of power .. .. .	3,857
Miscellaneous Revenue .. .. .	983
Total ..	4,840

No. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads	Actuals for 1954-55
<b>I—Electricity Schemes—<i>contd.</i></b>	<b>Rs.</b>
<b>XLI—Receipts from Electricity Schemes—<i>contd.</i></b>	
<b>II—Thermo-Electric Schemes—<i>contd.</i></b>	
(16) Electrification of Refugee Colony, Palwal— <i>concl'd.</i>	
<i>Deduct—Working Expenses—</i>	
Maintenance proper .. .. .	226
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund .. 700	
<i>Less—Amount to be spent from the Depreciation Reserve Fund .. .. .</i>	
Net amount transferred to the Depreciation Reserve Fund .. .. .	700
Establishment .. .. .	787
Cost of power creditable to bulk supply ..	900
Total—Working Expenses ..	—2,613
Net Receipts ..	2,227
(17) Panipat Industrial Township—	
Gross Receipts—	
Sale of power .. .. .	14,965
Miscellaneous Revenue .. .. .	2,407
Total ..	17,372
<i>Deduct—Working Expenses—</i>	
Maintenance proper .. .. .	8,715
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund .. 5,080	
<i>Less—Amount to be spent from the Depreciation Reserve Fund .. .. .</i>	
Net amount transferred to the Depreciation Reserve Fund .. .. .	5,080
Establishment .. .. .	3,501
Tools and Plant .. .. .	23
Total—Working Expenses ..	—17,319
Net Receipts ..	53

No. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads	Actuals for 1954-55
I—Electricity Schemes— <i>contd.</i>	Rs.
XLI—Receipts from Electricity Schemes— <i>contd.</i>	
II—Thermo-Electric Schemes— <i>contd.</i>	
(18) Panipat City Licensed Area—	
Gross Receipts—	
Sale of power .. .. .	1,32,805
Miscellaneous Revenue .. .. .	10,072
Total ..	1,42,877
Deduct—Working Expenses—	
Works expenditure financed from Ordinary	
Revenues .. .. .	31
Maintenance proper .. .. .	5,996
Establishment .. .. .	15,794
Tools and Plant .. .. .	16
Total—Working Expenses ..	—21,837
Net Receipts ..	1,21,040
(19) Gharaunda Electric Supply Scheme—	
Gross Receipts—	
Sale of power .. .. .	4,398
Miscellaneous Revenue .. .. .	1,416
Total ..	5,814
(20) Jagadhri Outside Licensed Area (including Bulk Supply Licenses)—	
Gross Receipts—	
Sale of power .. .. .	1,19,290
Miscellaneous Revenue .. .. .	3,439
Total ..	1,22,729

No. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads	Actuals for 1954-55
<b>I—ELECTRICITY SCHEMES—<i>contd.</i></b>	
<b>Rs.</b>	
<b>XII—RECEIPTS FROM ELECTRICITY SCHEMES—<i>contd.</i></b>	
<b>II—THERMO-ELECTRIC SCHEMES—<i>contd.</i></b>	
<b>(20) Jagadhri Outside Licensed Area (including Bulk Supply Licenses)—<i>concl.</i></b>	
<i>Deduct—WORKING EXPENSES—</i>	
Maintenance proper .. .. .	703
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund .. 1,750	
<i>Less—Amount to be spent from the Depreciation Reserve Fund .. .. .</i>	
Net amount transferred to the Depreciation Reserve Fund .. .. .	1,750
Establishment .. .. .	4,875
Tools and Plant .. .. .	2
<b>Total—Working Expenses ..</b>	<b>—7,330</b>
<b>Net Receipts ..</b>	<b>1,15,399</b>
<b>(21) Jagadhri Industrial Township—</b>	
<b>Gross Receipts—</b>	
Sale of power .. .. .	35,783
Miscellaneous Revenue .. .. .	3,261
<b>Total ..</b>	<b>39,044</b>
<i>Deduct—WORKING EXPENSES—</i>	
Maintenance proper .. .. .	732
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund .. 1,000	
<i>Less—Amount to be spent from the Depreciation Reserve Fund .. .. .</i>	
Net amount transferred to the Depreciation Reserve Fund .. .. .	1,000
Establishment .. .. .	1,495
Tools and Plant .. .. .	2
<b>Total—Working Expenses ..</b>	<b>—3,219</b>
<b>Net Receipts ..</b>	<b>35,825</b>

No. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads	Actuals for 1954-55
<b>I—ELECTRICITY SCHEMES—<i>contd.</i></b>	
Rs.	
<b>XLI—RECEIPTS FROM ELECTRICITY SCHEMES—<i>contd.</i></b>	
<b>II—THERMO-ELECTRIC SCHEMES—<i>contd.</i></b>	
<b>(22) Bahadurgarh Industrial Township—</b>	
Gross Receipts—	
Sale of power .. .. .	4,879
Miscellaneous Revenue .. .. .	581
Total ..	5,460
<b>Deduct—WORKING EXPENSES—</b>	
Maintenance proper .. .. .	6
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund .. 510	
<i>Less</i> —Amount to be spent from the Depreciation Reserve Fund .. .. .	
Net amount transferred to the Depreciation Reserve Fund .. .. .	510
Establishment .. .. .	5,567
Cost of power creditable to bulk supply ..	3,540
Total—Working Expenses ..	—9,623
Total—Net Receipts ..	—4,163
<b>(23) Irrigation Branch Tubewells in Panipat—</b>	
Gross Receipts—	
Sale of power .. .. .	22,721
Miscellaneous Revenue .. .. .	30,143
Total ..	52,864
<b>Deduct—WORKING EXPENSES—</b>	
Maintenance proper .. .. .	5,164
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund .. 14,230	
<i>Less</i> —Amount to be spent from the Depreciation Reserve Fund .. .. .	
Net amount transferred to the Depreciation Re- serve Fund .. .. .	14,230
Establishment .. .. .	4,470
Tools and Plant .. .. .	14
Total—Working Expenses ..	—23,878
Net Receipts ..	28,986



No. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads	Actuals for 1954-55
<b>I—ELECTRICITY SCHEMES—<i>contd.</i></b>	
Rs.	
<b>XLI—RECEIPTS FROM ELECTRICITY SCHEMES—<i>contd.</i></b>	
<b>II—THERMO-ELECTRIC SCHEMES—<i>contd.</i></b>	
<b>(24) Irrigation Branch Tubewells in Jagadhri Area—</b>	
<b>Gross Receipts—</b>	
Sale of power .. .. .	2,93,147
Miscellaneous Revenue .. .. .	28,268
<b>Total</b> ..	<b>3,21,415</b>
<b>Deduct—WORKING EXPENSES—</b>	
Maintenance proper .. .. .	16,932
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund .. 77,010	
<i>Less</i> —Amount to be spent from the Depreciation Reserve Fund .. .. .	
Net amount transferred to the Depreciation Re- serve Fund .. .. .	77,010
Establishment .. .. .	17,810
Tools and Plant .. .. .	41
Cost of power creditable to bulk supply .. .. .	1,50,435
<b>Total—Working Expenses</b> ..	<b>—2,62,228</b>
<b>Net Receipts</b> ..	<b>59,187</b>
<b>(25) Panipat Outside Licensed Area (including Bulk Supply Licenses)—</b>	
<b>Gross Receipts—</b>	
Sale of power .. .. .	79,045
Miscellaneous Revenue .. .. .	10,951
<b>Total</b> ..	<b>89,996</b>

No. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads	Actuals for 1954-55
<b>I—ELECTRICITY SCHEMES—<i>contd.</i></b>	<b>Rs.</b>
<b>XLI—RECEIPTS FROM ELECTRICITY SCHEMES—<i>contd.</i></b>	
<b>II—THERMO-ELECTRIC SCHEMES—<i>contd.</i></b>	
(25) Panipat Outside Licensed Area (including Bulk Supply Licenses)— <i>conold.</i>	
<i>Deduct—Working Expenses—</i>	
Works expenditure financed from Ordinary Revenues .. .. .	142
Maintenance proper .. .. .	4,096
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund .. 8,550	
<i>Less—Amount to be spent from the Depreciation Reserve Fund .. .. .</i>	
Net amount transferred to the Depreciation Reserve Fund .. .. .	8,550
Establishment .. .. .	17,556
Tools and Plant .. .. .	11
<b>Total—Working Expenses ..</b>	<b>—30,355</b>
<b>Net Receipts ..</b>	<b>59,641</b>
(26) Karnal Outside Licensed Area—	
Gross Receipts—	
Sale of power .. .. .	1,35,286
Miscellaneous Revenue .. .. .	16,672
<b>Total ..</b>	<b>1,51,958</b>
<i>Deduct—WORKING EXPENSES—</i>	
Maintenance proper .. .. .	3,590
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund .. 32,670	
<i>Less—Amount to be spent from the Depreciation Reserve Fund .. .. .</i>	
Net amount transferred to the Depreciation Reserve Fund .. .. .	32,670
Establishment .. .. .	22,401
Tools and Plant .. .. .	5
Cost of power creditable to bulk supply ..	1,28,791
<b>Total—Working Expenses ..</b>	<b>—1,87,457</b>
<b>Net Receipts ..</b>	<b>—35,499</b>

No. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*concl'd.*

Heads	Actuals for 1954-55
I—ELECTRICITY SCHEMES— <i>concl'd.</i>	Rs.
XLI—RECEIPTS FROM ELECTRICITY SCHEMES— <i>concl'd.</i>	
II—THERMO-ELECTRIC SCHEMES— <i>concl'd.</i>	
(27) Sonspat Industrial Township—	
Gross Receipts—	
Sale of power .. .. .	48,729
Miscellaneous Revenue .. .. .	2,272
Total .. .. .	51,001
<i>Deduct</i> —WORKING EXPENSES—	
Works expenditure financed from Ordinary Revenues .. .. .	136
Maintenance proper .. .. .	781
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund 2,980	
<i>Less</i> —Amount to be spent from the Depreciation Reserve Fund .. .. .	
Net amount transferred to the Depreciation Reserve Fund .. .. .	2,980
Establishment .. .. .	7,409
Tools and Plant .. .. .	2
Total .. .. .	—11,308
Net Receipts .. .. .	39,693
Total—Thermo-Electric Schemes .. .. .	—8,06,970
Total—XLI—Receipts from Electricity Schemes .. .. .	90,81,106
J—Miscellaneous—	
XLIV—Receipts in aid of Superannuation—	
Contributions for pensions and gratuities .. .. .	2,81,203
Miscellaneous .. .. .	47,020
<i>Deduct</i> —Refunds .. .. .	—16,373
Total .. .. .	3,11,850
XLV—Stationery and Printing—	
Stationery receipts .. .. .	1,23,375
Sale of plain paper used with stamps .. .. .	1,06,739
Sale of gazettes and other Government publications .. .. .	13,59,250
Other press receipts .. .. .	18,487
Receipts in England .. .. .	254
<i>Deduct</i> —Refunds .. .. .	—6,367
Total .. .. .	16,01,738

No. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads	Actuals for 1954-55
<b>J—Miscellaneous—<i>concl'd.</i></b>	<b>Rs.</b>
<b>XLVI—Miscellaneous—</b>	
Unclaimed deposits .. .. .	38,75,410
Sale of old stores and materials .. .. .	30,472
Sale of land and houses, etc. .. .. .	59,957
Fees for Government audit .. .. .	2,85,280
Rents, rates and taxes .. .. .	34,826
Other fees, fines and forfeitures .. .. .	7,97,227
Receipts in connection with Elections .. .. .	36,229
Receipts on account of displaced persons .. .. .	41,73,968
Receipts from Bus Services .. .. .	96,21,160
Receipts from surcharges .. .. .	8,09,215
Recoveries of overpayments .. .. .	2,16,269
Collection of payments for services rendered .. .. .	81,019
Miscellaneous .. .. .	35,42,927
Receipts in England .. .. .	2
Loss or gain by exchange .. .. .	—97
<i>Deduct</i> —Refunds .. .. .	—8,21,110
<b>Total ..</b>	<b>2,27,42,754</b>
<b>L—Contributions and Miscellaneous Adjustments between Central and State Governments—</b>	
<b>XLIX—Grants-in-aid from Central Government—</b>	
Grants-in-aid under Article 275 of the Constitution .. .. .	1,29,21,000
Other Grants-in-aid .. .. .	24,88,949
<b>Total ..</b>	<b>1,54,09,949</b>
<b>L—Miscellaneous Adjustments between Central and State Governments .. .. .</b>	<b>54,287</b>
<b>Total ..</b>	<b>54,287</b>
<b>M—Extraordinary Items—</b>	
<b>LI—Extraordinary Receipts—</b>	
Receipts on account of Community Development Projects .. .. .	45,59,188
Other items .. .. .	13,05,495
<i>Deduct</i> —Refunds .. .. .	—938
<b>Total ..</b>	<b>58,63,745</b>

No. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*conold.*

Heads	Actuals for 1954-55
M—Extraordinary Items— <i>conold.</i>	
LII-C—Pre-partition Receipts—	
	Rs.
State Excise Duties .. .. .	19,189
Irrigation .. .. .	84
Police .. .. .	45
Medical .. .. .	506
Agriculture .. .. .	41
Industries and Supplies .. .. .	35
Miscellaneous Departments .. .. .	1,020
Miscellaneous .. .. .	66,621
Total ..	87,541

NO. 6—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS

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FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

Heads	Actuals for 1954-55							Grand Total
	Charged			Voted				
	Out of Consol- dated Fund	Out of Contingency Fund	Total	Out of Consolidated Fund	Out of Contingency Fund	Total		
1	2	3	4	5	6	7	8	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>A—Direct Demands on the Revenue—</b>								
<b>7—Land Revenue—</b>								
Charges of administration .. .. .	..	..	..	38,529	..	38,529	38,529	
Survey, Settlement and Record Opera- tions .. .. .	..	..	..	14,649	..	14,649	14,649	
Land Records .. .. .	..	..	..	55,14,263	..	55,14,263	55,14,263	
Assignments and Compensation .. .. .	..	..	..	25,275	..	25,275	25,275	
Works .. .. .	..	..	..	21,613	..	21,613	21,613	
Development Schemes .. .. .	..	..	..	61,59,675	..	61,59,675	61,59,675	
<b>Total</b> .. .. .	..	..	..	<b>1,17,74,004</b>	..	<b>1,17,74,004</b>	<b>1,17,74,004</b>	
<b>8—State Excise Duties—</b>								
Superintendence .. .. .	..	..	..	7,603	..	7,603	7,603	
District Executive Establishment .. .. .	..	..	..	4,84,807	..	4,84,807	4,84,807	
Distilleries .. .. .	..	..	..	31,024	..	31,024	31,024	
Cost of opium supplied to State Ex- cise Department .. .. .	..	..	..	5,23,833	..	5,23,833	5,23,833	
Purchase of alcohol for use as motor fuel .. .. .	..	..	..	25,82,265	..	25,82,265	25,82,265	
Compensations .. .. .	..	..	..	1,402	..	1,402	1,402	
Excise Bureau .. .. .	..	..	..	25,978	..	25,978	25,978	
<b>Total</b> .. .. .	..	..	..	<b>36,56,912</b>	..	<b>36,56,912</b>	<b>36,56,912</b>	
<b>9—Stamps—</b>								
<b>A—Non-Judicial—</b>								
Superintendence .. .. .	..	..	..	17,480	..	17,480	17,480	
Charges for the sale of stamps .. .. .	..	..	..	82,990	..	82,990	82,990	

Cost of stamp supplied from Central Stamp Stores.	..	..	..	34,840	..	34,849	34,840
Total—Non-Judicial	..	..	..	1,35,290	..	1,35,299	1,35,299
<b>B—Judicial—</b>							
Charges for the sale of stamps	..	..	..	25,414	..	25,414	25,414
Cost of stamps supplied from Central Stamp Stores	..	..	..	12,313	..	12,313	12,313
Total—Judicial	..	..	..	37,727	..	37,727	37,727
Grand Total	..	..	..	1,73,026	..	1,73,026	1,73,026
<b>10 Forest—</b>							
General Direction	..	..	..	1,17,562	..	1,17,562	1,17,562
Conservancy and Works	..	..	..	24,78,804	..	24,78,804	24,78,804
Establishment	..	..	..	15,25,059	..	15,25,059	15,25,059
Development Schemes	..	..	..	4,11,435	..	4,11,435	4,11,435
Charges in England	..	..	..	216	..	216	216
Total	..	..	..	45,33,076	..	45,33,076	45,33,076
<b>11—Registration—</b>							
District charges	..	..	..	13,476	..	13,476	13,476
Total	..	..	..	13,476	..	13,476	13,476
<b>12—Charges on account of Motor Vehicles Acts—</b>							
Charges of collection	..	..	..	18,813	..	18,813	18,813
Inspection of Motor Vehicles	..	..	..	4,17,200	..	4,17,200	4,17,200
Total	..	..	..	4,36,013	..	4,36,013	4,36,013
<b>13—Other Taxes and Duties—</b>							
Collection charges—							
Charges under the Electricity Acts	..	..	..	1,11,794	..	1,11,794	1,11,794
Taxes and Duties having a common administrative staff.	..	..	..	17,18,671	..	17,18,671	17,18,671
Total	..	..	..	18,30,465	..	18,30,465	18,30,465

NO. 6—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

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FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

Heads	Actuals for 1954-55						
	Charged			Voted			Grand Total
	Out of Consolidated Fund	Out of Contingency Fund	Total	Out of Consolidated Fund	Out of Contingency Fund	Total	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>C—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—</b>							
17—Interest on works for which Capital Accounts are kept—							
Irrigation Works .. .. .	67,76,089	..	67,76,089	..	..	..	67,76,089(a)
Total .. .. .	67,76,089	..	67,76,089	..	..	..	67,76,089
<b>18—Other Revenue Expenditure financed from Ordinary Revenues—</b>							
Incharge of Public Works Officers—							
A—Irrigation Works—							
(1) Works for which no Capital Accounts are kept—							
Works .. .. .	..	..	..	83,157	..	83,157	83,157
Extensions and Improvements .. .. .	..	..	..	997	..	997	997
Maintenance and Repairs .. .. .	..	..	..	—1,823	..	—1,823	—1,823
Establishment .. .. .	..	..	..	17,824	..	17,824	17,824
Suspense .. .. .	..	..	..	1,01,160	..	1,01,160	1,01,160
Tools and Plant .. .. .	..	..	..	48	..	48	48
Total .. .. .	..	..	..	2,01,363	..	2,01,363	2,01,363



<b>(2) Miscellaneous Expenditure—</b>									
Establishment	..	..	..	..	..	1,23,758	..	1,23,758	1,23,758
Tools and Plant	..	..	..	..	..	9,634	..	9,634	9,634
Other charges	..	..	..	..	..	2,07,537	..	2,07,537	2,07,537
Grants-in-aid	..	..	..	..	..	12,500	..	12,500	12,500
Suspense	..	..	..	..	..	32,537	..	32,537	32,537
<i>Deduct—Amount debitable to Rajasthan on account of Sutlej Valley Project</i>									
	..	..	..	..	..	—3,515	..	—3,515	—3,515
<b>Total</b>	..	..	..	..	..	<b>3,82,451</b>	..	<b>3,82,451</b>	<b>3,82,451</b>
<b>Total—A—Irrigation, Works</b>	..	..	..	..	..	<b>5,83,814</b>	..	<b>5,83,814</b>	<b>5,83,814</b>
<b>B—Navigation, Embankment and Drainage Works—</b>									
<b>(1) Works for which no Capital Accounts are kept—</b>									
Works	..	..	..	..	..	25,75,985	..	25,75,985	25,75,985
Extensions and Improvements	..	..	..	..	..	14,468	..	14,468	14,468
Maintenance and Repairs	..	..	..	..	..	7,63,465	..	7,63,465	7,63,465
Establishment	..	..	..	..	..	5,37,608	..	5,37,608	5,37,608
Tools and Plant	..	..	..	..	..	22,230	..	22,230	22,230
Suspense	..	..	..	..	..	—67,869	..	—67,869	—67,869
<b>Total</b>	..	..	..	..	..	<b>38,45,896</b>	..	<b>38,45,896</b>	<b>38,45,896</b>
<b>(2) Miscellaneous Expenditure—</b>									
Establishment	..	..	..	..	..	61,321	..	61,321	61,321
Other charges	..	..	..	..	..	2,603	..	2,603	2,603
<b>Total</b>	..	..	..	..	..	<b>63,924</b>	..	<b>63,924</b>	<b>63,924</b>
<b>Total—B—Navigation, etc., Works</b>	..	..	..	..	..	<b>39,09,820</b>	..	<b>39,09,820</b>	<b>39,09,820</b>
<b>GRAND TOTAL</b>	..	..	..	..	..	<b>44,93,634</b>	..	<b>44,93,634</b>	<b>44,93,634</b>

(a) Includes Rs. 13,60,510 on account of interest charges for the years 1951-52 to 1954-55, on the capital outlay incurred on the Bhakra Project upto 1946-47 adjusted during the year and Rs-170 being the write-back of the excess interest adjusted during 1953-54.

NO. 6—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

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FINANCE ACCOUNTS. GOVERNMENT OF THE PUNJAB

Heads	Actuals for 1954-55							Grand Total
	Charged			Voted			Grand Total	
	Out of Consolidated Fund	Out of Contingency Fund	Total	Out of Consolidated Fund	Out of Contingency Fund	Total		
1	2	3	4	5	6	7	8	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>E—Debt Services—</b>								
<b>22—Interest on Debt and Other Obligations—</b>								
<b>A—Interest on Ordinary Debt—</b>								
(1) Floating Loans—								
Interest on other Floating Loans ..	4,703	..	4,703	..	..	..	4,703	
(2) Other Items—								
Miscellaneous .. .. .	287	..	287	..	..	..	287	
(3) Interest on loans taken from the Central Government .. .. .	3,73,18,685	..	3,73,18,685	..	..	..	3,73,18,685	
<b>Total—A—Interest on Ordinary Debt ..</b>	<b>3,73,23,675</b>	<b>..</b>	<b>3,73,23,675</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>3,73,23,675</b>	
<b>B—Interest on Unfunded Debt—</b>								
<b>State Provident Funds—</b>								
Interest on General Provident Fund ..	12,01,420	..	12,01,420	..	..	..	12,01,420	
Interest on Indian Civil Service Provident Fund.	50,036	..	50,036	..	..	..	50,036	
Interest on Indian Civil Service (Non-European Members) Provident Fund	14,099	..	14,099	..	..	..	14,099	
Interest on Contributory Provident Fund .. .. .	25,495	..	25,495	..	..	..	25,495	
Interest on other Miscellaneous Provident Funds.	17,587	..	17,587	..	..	..	17,587	
<b>Total—B—Interest on Unfunded Debt ..</b>	<b>13,08,637</b>	<b>..</b>	<b>13,08,637</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>13,08,637</b>	

## D—Transfers—

## Deduct—

## (1) Interest transferred to Commercial

## Departments—

Irrigation .. .. .	—93,11,959 ✓	..	—93,11,959	..	..	..	—93,11,959
Multipurpose River Schemes ..	—3,06,98,968 ✓	..	—3,06,98,968	..	..	..	—3,06,98,968
Electricity Schemes .. .. .	—35,18,911 ✓	..	—35,18,911	..	..	..	—35,18,911

## Other Government Commercial Departments and Undertakings ..

..	—2,32,137	..	—2,32,137	..	..	..	—2,32,137
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## (2) Interest transferred to 85-A—

## Capital Outlay on State Schemes of

## Government Trading .. .. .

..	—4,15,000 ✓	..	—4,15,000	..	..	..	—4,15,000
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## (3) Interest portion of equated payments on account of commuted value of pensions .. .. .

..	—94,095	..	—94,095	..	..	..	—94,095
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## Total D—Transfers ..

..	—4,42,71,070	..	—4,42,71,070	..	..	..	—4,42,71,070
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## GRAND TOTAL ..

..	—56,38,758	..	—56,38,758	..	..	..	—56,38,758
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## 23—Appropriation for Reduction or Avoidance of Debt—

## Other Appropriations .. .. .

..	91,24,570	..	91,24,570	..	..	..	91,24,570
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## Total ..

..	91,24,570	..	91,24,570	..	..	..	91,24,570
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## F—Civil Administration—

## 25—General Administration—

## A—President, Heads of States, Cabinet and Ministers—

## Emoluments and/or allowances of the

Governor .. .. .	56,100	..	56,100	..	..	..	56,100
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Secretariat Staff of Governor .. .. .	74,388	..	74,388	..	..	..	74,388
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Sumptuary allowance of Governor .. .. .	9,000	..	9,000	..	..	..	9,000
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Staff and household of Governor .. .. .	1,07,013	..	1,07,013	..	..	..	1,07,013
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Expenditure from Contract Allowance .. .. .	41,023	..	41,023	..	..	..	41,023
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Tour Expenses .. .. .	61,555	..	61,555	..	..	..	61,555
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Ministers .. .. .	..	..	..	2,44,838	..	2,44,838	2,44,838
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## B—Parliament and the State Legislature—

Legislative Council .. .. .	26,895	..	26,895	2,51,656	..	2,51,656	2,78,551
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Legislative Assembly .. .. .	23,918	..	23,918	7,21,079	..	7,21,079	7,44,997
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NO. 6—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

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FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

Heads I	Actuals for 1954-55							Grand Total 8
	Charged			Voted				
	Out of Consolidated Fund 2	Out of Contingency Fund 3	Total 4	Out of Consolidated Fund 5	Out of Contingency Fund 6	Total 7		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
F—Civil Administration— <i>contd.</i>								
25—General Administration— <i>concl.</i>								
C—Elections—								
Other Election Charges .. ..	..	..	..	3,59,661	..	3,59,661	3,59,661	
D—Secretariat and Headquarters Establishments—								
Civil Secretariat .. ..	..	..	..	30,25,421	..	30,25,421	30,25,421	
Board of Revenue, Financial Commissioner and Establishments .. ..	..	..	..	9,48,712	..	9,48,712	9,48,712	
Public Service Commission .. ..	1,93,741	..	1,93,741	..	..	..	1,93,741	
Local Fund Audit Establishments .. ..	..	..	..	2,78,477	..	2,78,477	2,78,477	
E—Commissioners—								
Commissioners .. ..	..	..	..	2,43,941	..	2,43,941	2,43,941	
F—District Administration—								
General Establishments .. ..	..	..	..	58,31,254	..	58,31,254	58,31,254	
Sub-divisional Establishments .. ..	..	..	..	6,02,367	..	6,02,367	6,02,367	
Other Establishments .. ..	..	..	..	6,54,265	..	6,54,265	6,54,265	
G—Works—								
Repairs .. ..	..	..	..	443	..	443	443	
H—Miscellaneous—								
Discretionary Grants by Heads of States, etc. .. ..	..	..	..	10,039	..	10,039	10,039	
Miscellaneous .. ..	..	..	..	1,290	..	1,290	1,290	

Charges in England—								
High Commissioner for India—								
Share of the cost of High Commissioner's								
Establishment debitable to State Govts.			..	..	..	19,787	..	19,787
Other Items			..	..	..	13,380	..	13,380
Total			..	..	..	5,93,633	..	5,93,633
						1,32,06,610	..	1,32,06,610
							..	1,38,00,243
27—Administration of Justice—								
High Courts			..	..	..	11,38,619	..	11,38,619
Law Officers			..	..	..	11,38,619	..	11,38,619
Administrator General and Official			..	..	..	3,35,559	..	3,35,559
Trustee			..	..	..	..	..	..
Civil and Sessions Courts			..	..	..	11,978	..	11,978
Courts of Small Causes			..	..	..	24,92,413	..	24,92,413
Criminal Courts			..	..	..	76,653	..	76,653
Charges in England			..	..	..	3,93,305	..	3,93,305
Total			..	..	..	2,285	..	2,285
						11,40,904	..	11,40,904
						33,09,908	..	33,09,908
							..	44,50,812
28—Jails and Convict Settlements—								
Jails			..	..	..	36,68,066	..	36,68,066
Jail manufactures			..	..	..	1,72,838	..	1,72,838
Charges on account of persons con-			..	..	..	..	..	..
fined or detained in Jails outside			..	..	..	..	..	..
the State			..	..	..	1,659	..	1,659
Works			..	..	..	21,326	..	21,326
Total			..	..	..	38,63,888	..	38,63,888
29—Police—								
Superintendence			..	..	..	3,86,338	..	3,86,338
District Executive Force			..	..	..	2,75,50,612	..	2,75,50,612
Police Training Schools and Colleges			..	..	..	2,67,609	..	2,67,609
Railway Police			..	..	..	6,93,015	..	6,93,015
Criminal Investigation Department			..	..	..	12,51,608	..	12,51,608
Miscellaneous			..	..	..	68,799	..	68,799
Works			..	..	..	2,48,205	..	2,48,205
Charges in England			..	..	..	18,768	..	18,768
Total			..	..	..	3,04,84,954	..	3,04,84,954
							..	3,04,84,954

NO. 6—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

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FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

Heads	Actuals for 1954-55						
	Charged			Voted			Grand Total
	Out of Consolidated Fund	Out of Contingency Fund	Total	Out of Consolidated Fund	Out of Contingency Fund	Total	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>F—Civil Administration—<i>contd.</i></b>							
<b>36—Scientific Departments—</b>							
Grants-in-aid and Donations to Scientific Societies and Institutes ..	..	..	..	400	..	400	400
Museums .. ..	..	..	..	48,723	..	48,723	48,723
Total ..	..	..	..	49,123	..	49,123	49,123
<b>37—Education—</b>							
<b>A—University—</b>							
Grants to Universities .. ..	..	..	..	2,00,500	..	2,00,500	2,00,500
Government Arts Colleges .. ..	..	..	..	19,11,831	..	19,11,831	19,11,831
Grants to non-Government Arts Colleges .. ..	..	..	..	1,17,000	..	1,17,000	1,17,000
Government Professional Colleges .. ..	..	..	..	2,96,676	..	2,96,676	2,96,676
Grants to non-Government Professional Colleges .. ..	..	..	..	3,596	..	3,596	3,596
<b>B—Secondary—</b>							
Government Secondary Schools .. ..	..	..	..	41,14,179	..	41,14,179	41,14,179
Direct grants to non-Government Secondary Schools .. ..	..	..	..	6,23,483	..	6,23,483	6,23,483
Grants to Local Bodies for Secondary Education .. ..	..	..	..	1,66,980	..	1,66,980	1,66,980
<b>C—Primary—</b>							
Government Primary Schools .. ..	..	..	..	58,658	..	58,658	58,658
Grants to Local Bodies for Primary Education .. ..	..	..	..	1,31,86,385	..	1,31,86,385	1,31,86,385

<b>D—Special—</b>						
Government Special Schools	..	..	..	1,50,863	..	1,50,863
Direct grants to non-Government Special Schools	..	..	..	900	..	900
Grants to Local Bodies for Special Education	..	..	..	5,730	..	5,730
<b>E—General—</b>						
Direction	..	..	..	4,78,636	..	4,78,636
Inspection	..	..	..	9,33,148	..	9,33,148
Scholarships	..	..	..	2,18,444	..	2,18,444
Miscellaneous	..	..	..	2,47,592	..	2,47,592
Development Schemes	..	..	..	25,06,230	..	25,06,230
Amount transferred to the Fund for promotion of education amongst the educationally backward classes	..	..	..	31,15,000	..	31,15,000
Expenditure for promotion of education amongst educationally backward classes	..	..	..	20,17,956	..	20,17,956
<i>Deduct</i> —Amount met from the Fund for promotion of education amongst the educationally backward classes	..	..	..	—20,17,956	..	—20,17,956
Repayment to the Contingency Fund of an advance taken but not recouped in the previous year	..	..	..	35,000	..	35,000
<b>F—Charges in England—</b>						
High Commissioner	..	..	..	12,223	..	12,223
<b>Total</b>	..	..	..	<b>2,83,83,054</b>	..	<b>2,83,83,054</b>
<b>38—Medical—</b>						
Medical Establishment	..	..	..	9,36,491	..	9,36,491
Hospitals and Dispensaries	..	..	..	45,38,892	..	45,38,892
Grants for Medical purposes	..	..	..	1,76,520	..	1,76,520
Medical Colleges and Schools	..	..	..	8,68,966	..	8,68,966
Mental Hospital	..	..	..	4,74,944	..	4,74,944
Chemical Examiner	..	..	..	75,274	..	75,274
Development Schemes	..	..	..	14,88,415	..	14,88,415
Charges in England	..	..	..	22,497	..	22,497
<b>Total</b>	..	..	..	<b>85,81,999</b>	..	<b>85,81,999</b>

NO. 6—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

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FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

Heads 1	Actuals for 1954-55							Grand Total 8
	Charged			Voted				
	Out of Consolidated Fund 2	Out of Contingency Fund 3	Total 4	Out of Consolidated Fund 5	Out of Contingency Fund 6	Total 7		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
F—Civil Administration— <i>contd.</i>								
39—Public Health—								
Public Health Establishment	..	..	..	..	..	..	..	
Grants for Public Health purposes	..	..	..	11,96,136	..	11,96,136	11,96,136	
Expenses in connection with epidemic diseases.	..	..	..	2,53,814	..	2,53,814	2,53,814	
Bacteriological Laboratories	..	..	..	3,09,369	..	3,09,369	3,09,369	
Development Scheme	..	..	..	15,918	..	15,918	15,918	
Charges in England	..	..	..	13,18,130	..	13,18,130	13,18,130	
				6,877	..	6,877	6,877	
Total	..	..	..	31,00,244	..	31,00,244	31,00,244	
40—Agriculture—								
Direction	..	..	..	..	..	..	..	
Superintendence	..	..	..	3,18,402	..	3,18,402	3,18,402	
Experimental Farms	..	..	..	2,98,623	..	2,98,623	2,98,623	
Agricultural Demonstration and Propaganda including public exhibitions and fairs	..	..	..	2,02,545	..	2,02,545	2,02,545	
Agricultural Experiments and Research	..	..	..	18,61,316	..	18,61,316	18,61,316	
Agricultural Education	..	..	..	17,47,465	..	17,47,465	17,47,465	
Agricultural Engineering	..	..	..	2,71,870	..	2,71,870	2,71,870	
Boring operations	..	..	..	21,312	..	21,312	21,312	
Botanical and other Public Gardens	..	..	..	99,625	..	99,625	99,625	
Grants-in-aid, Contributions, etc.	..	..	..	5,735	..	5,735	5,735	
Fisheries	..	..	..	7,800	..	7,800	7,800	
Works	..	..	..	1,25,191	..	1,25,191	1,25,191	
Development Schemes	..	..	..	29,825	..	29,825	29,825	
Charges in England	..	..	..	8,62,337	..	8,62,337	8,62,337	
				2,077	..	2,077	2,077	
Total	..	..	..	58,54,123	..	58,54,123	58,54,123	



<b>41—Veterinary—</b>									
Direction .. .. .	..	..	..	..	..	1,31,294	..	1,31,294	1,31,294
Superintendence .. .. .	..	..	..	..	..	1,72,647	..	1,72,647	1,72,647
Veterinary Education and Research .. .. .	..	..	..	..	..	2,24,397	..	2,24,397	2,24,397
Subordinate establishment .. .. .	..	..	..	..	..	6,02,204	..	6,02,204	6,02,204
Hospitals and Dispensaries .. .. .	..	..	..	..	..	31,016	..	31,016	31,016
Breeding operations .. .. .	..	..	..	..	..	8,26,452	..	8,26,452	8,26,452
Camel Specialist .. .. .	..	..	..	..	..	6,153	..	6,153	6,153
Development Schemes .. .. .	..	..	..	..	..	4,91,606	..	4,91,606	4,91,606
Charges in England .. .. .	..	..	..	..	..	416	..	416	416
<b>Total</b> .. .. .	..	..	..	..	..	<b>24,86,185</b>	..	<b>24,86,185</b>	<b>24,86,185</b>
<b>42—Co-operation—</b>									
Direction .. .. .	..	..	..	..	..	2,72,696	..	2,72,696	2,72,696
Superintendence .. .. .	..	..	..	..	..	15,73,213	..	15,73,213	15,73,213
Grants-in-aid .. .. .	..	..	..	..	..	140	..	140	140
Development Schemes .. .. .	..	..	..	..	..	1,28,753	..	1,28,753	1,28,753
<b>Total</b> .. .. .	..	..	..	..	..	<b>19,74,802</b>	..	<b>19,74,802</b>	<b>19,74,802</b>
<b>43—Industries and Supplies—</b>									
Industries .. .. .	..	..	..	..	..	17,28,050	..	17,28,050	17,28,050
Development Schemes .. .. .	..	..	..	..	..	14,41,874	..	14,41,874	14,41,874
Charges in England .. .. .	..	..	..	..	..	1,55,581	..	1,55,581	1,55,581
<b>Total</b> .. .. .	..	..	..	..	..	<b>33,25,505</b>	..	<b>33,25,505</b>	<b>33,25,505</b>
<b>47—Miscellaneous Departments—</b>									
<i>Labour and Emigration—</i>									
Inspector of Factories .. .. .	..	..	..	..	..	38,340	..	38,340	38,340
Labour .. .. .	..	..	..	..	..	2,37,531	..	2,37,531	2,37,531
<i>Inspection and Tests—</i>									
Explosives .. .. .	..	..	..	..	..	191	..	191	191
Inspector of Steam Boilers .. .. .	..	..	..	..	..	27,841	..	27,841	27,841
<i>Statistics—</i>									
State Statistics .. .. .	..	..	..	..	..	2,411	..	2,411	2,411

NO. 6—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads	Actuals for 1954-55							Grand Total
	Charged			Voted			Grand Total	
	Out of Consolidated Fund	Out of Contingency Fund	Total	Out of Consolidated Fund	Out of Contingency Fund	Total		
1	2	3	4	5	6	7	8	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
F—Civil Administration— <i>concl'd.</i>								
47—Miscellaneous Departments— <i>concl'd.</i>								
<i>Miscellaneous—</i>								
Examinations .. .. .	..	..	..	6,758	..	6,758	6,758	
Administration of Indian Part-nership Act, 1932. .. .. .	..	..	..	3,532	..	3,532	3,532	
Miscellaneous .. .. .	..	..	..	4,10,836	..	4,10,836	4,10,836	
Development Schemes .. .. .	..	..	..	18,570	..	18,570	18,570	
Charges in England .. .. .	..	..	..	562	..	562	562	
Total .. .. .	..	..	..	7,46,572	..	7,46,572	7,46,572	
H.—Civil Works Multipurpose River Schemes and Miscellaneous Public Improvements—								
50—Civil Works—								
Original Works—Buildings—								
State Excise Duties .. .. .	..	..	..	—100	..	—100	—100	
Forest .. .. .	..	..	..	194	..	194	194	
General Administration .. .. .	9,946	..	9,946	6,36,776	..	6,36,776	6,46,722	
Administration of Justice .. .. .	..	..	..	20,933	..	20,933	20,933	
Jails and Convict Settlements .. .. .	..	..	..	5,77,412	..	5,77,412	5,77,412	
Police .. .. .	..	..	..	1,25,318	..	1,25,318	1,25,318	
Education .. .. .	..	..	..	5,98,546	..	5,98,546	5,98,546	
Medical .. .. .	..	..	..	6,65,746	..	6,65,746	6,65,746	
Agriculture .. .. .	..	..	..	7,592	..	7,592	7,592	
Veterinary .. .. .	..	..	..	52,147	..	52,147	52,147	
Co-operation .. .. .	..	..	..	2,152	..	2,152	2,152	

Industries and Supplies .. .. .							
Civil Works .. .. .				57,040		57,040	57,040
Miscellaneous Departments .. .. .				54,971		54,971	54,971
Original Works—Communications .. .. .				59,090		59,090	59,090
Original Works—Miscellaneous .. .. .				88,81,789		88,81,789	88,81,789
Repairs .. .. .	69,891		69,891	2,47,592		2,47,592	2,47,592
Establishment .. .. .				72,23,198		72,23,198	72,23,198
Tools and Plant .. .. .				20,14,869		20,14,869	20,14,869
Grants-in-aid .. .. .				5,12,434		5,12,434	5,12,434
Suspense .. .. .				11,07,700		11,07,700	11,07,700
Charges in England .. .. .				—32,30,734		—32,30,734	—32,30,734
Contribution to the Central Road Fund (Special Reserve) .. .. .				287		287	287
Deduct—Expenditure on displaced Persons transferred to 'Miscellaneous' .. .. .				4,86,900		4,86,900	4,86,900
				—1,53,784		—1,53,784	—1,53,784
<b>Total</b> .. .. .	<b>79,837</b>		<b>79,837</b>	<b>1,99,57,048</b>		<b>1,99,57,048</b>	<b>2,00,36,885</b>
<b>I—Electricity Schemes—</b>							
<b>52—Interest on Capital Outlay on Electricity Schemes—</b>							
I—Hydro-Electric Schemes .. .. .	31,08,794		31,08,794				
II—Thermo-Electric Schemes .. .. .	4,10,117		4,10,117			(a)31,08,794	4,10,117
<b>Total</b> .. .. .	<b>35,18,911</b>		<b>35,18,911</b>				<b>35,18,911</b>
<b>J—Miscellaneous—</b>							
<b>54—Famine—</b>							
<b>A—Famine Relief—</b>							
Salaries and Establishments .. .. .				533		533	533
Relief Works .. .. .				5,040		5,040	5,040
Miscellaneous .. .. .				1,61,228		1,61,228	1,61,228
<b>B—Transfers to Famine Relief Fund</b> .. .. .				<b>1,00,000</b>		<b>1,00,000</b>	<b>1,00,000</b>
<b>Total</b> .. .. .				<b>2,66,801</b>		<b>2,66,801</b>	<b>2,66,801</b>

(a) Includes Rs. 15,900 on account of interest charges for the year 1951-52 to 1954-55 on the Capital outlay incurred on Nangal Hydro-Electric Scheme upto 1946-47 adjusted during the year 1954-55.

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NO. 6—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

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FINANCE ACCOUNTS. GOVERNMENT OF THE PUNJAB

Heads	Actuals for 1954-55							Grand Total
	Charged			Voted			Grand Total	
	Out of Consolidated Fund	Out of Contingency Fund	Total	Out of Consolidated Fund	Out of Contingency Fund	Total		
1	2	3	4	5	6	7	8	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>J—Miscellaneous—<i>contd.</i></b>								
<b>54-B—Privy Purses and Allowances of Indian Rulers—</b>								
Privy Purses and Allowances of Ex-Rulers of Integrated States and Allowances of their relatives and servants—Integrated States .. ..	..	..	..	2,985	..	2,985	2,985	2,985
Total ..	..	..	..	2,985	..	2,985	2,985	2,985
<b>55—Superannuation Allowances and Pensions—</b>								
Superannuation and Retired Allowances Equated payments of commuted value of pensions transferred from Capital	85,031	..	85,031	61,64,469	..	61,64,469	62,50,100	62,50,100
Compassionate Allowances .. ..	99,697	..	99,697	1,39,471	..	1,39,471	2,39,168	2,39,168
Gratuities .. ..	5,600	..	5,600	82,501	..	82,501	82,501	82,501
Pensions for distinguished and meritorious services .. ..	..	..	..	12,60,540	..	12,60,540	12,66,140	12,66,140
Donations to Provident Funds .. ..	..	..	..	5,533	..	5,533	5,533	5,533
Charges in England .. ..	1,704	..	1,704	57,774	..	57,774	57,774	57,774
<i>Deduct</i> —Pensionary charges transferred to Commercial Departments .. ..	..	..	..	83,684	..	83,684	85,368	85,368
Total ..	1,92,632	..	1,92,632	71,49,030	..	71,49,030	73,41,662	73,41,662

## 56.—Stationery and Printing—

## I—Stationery—

Purchase of Stationery Stores ..	750	..	750	22,69,530	..	22,69,530	22,70,280
Discount on plain paper used with stamps ..	..	..	..	1,777	..	1,777	1,777
Purchase of plain paper used with stamps ..	..	..	..	44,358	..	44,358	44,358
<i>Deduct</i> —Value of stationery supplied to other Governments and paying departments ..	..	..	..	—3,38,715	..	—3,38,715	—3,38,715

## II—Printing—

Government Presses ..	..	..	..	11,01,959	..	11,01,959	11,01,959
Printing at private presses ..	..	..	..	5,40,000	..	5,40,000	5,40,000
Lithography ..	..	..	..	1,50,000	..	1,50,000	1,60,000
Cost of printing work done by other Governments ..	..	..	..	23,542	..	23,542	23,542
<i>Deduct</i> —Cost of printing work done for other Governments and paying departments ..	..	..	..	—1,96,985	..	—1,96,985	—1,96,985
Total ..	750	..	750	35,95,466	..	35,95,466	35,96,216

## 57—Miscellaneous—

Cost of books and periodicals ..	..	..	..	8,804	..	8,804	8,804
Donations for charitable purposes ..	..	..	..	940	..	940	940
Special Commissions of Enquiry ..	..	..	..	5,657	..	5,657	5,657
Publicity Board ..	..	..	..	8,35,243	..	8,35,243	8,35,243
Irrecoverable temporary loans and advances written-off ..	..	..	..	2,930	..	2,930	2,930
Contributions ..	..	..	..	14,47,418	..	14,47,418	14,47,418
Miscellaneous Compensations ..	..	..	..	280	..	280	280
Expenditure on account of State prisoners and detenus ..	..	..	..	209	..	209	209
Charges in connection with the Village Panchayats Act ..	..	..	..	7,93,074	..	7,93,074	7,93,074
Expenditure on displaced persons ..	..	..	..	12,40,653	..	12,40,653	12,40,653

NO. 6—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

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Heads	Actuals for 1954-55							Grand Total
	Charged			Voted				
	Out of Consolidated Fund	Out of Contingency Fund	Total	Out of Consolidated Fund	Out of Contingency Fund	Total		
1	2	3	4	5	6	7	8	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>J—Miscellaneous—<i>concl'd.</i></b>								
67—Miscellaneous— <i>concl'd.</i>								
Expenditure on Home Defence .. ..	..	..	..	87,442	..	87,442	87,442	
Development Schemes .. ..	..	..	..	23,70,820	..	23,70,820	23,70,820	
Local Development Works .. ..	..	..	..	26,27,220	..	26,27,220	26,27,220	
National Extension Services Scheme .. ..	..	..	..	14,26,943	..	14,26,943	14,26,943	
Miscellaneous and unforeseen charges .. ..	..	..	..	30,20,380	..	30,20,380	30,20,380	
Expenditure on Bus Services .. ..	2,32,137	..	2,32,137	74,93,492	..	74,93,492	77,25,629	
Loss by Exchange on Local Transactions .. ..	..	..	..	30	..	30	30	
Employment Exchanges and Resettle- ment .. ..	..	..	..	2,91,151	..	2,91,151	2,91,151	
Loss or gain by exchange .. ..	..	..	..	606	..	606	606	
<b>Total .. ..</b>	<b>2,32,137</b>	<b>..</b>	<b>2,32,137</b>	<b>2,10,53,292</b>	<b>..</b>	<b>2,16,53,292</b>	<b>2,18,85,429</b>	
<b>M—Extraordinary Items—</b>								
63-B—Community Development Projects—								
Supervision .. ..	..	..	..	1,38,358	..	1,38,358	1,38,358	
Project Headquarters (including hous- ing for project staff) .. ..	..	..	..	12,19,190	..	12,19,190	12,19,190	
Agriculture and Animal Husbandry Extension .. ..	..	..	..	2,51,338	..	2,51,338	2,51,338	
Health and Rural Sanitation .. ..	..	..	..	10,06,233	..	10,06,233	10,06,233	
Education .. ..	..	..	..	11,31,361	..	11,31,361	11,31,361	
Social Education .. ..	..	..	..	2,52,004	..	2,52,004	2,52,004	
Communications .. ..	..	..	..	21,96,894	..	21,96,894	21,96,894	
Rural Arts, Crafts and Industries .. ..	..	..	..	1,57,352	..	1,57,352	1,57,352	
Training .. ..	..	..	..	1,21,355	..	1,21,355	1,21,355	
<b>Total .. ..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>64,74,085</b>	<b>..</b>	<b>64,74,085</b>	<b>64,74,085</b>	

FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

<b>64-C—Prepartition Payments—</b>					
Corporation Tax .. .. .	..	..	3,303	..	3,303
Land Revenue .. .. .	..	..	771	..	771
Forest .. .. .	..	..	447	..	447
Other Revenue Expenditure financed from Ordinary Revenues .. .. .					
General Administration .. .. .	..	..	886	..	886
Administration of Justice .. .. .	..	..	3,435	..	3,435
Jails and Convict Settlements .. .. .	..	..	1,887	..	1,887
Police .. .. .	..	..	38	..	38
Scientific Departments .. .. .	..	..	1,363	..	1,363
Education .. .. .	..	..	20	..	20
Medical .. .. .	..	..	139	..	139
Agriculture .. .. .	..	..	1,143	..	1,143
Veterinary .. .. .	..	..	88,192	..	88,192
Co-operation .. .. .	..	..	787	..	787
Industries and Supplies .. .. .	..	..	2,583	..	2,583
Miscellaneous Departments .. .. .	..	..	69	..	69
Civil Works .. .. .	..	..	153	..	153
Other Revenue Expenditure connected with Electricity Schemes .. .. .	..	..	2,02,706	..	2,02,706
Miscellaneous .. .. .	..	..	136	..	136
Total .. .. .	..	..	344	..	344
<b>60—Capital Account of Irrigation, Navigation, Embankment and Drainage Works outside the Revenue Account—</b>			<b>3,08,402</b>	<b>..</b>	<b>3,08,402</b>
<b>68—Construction of Irrigation, Navigation, Embankment and Drainage Works—</b>					
<b>A—Irrigation Works—</b>					
<b>(1) Productive—</b>					
Works .. .. .	..	..			
Establishment .. .. .	..	..	1,57,60,937	..	1,57,60,937
Tools and Plant .. .. .	..	..	20,79,832	..	20,79,832
Suspense .. .. .	..	..	80,906	..	80,906
Deduct—Receipts and Recoveries on Capital Account .. .. .	..	..	—28,40,271	..	—28,40,271
Charges in England .. .. .	..	..	—25,918	..	—25,918
Deduct—Amount debitable to Rajasthan on account of Sutlej Valley Project .. .. .	..	..	2	..	2
Total .. .. .	..	..	2,13,041	..	2,13,041
<b>Total .. .. .</b>			<b>1,52,68,529</b>	<b>..</b>	<b>1,52,68,529</b>

NO. 6—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*concl.*

Heads	Actuals for 1954-55							Grand Total
	Charged			Voted				
	Out of Consolidated Fund	Out of Contingency Fund	Total	Out of Consolidated Fund	Out of Contingency Fund	Total		
1	2	3	4	5	6	7	8	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CG—Capital Account of Irrigation, Navigation, Embankment and Drainage Works outside the Revenue Account— <i>concl.</i>								
68—Construction of Irrigation, Navigation, Embankment and Drainage Works— <i>concl.</i>								
A—Irrigation Works— <i>concl.</i>								
(2) Unproductive—								
Works				74,73,043		74,73,043	74,73,043	
Establishment				5,48,467		5,48,467	5,48,467	
Tools and Plant				11,145		11,145	11,145	
Suspense				25,71,887		25,71,887	25,71,887	
Deduct—Receipts and Recoveries on Capital Account				—17,22,452		—17,22,452	—17,22,452	
Charges in England				54		54	54	
Interest on Capital	25,35,870		25,35,870				25,35,870	
Total	25,35,870		25,35,870	88,82,144		88,82,144	1,14,18,014	
Total—68—Construction of Irrigation, etc., Works	25,35,870		25,35,870	2,41,50,673		2,41,50,673	2,66,86,543	
FF—Civil Administration—Capital Accounts outside the Revenue Account—								
71—Capital Outlay on Schemes of Agricultural Improvement and Research—								
Grow More Food Schemes				—7,22,571		—7,22,571	—7,22,571	
Total				—7,22,571		—7,22,571	—7,22,571	
72—Capital Outlay on Industrial Development—								
Investments in Government Commercial Undertakings—								
Development of Industrial Areas Schemes				95,115		95,115	95,115	



<i>Deduct</i> —Receipts and Recoveries on Capital Account .. .. .	..	..	..	—5,74,508	..	—5,74,505	—5,74,505
<i>Net Expenditure</i> .. .. .	..	..	..	—4,79,390	..	—4,79,390	—4,79,390
<b>Investments in Other Commercial Concerns—</b>							
Punjab Provincial Co-operative Bank Ltd., Jullundur .. .. .	..	..	..	5,00,000	..	5,00,000	5,00,000
Co-operative Bank, Patandi and 6 per cent Calcutta Port Trust Debentures .. .. .	..	..	..	53,000	..	53,000	53,000
<b>Total</b> .. .. .	..	..	..	5,53,000	..	5,53,000	5,53,000
<b>GRAND TOTAL</b> .. .. .	..	..	..	73,610	..	73,610	73,610
<b>HH—Capital Account of Civil Works,, Multipurpose River Schemes and Miscellaneous Public Improvements outside the Revenue Account—</b>							
<b>79—Expenditure on New Capital for Punjab at Chandigarh—</b>							
Works .. .. .	..	..	..	2,55,07,922	..	2,55,07,922	2,55,07,922
Establishment .. .. .	..	..	..	26,50,904	..	26,50,904	26,50,904
Tools and Plant .. .. .	..	..	..	1,44,512	..	1,44,512	1,44,512
Suspense .. .. .	..	..	..	—4,00,867	..	—4,00,867	—4,00,867
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. .. .	..	..	..	—75,11,810	..	—75,11,810	—75,11,810
Charges in England .. .. .	..	..	..	596	..	596	596
<b>Total</b> .. .. .	..	..	..	2,03,91,257	..	2,03,91,257	2,03,91,257
<b>80—A—Capital Outlay on Multipurpose River Schemes—</b>							
<b>Bhakra Nangal Project—</b>							
<b>I—Bhakra Dam—Irrigation Branch Portion—</b>							
Works .. .. .	..	..	..	12,74,21,875	..	12,74,21,875	12,74,21,875
Establishment .. .. .	..	..	..	2,02,64,122	..	2,02,64,122	2,02,64,122
Tools and Plant .. .. .	..	..	..	15,16,082	..	15,16,082	15,16,082
Suspense .. .. .	..	..	..	52,17,992	..	52,17,992	52,17,992
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. .. .	..	..	..	—51,48,588	..	—51,48,588	—51,48,588
Loss or gain by exchange .. .. .	..	..	..	5	..	5	5
Interest on Capital .. .. .	2,74,23,976	..	2,74,23,976	..	..	..	2,74,23,976
<i>Deduct</i> —Amount debitable to other Governments .. .. .	..	..	..	—6,63,56,181	..	—6,63,56,181	—6,63,56,181
<b>Total—I—Bhakra Dam</b> .. .. .	..	..	..	8,29,15,307	..	8,29,15,307	11,03,39,283

NO. 6—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads	Actuals for 1954-55						Grand Total
	Charged			Voted			
	Out of Consolidated Fund	Out of Contingency Fund	Total	Out of Consolidated Fund	Out of Contingency Fund	Total	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
HH—Capital Account of Civil Works, Multi-purpose River Schemes and Miscellaneous Public Improvements outside the Revenue Account— <i>contd.</i>							
80-A—Capital Outlay on Multipurpose River Schemes— <i>concl.</i>							
Bhakra Nangal Project—							
II—Nangal Hydro-Electric Scheme—							
(i) Irrigation Branch Portion—							
P—Production—							
Works .. .. .	..	..	..	92,10,455	..	92,10,455	92,10,455
Establishment .. .. .	..	..	..	10,33,751	..	10,33,751	10,33,751
Tools and Plant .. .. .	..	..	..	4,25,873	..	4,25,873	4,25,873
Total .. .. .	..	..	..	1,06,70,079	..	1,06,70,079	1,06,70,079
(ii) Electricity Branch Portion—							
P—Production—							
Works .. .. .	..	..	..	23,05,885	..	23,05,885	23,05,885
Establishment .. .. .	..	..	..	2,11,506	..	2,11,506	2,11,506
Tools and Plant .. .. .	..	..	..	58,107	..	58,107	58,107
Suspense .. .. .	..	..	..	—6,45,626	..	—6,45,626	—6,45,626
Deduct—Receipts and Recoveries on Capital Account .. .. .	..	..	..	—21,860	..	—21,860	—21,860
Total .. .. .	..	..	..	19,08,012	..	19,08,012	19,08,012

<b>T—Transmission—</b>									
Works	..	..	..	..	..	2,50,72,414	..	2,50,72,414	2,50,72,414
Establishment	..	..	..	..	..	22,92,144	..	22,92,144	22,92,144
Tools and Plant	..	..	..	..	..	5,51,252	..	5,51,252	5,51,252
Suspense	..	..	..	..	..	—24,38,274	..	—24,38,274	—24,38,274
<i>Deduct—Receipts and Recoveries</i>	on								
Capital Account	..	..	..	..	..	—8,32,107	..	—8,32,107	—8,32,107
<b>Total</b>	..	..	..	..	..	<b>2,46,45,420</b>	..	<b>2,46,45,420</b>	<b>2,46,45,420</b>
<b>B—Bulk Supply—</b>									
Works	..	..	..	..	..	4,50,638	..	4,50,638	4,50,638
Establishment	..	..	..	..	..	41,334	..	41,334	41,334
Tools and Plant	..	..	..	..	..	1,224	..	1,224	1,224
<b>Total</b>	..	..	..	..	..	<b>4,93,196</b>	..	<b>4,93,196</b>	<b>4,93,196</b>
<b>D—Distribution—</b>									
Works	..	..	..	..	..	67,45,193	..	67,45,193	67,45,193
Establishment	..	..	..	..	..	4,41,715	..	4,41,715	4,41,715
Tools and Plant	..	..	..	..	..	58,783	..	58,783	58,783
<i>Deduct—Receipts and Recoveries</i>	on								
Capital Account	..	..	..	..	..	—6,515	..	—6,515	—6,515
<b>Total</b>	..	..	..	..	..	<b>72,39,176</b>	..	<b>72,39,176</b>	<b>72,39,176</b>
<b>Total—Electricity Branch Portion</b>	..	..	..	..	..	<b>3,42,85,813</b>	..	<b>3,42,85,813</b>	<b>3,42,85,813</b>
Interest on Capital	..	..	..	..	..	32,74,992	..	32,74,992	32,74,992
<i>Deduct—Amount of net receipts transferred to meet capitalised interest charges</i>	..	..	..	..	..	—2,80,975	..	—2,80,975	—2,80,975
<b>Total—II—Nangal Hydro-Electric Scheme</b>	..	..	..	..	..	<b>29,94,017</b>	..	<b>29,94,017</b>	<b>4,49,55,892</b>
<b>Grand Total</b>	..	..	..	..	..	<b>3,04,17,993</b>	..	<b>3,04,17,993</b>	<b>12,78,71,109</b>
							..	<b>12,78,71,199</b>	<b>15,82,89,192</b>

NO. 6—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads	Actuals for 1954-55						Grand Total
	Charged			Voted			
	Out of Consolidated Fund	Out of Contingency Fund	Total	Out of Consolidated Fund	Out of Contingency Fund	Total	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
HH.—Capital Account of Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements outside the Revenue Account— <i>concl'd.</i>							
S1—Capital Account of Civil Works outside the Revenue Account—							
Original Works—Buildings—							
Land Revenue .. .. .	..	..	..	2,18,799	..	2,18,799	2,18,799
Jails and Convict Settlements .. .. .	..	..	..	9,55,688	..	9,55,688	9,55,688
Police .. .. .	..	..	..	2,08,323	..	2,08,323	2,08,323
Education .. .. .	..	..	..	4,54,073	..	4,54,073	4,54,073
Medical .. .. .	..	..	..	—6,180	..	—6,180	—6,180
Miscellaneous Departments .. .. .	..	..	..	20,28,238	..	20,28,238	20,28,238
Civil Works .. .. .	..	..	..	2,81,244	..	2,81,244	2,81,244
Original Works—Communication.							
Establishment .. .. .	..	..	..	65,91,541	..	65,91,541	65,91,541
Tools and Plant .. .. .	..	..	..	7,32,513	..	7,32,513	7,32,513
Suspense .. .. .	..	..	..	7,72,891	..	7,72,891	7,72,891
Deduct—Receipts and Recoveries on Capital Account .. .. .	..	..	..	1,56,484	..	1,56,484	1,56,484
Charges in England .. .. .	..	..	..	—21,03,238	..	—21,03,238	—21,03,238
	..	..	..	137	..	137	137
Total .. .. .	..	..	..	1,02,90,513	..	1,02,90,513	1,02,90,513
II—Capital Account of Electricity Schemes outside the Revenue Account—							
S1-A—Capital Outlay on Electricity Schemes—							
1—Hydro-Electric Schemes—							
Uhl River Scheme—							
(i) Ordinary—							
P—Production—							
Works .. .. .	..	..	..	26,569	..	26,569	26,569
Establishment .. .. .	..	..	..	1,411	..	1,411	1,411

Tools and Plant	..	..	..	..	..	626	..	626	626
<i>Deduct—Receipts and Recoveries on Capital Account.</i>	..	..	..	..	..	—400	..	—400	—400
<b>Total</b>	..	..	..	..	..	<b>28,206</b>	..	<b>28,206</b>	<b>28,206</b>
<b>T—Transmission—</b>									
Works	..	..	..	..	..	21,06,759	..	21,06,759	21,06,759
Establishment	..	..	..	..	..	1,17,448	..	1,17,448	1,17,448
Tools and Plant	..	..	..	..	..	7,991	..	7,991	7,991
Suspense	..	..	..	..	..	—89,14,949	..	—89,14,949	—89,14,949
<b>Total</b>	..	..	..	..	..	<b>—66,82,751</b>	..	<b>—66,82,751</b>	<b>—66,82,751</b>
<b>B—Bulk Supply—</b>									
Works	..	..	..	..	..	4,55,120	..	4,55,120	4,55,120
Establishment	..	..	..	..	..	24,161	..	24,161	24,161
Tools and Plant	..	..	..	..	..	1,463	..	1,463	1,463
<b>Total</b>	..	..	..	..	..	<b>4,80,744</b>	..	<b>4,80,744</b>	<b>4,80,744</b>
<b>D—Distribution—</b>									
Works	..	..	..	..	..	24,10,089	..	24,10,089	24,10,089
Establishment	..	..	..	..	..	1,38,278	..	1,38,278	1,38,278
Tools and Plant	..	..	..	..	..	2,857	..	2,857	2,857
<i>Deduct—Receipts and Recoveries on Capital Account.</i>	..	..	..	..	..	—52,845	..	—52,845	—52,845
<b>Total</b>	..	..	..	..	..	<b>24,98,379</b>	..	<b>24,98,379</b>	<b>24,98,379</b>
<b>Total—Uhl River Scheme—</b>	..	..	..	..	..	<b>—36,75,422</b>	..	<b>—36,75,422</b>	<b>—36,75,422</b>
<b>Ordinary.</b>									
<b>(ii) Development Schemes—</b>									
<b>T—Transmission—</b>									
Works	..	..	..	..	..	13,37,008	..	13,37,008	13,37,008
Establishment	..	..	..	..	..	74,534	..	74,534	74,534
Tools and Plant	..	..	..	..	..	4,566	..	4,566	4,566
<b>Total</b>	..	..	..	..	..	<b>14,16,108</b>	..	<b>14,16,108</b>	<b>14,16,108</b>

NO. 6—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads	Actuals for 1954-55							Grand Total
	Charged			Voted				
	Out of Consolidated Fund	Out of Contingency Fund	Total	Out of Consolidated Fund	Out of Contingency Fund	Total		
1	2	3	4	5	6	7	8	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>II—Capital Account of Electricity Schemes outside the Revenue Account—<i>contd.</i></b>								
<b>81-A—Capital Outlay on Electricity Schemes—<i>contd.</i></b>								
<b>1—Hydro-Electric Schemes—</b>								
<b>Uhl River Scheme—<i>concl'd.</i></b>								
<b>(ii) Development Schemes—<i>concl'd.</i></b>								
<b>D—Distribution—</b>								
Works .. .. .	..	..	..	31,89,988	..	31,89,988	31,89,988	
Establishment .. .. .	..	..	..	1,83,047	..	1,83,047	1,83,047	
Tools and Plant .. .. .	..	..	..	3,780	..	3,780	3,780	
<b>Total</b> .. .. .	..	..	..	<b>33,76,815</b>	..	<b>33,76,815</b>	<b>33,76,815</b>	
<b>Uhl River Scheme—</b>								
<b>Total Development Schemes</b> .. .. .	..	..	..	<b>47,92,923</b>	..	<b>47,92,923</b>	<b>47,92,923</b>	
<b>Total—Uhl River Scheme</b> .. .. .	..	..	..	<b>11,17,501</b>	..	<b>11,17,501</b>	<b>11,17,501</b>	
<b>Total I—Hydro-Electric Schemes</b> .. .. .	..	..	..	<b>11,17,501</b>	..	<b>11,17,501</b>	<b>11,17,501</b>	
<b>II—Thermo-Electric Schemes—</b>								
<b>Ordinary—</b>								
<b>(i) Panipat Jagadhri Servicing Plant—</b>								
Works .. .. .	..	..	..	—8,70,297	..	—8,70,297	—8,70,297	
Establishment .. .. .	..	..	..	—77,256	..	—77,256	—77,256	
Tools and Plant .. .. .	..	..	..	413	..	413	413	



NO. 6—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads	Actuals for 1954-55							Grand Total
	Charged			Voted				
	Out of Consolidated Fund	Out of Contingency Fund	Total	Out of Consolidated Fund	Out of Contingency Fund	Total		
1	2	3	4	5	6	7	8	
II—Capital Account of Electricity Schemes outside the Revenue Account— <i>contd.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
81-A—Capital Outlay on Electricity Schemes—								
II—Thermo-Electric Schemes—Ordinary— — <i>contd.</i>								
(vi) Kalka Electric Supply Scheme—								
Works .. .. .	..	..	..	22,134	..	22,134	22,134	
Establishment .. .. .	..	..	..	1,955	..	1,955	1,955	
Tools and Plant .. .. .	..	..	..	64	..	64	64	
Total .. .. .	..	..	..	24,153	..	24,153	24,153	
(vii) Rupar Electric Supply Scheme—								
Deduct—Receipts and Recoveries on Capital Account .. .. .	..	..	..	—31	..	—31	—31	
Total .. .. .	..	..	..	—31	..	—31	—31	
(viii) Karnal Outside Licensed Area—								
Works .. .. .	..	..	..	8,84,227	..	8,84,227	8,84,227	
Establishment .. .. .	..	..	..	88,317	..	88,317	88,317	
Tools and Plant .. .. .	..	..	..	317	..	317	317	
Total .. .. .	..	..	..	9,72,861	..	9,72,861	9,72,861	
(ix) Jagadhri Outside Licensed Area (including Bulk Supply Licenses)—								
Works .. .. .	..	..	..	56,221	..	56,221	56,221	
Establishment .. .. .	..	..	..	6,813	..	6,813	6,813	



Tools and Plant .. .. .	116	116	116
<b>Total</b> .. .. .	<b>63,150</b>	<b>63,150</b>	<b>63,150</b>
(x) Bahadurgarh Electric Supply Scheme—			
Suspense .. .. .	—9,07,895	—9,07,895	—9,07,895
Deduct—Receipts and Recoveries on Capital Account .. .. .	—899	—899	—899
<b>Total</b> .. .. .	<b>—9,08,794</b>	<b>—9,08,794</b>	<b>—9,08,794</b>
(xi) Sonapat Electric Supply Scheme—			
Works .. .. .	20,546	20,546	20,546
Establishment .. .. .	2,095	2,095	2,095
Tools and Plant .. .. .	55	55	55
<b>Total</b> .. .. .	<b>23,296</b>	<b>23,296</b>	<b>23,296</b>
(xii) Jagadhri Electric Supply Scheme—			
Works .. .. .	—1,71,411	—1,71,411	—1,71,411
Establishment .. .. .	—15,146	—15,146	—15,146
<b>Total</b> .. .. .	<b>—1,86,557</b>	<b>—1,86,557</b>	<b>—1,86,557</b>
(xiii) Jagadhri Industrial Township—			
Works .. .. .	1,61,671	1,61,671	1,61,671
Establishment .. .. .	14,432	14,432	14,432
Tools and Plant .. .. .	9	9	9
<b>Total</b> .. .. .	<b>1,76,112</b>	<b>1,76,112</b>	<b>1,76,112</b>
(xiv) Panipat Outside Licensed Area (including Bulk Supply Licenses)—			
Works .. .. .	2,97,174	2,97,174	2,97,174
Establishment .. .. .	30,268	30,268	30,268
Tools and Plant .. .. .	252	252	252
<b>Total</b> .. .. .	<b>3,27,694</b>	<b>3,27,694</b>	<b>3,27,694</b>
<b>Total—II—Thermo-Electric Schemes—Ordinary</b> .. .. .	<b>—21,09,450</b>	<b>—21,09,450</b>	<b>—21,09,450</b>

NO. 6—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

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FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

Heads	Actuals for 1954-55							Grand Total
	Charged			Voted			Total	
	Out of Consolidated Fund	Out of Contingency Fund	Total	Out of Consolidated Fund	Out of Contingency Fund	Total		
1	2	3	4	5	6	7	8	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>II—Capital Account of Electricity Schemes outside the Revenue Account—<i>contd.</i></b>								
<b>81-A—Capital Outlay on Electricity Schemes—<i>contd.</i></b>								
<b>II—Thermo-Electric Schemes—<i>contd.</i></b>								
<b>Development Schemes—</b>								
<b>(i) Gurgaon Electric Supply Scheme—</b>								
Works .. .. .	..	..	..	1,27,424	..	1,27,424	1,27,424	
Establishment .. .. .	..	..	..	16,714	..	16,714	16,714	
Tools and Plant .. .. .	..	..	..	174	..	174	174	
<b>Total</b> .. .. .	..	..	..	1,44,312	..	1,44,312	1,44,312	
<b>(ii) Palwal Electric Supply Scheme—</b>								
Works .. .. .	..	..	..	40,879	..	40,879	40,879	
Establishment .. .. .	..	..	..	5,362	..	5,362	5,362	
Tools and Plant .. .. .	..	..	..	2,258	..	2,258	2,258	
<b>Total</b> .. .. .	..	..	..	48,499	..	48,499	48,499	
<b>(iii) Abohar Electric Supply Scheme—</b>								
Works .. .. .	..	..	..	41,709	..	41,709	41,709	
Establishment .. .. .	..	..	..	5,480	..	5,480	5,480	
Tools and Plant .. .. .	..	..	..	195	..	195	195	
<b>Total</b> .. .. .	..	..	..	47,444	..	47,444	47,444	

<b>(iv) Moga Electric Supply Scheme—</b>										
Works	..	..	..	..	..	..	30,266	..	36,266	36,266
Establishment	..	..	..	..	..	..	4,757	..	4,757	4,757
Tools and Plant	..	..	..	..	..	..	169	..	169	169
<b>Total</b>	..	..	..	..	..	..	<b>41,192</b>	..	<b>41,192</b>	<b>41,192</b>
<b>(v) Karnal Electric Supply Scheme—</b>										
Works	..	..	..	..	..	..	75,003	..	75,003	75,003
Establishment	..	..	..	..	..	..	9,840	..	9,840	9,840
Tools and Plant	..	..	..	..	..	..	100	..	100	100
<b>Total</b>	..	..	..	..	..	..	<b>84,943</b>	..	<b>84,943</b>	<b>84,943</b>
<b>(vi) Fazilka Electric Supply Scheme—</b>										
Works	..	..	..	..	..	..	21,128	..	21,128	21,128
Establishment	..	..	..	..	..	..	2,766	..	2,766	2,766
Tools and Plant	..	..	..	..	..	..	98	..	98	98
<b>Total</b>	..	..	..	..	..	..	<b>23,992</b>	..	<b>23,992</b>	<b>23,992</b>
<b>(vii) Bahadurgarh Electric Supply Scheme—</b>										
Works	..	..	..	..	..	..	60,302	..	60,302	60,302
Establishment	..	..	..	..	..	..	7,751	..	7,751	7,751
Tools and Plant	..	..	..	..	..	..	—496	..	—496	—496
<b>Total</b>	..	..	..	..	..	..	<b>67,557</b>	..	<b>67,557</b>	<b>67,557</b>
<b>(viii) Sonapat Electric Supply Scheme—</b>										
Works	..	..	..	..	..	..	20,546	..	20,546	20,546
Establishment	..	..	..	..	..	..	2,695	..	2,695	2,695
Tools and Plant	..	..	..	..	..	..	55	..	55	55
<b>Total</b>	..	..	..	..	..	..	<b>23,296</b>	..	<b>23,296</b>	<b>23,296</b>
<b>(ix) Rupar Electric Supply Scheme—</b>										
Works	..	..	..	..	..	..	39,234	..	39,234	39,234
Establishment	..	..	..	..	..	..	3,467	..	3,467	3,467
Tools and Plant	..	..	..	..	..	..	115	..	115	115
<b>Total</b>	..	..	..	..	..	..	<b>42,816</b>	..	<b>42,816</b>	<b>42,816</b>

No. 6—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads	Actuals for 1954-55						Grand Total
	Charged			Voted			
	Out of Consolidated Fund	Out of Contingency Fund	Total	Out of Consolidated Fund	Out of Contingency Fund	Total	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
II—Capital Account of Electricity Schemes outside the Revenue Account— <i>contd.</i>							
SI-A—Capital Outlay on Electricity Schemes— <i>contd.</i>							
II—Thermo-Electric Schemes—Development Schemes— <i>contd.</i>							
(x) Electrification of Refugee Colony, Palwal—							
Works .. .. .	..	..	..	3,981	..	3,981	3,981
Establishment .. .. .	..	..	..	522	..	522	522
Tools and Plant .. .. .	..	..	..	6	..	6	6
Total .. .. .	..	..	..	4,509	..	4,509	4,509
(xi) Electrification of Refugee Colony, Sonapat—							
Works .. .. .	..	..	..	11,760	..	11,760	11,760
Establishment .. .. .	..	..	..	1,542	..	1,542	1,542
Tools and Plant .. .. .	..	..	..	83	..	83	83
Total .. .. .	..	..	..	13,385	..	13,385	13,385
(xii) Electrification of Refugee Colony, Gurgaon—							
Works .. .. .	..	..	..	7,982	..	7,982	7,982
Establishment .. .. .	..	..	..	1,054	..	1,054	1,054
Tools and Plant .. .. .	..	..	..	11	..	11	11
Total .. .. .	..	..	..	9,047	..	9,047	9,047

<b>(xiii) Electrification of Refugee Colony,</b>										
Karnal—										
Works	..	..	..	..	..	..	13,775	..	13,775	13,775
Establishment	..	..	..	..	..	..	1,806	..	1,806	1,806
Tools and Plant	..	..	..	..	..	..	18	..	18	18
<b>Total</b>	..	..	..	..	..	..	<b>15,599</b>	..	<b>15,599</b>	<b>15,599</b>
<b>(xiv) Electrification of Refugee Colony,</b>										
Panipat—										
Works	..	..	..	..	..	..	8,443	..	8,443	8,443
Establishment	..	..	..	..	..	..	1,108	..	1,108	1,108
Tools and Plant	..	..	..	..	..	..	242	..	242	242
<b>Total</b>	..	..	..	..	..	..	<b>9,793</b>	..	<b>9,793</b>	<b>9,793</b>
<b>(xv) Panipat Industrial Township—</b>										
Works	..	..	..	..	..	..	224	..	224	224
Establishment	..	..	..	..	..	..	20	..	20	20
<b>Total</b>	..	..	..	..	..	..	<b>244</b>	..	<b>244</b>	<b>244</b>
<b>(xvi) Bahadurgarh Industrial Township—</b>										
Works	..	..	..	..	..	..	4,523	..	4,523	4,523
Establishment	..	..	..	..	..	..	593	..	593	593
Tools and Plant	..	..	..	..	..	..	14	..	14	14
<b>Total</b>	..	..	..	..	..	..	<b>5,130</b>	..	<b>5,130</b>	<b>5,130</b>
<b>(xvii) Panipat City Licensed Area—</b>										
Works	..	..	..	..	..	..	69,116	..	69,116	69,116
Establishment	..	..	..	..	..	..	9,065	..	9,065	9,065
Tools and Plant	..	..	..	..	..	..	186	..	186	186
<b>Total</b>	..	..	..	..	..	..	<b>78,367</b>	..	<b>78,367</b>	<b>78,367</b>
<b>(xviii) Sonapat Industrial Township—</b>										
Works	..	..	..	..	..	..	27,852	..	27,852	27,852
Establishment	..	..	..	..	..	..	3,656	..	3,656	3,656
Tools and Plant	..	..	..	..	..	..	75	..	75	75
<b>Total</b>	..	..	..	..	..	..	<b>31,583</b>	..	<b>31,583</b>	<b>31,583</b>

No. 6—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

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FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

Heads	Actuals for 1954-55						Grand Total
	Charged			Voted			
	Out of Consolidated Fund	Out of Contingency Fund	Total	Out of Consolidated Fund	Out of Contingency Fund	Total	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I—Capital Account of Electricity Schemes outside the Revenue Account— <i>concl'd.</i>							
81-A—Capital Outlay on Electricity Schemes— <i>concl'd.</i>							
II—Thermo-Electric Schemes—Development Schemes— <i>concl'd.</i>							
(a) Irrigation Branch Tubewells in Jagadhri Area—							
Works .. .. .	..	..	..	—12,883	..	—12,883	—12,883
Establishment .. .. .	..	..	..	—1,690	..	—1,690	—1,690
Tools and Plant .. .. .	..	..	..	—17	..	—17	—17
Total .. .. .	..	..	..	—14,590	..	—14,590	—14,590
Total—Thermo-Electric Schemes—Development Schemes .. .. .	..	..	..	6,77,118	..	6,77,118	6,77,118
Total—Thermo-Electric Schemes .. .. .	..	..	..	—14,32,332	..	—14,32,332	—14,32,332
GRAND TOTAL .. .. .	..	..	..	—3,14,831	..	—3,14,831	—3,14,831
JJ—Miscellaneous Capital Account outside the Revenue Account—							
82—Capital Account of other State Works outside the Revenue Account—							
(i) Amritsar Omnibus Service—Original Works—							
Miscellaneous .. .. .	..	..	..	1,35,645	..	1,35,645	1,35,645
Tools and Plant .. .. .	..	..	..	1,964	..	1,964	1,964
Suspense and Miscellaneous .. .. .	..	..	..	70	..	70	70
Total .. .. .	..	..	..	1,37,679	..	1,37,679	1,37,679

## (ii) Jullundur Omnibus Service—

## Original Works—

Miscellaneous .. .. .	..	..	..	1,12,674	..	1,12,674	1,12,674
Tools and Plant .. .. .	..	..	..	14,570	..	14,570	14,570
Deduct—Receipts and Recoveries on Capital Account .. .. .	..	..	..	—12,875	..	—12,875	—12,875
<b>Total</b> .. .. .	..	..	..	<b>1,14,369</b>	..	<b>1,14,369</b>	<b>1,14,369</b>

## (iii) Nationalisation Scheme of Passenger Transport Services—

## Ambala Roadways—

## Original Works—

Miscellaneous .. .. .	..	..	..	2,07,214	..	2,07,214	2,07,214
Tools and Plant .. .. .	..	..	..	20,031	..	20,031	20,031
Suspense and Miscellaneous .. .. .	..	..	..	314	..	314	314
<b>Total</b> .. .. .	..	..	..	<b>2,27,559</b>	..	<b>2,27,559</b>	<b>2,27,559</b>

## GRAND TOTAL .. .. .

..	..	..	..	<b>4,79,607</b>	..	<b>4,79,607</b>	<b>4,79,607</b>
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## 83—Payments of Commuted Value of Pensions—

## Payments of commuted value of pensions—

Payments in India .. .. .	..	..	..	1,69,802	..	1,69,802	1,69,802
Deduct—Capital portion of equated payments out of Revenue .. .. .	..	..	..	—5,602	..	—1,39,471	—1,45,073
<b>Total</b> .. .. .	..	..	..	<b>—5,602</b>	..	<b>30,331</b>	<b>24,729</b>

## 85-A—Capital Outlay on State Schemes of Government Trading—

## Grain Supply Scheme—

Gross Expenditure .. .. .	..	..	..	4,15,000	..	30,67,690	34,82,690
Deduct—Receipts and Recoveries on Capital Account .. .. .	..	..	..	..	..	—1,85,12,350	—1,85,12,350
<b>Net Expenditure</b> .. .. .	..	..	..	<b>4,15,000</b>	..	<b>—1,54,44,660</b>	<b>—1,50,29,660</b>

No. 6—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*concl'd.*

Heads	Actuals for 1954-55							Grand Total
	Charged			Voted				
	Out of Consolidated Fund	Out of Contingency Fund	Total	Out of Consolidated Fund	Out of Contingency Fund	Total		
1	2	3	4	5	6	7	8	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
JJ—Miscellaneous Capital Account, outside the Revenue Account— <i>concl'd.</i>								
85-A—Capital Outlay on State Schemes of Government Trading— <i>concl'd.</i>								
Community Development Projects—								
Gross Expenditure .. ..	..	..	..	28,41,389	..	28,41,389	28,41,389	
Deduct—Receipts and Recoveries on Capital Account .. ..	..	..	..	—85,728	..	—85,728	—85,728	
Net Expenditure .. ..	..	..	..	27,55,661	..	27,55,661	27,55,661	
Other Miscellaneous Schemes—								
Gross Expenditure .. ..	..	..	..	16,67,563	..	16,67,563	16,67,563	
Deduct—Receipts and Recoveries on Capital Account .. ..	..	..	..	—18,01,074	..	—18,01,074	—18,01,074	
Net Expenditure .. ..	..	..	..	—1,33,511	..	—1,33,511	—1,33,511	
Total .. ..	4,15,000	..	4,15,000	—1,28,22,510	..	—1,28,22,510	—1,24,07,510	



No. 7—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO  
END OF THE YEAR 1954-55

Nature of expenditure	Expenditure during the year			Expenditure to end of the year
	Out of Consolidated Fund	Out of Contingency Fund	Total	
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
65-A—Capital Outlay on Forests .. .. .	..	..	..	83,557
Total expenditure outside the Revenue Account ..	..	..	..	83,557
68—Construction of Irrigation, etc., Works—				
A—Irrigation Works—				
(1) Productive—				
Upper Bari Doab Canal .. .. .	—10,14,532	..	—10,14,532	2,25,97,945
Western Jumna Canal (including Extension Scheme) ..	36,56,709	..	36,56,709	4,33,69,473(d)
Sirhind Canal .. .. .	3,05,677	..	3,05,677	2,60,26,001
Sutlej Valley Project .. .. .	41,284	..	41,284	4,45,54,259
Gurgaon Canal Project .. .. .	..	..	..	2,64,548
Other Projects .. .. .	1,20,66,350	..	1,20,66,350	1,58,54,108
(2) Unproductive—				
Harike Project .. .. .	1,15,14,305	..	1,15,14,305	6,79,05,648
Other Projects .. .. .	—96,291	..	—96,291	1,45,93,538

No. 7—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF  
THE YEAR, 1954-55—*contd.*

Nature of expenditure	Expenditure during the year			Expenditure to end of the year
	Out of Consolidated Fund	Out of Contingency Fund	Total	
1	2	3	4	5
68—Construction of Irrigation, etc., Works— <i>concl'd.</i>	Rs.	Rs.	Rs.	Rs.
<i>Deduct</i> —Amount debitable to Rajasthan on account of Sutlej Valley Project .. .. .	2,13,041	..	2,13,041	—2,14,10,359
Total ..	2,66,86,543	..	2,66,86,543	21,37,55,156
<i>Deduct</i> —Amount financed from Ordinary Revenues ..	..	..	..	—1,01,53,371
Net expenditure outside the Revenue Account ..	2,66,86,543	..	2,66,86,543	20,36,01,785(a)
71—Capital Outlay on Schemes of Agricultural Improvement and Research—				
Grow More Food Schemes .. .. .	—7,22,571	..	—7,22,571	1,34,33,138
Total expenditure outside the Revenue Account ..	—7,22,571	..	—7,22,571	1,34,33,138
72—Capital Outlay on Industrial Development—				
Investments in Government commercial undertakings—				
Development of Industrial Areas Scheme .. .. .	—4,79,390	..	—4,79,390	{ 77,10,062 (e)+24,000

Investments in commercial concerns—				
Industrial Punjab Finance Corporation .. ..	..	..	..	42,14,500
Punjab Provincial Co-operative Bank Ltd., Jullundur ..	5,00,000	..	5,00,000	(e)—24,000
Co-operative Bank, Pataudi and 6 per cent Calcutta Port Trust Debentures	53,000	..	53,000	15,00,000
<b>Total expenditure outside the Revenue Account ..</b>	<b>73,610</b>	<b>..</b>	<b>73,610</b>	<b>1,34,77,562</b>
<b>79—Expenditure on New Capital for Punjab at Chandigarh ..</b>	<b>2,03,91,257</b>	<b>..</b>	<b>2,03,91,257</b>	<b>7,17,31,433</b>
<b>Total expenditure outside the Revenue Account ..</b>	<b>2,03,91,257</b>	<b>..</b>	<b>2,03,91,257</b>	<b>7,17,31,433</b>
<b>80-A—Capital Outlay on Multipurpose River Schemes—</b>				
<b>Bhakra Nangal Project—</b>				
I—Bhakra Dam—Irrigation Branch Portion .. ..	11,03,39,283	..	11,03,39,283	74,24,59,402
				(b)+8,946
				(c)+1,17,85,894
II—Nangal Hydro-Electric Scheme—				
(i) Irrigation Branch Portion—				
P—Production .. .. .	1,06,70,079	..	1,06,70,079	5,75,67,573
				(b)—8,946
				(c)—1,17,85,894
(ii) Electricity Branch Portion—				
P—Production .. .. .	19,08,012	..	19,08,012	3,87,24,419
T—Transmission .. .. .	2,46,45,429	..	2,46,45,429	9,86,31,177
B—Bulk Supply .. .. .	4,93,196	..	4,93,196	5,76,302
D—Distribution .. .. .	72,39,176	..	72,39,176	1,19,73,362
<b>Total .. .. .</b>	<b>3,42,85,813</b>	<b>..</b>	<b>3,42,85,813</b>	<b>14,99,05,260</b>



81-A—Capital Outlay on Electricity Schemes—

I—Hydro-Electric Schemes—

Uhl River Scheme—

P—Production .. .. .	28,206	28,206	3,03,10,878
T—Transmission .. .. .	—52,66,643	—52,66,643	1,64,06,978
B—Bulk Supply .. .. .	4,80,744	4,80,744	13,18,006
D—Distribution .. .. .	58,75,194	58,75,194	3,14,45,496

Total—Uhl River Scheme .. 11,17,501 .. 11,17,501 7,94,81,358

Total I—Hydro-Electric Schemes .. 11,17,501 .. 11,17,501 7,94,81,358

II—Thermo-Electric Schemes—

(1) Gurgaon Electric Supply Scheme .. .. .	1,44,312	1,44,312	—7,57,133
(2) Ferozepore Electric Supply Scheme .. .. .	..	..	3,04,825
(3) Abohar Electric Supply Scheme .. .. .	35,659	35,659	7,19,976
(4) Karnal Electric Supply Scheme .. .. .	—12,83,064	—12,83,064	—12,92,899
(5) Moga Electric Supply Scheme .. .. .	—10,528	—10,528	6,82,477
(6) Palwal Electric Supply Scheme .. .. .	48,499	48,499	2,02,773
(7) Panipat Jagadhri Servicing Plant .. .. .	—11,31,669	—11,31,669	45,42,832
(8) Fazilka Electric Supply Scheme .. .. .	—14,161	—14,161	5,22,754
(9) Bahadurgarh Electric Supply Scheme .. .. .	—8,41,237	—8,41,237	—6,82,953
(10) Sonapat Electric Supply Scheme .. .. .	46,592	46,592	1,19,162
(11) Jagadhri Electric Supply Scheme .. .. .	—1,86,557	—1,86,557	1,76,644
(12) Electrification of Refugee Colony, Sonapat .. .. .	13,385	13,385	72,347
(13) Rupar Electric Supply Scheme .. .. .	42,785	42,785	4,30,558
(14) Electrification of Refugee Colony, Palwal .. .. .	4,509	4,509	21,642
(15) Electrification of Refugee Colony, Karnal .. .. .	15,599	15,599	1,29,339
(16) Electrification of Refugee Colony, Gurgaon .. .. .	9,047	9,047	1,00,577

No. 7—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF  
THE YEAR 1954-55—*contd.*

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FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

Nature of expenditure	Expenditure during the year			Expenditure to end of the year
	Out of Consolidated Fund	Out of Contingency Fund	Total	
1	2	3	4	5
81-A—Capital Outlay on Electricity Schemes— <i>concl'd.</i>	Rs.	Rs.	Rs.	Rs.
II—Thermo-Electric Schemes— <i>concl'd.</i>				
(17) Electrification of Refugee Colony, Panipat .. .. .	9,793	..	9,793	1,76,420
(18) Kalka Electric Supply Scheme .. .. .	24,153	..	24,153	2,76,520
(19) Electrification of Industrial Township, Panipat .. .. .	244	..	244	1,55,836
(20) Electrification of Industrial Township, Sonapat .. .. .	31,583	..	31,583	1,23,393
(21) Electrification of Industrial Township, Bahadurgarh .. .. .	5,130	..	5,130	18,407
(22) Electrification of Industrial Township, Jagadhri .. .. .	1,76,112	..	1,76,112	1,68,117
(23) Panipat Tubewells Irrigation Branch .. .. .	..	..	..	..
(24) Panipat Outside Licensed Area .. .. .	3,27,694	..	3,27,694	4,30,570
(25) Karnal Outside Licensed Area .. .. .	9,72,861	..	9,72,861	15,38,553
(26) Jagadhri Outside Licensed Area .. .. .	63,150	..	63,150	94,812
(27) Tubewells in Panipat .. .. .	..	..	..	4,35,601
(28) Tubewells in Jagadhri Area .. .. .	—14,590	..	—14,590	23,84,705
(29) Panipat City Licensed Area .. .. .	78,367	..	78,367	78,367
Total II—Thermo-Electric Schemes .. .. .	—14,32,332	..	—14,32,332	1,11,74,222

<i>Deduct</i> —Amount financed from Ordinary Revenues .. .. .				—51,482
Net expenditure outside the Revenue Account ..	—3,14,831		—3,14,831	9,06,04,098 (a)
<b>82—Capital Account of other State Works outside the Revenue Account—</b>				
(1) Amritsar Omnibus Service .. .. .	1,37,679		1,37,679	27,53,412
(2) Jullundur Omnibus Service .. .. .	1,14,369		1,14,369	19,50,544
(3) Nationalisation scheme of Passenger Transport Services—				
(a) Ambala Roadways .. .. .	2,27,559		2,27,559	23,60,578
(b) Central Office .. .. .				4,474
Total expenditure outside the Revenue Account ..	4,79,607		4,79,607	70,69,008
<b>83—Payments of Commuted Value of Pensions .. .. .</b>	24,729		24,729	56,30,908
Total expenditure outside the Revenue Account ..	24,729		24,729	56,30,908
<b>85-A—Capital Outlay on State Schemes of Government Trading—</b>				
Grain Supply Scheme .. .. .	—1,50,29,660		—1,50,29,660	—2,53,09,286
Standard Cloth Scheme .. .. .				—4,38,935
Motor Transport Organisation .. .. .				—1,28,359
Community Development Projects .. .. .	27,55,661		27,55,661	39,12,751
Other Miscellaneous Schemes .. .. .	—1,33,511		—1,33,511	15,33,490
Total expenditure outside the Revenue Account ..	—1,24,07,510		—1,24,07,510	—2,04,30,339

No. 7—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR 1954-55—*concl'd.*

Nature of expenditure	Expenditure during the year			Expenditure to end of the year
	Out of Consolidated Fund	Out of Contingency Fund	Total	
	2	3	4	
1	Rs.	Rs.	Rs.	Rs.
85-B—Appropriations to the Contingency Fund .. ..	..	..	..	50,00,000
Total expenditure outside the Revenue Account ..	..	..	..	50,00,000
<b>GRAND TOTAL ..</b>	<b>20,27,90,539</b>	<b>..</b>	<b>20,27,90,539</b>	<b>1,42,00,64,832(a)</b>

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

(b) Represents *proforma* adjustment of capital outlay on units 2 and 3 less transferred from Nangal Hydro-Electric Scheme to Bhakra Dam in the year 1953-54.

(c) Represents *proforma* adjustment of capital outlay transferred from Nangal Hydro-Electric Scheme to Bhakra Dam during the year.

(d) The difference of Rs. 65,200 between this figure and that shown in the Administrative Accounts for 1954-55 is owing to the inadvertent omission to account for the expenditure financed from ordinary revenues in the Administrative Accounts for the year 1951-52. Necessary correction has been effected *proforma* in the Administrative Accounts for 1955-56.

(e) Receipts and Recoveries on Capital Account pertaining to "Industrial Punjab Finance Corporation" erroneously accounted for during 1954-55 under "Development of Industrial Areas Scheme" adjusted *proforma* after the close of accounts.



**B—DEBT, DEPOSITS, REMITTANCES AND CONTINGENCY FUND****I—REPORT****INTRODUCTORY**

1. Disbursements under debt, deposit and remittance heads, although involving temporary appropriations of Government funds, are not ordinarily regarded as expenditure within the meaning of Articles 203 and 204 of the Constitution of India and except in the case of repayment of Public Debt and Loans and Advances by Government are not included in the Appropriation Act passed under Article 204 quoted above. It is, however, obviously essential to maintain a complete and progressive record of the debt, deposit, advance, suspense and remittance transactions as they cannot be ignored when considering the financial position of Government. The management of various receipts and disbursements under these heads constitutes a vital part of the machinery of financial administration. That record is found in this part of the report and its object is, in the first place, to give a complete enumeration of balances under debt, deposit and remittance heads and, in the second place, to review the current state of the accounts under each head.

2. Except where stated otherwise, the balances in this part of the report under each head have been duly verified and found to agree with those shown in the registers or other records maintained in the Accounts Office for the purpose in accordance with the prescribed rules and have also been accepted as correct by the officers concerned, where necessary. The debits and credits during the year to the various reserve funds and deposit accounts of grants, etc., were for amounts authorised by the relevant Acts or rules of the funds or accounts and there were no diversions for purposes other than those for which the funds were constituted or the grants were made.

**REVIEW OF BALANCES**

3. The following is the general statement of balances of the Government of the Punjab on the 31st March 1955:—

(All figures are in unit of rupees)

Debit Balance	Section of the General Account	Name of Account	Page	Credit Balance
1	2	3	4	5
Rs.				Rs.
1,09,68,12,595	A to M	Government Consolidated Fund—	126	
	N	Public Debt	127	1,33,84,22,123
		Loans and Advances by State Governments	155	
11,61,68,488	R	Contingency Fund—		
		Contingency Fund	159	50,00,000
		Public Account—		
	O	Unfunded Debt	159	3,98,99,863

Debit Balance	Section of the General Account	Name of Account	Page	Credit Balance
1	2	3	4	5
Rs.				Rs.
	P	Deposits and Advances—		
		(i) Deposits not bearing interest	162	11,68,86,960
99,94,864		(ii) Advances not bearing interest	172	
2,19,37,144		(iii) Suspense—		
4,01,65,063		Investments	176	
		Other Items—net	176	
		(iv) Miscellaneous	180	6,17,329
	S	Remittances—		
		1. Remittances within		
12,49,92,501		India—net	180	
9,07,55,620	V	(Closing) Cash Balance	182	
1,50,08,26,275		Total	..	1,50,08,26,275

4. The balances shown in the statement above are not, and cannot be regarded as a complete record of the state of affairs or the net financial position of the Government of the Punjab, as it is not possible to take into account all the various physical assets, such as land, buildings, communications, etc., for which complete statistics are not available and the exact value of which it is difficult to estimate. This statement shows the balances of only those accounts for which separate running accounts are kept in the Government books.

The above balances are reviewed in detail in the following paragraphs:—  
SECTIONS A TO M—GOVERNMENT ACCOUNT DR. RS. 1,09,68,12,595

5. This is the general closing head in the ledger. Under the system of book keeping followed in Indian Government accounts, all balances which are not carried forward from year to year are closed to this head. It is also used as an adjusting head for the purpose of counter-balancing entries which have been included elsewhere in the accounts. The balance under this head, therefore, represents the cumulative results of revenue, capital and other transactions in respect of which no separate progressive balanced accounts are kept. The account for the year is given in the following table:—

Dr.	Details	Cr.
1	2	3
Rs.		Rs.
92,59,09,725	A—Opening Balance	
	B—Revenue Receipts for 1954-55	.. 23,04,69,403
20,77,05,387	C—Expenditure on Revenue Account for 1954-55	

Dr. 1	Details 2	Cr. 3
Rs.		Rs.
20,27,90,539	D—Capital Expenditure outside the Revenue Account for 1954-55	
	E—Miscellaneous .. .. .	91,23,653
	F—Closing Balance, Dr. .. .. .	1,09,68,12,595
1,33,64,05,651	Total .. .. .	1,33,64,05,651

The following are the details of the sum of Rs. 91,23,653 shown against "E—Miscellaneous"—

	Dr. Rs.	Cr. Rs.
(i) Adjustments in connection with reduction or avoidance of debt .. .. .	..	1,44,67,488
<i>Deduct</i> —Adjustments in connection with the recoveries in the State Loan Account utilized towards the repayment of loans .. .. .	..	—53,42,918
Net .. .. .	..	91,24,570
(ii) Adjustment made to supply missing pre-partition credits in General Provident Fund accounts of subscribers .. .. .	917	..
Net Credit .. .. .		91,23,653
Section N—Public Debt .. .. .	Cr. Rs.	1,33,64,22,123

6. The term "Public Debt" as used in this report is confined to regular loans raised from the public or taken from the Central Government and does not cover other obligations (whether interest bearing or not), such as Special Loans, State Provident Funds, Depreciation Reserve and other Funds, which are dealt with in Sections O and P of this Report. A comparative statement showing the aggregate gross capital liabilities of the Government of the Punjab on the 31st March 1955 and the capital and other disbursements which are treated as a set off against these liabilities will be found in Statement No. 2 of this part of the Report.

"Public Debt" is ordinarily divided into three categories, namely (a) Permanent Debt, (b) Floating Debt and (c) Loans from the Central Government. The term "Permanent Debt" covers such of the loans raised by Government in the open market as are intended to have, at the time when they are raised, a currency of more than twelve months. The term "Floating Debt" is applied to borrowings of a purely temporary nature, such as treasury bills, or ways and means advances from the Reserve Bank of India, which are to be repaid within twelve months.

Loans from the Central Government  
M/BLAQ P—10

Cr. Rs. 1,33,64,22,123

7. The balance under this head comprises the following loans taken by the Punjab Government from the Central Government, the purposes and the conditions of repayment of which are shown in the table below:—

Date of the loan	Object of the loan	Amount	Rate of interest	Balance outstanding on the 31st March 1955	Conditions of repayment
1	2	3	4	5	6
		Rs.		Rs.	
30th December 1947	Ways and means advance	1,00,00,000	1%	58,97,000	The repayment of the balance is under the consideration of the State Government.
31st December 1947 ✓	For the Bhakra Nangal Project.	2,38,00,000	2-7/8%	2,38,00,000 (a)—40,68,300	Repayable in one instalment on the 31st December 1962 or earlier, if agreed to between the two Governments.
31st December 1947	For other development schemes.	22,00,000	2-7/8%	22,00,000	Repayable in one instalment on the 31st December 1962 or earlier, if agreed to between the two Governments.
4th August 1948 ✓	For the Bhakra Nangal Project.	3,49,00,000	2-7/8%	3,49,00,000 (a)—76,40,000	Repayable in one instalment on the 4th August 1963, unless any arrangements for earlier repayment are agreed to between the two Governments.
Do. ✓	For other development schemes	51,00,000	2-7/8%	51,00,000	

18th January 1949 ✓	For the Bhakra Nangal Project.	1,00,00,000	2-7/8%	1,00,00,000 (a)—9,35,900	Repayable in one instalment on the 18th January 1964 or earlier, if agreed to between the two Governments.
31st January 1949	For financing expenditure on housing schemes.	2,50,00,000	3½%	2,01,60,638	Repayable in twenty equated instalments of both principal and interest.
11th February 1949	For rehabilitation of displaced persons.	3,00,00,000	3%	53,71,796	(a) Rs. 1,60,00,000 (for rural loans)—Repayable in ten equated instalments commencing from the 11th February 1951. No interest to be charged for the first year.  (b) Rs. 1,20,00,000 (for urban loans)—Repayable in 7 years. No interest to be charged for the first year. Simple interest alone to be recovered for the second and third years. Repayment to be made in the remaining four years in equated instalments.  (c) Rs. 20,00,000 (for educational loans to displaced students)—Repayable in 8 years with interest free period of one year.

Date of the loan	Object of the loan	Amount	Rate of interest	Balance outstanding on the 31st March 1955	Conditions of repayment
1	2	3	4	5	6
31st March 1949	For financing electricity schemes.	Rs. 36,00,000	2-7/8%	Rs. 36,00,000	Repayable in one instalment on the 31st March 1964, unless any arrangements for earlier repayment are agreed to between the two Governments.
22nd June 1949	For financing expenditure on works centres.	46,66,000	3-5/8%	16,11,034	Repayable in three annual equated instalments of principal and interest commencing from the 4th anniversary of the loan.
22nd June 1949 ✓	Ways and means advance	3,34,000	Interest free	..	..
6th July 1949	For the Bhakra Nangal Project	1,00,00,000	3%	1,00,00,000 (a) —19,10,000	Repayable in one instalment on the 6th July 1964, unless any arrangements for earlier repayment are agreed to between the two Governments.
21st January 1950	For rehabilitation of families of the Gujrat train tragedy.	1,00,000	3%	30,711	Repayable in seven equated instalments of principal and interest.
21st January, 1950	For the Punjab University	2,19,000	3%	..	Repayable in equated instalments of principal and interest in a period of ten years, or earlier if possible.

28th January 1950	.. For cheap housing scheme	20,00,000	3½%	15,56,655	Repayable in 15 equated instalments of principal and interest.
3rd February 1950	.. For grow more food schemes	1,25,34,000	..	1,01,18,000	The loan is repayable in equated instalments of principal and interest as below:— Rs. 24,16,000 at 2½% by the end of 1954-55. Rs. 36,58,000 @ 3% by the end of 1959-60 Rs. 64,60,000 @ 3-1/8% by the end of 1969-70.
3rd February 1950	✓ For the Bhakra Nangal Project.	2,00,00,000	3-1/8%	2,00,00,000 } (a)—38,20,000 }	Repayable in one instalment on the 3rd February 1965 or earlier, if agreed to between the two Governments.
18th February 1950	For grant of loans to displaced students.	33,00,000	3%	16,26,514	} Repayable in annual equated instalments of principal and interest in a period of 8, 6 and 10 years respectively. No interest is chargeable for the first year.
18th February 1950	For grant of urban loans to displaced persons.	66,86,000	3%	23,61,640	
18th February 1950	For grant of rural loans to displaced persons.	85,00,000	3%	52,04,697	
18th February 1950	For housing and development schemes.	75,00,000	3½%	68,63,510	Repayable in annual equated instalments of principal and interest in a period of 10 years. First instalment to start after 3 years, simple interest being chargeable for this period.

Date of the loan	Object of the loan	Amount	Rate of interest	Balance outstanding on the 31st March 1955	Conditions of repayment
1	2	3	4	5	6
18th February 1950	For cheap housing scheme	Rs. 40,14,000	3½%	Rs. 37,35,159	Repayable in 15 equated instalments of principal and interest.
16th March 1950	For food loans to Buria Muslims.	20,000	3%	5,694	Repayable within a maximum period of six years by annual equated instalments.
25th March 1950	For cheap housing scheme	30,00,000	3½%	23,34,980	Repayable in 15 equated instalments of principal and interest.
30th March 1950	For cheap housing scheme	8,00,000	3½%	6,38,919	Repayable in 15 equated instalments of principal and interest.
31st March 1950 ✓	For the Bhakra Nangal Project.	3,00,00,000	3-1/8%	3,00,00,000 } (a)—57,30,000	Repayable in one instalment on the 31st March 1965, unless any arrangement for earlier repayment is agreed to between the two Governments.
31st March 1950	For the Harike Project ..	18,00,000	3-1/8%	18,00,000	
26th August 1950 ✓	For the Bhakra Nangal Project.	2,00,00,000	3½%	2,00,00,000 } (a)—38,20,000	Repayable in one instalment on the 26th August 1965, unless any arrangement for earlier repayment is agreed



14th October 1950	For grow more food schemes	1,10,97,000	..	1,10,97,000	to between the two Governments. Repayable in three instalments of principal and interest as below— Rs. 4,15,000 at three per cent by the end of 1955-56. Rs. 70,05,500 @ 3-1/8% by the end of 1960-61. Rs. 36,76,500 at 3½% by the end of 1965-66.
22nd February 1951	For rural loans to displaced persons.	90,00,000	3¼%	63,90,315	Repayable in annual equated instalments of principal and interest in a period of 10 years with interest free period of one year.
2nd March 1951	For urban loans to displaced persons.	20,00,000	3-1/8%	20,00,000	Repayable in annual equated instalments of principal and interest within six years. No interest for the first year. Simple interest alone to be charged for the second and third years. Repayment to be made in the remaining three years.
9th March 1951	For the construction of a new capital at Chandigarh.	1,00,00,000	3½%	95,59,568	Repayable in equated instalments of principal and interest in a period of twenty years. First instalment to start after three years, simple interest chargeable for this period.

Date of the loan	Object of the loan	Amount	Rate of interest	Balance outstanding on the 31st March 1955	Conditions of repayment
1	2	3	4	5	6
12th March 1951	For housing schemes	Rs. 80,00,000	3½%	Rs. 80,00,000	Repayable in twenty equated instalments of principal and interest. The first instalment to start after three years, simple interest to be charged for this period.
31st March 1951	For grow more food schemes	17,00,000	3-3/8%	13,25,909	Repayable in 15 equated instalments of principal and interest.
31st March 1951	For the Harike Project	2,07,00,000	3-3/8%	2,07,00,000	Repayable in one instalment on the 31st March 1966, unless arrangement for earlier repayment is agreed to between the two Governments.
31st March 1951	✓ For the Bhakra Nangal Project.	8,60,00,000	3-3/8%	8,60,00,000	Do.
31st March 1951	For purchase of tractors (G.M.F.).	40,00,000	3%	(a)—1,64,26,000 } 8,47,980	Repayable in five equated instalments of principal and interest.
31st March 1951	For purchase of tubewells (G.M.F.).	40,00,000	3-3/8%	35,74,092	Repayable in fifteen equated instalments of principal and interest. First instalment to

						start from 1953-54. Simple interest to be charged for the interim period.
31st August 1951	For housing schemes ..	30,00,000	3-5/8%	28,95,272		Repayable in twenty equated instalments of principal and interest. Payment of the first instalment to start after two years, simple interest to be charged for this period.
25th September 1951	For urban rehabilitation loans.	8,50,000	3-1/8%	8,50,000		Repayable in three annual equated instalments of principal and interest in a period of six years. No interest chargeable for the first year. Simple interest alone to be charged for the second and third years. Complete repayment of the loan in the next three years.
31st October 1951	For the Bhakra Nangal Project.	3,00,00,000	3-5/8%	3,00,00,000 (a)—57,30,000		Repayable in one instalment in 1966, unless any arrangement for earlier repayment is agreed to between the two Governments.
8th January 1952	For rural rehabilitation loans.	50,00,000	3½%	39,35,341		Repayable in nine annual equated instalments of principal and interest with interest free period of one year.

Date of the loan	Object of the loan	Amount	Rate of interest	Balance outstanding on the 31st March 1955	Conditions of repayment
1	2	3	4	5	6
21st February 1952	For the Bhakra Nangal Project.	Rs. 9,06,00,000	3½%	Rs. 9,06,00,000 (a)—1,73,04,600	Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.
8th March 1952	For the Harike Project	1,55,00,000	3½%	1,55,00,000	Do.
20th March 1952	For the construction of a new Capital at Chandigarh.	1,00,00,000	3½%	1,00,00,000	Repayable in annual equated instalments of principal and interest in a period of 20 years. The first instalment of repayment to start after a period of three years, simple interest to be charged for this period.
22nd March 1952	For purchase of pumping sets (G.M.F.).	10,00,000	3½%	4,19,281	Repayable in five equated instalments of principal and interest.
28th March 1952	For housing schemes ..	25,35,000	3½%	19,35,000	Repayable in 20 years by equated instalments of principal and interest. Payment of the first instalment to begin after two years, simple

					interest alone will be charged for this period.
31st March 1952	For grow more food schemes	52,62,000	3½%	38,68,385	Repayable in ten equated instalments of principal and interest.
31st March 1952	For sinking of percolation wells (G.M.F.)	14,00,000	3¾%	11,78,209	Repayable in fifteen equated instalments of principal and interest.
31st March 1952	For housing schemes	10,00,000	3¼%		
31st March 1952	For Jagadhri Tubewell Scheme.	18,74,000	3¾%	15,74,005	Repayable in 15 equated instalments of principal and interest.
11th July 1952	For the Bhakra Nangal Project.	4,00,00,000	4-1/8%	4,00,00,000	Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.
5th August 1952	For percolation wells (grow more food loans).	15,00,000	4-1/8%	13,48,500	Repayable in fifteen annual equated instalments of principal and interest.
5th August 1952	For pumping sets (grow more food loans)	10,00,000	3-5/8%	6,21,225	Repayable in five annual equated instalments of principal and interest.
5th August 1952	For other grow more food loans.	10,00,000	4%	8,30,086	Repayable in ten equated instalments of principal and interest.
15th October 1952	For the Bhakra Nangal Project.	2,00,00,000	4-1/8%	2,00,00,000	Repayable in one instalment in 1967 or earlier, if agreed to between the two Governments.

Date of the loan	Object of the loan	Amount	Rate of interest	Balance outstanding on the 31st March 1955	Conditions of repayment
1	2	3	4	5	6
2nd December 1952	For the construction of new Capital at Chandigarh.	Rs. 1,00,00,000	4½%	Rs. 1,00,00,000	Repayable in equated instalments of principal and interest in a period of twenty years. First instalment to start after a period of three years, simple interest being chargeable for this period.
21st January 1953 ✓	For the Bhakra-Nangal Project.	1,00,00,000	4-1/8%	1,00,00,000	Repayable in one instalment on the 21st January 1968, unless earlier repayment is agreed to between the two Governments.
11th February 1953 ✓	For the Bhakra Nangal Project.	2,00,00,000	4-1/8%	2,00,00,000	Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.
16th February 1953	For housing loans	20,00,000	4½%	20,00,000	Repayable in equated instalments of principal and interest in 20 years. Simple interest chargeable for the first three

					years. Repayment of the loan to start from the fourth year.
18th March 1953	For the Harike Project	1,78,00,000	4-1/8%	1,78,00,000	Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.
18th March 1953	✓ For the Bhakra Nangal Project.	3,00,00,000	4-1/8%	3,00,00,000	Do.
27th March 1953	For the construction of Tubewells under the Indo-U.S. Technical Co-operation Aid programme.	47,000	4-1/8%	47,000	Repayable in fifteen annual equated instalments of principal and interest. First instalment due on the 4th anniversary date of the drawal of loan. Simple interest alone to be charged for the first three years.
27th March 1953	For special minor irrigation schemes.	17,80,100	4%	14,77,637	Repayable in ten years by annual equated instalments of principal and interest.
28th March 1953	✓ For the Bhakra Nangal Project.	4,91,00,000	4-1/8%	4,91,00,000	Repayable in one instalment at the end of fifteen years, unless earlier repayment is agreed to between the two Governments.

Date of the loan	Object of the loan	Amount	Rate of interest	Balance outstanding on the 31st March 1955	Conditions of repayment
1	2	3	4	5	6
30th March 1953	For water supply schemes (Housing).	Rs. 15,93,000	4½%	Rs. 15,93,000	Repayable in twenty years. Simple interest chargeable for the first three years. Recoveries to start from the fourth year.
31st March 1953	For irrigation (Jagadhri tubewell) scheme.	8,79,858	4%	7,30,358	Repayable in ten equated instalments of principal and interest.
31st March 1953	For construction of tubewells under the T.C.A. Programme.	20,00,000	4-1/8%	20,00,000	Repayable in annual equated instalments of principal and interest in fifteen years. First instalment due on the 4th anniversary date of the drawal of the loan.
31st March 1953	For grow more food schemes	11,81,910	4%	10,83,467	Repayable in ten equated instalments of principal and interest.
31st March 1953	For grow more food schemes	7,84,380	4-1/8%	7,45,570	Repayable in fifteen instalments of principal and interest.



31st March 1953	For housing loans to displaced persons.	6,00,000	4½%	6,00,000	Repayable in twenty years. Simple interest chargeable for the first three years. Repayment of the loan to start from the fourth year.
31st March 1953	For Community Projects ..	1,00,000	4%	1,00,000	Repayable in twelve equated instalments of principal and interest. Recovery to commence in 1956.
4th June 1953	For grow more food schemes	11,05,000	3½%	..	..
15th June 1953	✓ For the Bhakra Nangal Project.	1,00,00,000	4-1/8%	1,00,00,000	Repayable in one instalment at the end of fifteen years or earlier, if agreed to between the two Governments.
19th June 1953	For special minor irrigation schemes.	5,00,000	4%	4,58,355	Repayable in ten annual equated instalments of principal and interest.
19th June 1953	For grow more food schemes	4,20,000	3½%	..	} Repayable by the 30th June, 1954.
4th July 1953	For grow more food schemes	96,252	3½%	..	
18th July 1953	✓ For the Bhakra Nangal Project.	1,00,00,000	4-1/8%	1,00,00,000	} Repayable in one instalment at the end of fifteen years, unless arrangements for earlier repayment are agreed to between the two Governments.
3rd August, 1953	✓ Do.	1,50,00,000	4-1/8%	1,50,00,000	
6th August, 1953	For the Harike Project	50,00,000	4-1/8%	50,00,000	
6th August 1953	For grow more food schemes	1,32,480	3½%	..	Repayable by the 30th June, 1954.

Date of the loan	Object of the loan	Amount	Rate of interest	Balance outstanding on the 31st March 1955	Conditions of repayment
1	2	3	4	5	6
		Rs.		Rs.	
1st September 1953 ✓	For the Bhakra Nangal Project.	1,50,00,000	4-1/8%	1,50,00,000	Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.
7th September 1953 ✓	For the Bhakra Nangal Project.	2,00,00,000	4-1/8%	2,00,00,000	
18th September 1953 ✓	For the Bhakra Nangal Project.	2,00,00,000	4-1/8%	2,00,00,000	
30th September 1953 ✓	For the Bhakra Nangal Project.	1,60,00,000	4-1/8%	1,60,00,000	Repayable in twelve equated instalments of principal and interest.
13th October 1953	For Community Projects	9,00,000	4%	9,00,000	
16th November 1953 ✓	For the Bhakra Nangal Project.	1,50,00,000	4-1/8%	1,50,00,000	Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.
20th November 1953	For financial assistance to co-operative societies.	35,00,000	3 1/2%	35,00,000	Repayable in a period of three years by disposal of the Government of India securities as soon as they are received from

23rd November 1953	✓ For the Bhakra Nangal Project.	3,00,00,000	4-1/8%	3,00,00,000	the West Pakistan Government. Repayable in one instalment at the end of fifteen years, unless earlier repayment is agreed to between the two Governments.
9th December 1953	For grow more food schemes	39,24,720	3 3/8%	..	Repayable by the 30th June, 1954.
9th December 1953	For urban loans to displaced families at Faridabad.	2,00,000	3-5/8%	2,00,000	Repayable in three annual equated instalments of principal and interest commencing from the third anniversary of the date of drawal of loan. No recovery to be made in the first year, simple interest alone to be recovered during the next two years.
11th January 1954	For the new Capital at Chandigarh.	25,00,000	4%	25,00,000	Repayable in seven equated instalments of principal and interest commencing from 1957-58, simple interest to be charged for the first three years.
11th January 1954	✓ For the Bhakra Nangal Project.	1,25,00,000	4-1/4%	1,25,00,000	} Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.
16th January 1954	✓ For the Bhakra Nangal Project.	1,75,00,000	4 1/4%	1,75,00,000	

Date of the loan	Object of the loan	Amount	Rate of interest	Balance outstanding on the 31st March 1955	Conditions of repayment
1	2	3	4	5	6
		Rs.		Rs.	
22nd January 1954	For Community Projects.	1,17,000	4%	1,17,000	Repayable in twelve equated instalments of principal and interest.
6th February 1954	For National Extension Services scheme.	1,12,000	4-1/8%	1,04,600	
6th February 1954 ✓	For the Bhakra Nangal Project.	2,00,00,000	4-1/4%	2,00,00,000	Repayable in one instalment at the end of fifteen years, unless any earlier repayment is agreed to between the two Governments.
15th February 1954 ✓	For the Bhakra Nangal Project.	1,15,00,000	4-1/4%	1,15,00,000	
23rd February 1954	For the new Capital at Chandigarh.	50,00,000	4%	50,00,000	Repayable in seven equated instalments of principal and interest commencing from 1957-58.
15th March 1954 ✓	For the Bhakra Nangal Project.	5,25,00,000	4-1/4%	5,25,00,000	Repayable in one instalment at the end of fifteen years, unless earlier repayment is agreed to between the two Governments.

26th March 1954	For construction of tube-wells under the T.O.A. programme.	10,99,000	4-1/8%	10,99,000	Repayable in fifteen annual equated instalments of principal and interest. First instalment of repayment to start on the 4th anniversary of the date of the drawal of loan. Simple interest to be paid during the interim period.
31st March 1954	For urban rehabilitation loans.	5,00,000	3-5/8%	5,00,000	Repayable in equated instalments of principal and interest in a period of six years. No recovery of principal or interest to be made during the first year. Simple interest alone to be recovered during the second and third years. Complete repayment of the loan within the next three years.
31st March 1954	For rehabilitation loans to families to be weeded out from infirmaries or homes.	2,30,000	Do.	2,30,000	
31st March 1954	For house building loans to displaced allottees of plots in 6,800 sites.	10,00,000	4-1/2%	10,00,000	Repayable in seventeen equated instalments of principal and interest commencing from the fourth anniversary of the loan, simple interest alone to be recovered during the interim period.

Date of the loan	Object of the loan	Amount	Rate of interest	Balance outstanding on the 31st March 1955	Conditions of repayment
1	2	3	4	5	6
		Rs.		Rs.	
31st March 1954	For the Harike Project.	61,00,000	4-1/4%	61,00,000	Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.
31st March 1954	For subsidised industrial housing scheme.	3,26,000	4-1/4%	3,18,432	Repayable in twentyfive equated instalments of principal and interest.
31st March 1954	For loans under the scheme of sharing small savings collections.	16,00,000	4%	16,00,000	Repayable in one instalment at the end of ten years.
31st March 1954	For construction of tube-wells under the T. C. A. programme.	11,57,090	..	11,57,090	Repayable in fifteen equated instalments of principal and interest. First instalment to start on the fourth anniversary date of drawal of the loan. The rate of interest to be charged is still under the consideration of the Central Government.

31st March 1954	For grow more food schemes.	16,42,280	4%	16,42,280	Repayable in ten equated instalments of principal and interest.
31st March 1954	For grow more food schemes.	2,96,000	3½%	2,96,000	Repayable in five equated instalments of principal and interest.
31st March 1954	For grow more food schemes.	14,62,150	4½%	14,62,150	Repayable in fifteen equated instalments of principal and interest.
31st March 1954	For Community Projects.	9,17,000	4%	9,17,000	Repayable in twelve equated instalments of principal and interest.
31st March 1954	For minor irrigation schemes (G.M.F.)	20,46,300	4%	20,46,300	} Repayable in ten equated instalments of principal and interest.
31st March 1954	For reclamation scheme in Karnal.	76,610	4%	76,610	
5. 8th May 1954	✓ For the Bhakra Nangal Project.	2,50,00,000	4½%	2,50,00,000	} Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.
5. 7th June 1954	✓ For the Bhakra Nangal Project	2,00,00,000	4½%	2,00,00,000	
1. 22nd June 1954	For Jagadhri tubewell project.	27,11,000	4½%	27,11,000	Repayable in fifteen equated instalments of principal and interest starting from the second anniversary of the date of drawal of the loan, simple interest alone to be charged for the first year.

Date of the loan	Object of the loan	Amount	Rate of interest	Balance outstanding on the 31st March 1955	Conditions of repayment
1	2	3	4	5	6
		Rs.		Rs.	
5. 29th June 1954 ✓	For the Bhakra Nangal Project.	3,50,00,000	4½%	3,50,00,000	Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.
3. 2nd July 1954	For Community Development Projects.	3,83,000	4%	3,83,000	Repayable in twelve equated instalments of principal and interest.
5. 16th August 1954 ✓	For the Bhakra Nangal Project.	2,50,00,000	4½%	2,50,00,000	} Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.
5. 11th September 1954 ✓	For the Bhakra Nangal Project.	2,20,00,000	4½%	2,20,00,000	
1. 15th September 1954	For purchase and distribution of ammonium sulphate under the grow more food programme.	58,01,175	3%	58,01,175	



5	15th October 1954	✓ For the Bhakra Nangal Project.	1,50,00,000	4½%	1,50,00,000	Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.
1	23rd October 1954	For sinking of tubewells	16,00,000	Do.	16,00,000	Repayable in fifteen equated instalments of principal and interest.
5	8th November 1954	✓ For the Bhakra Nangal Project.	1,60,00,000	Do.	1,60,00,000	Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.
3	30th November 1954	For National Extension Services Scheme.	1,28,000	4-1/8%	1,28,000	Repayable in twelve equated instalments of principal and interest.
5	1st December 1954	✓ For the Bhakra Nangal Project.	85,00,000	4½%	85,00,000	Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.
2	2nd December 1954	For financial assistance to small scale industries	4,00,000	3½%	4,00,000	Repayable in ten equated instalments of principal and interest.

Date of the loan	Object of the loan	Amount	Rate of interest	Balance outstanding on the 31st March 1955	Conditions of repayment
1	2	3	4	5	6
2 2nd December 1954	For small scale industries	Rs. 1,91,000	3-5/8%	Rs. 1,91,000	Repayable in twelve equated instalments of principal and interest.
4 4th December 1954	For development schemes	1,00,00,000	4%	1,00,00,000	Repayable in seven equated instalments of principal and interest. Repayment to start from 1958-59.
4 3rd January 1955	For development schemes	1,50,00,000	4%	1,50,00,000	Repayable in seven equated instalments of principal and interest commencing from 1958-59.
5 8th January 1955	For the Bhakra Nangal Project.	2,00,00,000	4½%	2,00,00,000	Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.
3 12th January 1955	For Community Development programme.	43,40,000	4½%	43,40,000	Repayable in twelve equated instalments of principal and interest.

12	21st January 1955	For educational development schemes.	2,00,000	Interest free	2,00,000	Repayable in not more than thirty equated instalments of Rs. 6,667 commencing from 1956-57.
6	9th February 1955	For cheap tenements scheme.	1,83,000	4½%	1,83,000	Repayable in annual equated instalments in a period of twenty years. Repayment to start after a period of three years.
4	16th February 1955	For development schemes	1,00,00,000	4%	1,00,00,000	Repayable in seven annual equated instalments of principal and interest commencing from 1958-59.
2	18th February 1955	For development of handloom industries.	3,15,000	Interest free	3,15,000	Different terms.
1	18th February 1955	For grow more food schemes	50,00,000	3% to 4%	50,00,000	Different terms.
8	19th February 1955	For national water supply and sanitation scheme.	18,75,000	4½%	18,75,000	Repayable in thirty annual equated instalments of principal and interest.
5	23rd February 1955	For the Bhakra Nangal Project.	3,70,00,000	4½%	3,70,00,000	Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.
1	26th February 1955	For distribution of ammonium sulphate.	14,42,565	3%	14,42,565	Repayable within eighteen months from the date of drawal.
1	Do.	For purchase and distribution of superphosphate.	1,77,800	3%	1,77,800	

Date of the loan	Object of the loan	Amount	Rate of interest	Balance outstanding on the 31st March 1955	Conditions of repayment
1	2	3	4	5	6
6. 5th March 1955	For subsidised Industrial housing scheme.	Rs. 82,402	4½%	Rs. 82,402	Repayable in twenty five equated instalments of principal and interest
7. 25th March 1955	For development of mandis and shopping centres for <u>displaced persons in urban areas.</u>	7,78,000	4½%	7,78,000	Repayable in twenty equated instalments of principal and interest. Repayment to start after a period of three years, simple interest alone to be charged during the interim period.
7. 26th March 1955	For <u>urban loans.</u>	1,50,000	3¾%	1,50,000	Repayable in a period of six years. No recovery of principal and interest will be made during the first year. Simple interest for second and third years. Recovery to be effected in the last three years.
10. 28th March 1955	For small savings scheme.	31,00,000	4%	31,00,000	Repayable in one instalment at the end of ten years.
4. 30th March 1955	For development schemes	2,45,00,000	4%	2,45,00,000	Repayable in seven equated instalments of principal and interest commencing from 1958-59.

6	31st March 1955	For cheap tenements scheme.	15,000	4½%	15,000	Repayable in annual equated instalments in a period of twenty years. Repayment to start after a period of three years.
5	Do.	For the Bhakra Nangal Project.	2,60,00,000	4½%	2,60,00,000	Repayable in one instalment at the end of fifteen years or earlier, if agreed to between the two Governments.
to	Do.	For <u>house building loans</u> to <u>displaced persons</u> .	30,00,000	Interest free.	30,00,000	Terms not yet settled.
12	Do.	For construction of tubewells under the T. C. A. programme.	49,13,000	4-1/8%	49,13,000	} Repayable in fifteen annual equated instalments of principal and interest. The first instalment of the loan to start from the fourth anniversary of the date of drawal of the loan. Simple interest alone to be recovered during the interim period.
12	Do.	For construction of tubewells under the T. C. A. programme.	6,00,000	Do.	6,00,000	
12	Do.	For construction of tubewells under the T. C. A. programme.	27,55,198	Not yet settled	27,55,198	
5	Do.	For flood protection scheme	1,00,000	4½%	1,00,000	Repayable in 25 equated instalments of principal and interest commencing from 1960-61. No interest to be charged for the first five years.

Date of the loan	Object of the loan	Amount	Rate of interest	Balance outstanding on the 31st March 1955	Conditions of repayment
1	2	3	4	5	6
		Rs.		Rs.	
12 31st March 1955	For construction of tube wells under the T.C.A. programme.	463	..	463	Repayable in fifteen equated instalments of principal and interest. First instalment to start on the fourth anniversary date of drawal of the loan. The rate of interest to be charged is still under the consideration of the central Government.
3 Do.	For community development projects.	6,14,000	4-1/8%	6,14,000	} Repayable in twelve equated instalments of principal and interest.
3 Do.	Do.	11,15,000	Do.	11,15,000	
1 Do.	For various grow more food schemes.	3,67,356	4%	3,67,356	Repayable in ten equated instalments of principal and interest.
6 Do.	For Low Income Group Housing Scheme.	20,00,000	4½%	20,00,000	Repayable in thirty equated instalments of principal and interest. Repayment to start after two years from the date of the drawal of the loan.
Total				1,33,84,22,123	

(a) Share of Rajasthan Government in the loan for the Bhakra-Nangal Project received upto the end of 1951-52-transferred to that Government.

**Section R—Loans and Advances by State Governments**

.. .. . Dr. Rs.11,61,68,488

8. The State Loan Account was constituted on the first April 1921 to record transactions connected with Loans and Advances granted by the State Governments to local bodies, cultivators, etc. The classification of the balances under this head is given in the statement below:—

	Rs.
(1) Loans to Municipalities, Port Funds, etc.—	
(a) Loans to Municipalities .. .. .	Dr. 31,23,651
(b) Loans to District and other Local Fund Committees .. .. .	Cr. 50,000
(c) Loans to Landholders and other Notabilities	Dr. 16,335
(d) Advances to Cultivators .. .. .	Dr. 2,34,26,541
(e) Loans and Advances to Displaced Persons..	Dr. 6,13,62,344
(f) Miscellaneous Loans and Advances ..	Dr. 1,79,58,952
(g) Loans and Advances under the Community Development Programme .. ..	Dr. 94,03,291
Total ..	<u>Dr. 11,52,41,114</u>
(2) Loans to Government Servants—	
(a) House Building Advances .. .. .	Dr. 5,96,671
(b) Advances for the purchase of motor conveyances .. .. .	Dr. 2,60,576
(c) Advances for the purchase of other conveyances .. .. .	Dr. 64,377
(d) Passage Advances .. .. .	Cr. 2,064
(e) Other Advances .. .. .	Dr. 7,814
Total ..	<u>Dr. 9,27,374</u>
GRAND TOTAL ..	<u>Dr. 11,61,68,488</u>

Detailed accounts of loans under heads (1) (a), (b) and (c) and (2) are kept in the Accounts Office. The detailed accounts of loans under "Advances to Cultivators", "Loans and Advances to Displaced Persons", "Miscellaneous Loans and Advances" and "Loans and Advances under the Community Development Programme" under (1)(d), (e), (f) and (g) are kept by the district officers or other administrative authorities who are responsible for realising both the principal and interest on the loans. The ledger balances under these heads are reconciled with the aggregate of the balances worked out in the broad-sheets kept for the purpose, the latter being verified against the balances as verified by the district and other responsible officers.

## (1) Loans to Municipalities, Port Funds, etc.—

(a) Loans to Municipalities .. .. . Dr Rs. 31,23,651

9. The recoveries falling due within the year were effected in accordance with the terms fixed by the Government except in three cases. Recovery of principal and interest has since been made from one municipality. Matter regarding the recovery of outstandings from other municipalities is under correspondence with the Government.

(b) Loans to District and other Local Fund Committees. .. .. . Gr. Rs. 50,000

10. The credit balance under the head is owing to erroneous adjustments which have been set right in the accounts for 1956-57.

(c) Loans to Landholders and other Notabilities .. .. . Dr. Rs. 16,335

11. The recoveries due in the year have been made in accordance with the terms fixed by Government.

(d) Advances to Cultivators .. .. . Dr. Rs. 2,34,26,541

12. The balance under this head represents outstandings on account of advances made under the Land Improvement Loans Act, the Agriculturists' Loans Act, the Canal and Drainage Act and the Co-operative Credit Societies Act. The details of the balance are—

	Rs.
Under the Land Improvement Loans Act XIX of 1883—Ordinary .. .. .	2,38,974
Under the Land Improvement Loans Act XIX of 1883—G.M.F. .. .. .	35,14,664
Under the Agriculturists' Loans Act XII of 1884 .. .. .	87,33,370
Under the Canal and Drainage Act VIII of 1873	25,602
Under the Co-operative Credit Societies Act ..	35,11,997
Loans for purchase of ammonium sulphate ..	72,73,956
Loans for purchase of superphosphate ..	1,26,736
Advances to Zamindars of Sherpur .. .. .	1,242
	2,34,26,541

The acceptances to the correctness of balances have been called for.



(e) Loans and Advances to Displaced Persons. .. Dr. Rs. 6,13,62,344

13. The balance consists of—

(i) Rural Loans—

	Rs.
Loans for purchase of bullocks .. ..	Dr. 67,53,332 ✓
Loans for purchase of seeds .. ..	Dr. 43,55,792 ✓
Loans for repair of houses in rural areas ..	Cr. 5,59,363 ✓
Loans for repair of wells in rural areas ..	Dr. 95,766 ✓
Loans for purchase of fodder .. ..	Dr. 4,63,739 ✓
Loans for purchase of agricultural implements ..	Dr. 6,76,316 ✓
Loans for sinking and boring of wells in rural areas	Dr. 26,28,633 ✓
Loans for purchase of tractors .. ..	Cr. 30,477 ✓
Loans for purchase of persian wheels and power driven pumps .. ..	Dr. 45,03,277 ✓
Loans for purchase of agricultural machinery for garden colonies .. ..	Dr. 1,63,428 ✓
Loans for sinking of tubewells in garden colonies	Dr. 3,97,315 ✓
Loans for construction of houses in rural areas ..	Dr. 4,53,110 ✓
Loans for repair of evacuee houses in flood-affected areas .. ..	Dr. 35,94,902 ✓
Total ..	Dr. 2,34,95,770

(ii) Urban Loans—

	Rs.
Loans for purchase of food .. ..	Dr. 82,41,706 ✓
Loans to refugee students .. ..	Dr. 21,29,218 ✓
Loans for building houses .. ..	Dr. 95,53,860 ✓
Loans for industrial rehabilitation .. ..	Dr. 1,54,53,172 ✓
Loans to village shopkeepers and rural artisans ..	Dr. 12,06,666 ✓
Loans to sufferers of the Gujrat train tragedy ..	Dr. 1,00,000 ✓
Loans to electric supply companies for electrification of new townships .. ..	Dr. 1,10,000 ✓
Loans to weavers at Panipat .. ..	Dr. 3,67,848 ✓
Loans for house building to purchasers of sites in the new townships .. ..	Dr. 7,04,104 ✓
Total ..	Dr. 3,78,66,574

GRAND TOTAL .. Dr. 6,13,62,344

The acknowledgements of the correctness of balances have been called for. Credit balances under heads 'Loans for repair of houses in rural areas' and 'Loans for purchase of tractors' are owing to erroneous adjustments which are being investigated.

(f) Miscellaneous Loans and Advances .. ..	Dr. Rs. 1,79,58,952
14. The details of the balance are—	Rs.
✓ Advances for sinking of percolation wells ..	Dr. 91,25,517
✓ Loans for repair of houses in urban areas ..	Cr. 1,963
✓ Loans for purchase of electric plants by electric supply undertakings .. ..	Dr. 12,60,035
✓ Loans under the Punjab State Aid to Industries Act, 1935 .. ..	Dr. 21,19,257
✓ Loans to private scholars sponsored by Government ..	Dr. 574
✓ Loans for purchase of pumping sets .. ..	Dr. 11,78,976
✓ Loans to Improvement Trusts .. ..	Dr. 6,15,595
✓ Loans under the Low Income Group Housing Scheme .. ..	Dr. 10,51,010
✓ Advances for sinking of tubewells .. ..	Dr. 12,49,685
✓ Advances to Loharu Electric and Water Supply Company .. ..	Dr. 8,400
✓ Advances to cheap grain shops of Pataudi .. ..	Dr. 7,879
✓ Advances under Act XIX of 1883—G.M.F. .. ..	Dr. 13,51,500
✓ Loans to mahajans of Pataudi .. ..	Cr. 1,872
✓ Loans to the marketing committee, Loharu .. ..	Cr. 7,686
✓ Loans under the Co-operative Credit Societies Act .. ..	Dr. 3,326
✓ Loans to Provincial Transport Authority .. ..	Cr. 281
✓ Motor car advances to Hon'ble Ministers .. ..	Cr. 1,000
Total .. ..	Dr. 1,79,58,952

The acceptances of the balances have been called for. The credit balances under the heads 'Loans for repair of houses in urban areas', 'Loans to mahajans of Pataudi', 'Loans to the marketing committee Loharu', 'Loans to Provincial Transport Authority' and 'Motor car advances to Hon'ble Ministers', and the debit balance under 'Loans under the Co-operative Credit Societies Act' are owing to erroneous adjustments which are being investigated.

(g) Loans and Advances under the Community Development Programme .. .. Dr. Rs. 94,03,291

15. The acceptances of the balances have been called for.

(2) Loans to Government Servants—

(a) House Building Advances .. .. Dr. Rs. 5,96,671]

16. The balances under this head have been proved except for a difference of Rs. 57,502 which is under correspondence.

The acknowledgements of the balances have been called for.

(b) Advances for the purchase of motor conveyances .. .. . Dr. Rs. 2,60,576

17. There is a difference of Rs. 15 between the broadsheet figures and the figures in the ledger in respect of advances granted to non-gazetted government servants which is under settlement. The broadsheets in respect of such advances granted to gazetted officers are in the course of completion. The acceptances of the balances have been called for.

(c) Advances for the purchase of other conveyances .. .. . Dr. Rs. 64,377

18. There is a difference of Rs. 10,072 between the broadsheet figures and the figures in the ledger. Action is being taken for its early clearance. The acceptances of the balances have been called for.

(d) Passage Advances .. .. . Cr. Rs. 2,064

19. The credit balance is owing to wrong adjustments, which are being set right in the accounts for 1956-57.

(e) Other Advances .. .. . Dr. Rs. 7,814

20. The balance comprises advances for the purchase of typewriters and advances to Government servants upto two months' pay for the purchase of equipment and upto half month's pay for purchase of National Plan Loan. There is a difference of Rs. 14,983 between the ledger balance and the sum total of balances in the broadsheet under the latter heads relating to non-gazetted Government servants, which has since been reduced to Rs. 12,616 comprising Rs. 216 relating to 1952-53, Rs. 2,999 relating to 1953-54 and Rs. 9,401 relating to 1954-55. The broadsheets in respect of such advances made to gazetted officers are in the course of preparation. The acceptances of the balances have been called for.

Contingency Fund .. .. . Cr. Rs. 50,00,000

21. In pursuance of Art. 267(2) of the Constitution of India, a Contingency Fund was established by the State Government under the Punjab Contingency Fund Act, 1950 with a sum of Rs. 50 lakhs in the year 1950-51. The fund is of the nature of an imprest placed at the disposal of the Governor of the State to enable him to make advances to meet unforeseen expenditure pending authorisation of such expenditure by the State Legislature through supplementary Appropriation Acts. The fund is administered on behalf of and in the name of the Governor of the Punjab, by the Secretary to Government, Punjab, Finance Department.

All the advances made from the Fund were recouped during the year.

SECTION O—UNFUNDED DEBT .. .. . Cr. Rs. 3,98,99,363

22. The term "Unfunded Debt" is used to describe a number of interest bearing obligations of Government in respect of funds deposited with it for various purposes. The only obligation of this type in the Punjab is State Provident Funds.

**State Provident Funds .. .. Cr. Rs. 3,98,99,863**

23. These are funds established for the benefit of Government servants, contributions to which are, in certain cases compulsory. Government pays interest on the sums deposited and, in some cases where the funds in effect represent a substitute for pensions, supplements the deposits by contributions. The accumulated deposits are paid to the depositors on the termination of their service with Government. Temporary withdrawals are, however, permitted in certain circumstances. The details are as shown below:—

	Rs.
(i) General Provident Fund .. ..	Cr. 3,65,86,869
(ii) Indian Civil Service Provident Fund ..	Cr. 13,89,144
(iii) Indian Civil Service (Non-European Members) Provident Fund .. ..	Cr. 4,51,883
(iv) Punjab Contributory Provident Fund ..	Cr. 8,66,418
(v) Workmen's Contributory Provident Fund ..	Cr. 1,71,767
(vi) Other Miscellaneous Provident Funds ..	Cr. 4,33,782
<b>Total ..</b>	<b>Cr. 3,98,99,863</b>

The amounts at the credit of the subscribers on the 31st March 1955 have been communicated to them.

**(i) General Provident Fund .. .. Cr. Rs. 3,65,86,869**

24. Subscribers to this fund include permanent Government servants in superior service, except those who have been required or permitted to subscribe to a Contributory Provident Fund. They exclude members of the Indian Civil Service for whom a separate fund exists. Government servants in temporary superior service are also permitted to join this fund on certain conditions. The ledger balance of this fund on the books of the Accounts Office is proved with the sum total of the balances of the personal accounts of the subscribers to the Fund. This reconciliation disclosed a difference of Rs. 1,78,898 which includes Rs. 192 relating to the year 1948-49, Rs. 662 to 1949-50, Rs. 4,353 relating to 1950-51, Rs. —9,456 to 1951-52, Rs. 7,818 to 1952-53, Rs. —64,258 to 1953-54 and Rs. 2,39,587 to 1954-55. Action is being taken for its early clearance.

**(ii) Indian Civil Service Provident Fund .. Cr. Rs. 13,89,144**

25. The balance under this head represents deductions made from salaries of members of the Indian Civil Service which are funded for the benefit of the officers concerned. The balance has been reconciled with the accounts of individual depositors maintained in the Accounts Office, except for a difference of Rs. 1,285 of which Rs.—3,416 have since been adjusted, leaving a balance of Rs. 4,701 relating to the year 1954-55. Action is being taken for its clearance.

**(iii) Indian Civil Service (Non-European Members)**

**Provident Fund** .. .. . **Cr. Rs. 4,51,883**

26. This fund was established on the 1st January, 1931 for non-European members of the Indian Civil Service selected for appointment after that date primarily as a substitute for the Indian Civil Service (Non-European Members) Family Pension Fund which was closed to new entrants from the same date. The balance has been reconciled with the accounts of individual depositors maintained in the Accounts Office, except for a difference of Rs. 13,379 which has since been reduced to Rs. 543. The outstanding difference comprises Rs. —78 relating to the year 1953-54 and Rs. 621 to the year 1954-55 and is in the course of adjustment.

**(iv) Punjab Contributory Provident Fund** .. **Cr. Rs. 8,66,418**

27. This fund was started for the benefit of certain non-pensionable Government servants under the control of the Punjab Government. Besides the subscriptions, it also includes contributions made by the Punjab Government in lieu of pension. The balance has been verified, except for a difference of Rs. —34,918 which comprises Rs. 156 relating to the year 1950-51, Rs. 1,775 to the year 1951-52, Rs. 45 to the year 1952-53, Rs. 6,344 to the year 1953-54 and Rs. —43,238 to the year 1954-55. Action is being taken to clear the outstanding difference.

**(v) Workmen's Contributory Provident Fund** .. **Cr. Rs. 1,71,767**

28. This fund was started with effect from the 1st September, 1948 for the benefit of the workmen employed in the workshops under the control of the Punjab Government. Besides the subscriptions, it also includes contributions made by the Government in lieu of pension. The balance has been verified, except for a difference of Rs. 55,374 which has since been reduced to Rs. 18,490 comprising Rs. 1,252 relating to the year 1950-51, Rs. —203 to the year 1951-52, Rs. —3,516 to the year 1952-53, Rs. 15,559 to the year 1953-54 and Rs. 5,398 to the year 1954-55. Action is being taken to clear the remaining difference.

**(vi) Other Miscellaneous Provident Funds** .. **Cr. Rs. 4,33,782**

29. This head records the transactions of the provident funds intended for non-pensionable Government servants who are allowed to subscribe to special provident funds usually with bonus terms attached. These funds were closed to new entrants having been replaced by the Punjab Contributory Provident Fund from the 1st August, 1933. It also includes the Revenue and Canal Patwaris Provident Funds. The balance at the credit of the Funds, including accumulated bonuses, has been reconciled with the details of the subscribers' accounts maintained in the Accounts Office with the exception of a difference of Rs. 9,078 which after an adjustment of Rs. —3,213 since made now stands at Rs. 12,291. Action is being taken to clear the remaining difference which includes Rs. 15 relating to the year 1949-50, Rs. 4 to the year 1950-51, Rs. 148 to the year 1951-52, Rs. —2,808 to the year 1952-53, Rs. 1,395 to the year 1953-54 and Rs. 13,537 to the year 1954-55.

	Rs.
<b>SECTION P—DEPOSITS AND ADVANCES</b>	{ Dr. 7,99,82,433 Cr. 12,53,89,651

30. The balance under this section relates to the following:—

	Dr. Rs.	Cr. Rs.
(I) Deposits not bearing interest ..	..	11,68,86,960
(II) Advances not bearing interest..	1,00,05,760	10,896
(III) Suspense .. ..	6,99,76,673	78,74,466
(IV) Miscellaneous .. ..	..	6,17,329
<b>Total</b> ..	<b>7,99,82,433</b>	<b>12,53,89,651</b>

(I) Deposits not bearing interest .. .. Cr. Rs. 11,68,86,960

31. This consists of two main divisions, namely:—

	Rs.
(1) Reserve Funds .. ..	Cr. 2,04,64,978
(2) Other Deposit Accounts .. ..	Cr. 9,64,21,982
<b>Total</b> ..	<b>Cr. 11,68,86,960</b>

(1) Reserve Funds .. .. Cr. Rs. 2,04,64,978

32. These are funds created out of revenue and are kept on behalf of various departments. The details are as follows:—

	Rs.
(i) Famine Relief Fund .. ..	Cr. 3,00,000
(ii) Depreciation Reserve Fund—Electricity .. ..	Cr. 1,51,74,336
(iii) Deposits of the Depreciation Reserve of Commercial Concerns .. ..	Cr. 27,88,754
(iv) Fund for promotion of education amongst the educationally backward classes .. ..	Cr. 11,32,128
(v) Motor Transport Reserve Fund .. ..	Cr. 1,46,304
(vi) Foodgrains Reserve Fund .. ..	Cr. 9,23,456
<b>Total</b> ..	<b>Cr. 2,04,64,978</b>

(i) Famine Relief Fund .. .. Cr. Rs. 3,00,000

33. This fund was started from the year 1952-53 with a fixed annual contribution of Rs. one lakh from the State revenues for utilization on occasions of famine or other distress caused by natural calamities.

An account of the transactions of the fund during the year is given in Statement No. 4-I of this Report.

(ii) Depreciation Reserve Fund—Electricity .. Cr. Rs. 1,51,74,336

34. This head is intended for recording transactions relating to the Depreciation Reserve Fund for the Electricity Department. The object of this fund is to provide a reserve for renewals and replacements. An account of the fund is given in Statement No. 4-II of this Report.

(iii) Deposits of the Depreciation Reserve of Commercial Concerns .. .. . Cr. Rs. 27,88,754

35. The balance under this head consists of:— Rs.

(a) Depreciation Reserve Fund—Motor Transport .. Cr. 16,96,340

(b) Depreciation Reserve Fund—Government Central Work shops .. .. . Cr. 10,92,414

Total .. Cr. 27,88,754

(a) Depreciation Reserve Fund—Motor Transport .. Cr. Rs. 16,96,340

36. This head records transactions relating to the Depreciation Reserve Fund for the transport services run by the Punjab Government. The fund is intended to provide a reserve to meet the cost of renewals and replacements of buses, machinery and furniture. The amount included under the head "57—Miscellaneous—Expenditure on Bus Services" for transfer to the fund is credited to the fund. An account of the fund is given in Statement No. 4-III of this Report.

(b) Depreciation Reserve Fund—Government Central Workshops .. .. . Cr. Rs. 10,92,414

37. This head is intended for recording transactions relating to the Depreciation Reserve Fund for Government Central Workshops, Amritsar. The object of the fund is to provide a reserve to meet the cost of renewals and replacements of plant and machinery, etc. An account of the fund is given in Statement No. 4-IV of this Report.

(iv) Fund for promotion of education amongst the educationally backward classes .. .. Cr. Rs. 11,32,128

38. The fund is intended to ameliorate the condition of Harijans in the State. The expenditure incurred on the education of Harijans is initially recorded under the head "37—Education" and finally charged to the fund. An account of the fund is given in Statement No. 4-V of this Report.

(v) Motor Transport Reserve Fund .. .. Cr. Rs. 1,46,304

39. This fund was started in the year 1945-46. It was decided, that instead of insuring vehicles operating on the transport services run by the Punjab Government, an amount equal to the insurance premia should be credited to this reserve fund to meet all third party claims. Funds are transferred to this deposit head by debit to the head "57—Miscellaneous". An account of this fund is given in Statement No. 4-VI of this Report.

(vi) Foodgrains Reserve Fund .. .. Cr. Rs. 9,23,458

40. This fund is intended to record transactions relating to the surcharge levied on foodgrains to cover a fall in prices. The income from the surcharge is in the first instance credited to the head "XLVI—Miscellaneous" and is then transferred to this fund by *per contra* debit to the head "57—Miscellaneous".

An account of the fund is given in Statement No. 4-VII of this Report.

(2) Other Deposit Accounts .. .. Cr. Rs. 9,64,21,982

41. This account is sub-divided as follows:—

	Rs.
Deposits of Local Funds .. ..	Cr. 62,62,478
Departmental and Judicial Deposits—	
(i) Civil Deposits .. ..	Cr. 7,28,63,814
(ii) Other Accounts .. ..	Cr. 1,72,95,690
Total .. ..	Cr. 9,64,21,982
 Deposits of Local Funds .. ..	 Cr. Rs. 62,62,478

42. The details of the head "Deposits of Local Funds" are as follows:—

	Rs.
District Funds .. ..	Cr. 36,44,253
Municipal Funds .. ..	Cr. 17,61,909
Town and Bazar Funds .. ..	Cr. 6,258
Education Funds .. ..	Cr. 2,857
Public Works Funds .. ..	Cr. 8,33,990
Other Miscellaneous Funds .. ..	Cr. 393
Village Panchayat Fund .. ..	Cr. 12,838
Total .. ..	Cr. 62,62,478

43. These are mostly cash balances in the current accounts of local funds and other local authorities which are permitted to bank with Government treasuries. Each fund has an administrator, either a public officer or a committee, and the verification consists firstly, in reconciling the figures as between the broadsheets which are posted from the treasury *plus* and *minus* memoranda and the ledger, and secondly, in ascertaining how far the administrator accepts the balances standing at his credit on the Government books. There are differences of Rs. 29,255, Rs. 1,14,849, Rs. 59, Rs. 10 and Rs. 34 between the broadsheets and the ledger balances under the heads "District Funds", "Municipal Funds", "Town and Bazar Funds", "Other Miscellaneous Funds" and "Village Panchayat Fund" respectively, which are under correspondence. Certificates of acceptance of balances have been called for from the administrators.

(i) Civil Deposits .. .. Cr. Rs. 7,28,63,814

44. The transactions brought to account under this head relate mainly to sums deposited with the Government in the daily course of public business by or on behalf of members of the public.



The following are the details of the balances under Civil Deposits—

	Rs.
Revenue Deposits .. .. .	Cr. 1,79,40,857
Civil and Criminal Courts' Deposits .. .. .	Cr. 1,48,979
Personal Deposits .. .. .	Cr. 97,36,447
Public Works Deposits .. .. .	Cr. 3,98,77,708
Deposits for work done for public bodies or individuals ..	Cr. 25,820
Deposits on account of Police Funds .. .. .	Cr. 8,03,761
Deposits of fees received by Government servants for work done for private bodies .. .. .	Cr. 90,676
Deposits on account of the Badshahi Mosque Cess Fund ..	Cr. 12,846
Agents' commission charges recovered by Food Supply Department .. .. .	Cr. 39,118
Mahatma Gandhi Memorial Fund .. .. .	Dr. 3,085
Sardar Patel Memorial Fund .. .. .	Cr. 54,727
Assam Relief Fund .. .. .	Cr. 38,006
East Bengal Displaced Persons Relief Fund .. .. .	Cr. 1,574
Contributions to the Bihar and Madras Relief Fund ..	Cr. 37,671
Deposits in connection with Elections .. .. .	Cr. 49,585
Punjab Famine Relief Fund for Madras .. .. .	Cr. 9,115
Municipal taxes on Government residential buildings ..	Cr. 9
Transfers from the Deposit account of the Custodian, Evacuee Property for financing loans to displaced persons .. .. .	Cr. 40,00,000
Total ..	Cr. 7,28,63,814

45. Revenue and Civil and Criminal Courts' Deposits are not kept distinct in most of the districts in the Punjab where the whole of the civil work (Revenue, Judicial and Criminal) is in charge of Deputy Commissioners.

There are two entirely different systems of deposit accounts. Under the first system every receipt is treated as a separate item and every payment is charged against the relevant receipt. The second may be termed as the ledger system under which a running account is kept of receipts and payments on some particular account (an estate, an institution, etc.). For every ledger account there is an administrator, i.e., a person authorised to pay money into the treasury or to draw money from it. Deposits kept according to the latter system are called "Personal Deposits".

Under the first system, the balances in the detailed deposit registers are agreed with the balances on the general books of the class of deposits concerned and are finally reconciled with the *plus* and *minus* memoranda received from the treasuries, or where necessary, with the accounts received from the Civil and Criminal Courts. The verification of the ledger form of deposit accounts consists mainly in agreeing the balance with that claimed by the Administrator.

**Revenue Deposits** .. .. . Cr. Rs. 1,79,40,857

46. There is a difference of Rs. 34,81,467 between the above balance and that in the proofsheets, which has since been reduced to Rs. 8,210. The outstanding difference comprises Rs. —1,571 relating to the year 1952-53, Rs. —2,810 to the year 1953-54 and Rs. 12,591 to the year 1954-55. Action is being taken for its early clearance.

**Civil and Criminal Courts' Deposits** .. .. . Cr. Rs. 1,48,979

47. There is a difference of Rs. 14,377 between the ledger figures and those in the broadsheet, which has since been reduced to Rs. 5,769. The outstanding difference comprises Rs. 4,541 relating to the year 1948-49, Rs. 1,875 to the year 1949-50, Rs. —910 to the year 1950-51, Rs. 6,233 to the year 1951-52, Rs. —8,669 to the year 1952-53, Rs. 3,569 to the year 1953-54 and Rs. —870 to the year 1954-55. The matter is under correspondence.

**Personal Deposits** .. .. . Cr. Rs. 97,36,447

48. There is a difference of Rs. 53,80,959 between the broadsheet and ledger figures, which after an adjustment of Rs. —14,70,591 since made stands at Rs. 68,51,550. Action is being taken to clear the remaining difference which comprises Rs. 36,79,882 relating to the year 1947-48, Rs. 23,66,454 to the year 1948-49, Rs. —1,76,140 to the year 1949-50, Rs. —16,98,559 to the year 1950-51, Rs. —2,98,804 to the year 1951-52, Rs. 10,15,497 to the year 1952-53, Rs. —35,575 to the year 1953-54 and Rs. 19,98,795 to the year 1954-55.

The total number of accounts open on the 31st March 1955 was 460 and the transactions during the year were as follows:—

Opening Balance on the 1st April 1954	Receipts for 1954-55	Total	Payments for 1954-55	Closing Balance on the 31st March 1955
1	2	3	4	5
Rs.	Rs.	Rs.	Rs.	Rs.
1,89,73,669	3,94,65,729	5,84,39,398	4,87,02,951	97,36,447

No personal ledger account was opened without the sanction of competent authority. The accounts were properly operated upon and there were no debit balances. The certificates of acceptance of balances have been received.

**Public Works Deposits** .. .. . Cr. Rs. 3,98,77,708

49. The balance represents the deposits made in cash by contractors and departmental subordinates, deposits for work to be done, sums due to contractors on closed accounts and other miscellaneous deposits. There is a difference of Rs. 49,88,467 between the broadsheet and ledger figures, which is under reconciliation.

**Deposits for work done for public bodies or individuals .. Cr. Rs. 25,820**

50. The details of the balance are—

	Rs.
Deposits for purchase of fire fighting equipment .. ..	Cr. 14,147
Deposits for Tubewells .. ..	Dr. 32,613
Other Deposits .. ..	Cr. 44,286
<b>Total</b> .. ..	<b>Cr. 25,820</b>

There is a difference of Rs. 11,000 relating to the year 1952-53 between the broadsheet and ledger figures under the former head which has been adjusted in the accounts for 1956-57. The balances under the latter two heads are due to erroneous adjustments which have been set right in the accounts for 1956-57.

**Deposits on account of Police Funds .. .. Cr. Rs. 8,03,761**

51. The balance represents the amount in the deposit account of clothing and equipment of the Police Department including Civic Guards. There is a difference of Rs. 22,20,745 between the figures in the ledger and those in the broadsheet, which has since been reduced to Rs. 7,60,181. The outstanding difference consists of Rs. —74,165 relating to the year 1947-48, Rs. 70,587 to the year 1948-49, Rs. 1,57,201 to the year 1949-50, Rs. 4,21,946 to the year 1950-51, Rs. —1,01,937 to the year 1951-52, Rs. 1,820 to the year 1952-53, Rs. 28,173 to the year 1953-54 and Rs. 2,56,556 to the year 1954-55. Action is being taken for its early clearance. The balance certificates have been called for from the Administrators.

**Deposits of fees received by Government servants for work done for private bodies .. .. Cr. Rs. 90,676**

52. Fees received by Government servants for work done for private bodies of which a share is payable to Government, are credited to this head in the first instance. The head is subsequently cleared by adjusting the portion due to Government as revenue of the department to which the Government servants belong and by disbursements to the Government servants concerned of the share due to them.

There is a difference of Rs. 84,817 between the above balance and that in the broadsheet of which Rs. 87,412 have since been cleared, leaving a balance of Rs. —2,595. The outstanding difference consists of Rs. —138 relating to the year 1949-50, Rs. 1,390 to the year 1950-51, Rs. —370 to the year 1951-52, Rs. —3,102 to the year 1952-53, Rs. 106 to the year 1953-54 and Rs. —481 to the year 1954-55. Action is being taken for its clearance.

**Deposits on account of the Badshahi Mosque Cess Fund Cr. Rs. 12,846**

53. The balance represents receipts on account of the cess after deduction of expenses for collection to be paid to the Treasurer of the Badshahi Mosque Fund to be applied to the repair, maintenance and endowment of the Badshahi Mosque, Lahore. There is a difference of Rs. 288 between the above balance and that shown in the broadsheet, which has since been adjusted.

**Agents' commission charges recovered by Food Supply Department** .. .. . **Cr. Rs. 39,118**

54. This head accommodates receipts on account of commission due to agents for supply of foodgrains to deficit States recovered from recipient administrations. The payment to the agents concerned is made after check by the Director of Food Supplies, Punjab. There is a difference of Rs. 3,649 between the above balance and that in the broadsheet of which Rs. —14,027 have been cleared, leaving a balance of Rs. 17,676. The outstanding difference comprises Rs. 11,712 relating to the year 1947-48, Rs. 1 to the year 1948-49, Rs. 2,329 to the year 1949-50, Rs. 3,644 to the year 1950-51 and Rs. —10 to the year 1954-55. The matter is under correspondence.

**Mahatma Gandhi Memorial Fund** .. .. . **Dr. Rs. 3,085**

55. There is a difference of Rs. 1,21,464 between the ledger figures and those in the broadsheet, which has since been settled.

**Sardar Patel Memorial Fund** .. .. . **Cr. Rs. 54,727**

56. There is a difference of Rs. 175 comprising Rs. 208 relating to the year 1951-52 Rs. 3 relating to 1952-53 and Rs. 30 relating to 1953-54 between the above balance and that in the broadsheet, which has since been settled.

**Assam Relief Fund** .. .. . **Cr. Rs. 38,006**

57. This fund has been temporarily opened to account for subscriptions received at treasuries and sub-treasuries and their remittance to the Secretary, Assam Governor's Earthquake Fund. There is a difference of Rs. 3,698 comprising Rs. 2,096 relating to the year 1950-51 and Rs. 1,602 to the year 1951-52 between the broadsheet and ledger balances, which has since been adjusted.

**East Bengal Displaced Persons Relief Fund** .. .. . **Cr. Rs. 1,574**

58. The ledger balance has been proved with the broadsheet balance.

**Contributions to the Bihar and Madras Relief Fund** **Cr. Rs. 37,671**

59. There is a difference of Rs. 3,357 between the broadsheet and ledger balances, which has since been adjusted.

**Deposits in connection with Elections** .. .. . **Cr. Rs. 49,585**

60. The details of the balance under this head are—

		Rs.
Deposits made by candidates for State Legislature	.. Cr.	46,585
Deposits for Election Petitions	.. .. . Cr.	3,000

There is a difference of Rs. 210 relating to the year 1954-55 between the broadsheet and ledger figures under the head "Deposits made by candidates for State Legislature", which is under settlement.

**Punjab Famine Relief Fund for Madras** .. .. . **Cr. Rs. 9,115**

61. There is a difference of Rs. 1,474 between the above balance and that in the broadsheet, which has since been adjusted.

Municipal taxes on Government residential buildings. . Cr. Rs. 9

62. The balance under the head is owing to certain erroneous adjustments which are being set right.

Transfers from the Deposit account of the Custodian,  
Evacuee Property for financing loans to displaced  
persons . . . . . Cr. Rs. 40,00,000

63. This deposit account was started during the year 1951-52 by a transfer of a sum of Rs. 40 lakhs from the Deposit account of the Custodian Evacuee Property for financing loans to displaced persons for repair of houses in flood-affected areas. The actual recoveries effected from the displaced persons will be adjusted under the head "Loans and Advances by State Governments—Loans to Municipalities, Port Funds, etc.—Loans and Advances to Displaced Persons" under which head the account of the loan will be kept. At the end of the year the recoveries actually effected will be credited to the Custodian's account by debit to the above deposit head.

(ii) Other Accounts . . . . .	Cr. Rs. 1,72,95,690
64. The details of the above balance are as follows:—	Rs.
(a) Subventions from Central Road Fund . . . . .	Cr. 6,29,417
(b) Deposit account of the grant made by the Indian Council of Agricultural Research . . . . .	Dr. 78,997
(c) Deposit account of grants from the Central Go- vernment for the development of handloom indus- tries . . . . .	Dr. 2,69,774
(d) Deposit account of grants made by the Indian Central Sugarcane Committee . . . . .	Dr. 1,23,886
(e) Deposit account of grants made from the Fund for the benefit of cotton growers . . . . .	Cr. 36
(f) Central Cotton Committee Research Fund . . . . .	Cr. 15,344
(g) Deposit account of the grant made by the Central Government for financing Cotton Extension Schemes . . . . .	Cr. 1,02,139
(h) Deposit account of grants made by the Indian Central Tobacco Committee . . . . .	Dr. 4,077
(i) Deposit account of grants made by the Indian Central Oilseeds Committee . . . . .	Cr. 1,503
(j) Deposits of sale-proceeds of World Health Organisation Scales . . . . .	Cr. 2,74,599
(k) Deposit account of Relief and Rehabilitation Loans to be written off . . . . .	Cr. 41,54,389
(l) Deposit account of grants from the Central Go- vernment for the food production drive scheme— Bonus for accelerating production of foodgrains . . . . .	Cr. 1,28,87,880
(m) Deposit account of grants for economic develop- ment and improvement of rural areas . . . . .	Dr. 2,92,951
(n) Mahatma Gandhi Memorial Fund . . . . .	Cr. 68
Total . . . . .	Cr. 1,72,95,690

(a) Subventions from Central Road Fund .. .. Cr. Rs. 6,29,417

65. This head records subventions made from the Central Road Fund to the Punjab Government for expenditure on Development Schemes approved by the Central Government on the advice of the Standing Committee for Roads. The sums so allotted form an addition to the State revenues and do not lapse to the Central Government at the end of the year. The sums allocated each year are advanced quarterly to the extent of 90 per cent of the estimated expenditure to be incurred in the following quarter, the advance being adjusted at the end of the quarter against actual expenditure.

The expenditure met from this grant, which is booked under the head "50-Civil Works" is transferred to this head monthly by *per contra* credit to the head "XXXIX-Civil Works".

A *proforma* account of the transactions for the year is given in Table VIII of Statement No. 4 of this part of the Report.

(b) Deposit account of the grant made by the Indian  
Council of Agricultural Research .. .. Dr. Rs. 78,997

66. The contributions received from the Indian Council of Agricultural Research for the furtherance of agricultural and veterinary schemes and other allied objects in the Punjab are credited to this head. The actual expenditure on various schemes financed from these grants is recorded under the service head concerned, but at the end of the year, an amount equal to the expenditure debitable to these grants is credited to the corresponding receipt head of the department by *per contra* transfer from the fund in the deposit section of the account. The debit balance under the head is owing to erroneous adjustments which are being investigated.

A *proforma* account of the transactions for the year is given in Table IX of Statement No. 4 of this part of the Report.

(c) Deposit account of grants from the Central  
Government for the development of handloom  
industries .. .. Dr. Rs. 2,69,774

67. The balance under this head is owing to certain erroneous adjustments which are being looked into.

(d) Deposit account of grants made by the Indian  
Central Sugarcane Committee .. .. Dr. Rs. 1,23,886

68. The contributions received from the Indian Central Sugarcane Committee for the furtherance of various sugarcane schemes which were formerly financed by the Indian Council of Agricultural Research, or were met out of the Sugar Excise Fund are credited to this head. The actual expenditure is debited to the service head "40-Agriculture" but at the end of the year, an amount equivalent to the share of expenditure in respect of each of the schemes financed from the grant is transferred from this deposit head to the revenue head 'XXIX—Agriculture'.

The debit balance under the head is under investigation.

A *proforma* account of the transactions for the year is given in Statement No. 4-X of this part of the Report.

(e) Deposit account of grants made from the Fund for the benefit of cotton growers .. .. . Cr. Rs. 36

69. The balance under the head is owing to erroneous adjustments which have been set right in the accounts for 1956-57.

(f) Central Cotton Committee Research Fund .. .. . Cr. Rs. 15,344

70. This deposit head records transactions in connection with the grant made by the Indian Central Cotton Committee for expenditure on special schemes of agricultural research and other allied objects. The committee retains full control over the expenditure from this fund, although the Director of Agriculture and other officers authorised by him operate on the fund. The actual expenditure out of the grant is booked under this head. A *proforma* account of transactions for the year is given in Table XI of Statement No. 4 of this part of the Report.

(g) Deposit Account of the grant made by the Central Government for financing Cotton Extension Schemes .. .. . Cr. Rs. 1,02,139

71. This deposit head records transactions in connection with the grants made by the Central Government from the Cotton Fund for expenditure on special schemes of agricultural research and other allied objects.

A *proforma* account of transactions for the year is given in Table XII of Statement No. 4 of this part of the Report.

(h) Deposit account of grants made by the Indian Central Tobacco Committee .. .. . Dr. Rs. 4,077

72. The contributions received from the Indian Tobacco Committee for the furtherance of tobacco schemes and other allied objects in the Punjab are credited to this head. The actual expenditure on the schemes financed from these contributions is accounted for under the service head "40—Agriculture" and, at the end of the year, an amount equivalent to the share of expenditure to be met from the grant made by the committee is transferred from the deposit head to the revenue head "XXIX—Agriculture". An account of the transactions for the year is given in Statement No. 4-XIII of this part of the Report. The debit balance under the head is owing to erroneous adjustments which are being looked into.

(i) Deposit account of grants made by the Indian Central Oilseeds Committee .. .. . Cr. Rs. 1,503

73. The contributions received from the Indian Central Oilseeds Committee for the furtherance of oilseeds schemes and other allied objects in the Punjab are credited to this head. The accounting procedure is similar to that followed in the case of schemes subsidised by the Indian Central Tobacco Committee. An account of the transactions for the year is given in Statement No. 4—XIV of this part of the Report.

(j) Deposits of sale-proceeds of World Health Organisation Seals .. .. . Cr. Rs. 2,74,599

74. The State's share of the sale-proceeds from the sale of the World Health Organisation Seals is credited in the first instance under this head. To the extent

money is utilized from this fund on health programme, an adjustment is made crediting the revenue head "XXVIII—Public Health—Miscellaneous". A *proforma* account of the transactions for the year is given in Statement No. 4-XV of this part of the Report.

(k) Deposit account of Relief and Rehabilitation loans  
to be written off .. .. . Cr. Rs. 41,54,389

75. This head has been opened to provide funds for meeting the State Government's share on account of losses on loans and advances given to displaced persons which are written off as irrecoverable.

An account of the transactions for the year is given in Statement No. 4—XVI of this part of the Report.

(l) Deposit account of grants from the Central Government for the food production drive schemes—Bonus for accelerating production of foodgrains .. Cr. Rs. 1,28,87,880

76. With a view to encouraging internal procurement and production grants are made by the Central Government to the States at the rate of eight annas per maund of foodgrains procured and an additional eight annas per maund of foodgrains exported. These grants are utilised for increased food production and procurement in the ratio 75 : 25. The bonus earned by the State is credited to this head. The expenditure on schemes for increasing food production and procurement is recorded under the relevant service heads and an equivalent amount (to the extent the cost is to be met from the bonus) transferred to the corresponding revenue head from the deposit head. An account of the deposit head for the year is given in Statement No. 4—XVII of this part of the Report.

(m) Deposit account of grants for economic development and improvement of rural areas .. Dr. Rs. 2,92,951

77. The balance under the head is owing to erroneous adjustments which have been adjusted in 1956-57 accounts.

(n) Mahatma Gandhi Memorial Fund .. .. Cr. Rs. 68

78. The balance under this head is owing to certain erroneous adjustments which have been set right in 1956-57 accounts.

(II) Advances not bearing interest .. .. { Dr. 1,00,05,760  
Cr. Rs. 10,886

79. The classes of transactions included under this group are the following:—

	Dr. Rs.	Cr. Rs.
(1) Advances Repayable .. ..	24,22,690	10,896
(2) Permanent Advances .. ..	2,58,340	..
(3) Accounts with Part 'B' States .. ..	28,03,070	..
(4) Accounts with the Reserve Bank .. ..	3,500	..
(5) Accounts with the Government of Pakistan .. ..	45,18,160	..
Total .. ..	1,00,05,760	10,896



Rs.

(1) Advances Repayable .. .. .	{ Dr. 24,22,690
	{ Cr. 10,896

80. This consists of Civil Department advances which include (i) special accounts of various large advances of a recurring nature which are recoverable from different sources and (ii) a number of petty miscellaneous advances arising in the course of business and recoverable within a short time. The recovery of the former is usually watched by separate accounts working upto the ledger balance. The recovery of the latter category of advances which are recorded in detail is watched through the objection books. The latter are treated as a single account in the ledger and the ledger balance is agreed with the aggregate of the details noted in the objection books. In the case of the former category of advances, similar reconciliation is made in those cases in which different classes of transactions are included in the same account.

81. The following are the details :—

	Dr. Rs.	Cr. Rs.
(i) Civil Advances—		
(a) Objection Book Advances .. .. .	11,18,246	..
(b) Miscellaneous Advances (Advances of the Public Works Department) .. .. .	25,508	..
(c) Passage Advances .. .. .	1,538	..
(d) Advances by the Deputy Commissioner for Criminal Tribes, Punjab .. .. .	35,187	..
(ii) Special Advances .. .. .	12,14,118	..
(iii) Forest Advances .. .. .	16,001	..
(iv) Revenue Advances .. .. .	10,440	10,896
(v) Advances for Rest Camps .. .. .	1,652	..
Total .. .. .	24,22,690	10,896

(i) Civil Advances—

(a) Objection Book Advances .. .. . Dr. Rs. 11,18,246

82. The ledger balance against this head is agreed with that shown in the broadsheets maintained in the Accounts Office and, therefore, with the aggregate of the items recorded as outstanding in the objection books. This agreement was effected with the exception of a discrepancy of Rs. 1,96,0.4 which is under settlement.

(b) Miscellaneous Advances (Advances of the Public  
Works Department) .. .. .

Dr. Rs. 25,508

83. The outstandings under this head represent the balances of advances granted for taccavi works.

(c) Passage Advances .. .. .

Dr. Rs. 1,538

84. Advances granted to Government servants of non-Asiatic domicile and their families to meet the cost of passages overseas are recorded under this head. The relevant broadsheets are under completion.

(d) Advances by the Deputy Commissioner for Criminal Tribes, Punjab .. .. . Dr. Rs. 35,187

85. Advances granted to inmates of settlements set up by the Criminal Tribes Department without interest are booked under this head. The acknowledgement of the correctness of the balance is awaited.

(ii) Special Advances J .. .. . Dr. Rs. 12,14,118

86. Under this head are recorded advances of a special nature granted under orders of the State Government. These consist of advances made (i) to the Deputy Commissioners for the requisitioning of wheat stock, (ii) to the Deputy Commissioners, Amritsar, Gurdaspur and Ferozepore to meet expenditure on security measures, (iii) to the Director of Public Instruction, Punjab for expenditure in connection with the salaries of the staff of Advisory Board for books, (iv) to the Registrar, High Court for expenditure in connection with the printing of appeals, (v) to the Director of Agriculture for the purchase of iron and steel required in the manufacture of small agricultural implements to be supplied to cultivators, (vi) to the Principal, Punjab Engineering College for purchase of kitchen and dining room equipment and furniture, (vii) to the Principal, Punjab School of Engineering for purchase of cooking utensils, (viii) to Heads of Departments for the transportation of office records from West Pakistan, (ix) to the Deputy Commissioner, Hoshiarpur for meeting expenditure on the Garh Shankar Tehsil Mela, (x) to the Deputy Commissioner, Ambala for grant to the newly constituted Market Committee, Morinda, (xi) to the Deputy Commissioner, Karnal for payment to the newly constituted Market Committees, Smalkha, Shahabad and Gharaunda, (xii) to the Red Cross Society for purchase of equipment, (xiii) to the Secretary, the Earthquake Relief Committee for grant of stipends to the beneficiaries, (xiv) to the Director of Publicity in connection with the exhibition held at Jaipur, (xv) to the President, Dentist Registration Tribunal, Punjab to enable the tribunal to start functioning, (xvi) to the Controller, Cotton Spinning and Weaving Centre, Jullundur, (xvii) to the Controller, Wool Spinning and Weaving Centre, Panipat, (xviii) to the Director General, Food and Civil Supplies for payment of rent of office building, (xix) to the Director of Industries in connection with the supply of barrack blankets to the Government of India, (xx) to the Deputy Commissioner, Hissar for advance to the Market Committee at Loharu to enable it to start functioning, (xxi) to Government servants upto three months' pay for purchase of equipment, (xxii) to the Deputy Commissioners, Gurdaspur, Amritsar, Jullundur, Ludhiana and Ferozepore for relief of flood stricken people, (xxiii) to the Director of Public Instruction to meet expenses on the transport of the remaining objects of the Central Museum, Lahore, (xxiv) for the opening of a banking account for Mr. Slocum and (xxv) to Government servants upto two months' pay on their transfer to Chandigarh.

There is a difference of Rs. 40,553 between the broadsheet and the ledger balances of which Rs. 1,97,276 have been adjusted, leaving a balance of Rs.—1,56,723. The outstanding balance includes Rs.—27,514 relating to the year 1947-48, Rs.—67,357 to the year 1948-49, Rs. 22,622 to the year 1949-50 Rs. —27,656 to the year 1950-51, Rs. —9,678 to the year 1951-52, Rs. —39,290 to the year 1952-53, Rs. 1,292 to the year 1953-54 and Rs. —9,142 to the year 1954-55 and is under settlement.

(iii) Forest Advances .. .. . Dr. Rs. 16,001

87. The outstanding balance under this head represents cash advances made to the subordinate Forest Officers who are not authorised to draw cheques against the drawing account of the Divisional Officers to enable them to make disbursements.

(iv) Revenue Advances .. .. . { Dr. Rs. 10,440  
Cr. Rs. 10,896

88. This head consists of the following :—

	Dr.	Cr.
	Rs.	Rs.
(a) Advances for Forests of the Rana of Darkoti ..		10,671
(b) Advances for Forests of the Delath Estate ..		225
(c) Cost of boundary marks recoverable from landholders .. .. .	10,440	
Total ..	10,440	10,896

(a) Advances for Forests of the Rana of Darkoti .. Cr. Rs. 10,671

89. The balance represents the amount realized in excess of the expenditure incurred by the Punjab Government on the management of the Darkoti State Forests. The acceptance of the balance is awaited.

(b) Advances for Forests of the Delath Estate .. Cr. Rs. 225

90. The balance represents the amount realised in excess of the expenditure incurred by the Punjab Government on the management of the Delath Estate Forests. The acceptance of the balance is awaited.

(c) Cost of boundary marks recoverable from landholders .. .. . Dr. Rs. 10,440

91. The cost of boundary marks is paid in the first instance by the Government and is debited to this head for recovery from the landholders concerned under Section 102 of the Land Revenue Act. The certificate accepting the balance has been called for from the Administrator.

(v) Advances for Rest Camps .. .. . Dr. Rs. 1,652

92. The balance under the head is owing to erroneous adjustments which are being looked into.

(2) Permanent Advances .. .. . Dr. Rs. 2,58,340

93. Advances granted to Government servants who have to make payments before they can place themselves in funds by drawing bills, are recorded under this head. They are of the nature of permanent imprests allowed to officers and are, therefore, termed permanent advances. There is a difference of Rs.—822 between the ledger balance and the sum total of the balance in the broadsheet of which a sum of Rs.—2,126 has since been cleared, leaving a balance of Rs. 1,304. The outstanding balance consists of Rs. 2,500 relating to the year 1947-48, Rs. —12 to the year 1948-49, Rs. —271 to the year 1950-51, Rs. —159 to the year 1952-53, Rs. —850 to the year 1953-54 and Rs. 96 to the year 1954-55. Action is being taken for the clearance of the outstanding difference. Acceptances of the balances outstanding have not been received from officers holding permanent advances in 40 cases.

(3) Accounts with Part "B" States .. ..	Dr. Rs. 28,03,070
94. The details are :—	Rs.
Account with the Government of Hyderabad ..	Cr. 18,998
Account with the Government of Pepsu .. ..	Dr. 24,67,146
Account with the Government of Madhya Bharat ..	Dr. 1,979
Account with the Government of Rajasthan .. ..	Dr. 3,24,547
Account with the Government of Saurashtra .. ..	Dr. 11,923
Account with the Government of Mysore .. ..	Cr. 390
Account with the Government of Vindhya Pradesh ..	Dr. 300
Account with the Government of Kashmir .. ..	Dr. 16,563
	<hr/>
Total .. ..	Dr. 28,03,070

The transactions relating to Part "B" States are accounted for under this head. The accounts with these States are settled either in cash or by bank drafts. The balances outstanding represent net amounts due from or to the States and have since been cleared. The balances shown against Governments of Vindhya Pradesh and Kashmir are owing to erroneous adjustments which are being set right.

(4) Accounts with the Reserve Bank .. .. Dr. Rs. 3,500

95. The balance under this head represents the amount expended by the Punjab Government on behalf of the Reserve Bank of India on the remittance of treasure, etc., which remained outstanding at the close of the year. The out-standings have since been cleared.

(5) Accounts with the Government of Pakistan .. Dr. Rs. 45,18,160

96. The balance represents the net amount of the debits and credits passed on to the various provincial Governments in Pakistan, which remained un-adjusted on the 31st March, 1955.

	Rs.
(III) Suspense .. ..	{ Dr. 6,99,76,673
	{ Cr. 78,74,466

97. The details of the balance under Suspense are as follows:—

	Dr. Rs.	Cr. Rs.
(i) Suspense Accounts . . . . .	6,99,76,673	65,74,892
(ii) Departmental and Similar Accounts	..	12,99,574
	<hr/>	<hr/>
Total . . . . .	6,99,76,673	78,74,466

		Rs.
(i) Suspense Accounts—	{	Dr. 6,99,76,673
		Cr. 65,74,892

98. The balance consists of :—

	Dr. Rs.	Cr. Rs.
(1) Suspense Account . . . . .	95,84,363	65,74,892
(2) Central Accounts Office—Reserve Bank Suspense . . . . .	26,97,073	..
(3) Payments on behalf of Central Claims Organisation—Pensions and Provi- dent Funds . . . . .	20,909	..
(4) Payments on behalf of Central Claims Organisation—Interim Relief . . . . .	25,699	..
(5) Cash Balance Investment Account . . . . .	2,19,37,144	..
(6) Departmental Adjusting Account . . . . .	31,232	..
(7) Punjab Government Suspense . . . . .	3,56,80,253	..
Total . . . . .	<u>6,99,76,673</u>	<u>65,74,892</u>

	Dr. Rs.	Cr. Rs.
(1) Suspense Account—		
(a) Objection Book Suspense . . . . .	..	1,13,685
(b) East Punjab Suspense . . . . .	..	62,77,003
(c) Unclassified Items . . . . .	49,56,826	..
(d) Purchase of Fodder . . . . .	26,867	..
(e) Land Revenue from land belonging to Pakistan Nationals . . . . .	..	7,442
(f) Receipts on account of forfeitures due to enforcement of penal clauses of contracts and agreements against migrants to Pakistan . . . . .	..	336
(g) Purchase and distribution of amm- onium sulphate . . . . .	43,45,203	..
(h) Purchase and distribution of super- phosphate . . . . .	1,28,786	..
(i) Provident Fund payments relating to pre-partition claims made on behalf of Punjab (P) . . . . .	1,27,681	..
(j) Contributions from Rajasthan on account of capital expenditure on Sutlej Valley Project . . . . .	..	1,72,591
(k) Material and equipment for Commu- nity Projects . . . . .	..	3,835
Total . . . . .	<u>95,84,363</u>	<u>65,74,892</u>

**(a) Objection Book Suspense .. .. . Cr. Rs. 1,13,685**

99. The transactions under this head represent items which for insufficient information or other reasons, could not be allocated to the proper heads in the accounts. The balance has since been adjusted with the exception of a net debit balance of Rs. 25,844 which consists of Rs. 5,447 relating to the year 1950-51, Rs. —17 to the year 1952-53, Rs. 21,030 to the year 1953-54 and Rs. —616 to the year 1954-55 and is in the course of adjustment.

**(b) East Punjab Suspense .. .. . Cr. Rs. 62,77,003**

100. The balance represents unspent amounts refunded after the 31st March 1948 out of the lump sum advances drawn by the various departments on the 31st March 1948 by debit to the head "Punjab Government Suspense". This head will be cleared after the Joint Punjab Suspense Accounts have been audited by the test audit parties to be deputed by the Punjab (I) and the West Pakistan Governments.

**(c) Unclassified Items .. .. . Dr. Rs. 49,55,826**

101. The balance under this head represents amounts passed on by other Accounts Officers through the Inter-State Suspense Account for which full particulars or vouchers are awaited. A sum of Rs. 30,01,506 has since been cleared, leaving a balance of Rs. 19,54,320 which is made up of Rs. 1,26,608 relating to the year 1948-49, Rs. —99,070 to the year 1949-50, Rs. 8,19,725 to the year 1950-51, Rs. 3,99,583 to the year 1951-52, Rs. 1,11,488 to the year 1952-53, Rs. 1,02,183 to the year 1953-54 and Rs. 4,93,803 to the year 1954-55 and is under correspondence.

**(d) Purchase of Fodder .. .. . Dr. Rs. 26,867**

102. The amount represents the balance of advance of Rs. 45,525 drawn by the Director of Agriculture, Punjab for purchase of fodder for distribution to famine stricken cultivators. The matter regarding the adjustment of the balance is under correspondence with the State Government.

**(e) Land Revenue from land belonging to Pakistan Nationals .. .. . Cr. Rs. 7,442**

103. The balance under the head represents income from lease of agricultural land lying on the Punjab (I) side of the rivers Sutlej and Ravi belonging to Pakistan nationals but not in their possession kept under suspense under the orders of the State Government pending settlement with the West Pakistan Government.

**(f) Receipts on account of forfeitures due to enforcement of penal clauses of contracts and agreements against migrants to Pakistan .. .. . Cr. Rs. 336**

104. The receipts have been kept under suspense under the orders of the State Government pending settlement of the claims of migrants to Pakistan.

- (g) Purchase and distribution of ammonium sulphate Dr. Rs. 43,45,203  
 (h) Purchase and distribution of superphosphate .. Dr. Rs. 1,28,786

105. The balances represent the costs of ammonium sulphate and superphosphate held in stock with the distributing agents. These are being adjusted under the head "85-A—Capital Outlay on State Schemes of Government Trading" in the accounts for 1956-57.

- (i) Provident Fund payments relating to pre-partition claims made on behalf of Punjab (P) .. .. Dr. Rs. 1,27,681

106. The balance under this head represents payments on account of provident fund balances made in Punjab (I) under the orders of Punjab Government to subscribers who had retired or died before the 14th August, 1947. The suspense head will be cleared on receipt of necessary reimbursement from the West Pakistan Government.

- (j) Contributions from Rajasthan on account of capital expenditure on Sutlej Valley Project .. .. Cr. Rs. 1,72,591

107. The balance represents amount due to Rajasthan Government on account of their share of capital expenditure on Sutlej Valley Project as booked under "68-Construction of Irrigation, etc., Works". The credit balance is owing to large issue of stocks to other heads and Divisions.

- (k) Material and equipment for Community Projects Cr. Rs. 3,835

108. The balance represents 25% share of the Government of India in the materials and equipment received under the Indo-U.S. T.C.A. programme kept under suspense pending receipt of certain information from the Accountant General, Central Revenues.

- (2) Central Accounts Office—Reserve Bank Suspense Dr. Rs. 26,97,073

109. The balance represents the difference between the net figures according to the advices sent by the Bank and the accounts sent by the Accounts Officers. It has been adjusted in the accounts for 1955-56.

- (3) Payments on behalf of Central Claims Organisation—Pensions and Provident Funds .. .. Dr. Rs. 20,909

- (4) Payments on behalf of Central Claims Organisation—Interim Relief .. .. Dr. Rs. 25,699

110. The outstanding balances are in respect of amounts for which demand drafts were not received during the year 1954-55. The matter is under correspondence.

- (5) Cash Balance Investment Account .. .. Dr. Rs. 2,19,37,144

111. This head records transactions connected with temporary investments of the cash balance. The balance comprises (i) long-term securities of the Central Government (Rs. 1,19,30,144), (ii) fixed deposits with the Bikaner Bank, Loharu (Rs. 7,000) and (iii) short-term investments of Rs. 1,00,00,000 held in three months' treasury bills issued by the Government of India, which matured in the year 1955-56.

(6) Departmental Adjusting Account .. .. Dr. Rs. 31,232

112. This head is intended for recording the departmental receipts and payments appearing in the treasury schedules which are subsequently cleared by minus credits and debits afforded through the different departmental classified abstracts. The balance represents the net result of certain debit and credit items not cleared during the year. It has since been adjusted.

(7) Punjab Government Suspense .. .. Dr. Rs. 3,56,80,253

113. The balance under this head represents payments relating to the repartition period made by the Punjab Government upto the 31st March 1948, which after audit by the test audit party to be deputed by the Accountant General, West Pakistan, will be incorporated in the repartition accounts maintained in his office.

(ii) Departmental and Similar Accounts .. .. Cr. Rs. 12,99,574

114. These are cash balances in the hands of disbursing officers of the Public Works Department. These do not form part of the general cash balance of Government. There is a difference of Rs. 39,45,241 between the broadsheet and the ledger, balances, which is under reconciliation. The credit balance under the head is owing to certain erroneous adjustments which are being looked into.

(iv) Miscellaneous .. .. Cr. Rs. 6,17,329

115. The balance under this head represents the amount due to the Rajasthan Government on account of their share of capital expenditure on the Sutlej Valley Project as booked under the head "68-Construction of Irrigation, etc., Works." The credit balance is owing to the large issue of stock to other heads and divisions. The amount is being transferred under "Suspense".

### SECTION S—REMITTANCES

Rs.

I—Remittances within India .. .. { Dr. 12,50,00,349  
Cr. 7,848

116. This head consists of:—

	Dr. Rs.	Cr. Rs.
(i) Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant General or Comptroller	12,03,93,818	..
(ii) Reserve Bank of India Remittances	..	7,848
(iii) Adjusting Account between Central and State Governments	41,96,046	..
(iv) Adjusting Account with Railways	3,43,398	..
(v) Inter-State Suspense Account	67,087	..
<b>Total</b>	<b>12,50,00,349</b>	<b>7,848</b>



(i) **Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant General or Comptroller** .. .. . **Dr. Rs. 12,03,93,818**

117. The following are the details:—

	Rs.
(1) Forest Remittances . . . . .	Cr. 1,09,129
(2) Public Works Remittances . . . . .	Dr. 1,41,48,229
(3) Transfers between Public Works Officers—	
(a) Inter-Chandigarh Divisions . . . . .	Dr. 16,52,236
(b) Inter—Bhakra Nangal Divisions . . . . .	Dr. 4,32,11,377
(c) Other Divisions . . . . .	Dr. 6,14,12,839
(4) Miscellaneous . . . . .	Dr. 78,266
<b>Total</b> . . . . .	<b>Dr. 12,03,93,818</b>

118. This head accommodates two different kinds of transactions, one being remittances in actual cash between treasuries and departments rendering accounts to the same Accounts Office. The transactions of the other kind are book adjustments made in accounts of the same Accounts Office, which are watched through separate registers maintained for the purpose. Each separate remittance of this kind is watched through a remittance register.

(ii) **Reserve Bank of India Remittances** .. .. . **Cr. Rs. 7,948**

119. A scheme was introduced by the Reserve Bank with effect from the 1st October, 1940 to standardise and extend remittance facilities throughout India and Burma. At places where the Reserve Bank has no office of its own or is not represented by offices or branches of the Imperial Bank, the issue and payment of telegraphic transfers and drafts on Reserve Bank account are undertaken by Government treasuries and sub-treasuries as "Treasury Agencies" of the Bank. Receipts and payments taking place in treasuries on this account are accounted for under this head and are initially carried against Government balances until cleared with the Bank through daily advices of drawings and encashments. The debits and credits booked under this head are ultimately cleared by corresponding adjustments under the head "Reserve Bank Deposits".

The outstanding balance is in respect of certain drawings and encashments which could not be advised in time to Reserve Bank of India for incorporation in the accounts for 1954-55 owing either to non-receipt of daily advices from certain Treasury Agencies, or to non-appearance of credits and debits in the treasury accounts in support of daily advices of drawings and encashments.

(iii) Adjusting Account between Central and State Governments	Dr.	Rs. 41,96,046
(iv) Adjusting Account with Railways	Dr.	3,43,398
(v) Inter-State Suspense Account	Dr.	67,087

Item (iii) records transactions between the Central Government and the Government of the Punjab, item (iv) between the Railways and the Government of the Punjab and item (v) between the Government of the Punjab and other State Governments requiring settlement through the Reserve Bank. The balances represent the outstanding amounts for which settlement could not be made in the Reserve Bank's accounts for the year. The outstanding balance under (iii) includes Rs. 78,03,839 representing 40% of the total amount of Rs. 1,95,09,597 outstanding in the books of the undivided Punjab on the 14th August, 1947 provisionally taken over by the Punjab (I) Government.

#### SECTION V—CASH BALANCE .. .. . Dr. Rs. 9,07,55,820

121. The following are the details of the closing cash balance:—

Cash in Treasuries	Rs. 4,90,102
Deposits with the Reserve Bank	Rs. 9,02,65,518

The treasury balances have been agreed with those in the consolidated Cash Balance Report for March, 1955 which has been verified by the Currency Officer. The balance in deposit with the Reserve Bank agrees with that shown in the statement of balances received from the Central Accounts Section of the Reserve Bank of India.

**B—DEBT, DEPOSITS, REMITTANCES AND CONTINGENCY FUND****II—ACCOUNTS****NO. 1—SUMMARY OF RECEIPTS AND DISBURSEMENTS BY MAJOR HEADS**

Heads of Receipts (1)	Actuals for 1954-55 (2) Rs.	Heads of Disbursements (3)	Actuals for 1954-55 (4) Rs.
<i>Part I—Consolidated Fund</i>			
Total Revenue as per Account No. 3 of Part A ..	23,04,69,403	Total Expenditure as per Account No. 3 of Part A ..	41,04,95,928
N—Public Debt Incurred— Floating Debt .. .. .	67,00,000	Public Debt discharged— Floating Debt .. .. .	67,00,000
Loans from the Central Government .. .. .	28,59,53,159	Loans from the Central Government .. .. .	1,44,72,488
TOTAL .. .. .	29,26,53,159	TOTAL .. .. .	2,11,72,488
R—Loans and Advances by State Governments— Loans to Municipalities, Port Funds, etc. ..	86,96,819	R—Loans and Advances by State Governments— Loans to Municipalities, Port Funds, etc. ..	2,27,37,503
Loans to Government Servants .. .. .	6,56,379	Loans to Government Servants .. .. .	6,45,675
TOTAL .. .. .	93,53,198	TOTAL .. .. .	2,33,83,178
TOTAL—Consolidated Fund	53,24,75,760	TOTAL—Consolidated Fund	45,50,51,592
<i>Part II—Contingency Fund</i>			
Contingency Fund .. .. .	35,000	Contingency Fund .. .. .	..
TOTAL—Contingency Fund	35,000	TOTAL—Contingency Fund	..
<i>Part III—Public Accounts</i>			
O—Unfunded Debt incurred— State Provident Funds ..	74,50,982	O—Unfunded Debt discharged— State Provident Funds ..	49,82,620
P—Deposits and Advances— <i>Deposits not bearing interest—</i> Appropriation for Reduction or Avoidance of Debt ..	91,24,570	P—Deposits and Advances— <i>Deposits not bearing interest—</i> Appropriation for Reduction or Avoidance of Debt ..	..
Famine Relief Fund .. .. .	1,00,000	Famine Relief Fund .. .. .	..
Depreciation Reserve Fund— Electricity .. .. .	24,55,640	Depreciation Reserve Fund— Electricity .. .. .	1,46,372
Deposits of the Depreciation Reserve of Commercial Concerns .. .. .	20,03,641	Deposits of the Depreciation Reserve of Commercial Concerns .. .. .	15,24,095
Fund for promotion of education amongst the educationally backward classes .. .. .	31,15,000	Fund for promotion of education amongst the educationally backward classes .. .. .	20,17,956
Motor Transport Reserve Fund .. .. .	35,289	Motor Transport Reserve Fund .. .. .	30,459

NO. 1.—SUMMARY OF RECEIPTS AND DISBURSEMENTS BY MAJOR HEADS—*concl'd.*

Heads of Receipts (1)	Actuals for 1954-55 (2)	Heads of Disbursements (3)	Actuals for 1954-55 (4)
	Rs.		Rs.
<i>Part III—Public Account—concl'd.</i>			
<b>P—Deposits and Advances—<i>concl'd.</i></b>		<b>P—Deposits and Advances—<i>concl'd.</i></b>	
Deposits of Local Funds ..	2,86,46,072	Deposits of Local Funds ..	2,75,85,248
Civil Deposits .. ..	7,96,88,623	Civil Deposits .. ..	9,28,38,774
Other Accounts .. ..	30,06,689	Other Accounts .. ..	33,47,750
<i>Advances not bearing interest—</i>		<i>Advances not bearing interest—</i>	
Advances Repayable ..	37,06,232	Advances Repayable ..	37,03,026
Permanent Advances ..	14,877	Permanent Advances ..	19,004
Accounts with Part "B" States	71,27,720	Accounts with Part 'B' States	89,70,943
Accounts with the Govern- ment of Burma ..	63,557	Accounts with the Govern- ment of Burma ..	70,004
Accounts with the Reserve Bank .. ..	2,587	Accounts with the Reserve Bank .. ..	3,122
Accounts with the Govern- ment of Pakistan ..	5,840	Accounts with the Govern- ment of Pakistan ..	94,720
Adjusting Account with Composite Madras State	364	Adjusting Account with Composite Madras State	..
<i>Suspense—</i>		<i>Suspense—</i>	
Suspense Accounts ..	7,08,50,114	Suspense Accounts ..	6,53,84,976
Departmental and Similar Accounts .. ..	1,01,23,055	Departmental and Similar Accounts .. ..	82,92,067
<i>Miscellaneous—</i>		<i>Miscellaneous—</i>	
Miscellaneous .. ..	..	Miscellaneous .. ..	31,788
<b>TOTAL ..</b>	<b>22,09,70,470</b>	<b>TOTAL ..</b>	<b>21,40,60,304</b>
<b>S—Remittances—</b>		<b>S—Remittances—</b>	
Cash Remittances and Ad- justments between officers rendering Accounts to the same Accountant General or Comptroller ..	49,80,49,972	Cash Remittances and Ad- justments between officers rendering Accounts to the same Accountant General or Comptroller ..	50,40,34,682
Reserve Bank of India Remittances .. ..	9,27,35,802	Reserve Bank of India Remittances .. ..	9,22,87,219
Adjusting Account between Central and State Govern- ments .. ..	6,87,08,595	Adjusting Account between Central and State Govern- ments .. ..	7,13,48,279
Adjusting Account with Railways .. ..	12,94,326	Adjusting Account with Railways .. ..	16,07,043
Inter-State Suspense Ac- count .. ..	8,915	Inter-State Suspense Ac- count .. ..	—91,366
<b>TOTAL ..</b>	<b>66,07,97,810</b>	<b>TOTAL ..</b>	<b>66,91,85,857</b>
<b>TOTAL—Public Account ..</b>	<b>88,92,19,062</b>	<b>TOTAL—Public Account ..</b>	<b>88,82,28,781</b>
<b>V—(Opening) Cash Balance—</b>		<b>V—(Closing) Cash Balance—</b>	
Cash in Treasuries ..	5,36,792	Cash in Treasuries ..	4,90,102
Deposits with the Reserve Bank .. ..	1,17,89,379	Deposits with the Reserve Bank .. ..	9,02,65,518
<b>TOTAL ..</b>	<b>1,23,06,171</b>	<b>TOTAL ..</b>	<b>9,07,55,620</b>
<b>GRAND TOTAL ..</b>	<b>1,43,40,35,993</b>	<b>GRAND TOTAL ..</b>	<b>1,43,40,35,993</b>

No. 2—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1954-55 AND THE PRINCIPAL SOURCES FROM WHICH FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

1	2	3	4
	On the 1st April 1954	On the 31st March 1955	Increase (+) Decrease (—) in the year ended 31st March 1955
	Rs.	Rs.	Rs.
<b>Commercial Departments—</b>			
Irrigation .. .. .	(a) 18,70,68,613	21,37,55,156	+2,66,86,543
Multipurpose River Schemes .. .. .	(a) 81,30,18,209	97,13,07,401	+15,82,89,192
Electricity Schemes .. .. .	(a) 9,09,70,411	9,06,55,580	—3,14,831
Other Commercial Departments and Under- takings .. .. .	1,34,03,952	1,34,77,562	+73,610
<b>Total—Commercial Departments</b> .. .. .	<b>1,10,44,61,185</b>	<b>1,28,91,95,699</b>	<b>+18,47,34,514</b>
<b>Other Departments—</b>			
Other Accounts .. .. .	13,55,71,934	15,36,27,959	+1,80,56,025
<b>Total—Other Departments</b> .. .. .	<b>13,55,71,934</b>	<b>15,36,27,959</b>	<b>+1,80,56,025</b>
<b>Total—Capital Expenditure</b> .. .. .	<b>1,24,00,33,119</b>	<b>1,44,28,23,658</b>	<b>+20,27,90,539</b>
<b>Loans and Advances—</b>			
Loans to Municipalities, Port Funds, etc. .. .. .	10,12,00,430	11,52,41,114	+1,40,40,684
Loans to Government Servants .. .. .	9,38,078	9,27,374	—10,704
<b>Total—Loans and Advances</b> .. .. .	<b>10,21,38,508</b>	<b>11,61,68,488</b>	<b>+1,40,29,980</b>
<b>Total—Capital and Other Expenditure</b> .. .. .	<b>1,34,21,71,627</b>	<b>1,55,89,92,146</b>	<b>+21,68,20,519</b>
<b>Deduct—Contribution from Revenue and the Contingency Fund to Capital Expenditure</b> .. .. .	<b>—2,27,58,826</b>	<b>—2,27,58,826</b>	<b>..</b>
<b>Net Capital and other Expenditure (outside the Revenue Account)</b> .. .. .	<b>1,31,94,12,801</b>	<b>1,53,62,33,320</b>	<b>+21,68,20,519</b>
<b>Principal Sources of Funds—</b>			
<b>Debt—</b>			
Loans from the Central Government .. .. .	1,06,69,41,452	1,33,84,22,123	+27,14,80,671
Unfunded Debt .. .. .	3,74,31,501	3,98,99,863	+24,68,362
<b>Total—Outstanding Debt</b> .. .. .	<b>1,10,43,72,953</b>	<b>1,37,83,21,986</b>	<b>+27,39,49,033</b>

(a) Excludes expenditure during the period from the 1st April, 1947 to the 14th August 1947.

No. 2—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1954-55, AND THE PRINCIPAL SOURCES FROM WHICH FUNDS WERE PROVIDED FOR THAT EXPENDITURE—*concl'd.*

1	On the 1st April 1954	On the 31st March 1955	Increase (+) Decrease (-) in the year ended the 31st March 1955
2	3	4	
	Rs.	Rs.	Rs.
Contingency Fund .. .. .	49,65,000	50,00,000	+35,000
Sinking Funds and Reserve Funds ..	1,04,74,290	2,04,64,978	+99,90,688
Net balance under Deposits, Advances, etc., other than those shown separately ..	6,32,03,059	4,68,79,384	-1,63,23,675
Remittances .. .. .	-11,66,04,254	-12,49,92,501	-83,88,247
<b>Total—Debt and Other Obligations ..</b>	<b>1,07,24,11,048</b>	<b>1,32,56,73,847</b>	<b>+25,32,62,799</b>
<i>Deduct—Cash Balance .. . . .</i>	<i>1,23,06,171</i>	<i>9,07,55,620</i>	<i>+7,84,49,449</i>
<i>Deduct—Investments .. . . .</i>	<i>3,20,56,644</i>	<i>2,19,37,144</i>	<i>-1,01,19,500</i>
<b>Net Provision of Funds .. .. .</b>	<b>1,02,80,48,233</b>	<b>1,21,29,81,083</b>	<b>+18,49,32,850</b>

**No. 3—STATEMENT OF DEBT AND OTHER INTEREST-BEARING OBLIGATIONS SHOWING THE ADDITIONS TO AND DISCHARGES OF DEBT, ETC., DURING THE YEAR AND THE AMOUNT OF THE DEBT, ETC., AT THE COMMENCEMENT AND CLOSE OF THE YEAR.**

Description of debt	Amount on the 1st April, 1954	Additions during the Year	Discharges during the Year	Amount on the 31st March, 1955
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>I—Public Debt—</b>				
<b>Floating Debt—</b>				
Other Floating Loans	..	67,00,000	67,00,000	..
Loans from the Central Government	1,06,69,41,452	28,59,53,159	1,44,72,488	1,33,84,22,123
<b>Total—Public Debt</b>	<b>1,06,69,41,452</b>	<b>28,59,53,159</b>	<b>2,11,72,488</b>	<b>1,33,84,22,123</b>
<b>II—Unfunded Debt—</b>				
<b>State Provident Funds—</b>				
General Provident Fund	3,41,34,617	70,36,209	45,83,957	3,65,86,869
Indian Civil Service Provident Fund	13,85,971	2,02,078	1,98,905	13,89,144
Indian Civil Service (Non-European Members) Provident Fund	4,36,620	29,591	14,328	4,51,883
Punjab Contributory Provident Fund	9,07,566	1,18,782	1,59,930	8,66,418
Workmen's Contributory Provident Fund	1,43,326	41,782	13,341	1,71,767
Other Miscellaneous Provident Funds	4,23,401	22,540	12,159	4,33,782
<b>Total—Unfunded Debt</b>	<b>3,74,31,501</b>	<b>74,50,982</b>	<b>49,82,620</b>	<b>3,98,99,863</b>
<b>Total—Debt and Other Interest-bearing Obligations</b>	<b>1,10,43,72,953</b>	<b>30,01,04,141</b>	<b>2,61,55,108</b>	<b>1,37,83,21,986</b>

No. 4 STATEMENT SHOWING THE APPLICATION IN THE YEAR OF 1955 OF THE SUMS APPROPRIATED FROM THE CONSOLIDATED FUND (OF THE PUNJAB OR RECEIVED FROM OTHER SOURCES ON ACCOUNT OF THE SEVERAL FUNDS.

I—FAMINE RELIEF FUND			
		Rs.	Rs.
Balance on the 1st April, 1954		2,00,000	Balance on the 31st March 1955 .. ..
			3,00,000
Transfer from the Revenue Account .. ..		1,00,000	
Total .. ..		3,00,000	Total .. ..
			3,00,000
II—DEPRECIATION RESERVE FUND—ELECTRICITY			
		Rs.	Rs.
Balance on the 1st April, 1954		1,28,65,068	Amount of expenditure during the year .. ..
			1,46,372
Amount appropriated from Revenue .. ..		24,55,640	Balance on the 31st March, 1955 .. ..
			1,51,74,336
Total .. ..		1,53,20,708	Total .. ..
			1,53,20,708
I II—DEPRECIATION RESERVE FUND—MOTOR TRANSPORT			
		Rs.	Rs.
Balance on the 1st April, 1954		22,85,348	Amount expended on ordinary renewals and replacements .. ..
			15,07,959
Amount appropriated from Revenue .. ..		9,18,951	Balance on the 31st March, 1955 .. ..
			16,96,340
Total .. ..		32,04,299	Total .. ..
			32,04,299
IV—DEPRECIATION RESERVE FUND—GOVERNMENT CENTRAL WORKSHOPS			
		Rs.	Rs.
Balance on the 1st April, 1954		23,860	Amount of expenditure during the year .. ..
			16,136
Amount appropriated from Revenue .. ..		10,84,690	Balance on the 31st March, 1955 .. ..
			10,92,414
Total .. ..		11,08,550	Total .. ..
			11,08,550
V—FUND FOR PROMOTION OF EDUCATION AMONGST THE EDUCATIONALLY BACKWARD CLASSES			
		Rs.	Rs.
Balance on the 1st April, 1954		35,084	Amount of expenditure during the year .. ..
			20,17,956
Amount appropriated from Revenue .. ..		31,15,000	Balance on the 31st March, 1955 .. ..
			11,32,128
Total .. ..		31,50,084	Total .. ..
			31,50,084
VI—MOTOR TRANSPORT RESERVE FUND			
		Rs.	Rs.
Balance on the 1st April, 1954		1,41,474	Amount of expenditure during the year .. ..
			30,459
Amount appropriated from Revenue .. ..		35,289	Balance on the 31st March, 1955 .. ..
			1,46,304
Total .. ..		1,76,763	Total .. ..
			1,76,763



No. 4—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM THE CONSOLIDATED FUND OF THE PUNJAB OR RECEIVED FROM OTHER SOURCES ON ACCOUNT OF THE SEVERAL FUNDS—*contd.*

VII—FOODGRAINS RESERVE FUND

	Rs.		Rs.
Balance on the 1st April 1954	9,23,456	Balance on the 31st March, 1955	9,23,456
Amount appropriated from Revenue .. ..	..		
<b>Total ..</b>	<b>9,23,456</b>	<b>Total ..</b>	<b>9,23,456</b>

VIII—SUBVENTIONS FROM CENTRAL ROAD FUND

	Rs.		Rs.
Balance on the 1st April 1954	—1,06,206	Amount of expenditure during the year .. ..	26,20,916
Amount allotted from Central Road Fund ..	33,56,539	Balance on the 31st March, 1955 .. ..	6,29,417
<b>Total ..</b>	<b>32,50,333</b>	<b>Total ..</b>	<b>32,50,333</b>

IX—DEPOSIT ACCOUNT OF THE GRANT MADE BY THE INDIAN COUNCIL OF AGRICULTURAL RESEARCH

	Rs.		Rs.
Balance on the 1st April 1954	—1,56,818	Amount expended on various schemes .. ..	95,961
Amount contributed by the Indian Council of Agricultural Research ..	1,73,782	Balance on the 31st March 1955	—78,997
<b>Total ..</b>	<b>16,964</b>	<b>Total ..</b>	<b>16,964</b>

X—DEPOSIT ACCOUNT OF GRANTS MADE BY THE INDIAN CENTRAL SUGARCANE COMMITTEE

	Rs.		Rs.
Balance on the 1st April, 1954	—1,02,979	Amount expended on various schemes .. ..	1,29,569
Amount contributed by the Central Government ..	1,08,669	Balance on the 31st March, 1955	—1,23,886
<b>Total ..</b>	<b>5,683</b>	<b>Total ..</b>	<b>5,683</b>

XI—CENTRAL COTTON COMMITTEE RESEARCH FUND

	Rs.		Rs.
Balance on the 1st April, 1954	23,629	Amount expended on the scheme .. ..	92,604
Amount contributed by the Central Cotton Committee	84,319	Balance on the 31st March, 1955	15,344
<b>Total ..</b>	<b>1,07,948</b>	<b>Total ..</b>	<b>1,07,948</b>

XII—DEPOSIT ACCOUNT OF THE GRANT MADE BY THE CENTRAL GOVERNMENT FOR FINANCING COTTON EXTENSION SCHEMES

	Rs.		Rs.
Balance on the 1st April, 1954	76,443	Amount expended on the scheme .. ..	—25,696
Amount contributed by the Central Government ..	..	Balance on the 31st March, 1955	1,02,139
<b>Total ..</b>	<b>76,443</b>	<b>Total ..</b>	<b>76,443</b>

No. 4—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM THE CONSOLIDATED FUND OF THE PUNJAB OR RECEIVED FROM OTHER SOURCES ON ACCOUNT OF THE SEVERAL FUNDS—*concl'd.*

XIII—DEPOSIT ACCOUNT OF GRANTS MADE BY THE INDIAN CENTRAL TOBACCO COMMITTEE

	Rs.		Rs.
Balance on the 1st April, 1954	21,343	Amount expended on the schemes	24,586
Amount contributed by the Indian Central Tobacco Committee	-334	Balance on the 31st March, 1955	-4,077
Total	20,509	Total	20,509

XIV—DEPOSIT ACCOUNT OF GRANTS MADE BY THE INDIAN CENTRAL OILSEEDS COMMITTEE

	Rs.		Rs.
Balance on the 1st April, 1954	-25,005	Amount expended during the year	38,050
Amount contributed by the Indian Central Oilseeds Committee	64,558	Balance on the 31st March, 1955	1,503
Total	39,553	Total	39,553

XV—DEPOSITS OF SALE-PROCEEDS OF WORLD HEALTH ORGANISATION SEALS

	Rs.		Rs.
Balance on the 1st April, 1954	4,425	Balance on the 31st March, 1955	2,74,599
Receipts during the year	2,70,174		
Total	2,74,599	Total	2,74,599

XVI—DEPOSIT ACCOUNT OF RELIEF AND REHABILITATION LOANS TO BE WRITTEN OFF

	Rs.		Rs.
Balance on the 1st April, 1954	40,97,969	Amount of expenditure during the year	32,918
Amount appropriated from Revenue	89,338	Balance on the 31st March, 1955	41,54,389
Total	41,87,307	Total	41,87,307

XVII—DEPOSIT ACCOUNT OF GRANTS FROM THE CENTRAL GOVERNMENT FOR THE FOOD PRODUCTION DRIVE SCHEMES—BONUS FOR ACCELERATING PRODUCTION OF FOODGRAINS.

	Rs.		Rs.
Balance on the 1st April, 1954	1,31,96,865	Amount of expenditure during the year	3,11,302
Amount contributed by the Central Government	2,317	Balance on the 31st March, 1955	1,28,87,880
Total	1,31,99,182	Total	1,31,99,182

No. 5—STATEMENT OF LOANS AND ADVANCES SHOWING THE AMOUNTS ADVANCED AND REPAID, INTEREST RECEIVED DURING THE YEAR AND BALANCES OF SUCH LOANS AND ADVANCES AT THE COMMENCEMENT AND CLOSE OF THE YEAR.

Major and Minor Heads of Account	Balance on the 1st April, 1954	Amount advanced during the year	Total	Amount repaid during the year	Balance on the 31st March, 1955	Interest received and credited to Revenue
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Loans to Municipalities, Port Funds, etc.—</b>						
Loans to Municipalities . . . . .	28,53,008	5,10,812	33,64,720	2,41,069	31,23,651	1,33,425
Loans to District and other Local Fund Committees . . . . .	—50,000	..	—50,000	..	—50,000	..
Loans to Landholders and other Notabilities . . . . .	50,335	..	50,335	34,000	16,335	..
Advances to Cultivators . . . . .	2,00,97,819	74,14,412	2,75,12,031	40,85,490	2,34,26,541	3,50,036
Loans and Advances to Displaced Persons . . . . .	6,38,36,871	10,21,952	6,48,58,823	34,96,479	6,13,02,344	7,41,451
Miscellaneous Loans and Advances . . . . .	1,21,51,047	66,47,686	1,87,98,733	8,39,781	1,79,58,952	2,68,373
Loans and Advances under the Community Development Programme . . . . .	22,60,850	71,42,641	94,03,291	..	94,03,291	..
<b>Total</b>	<b>10,12,00,430</b>	<b>2,27,37,503</b>	<b>12,39,37,933</b>	<b>86,96,819</b>	<b>11,52,41,114</b>	<b>14,93,285</b>
<b>Loans to Government Servants—</b>						
House Building Advances . . . . .	3,38,924	3,18,921	6,57,845	61,174	5,96,671	1,109
Advances for the purchase of motor conveyances . . . . .	2,66,948	1,25,147	3,92,095	1,31,519	2,60,576	3,277
Advances for the purchase of other conveyances . . . . .	25,771	1,10,637	1,36,408	69,694	(a) —2,337	..
Passage Advances . . . . .	—1,986	..	—1,986	78	66,714	308
Other Advances . . . . .	3,08,421	90,970	3,99,391	3,03,914	(a) + 2,337	..
					5,477	609
<b>Total</b>	<b>9,38,078</b>	<b>6,45,675</b>	<b>15,83,753</b>	<b>6,56,379</b>	<b>9,27,374</b>	<b>5,303</b>
<b>GRAND TOTAL</b>	<b>10,21,38,508</b>	<b>2,33,83,178</b>	<b>12,55,21,686</b>	<b>93,53,198</b>	<b>11,61,68,488</b>	<b>14,98,588</b>

M/BIAGP(BD)—14

(a) Proforma correction made after the close of accounts.

## APPENDIX

Statement showing the extent to which the Government of the Punjab was committed on the 31st March, 1955 in respect of sanctioned estimates debitable outside the Revenue Account.

(In thousands of rupees)

S. No.	Major head of account and name of work	Amount of sanctioned estimate	Expenditure to end of previous year	Expenditure during the year	Further liabilities as per estimate	Total expenditure estimated (Columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
<b>IRRIGATION BRANCH</b>							
<i>Eastern Division—</i>							
1	Extension of Irrigation to New Areas on Eastern Canal .. ..	3,47	2,46	70	31	3,47	
2	Increasing capacity of channels to run 25% extra discharge ..	1,38	1,26	6	6	1,38	
3	Increasing capacity of Ladhuka distributary to run 25% extra discharge .. ..	2,00	1,81	6	13	2,00	
4	Items costing less than rupees one lac ..	73	38	23	12	73	
<i>Hussainiwala Division—</i>							
5	Harike Project .. (b)	(b)	5,08,45	1,00,71	..	(b)	
<i>Jullundur Drainage Division—</i>							
6	Remodelling Shah Nahar Canal .. ..	17,61	16,71	1,52	..	18,23 (a)	
<i>Kuhl Division—</i>							
7	Constructing Sidharthar Canal .. ..	24,47	8,59	5,80	9,99	24,47	
8	Baij Nath Kuhl Scheme in Kangra .. ..	3,64	..	4	3,60	3,64	
9	Constructing Kuhls in Kangra District .. ..	1,63	..	27	1,36	1,63	
<i>Jandiata Division—</i>							
10	Constructing Qadian distributary taking off from R.D. 31700 tail Kasur Branch upper and Harpur distributary taking off from R.D. 30750 R of Subraon Branch of Kasur Branch upper .. ..	1,99	2,15	..	..	2,15(a)	

APPENDIX—*contd.*

(In thousands of rupees)

S. No.	Major head of account and name of work	Amount of sanctioned estimate	Expenditure to end of previous year	Expenditure during the year	Further liabilities as per estimate	Total expenditure estimated (Columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
<b>IRRIGATION BRANCH</b>							
<i>—contd.</i>							
<i>Jandiala Division—concl'd.</i>							
11	Constructing Batala distributary taking off from R.D. 40288 R with its Sandalpur minor and Bahawal distributary	4,07	3,61	..	46	4,07	
12	Constructing Tagra distributary taking off from R.D. 72250 R and its Muchhar minor taking off from R.D. 55500 Tagra distributary ..	4,88	2,46	..	2,42	4,88	
13	Constructing Ditch distributary No. 1 LRD III 650 L2 LRD 46288, 3 LRD 233000 KBL and Khajala distributary at R.D. 4700 OR—Sabruon Branch	1,63	1,88	1	..	1,89(a)	
14	Constructing Renewala distributary with its Ram Tirath minor and Dyalpur distributary with its Rampur minor	3,07	1,52	1	1,54	3,07	
15	Extension of Riarki distributary .. ..	48	26	..	22	48	
16	Constructing Bishampur distributary taking off from R.D 161600 R of Kasur Branch Lower .. ..	1,26	1,35	..	..	1,35 (a)	
17	Constructing Raipur distributary with its minors	3,50	3,80	..	..	3,80 (a)	
18	Constructing Sathiall distributary taking off from 37100 L tail K.B. with minor and sub-minors .. ..	(b)	1,12	7	..	(b)	
19	Constructing Timmorol minor with its Khokha sub-minor and extension of Bhinder distributary	3,09	1,94	13	1,02	3,09	
20	Extension of irrigation to arid areas in Jandiala Division .. ..	(b)	..	16	..	(b)	
21	Raising banks of channels	(b)	..	2,46	..	(b)	

APPENDIX—*contd.*

(In thousands of rupees)

S. No.	Major head of Account and name of work	Amount of sanctioned estimate	Expenditure of previous year	Expenditure to end of year	Further liabilities as per estimate	Total expenditure estimated (Columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
<b>IRRIGATION BRANCH</b>							
<i>—contd.</i>							
<i>Majitha Division—</i>							
22	Extension of Irrigation in Ajnala Tehsil ..	5,25	4,11	46	68	5,25	
23	Construction of Chherta minor of Madhopur Beas Link and Raja Sansi minor of Lahore Branch ..	(b)	4,81	35	..	(b)	
24	Kiran Nullah Scheme ..	13,58	10,85	6	2,67	13,58	
25	Raising Banks of channels	(b)	..	4	..	(b)	
26	Items costing less than rupees one lac ..	74	63	2	9	74	
<i>Madhopur Division—</i>							
27	Constructing Kalanaur distributary ..	9,99	..	43	9,56	9,99	
28	Constructing flood protection embankment along river Ravi Upstream of Dera Baba Nanak .. ..	(b)	..	98	..	(b)	
<i>Gurdaspur Division—</i>							
29	Extension of irrigation to arid areas in Gurdaspur Division ..	7,23	4,49	32	3,58	8,39 (a)	
30	Raising banks of channels	..	9,54	2,44	..	(b)	
31	Madhopur Beas Link ..	..	1,20	80,01	..	(b)	
<i>Rohtak Division</i>							
<i>Western Jumna Canal—</i>							
32	Extension of Bhiwani distributary RD 192650—22776 .. ..	14,41	4,08	1	10,32	14,41	
33	Remodelling Butana Branch RD—175000	1,15	..	45	70	1,15	
34	Remodelling Sunder Branch RD 146800—174231	1,42	..	74	68	1,42	
35	Remodelling banks of Sunder Sub-Branch RD 81400—21602 ..	2,86	..	1,26	1,60	2,86	
36	Remodelling banks of Butana Branch RD 82700—119810 .. ..	(b)	9	93	..	(b)	
37	Remodelling Sunder Sub-Branch RD 121600—146800 .. ..	1,96	..	86	1,10	1,96	

APPENDIX—*contd.*

(In thousands of rupees)

S. No.	Major head of account and name of work	Amount of sanctioned estimate	Expenditure to end of previous year	Expenditure during the year	Further liabilities as per estimate	Total expenditure estimated (Columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
<b>IRRIGATION BRANCH</b>							
<i>—contd.</i>							
<i>Rohtak Division—concl.</i>							
38	Remodelling the banks of Hansi Branch R.D. 5000—22500 .. ..	1,30	..	90	40	1,30	
39	Remodelling the banks of Hansi Branch R.D. 22500—80000 .. ..	1,88	9	79	98	1,88	
40	Obtaining one link belt dragline 5-K—125 in Rohtak .. ..	(b)	..	2,76	..	(b)	
41	Constructing Dhaman minor (Lift Channel) of Sunder distributary R.D. 15700 .. ..	2,10	1,99	27	..	2,26 (a)	
42	Constructing Dang minor .. ..	7,15	1,59	52	5,04	7,15	
43	Extending Gujrani minor and constructing its sub-minor .. ..	(b)	1,59	1,04	..	(b)	
44	Constructing Mithathal link Channel. .. ..	5,11	39	2,82	1,90	5,11	
45	Constructing Sewan Sub-minor (lift channel) of taking off at R.D. 16750 R of Mali minor .. ..	1,07	85	9	13	1,07	
46	Extending Baroda minor 21210—49500 .. ..	1,13	81	..	32	1,13	
47	Enlarging Talu minor upto R.D. 27600 and extending its tail from R. D. 40180 to 58000 .. ..	2,38	2,42	..	..	2,42 (a)	
48	Items costing less than rupees one lac .. ..	2,47	50	2,94	..	3,44 (a)	
<i>Haryana Division</i>							
<i>Western Jumna Canal—</i>							
49	Constructing Matan Hale Minor taking off at B.D. 17800 .. ..	3,20	1,34	33	1,53	3,20	
50	Constructing Surkhpur minor .. ..	1,10	66	32	12	1,10	
51	Extending Burkah minor for irrigating village Dubal Dham Majori .. ..	3,56	3,75	5	..	3,80 (a)	
52	Constructing Lift Channel at That Jumpen .. ..	3,63	2,57	38	68	3,63	
53	Remodelling Bhalant Sub-Branch R.D. 124000 .. ..	1,68	43	58	67	1,68	
54	Extension of Jasrana minor .. ..	2,53	2,44	..	9	2,53	
55	Items costing less than rupees one lac .. ..	4,63	85	1,07	2,71	4,63	

APPENDIX—*contd.*

(In thousands of rupees)

S. No.	Major head of account and name of work	Amount of sanctioned estimate	Expenditure to end of previous year	Expenditure during the year	Further liabilities as per estimate	Total expenditure estimated (Columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
<b>IRRIGATION BRANCH</b>							
<i>—contd.</i>							
<i>Karnal Division</i>							
<i>Western Jumna Canal—</i>							
56	Items costing less than rupees one lac ..	18,75	4,08	6,17	8,50	18,75	
<i>Tubewell Division</i>							
<i>No. 1—</i>							
57	Jagadhri Tubewell Project ..	99,87	1,02,09	—14	..	1,01,95 (a)	
58	(a) Badaur Tubewell Scheme ..	13,38	12,11	..	1,27	13,38	
	(b) Munak Tubewell Scheme ..						
59	Technical Co-operation Aid Scheme ..	(b)	10,72	51,62	..	(b)	
<i>Abdullapur Division—</i>							
60	Adding 3 more tunnels to the single excluder at Tajewala and extending the existing two tunnels	2,76	1,69	5	1,02	2,76	
61	Items costing less than rupees one lac ..	72	75	68	..	1,43 (a)	
<i>Ferozpur Division</i>							
<i>Sirhind Canal—</i>							
62	Items costing less than rupees one lac ..	2,50	..	1,09	1,41	2,50	
<i>Abohar Division—</i>							
63	Items costing less than rupees one lac ..	40	..	31	8	40	
<i>Bhatinda Division—</i>							
64	Items costing less than rupees one lac ..	64	..	42	22	64	
<i>Tubewell Division</i>							
<i>No. 11—</i>							
65	Sinking of 255 Tubewells by M/S. H. T. Smith under T.C.A. scheme, 1952 ..	(b)	..	7,57	..	(b)	
66	Sinking 65 NO. Tubewells in Shahbad Pipli Area under T. C. A. scheme, 1953 ..	(b)	..	7,41	..	(b)	
67	Items costing less than rupees one lac ..	1,00	..	1,16	..	1,16 (a)	



APPENDIX—*contd.*

(In thousands of rupees)

S. No.	Major head of account and name of work	Amount of Expenditure sanctioned to estimate	Expenditure to end of previous year	Expenditure during the year	Further liabilities as per estimate	Total expenditure estimated (Columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
<b>IRRIGATION BRANCH</b>							
<i>—concd.</i>							
<i>Delhi Division</i>							
<i>Western Jumna Canal—</i>							
68	Constructing staff quarters at Delhi ..	2,73	88	1,13	72	2,73	
69	Constructing double storied Messals quarters and Sub-rest house at Delhi .. ..	1,23	1,23	—15	15	1,23	
70	Constructing double storied offices at Delhi	3,08	2,02	—5	19	3,08	
71	Constructing double storied canal rest houses at Delhi .. ..	1,28	1,03	1	24	1,28	
72	Constructing Ganaur distributary and tail	1,88	..	63	1,25	1,88	
73	Constructing Samalka distributary taking off at R.D. 98600 of Delhi Branch .. ..	1,22	..	53	69	1,22	
74	Items costing less than rupees one lac ..	1,36	15	3,41	..	3,56 (a)	
<i>Director Irrigation</i>							
<i>Research Division</i>							
<i>Amritsar—</i>							
75	Land Reclamation Farm in Karnal .. ..	3,53	4,83	47	..	5,30 (a)	
76	Contour survey of ehoes in Hoshiarpur district	1,04	15	54	35	1,04	
77	Items costing less than rupees one lac ..	30	11	19	9	30	
Total—Irrigation Works		3,40,13	7,64,56	2,78,50	82,07	3,51,05	
<b>BHAKRA NANGAL PROJECT—</b>							
78	Bhakra Dam	1,01,21,44	55,72,51	12,90,07	32,58,86	1,01,21,44	
Total—Irrigation Branch		1,04,61,57	63,37,07	15,68,66	33,41,83	1,04,72,40	

APPENDIX—*contd.*

(In thousands of rupees)

S. No.	Major head of account and name of work	Amount of Expenditure sanctioned estimate	Expenditure of previous year	Expenditure during the year	Further liabilities as per estimate	Total expenditure estimated (Columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
<b>BUILDINGS AND ROADS BRANCH</b>							
<i>Ambala Provincial Division—</i>							
79	Conversion of district jail into Central Jail—1st instalment ..	2,74	2,70	..	4	2,74	
80	Conversion of district jail into Central Jail—2nd instalment ..	2,48	2,18	..	35	2,48	
81	Conversion of district jail into Central Jail—3rd instalment ..	5,30	6,21	..	..	6,21 (a)	
82	Conversion of district jail into Central Jail—4th instalment ..	3,40	2,03	1,82	..	3,85 (a)	
83	Conversion of district jail into Central Jail—5th instalment ..	5,67	..	1,80	3,87	5,67	
84	Constructing Jagadhri Ohachhraul Paontā road	9,50	9,47	23	..	9,70 (a)	
85	Constructing Panipat Gohana Road ..	19,04	17,63	86	55	19,04	
86	Metalling and Tarring Shahābad Barara road	5,15	4,77	..	38	5,15	
87	Reconditioning and joining Barara Shahzadpur Kala Amb road ..	3,40	4,12	..	..	4,12 (a)	
88	Constructing a metalled road mile 2—7 of Ambala Pehowa road ..	2,54	..	1,75	79	2,54	
89	Constructing a metalled road mile 8—44 ..	2,48	..	1,35	1,13	2,48	
90	Constructing a metalled road mile 13-5 to 22 ..	4,79	..	78	4,01	4,79	
91	Constructing a metalled road mile 22/5 to 30 ..	4,42	..	1,13	3,29	4,42	
92	Constructing a road from Kaithal to Gulha in Karnal District. ..	9,53	..	1,83	7,70	9,53	
93	Constructing a metalled road from Panipat to Assandh in Karnal district. (From PEPSU boundary to Assandh mile 22—27)	3,26	..	4,30	..	4,30 (a)	
94	Constructing a metalled road from Thanesar to Jhansa in Karnal District.	6,11	..	38	5,73	6,11	
95	Constructing a metalled road from Kaithal to Rajund in Karnal District.	7,94	..	1,82	6,12	7,94	

## APPENDIX—contd.

(In thousands of rupees)

S. No.	Major head of account and name of work	Amount of sanctioned estimate	Expenditure of previous year	Expenditure during the year	Further liabilities as per estimate	Total expenditure estimated (Columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
<b>BUILDINGS AND ROADS</b>							
<b>BRANCH—contd.</b>							
<i>Ambala Provincial Division—concd.</i>							
96	Construction of Panipat Assandh road in Karnal District. (Section Panipat to Safedon upto PEPSU boundary) .. ..	7,80	..	..	7,80	7,80	
97	Widening Rupar-Guzar-Nangal road in Ambala and Hoshiarpur Districts.	8,28	..	..	8,28	8,28	
98	Construction and development of the low built area, Model Town, Ambala .. ..	2,96	..	17	2,79	2,96	
99	Constructing shopping centre at Ambala .. ..	(b)	16	1,50	..	(b)	
100	Constructing S.K.A. road	1,59	1,50	..	9	1,59	
101	Items costing less than rupees one lac .. ..	45	..	3	42	45	
<i>Gurgaon Provincial Division—</i>							
102	Constructing a metalled road from Ambala to Hissar in Hissar District.	7,59	1,95	..	5,64	7,59	
103	Constructing a metalled road from Loharu-Bhiwani— I phase .. ..	11,74	1,60	..	10,14	11,74	
104	Constructing a metalled road from Loharu-Bhiwani— II phase .. ..	(b)	1,32	..	..	(b)	
105	Constructing Kharkhoda-Delhi Border Road, Rohtak .. ..	(b)	..	15	..	(b)	
106	Converting camp Jail into permanent district Jail, Hissar .. ..	16,80	16,59	..	21	16,80	
107	Constructing 100 additional houses at Bhiwani	1,66	1,42	—1	25	1,66	
108	Constructing 8 marla housing scheme at Gurgaon	(b)	2,76	..	..	(b)	
109	Items costing less than rupees one lac .. ..	1,50	31	1,25	..	1,56 (a)	

APPENDIX—*contd.*

(In thousands of rupees)

S. No.	Major head of account and name of work	Amount of sanctioned estimate	Expenditure to end of previous year	Expenditure during the year	Further liabilities as per estimate	Total expenditure estimated (Columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
<b>BUILDINGS AND ROADS</b>							
<b>BRANCH—<i>contd.</i></b>							
<i>Kangra Provincial Division—</i>							
110	Improving and metalling Ranital-Jwala Mukhi road in Kangra District.	10,40	..	4,00	6,40	10,40	
111	Improving and metalling Jullundur-Hoshiarpur-Dharamsala road ..	11,34	11,34	..	..	11,34	
<i>Amritsar Provincial Division—</i>							
112	Building required for V.J. Hospital, Amritsar ..	2,84	2,79	..	5	2,84	
113	Constructing Amritsar-Bhikhwind road ..	9,45	7,41	..	2,04	9,45	
114	Constructing Amritsar Udho Nangal Road ..	11,49	11,26	..	23	11,49	
115	Constructing Gurdaspur-Dera Baba Nanak Road	1,50	1,70	..	..	1,70 (a)	
116	Constructing Amritsar-Chogwan-Ajnala Road	94	2,46	..	..	2,46 (a)	
117	Construction of 200 eight marla cheap houses at Pathankot .. ..	3,23	3,32	..	..	3,32 (a)	
118	Constructing 8 marla plot scheme at Batala ..	2,38	2,15	..	23	2,38	
119	Extension of district Jail at Amritsar .. ..	2,02	5,67	1	..	5,68 (a)	
120	Constructing Hostel in Government Medical College, Amritsar	4,81	5,16	—35	..	4,81	
121	Constructing barracks for 400 under-trial prisoners in new district Jail at Amritsar .. ..	2,59	..	1,85	74	2,59	
122	Constructing 30 married warders' quarters in New District Jail, Amritsar .. ..	1,17	..	13	1,04	1,17	
123	Constructing Sirigobindpur-Udho-Nangal Road	8,40	..	3,90	4,50	8,40	
124	Constructing Batala-Beas Road in Amritsar District .. ..	6,42	..	2,14	4,28	6,42	
125	Items costing less than rupees one lac .. ..	8,21	2,13	2,70	3,38	8,21	

APPENDIX—*contd.*

(In thousands of rupees)

S. No.	Major head of account and name of work	Amount of sanctioned estimate	Expenditure to end of previous year	Expenditure during the year	Further liabilities as per estimate	Total expenditure estimated (Columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
<b>BUILDINGS AND ROADS</b>							
<b>BRANCH—<i>contd.</i></b>							
<i>Amritsar Electrical Division—</i>							
126	Items costing less than rupees one lac ..	2,44	1,87	13	44	2,44	
<i>Ferozepur Provincial Division—</i>							
127	Metalling Muktsar Jallalabad Road ..	7,63	2,47	89	4,27	7,63	
128	Extension of Ferozepore Jail to accommodate 1000 prisoners ..	8,89	8,02	48	1,35	8,80	
129	Constructing hostel in Government College for Women at Ludhiana ..	4,24	..	2,39	1,85	4,24	
130	Constructing 124 Industrial Plans at Ludhiana	3,13	43	2,25	45	3,13	
131	Items costing less than rupees one lac ..	1,10	1,32	1,64	..	2,96 (a)	
<i>Jullundur Provincial Division—</i>							
132	Construction of Police Recruiting Training Centre at Jullundur ..	2,12	2,29	..	..	2,29 (a)	
133	Constructing main office building with shed and motor garages sub-station of Punjab Armed Police Lines, Jullundur	1,01	..	..	1,01	1,01	
134	Constructing barracks each to accommodate 8 head constables and 96 foot constables (sub-castate) of lines at Jullundur ..	3,53	..	..	3,53	3,53	
135	Constructing new Punjab Armed Police lines at Jullundur ..	(b)	17,04	93	..	(b)	
136	Constructing Punjab Armed Police Lines at Jullundur ..	2,21	2,10	..	2	2,21	
137	Acquisition of lands for the new Punjab Armed Police Lines at Jullundur ..	3,18	3,36	..	..	3,36 (a)	
138	Constructing Government College for Women at Ludhiana ..	6,27	5,92	27	8	6,27	
139	Constructing new hostel for 200 boys at Ludhiana ..	7,12	5,92	57	63	7,12	

APPENDIX—*contd.*

(In thousands of rupees)

S. No.	Major head of account and name of work	Amount of sanctioned estimate	Expenditure to end of previous year	Expenditure during the year	Further liabilities as per estimate	Total expenditure estimated (Columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
<b>BUILDINGS AND ROADS</b>							
<b>BRANCH—<i>contd.</i></b>							
<i>Jullundur Provincial Division—<i>concl'd.</i></i>							
140	Constructing hall and 8 lecture rooms in Government College, Hoshiarpur .. ..	3,88	3,61	1	23	3,88	
141	Constructing an Academic block for Government College for Women at Ludhiana .. ..	6,27	..	..	6,27	6,27	
142	Purchase of truck for carriage work .. ..	11,40	8,20	..	3,20	11,40	
143	Constructing the Guzar-Nangal Road in Hoshiarpur .. ..	14,52	8,76	3,75	2,01	14,52	
144	Constructing Nakodar-Makhu Road .. ..	1,52	1,80	-31	3	1,52	
145	Constructing Lines offices, armoury workshop, quarter guards and Godown in Punjab Armed Police, Jullundur .. ..	1,57	..	..	1,57	1,57	
146	Constructing residential quarters for the officers and staff except hospital staff in the new Punjab Armed Police Lines, Jullundur .. ..	6,92	..	..	6,92	6,92	
147	Constructing magazines, stables, roads, compound with fencing and other miscellaneous items in the new Punjab Armed Police Lines at Jullundur	2,80	..	..	2,80	2,80	
148	Resurfacing of roads in built up area, Model Town, Jullundur .. ..	(b)	1,98	..	..	(b)	
149	Constructing Una-Guzar-Nangal Road (Z.Z. Development) .. ..	(b)	..	2,34	..	(b)	
150	Construction of Lisara Rahon Road in Jullundur, (Z.Z. Development)	5,52	..	2,05	3,47	5,52	
151	Constructing Tanda-Hoshiarpur Road (Z.Z. Development) .. ..	(b)	..	4,34	..	(b)	
152	Constructing Tanda-Sri-gobindpur Road (Z.Z. Development) .. ..	(b)	..	2,34	..	(b)	
153	Items costing less than rupees one lac .. ..	3,72	4,32	1,74	..	6,08 (a)	

APPENDIX—*contd.*

(In thousands of rupees)

S. No.	Major head of account and name of work	Amount of sanctioned estimate	Expenditure to end of previous year	Expenditure during the year	Further liabilities as per estimate	Total expenditure estimated (Columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
<b>BUILDINGS AND ROADS</b>							
<i>BRANCH—contd.</i>							
<i>Bridges Construction Division—</i>							
154	Additions and alterations to Government College, Rupar .. ..	13,47	13,40	8	..	13,48	(a)
155	Constructing Public Works Department Staff quarters at Rupar	1,39	1,69	1	..	1,70	(a)
156	Purchase of equipment for Punjab Engineering College, Chandigarh ..	8,79	4,62	1,83	2,34	8,79	
157	Constructing Punjab Engineering College, Chandigarh (Academic Block) .. ..	11,20	11,62	7	..	11,69	(a)
158	Constructing Morinda-Samrala Road in Ambala District ..	2,37	2,59	31	..	2,90	(a)
159	Constructing Morinda-Samrala Road in Ludhiana District .. ..	8,92	5,82	2,18	92	8,92	
160	Constructing Morinda-Chamkaur Bela Road	4,13	4,17	2	..	4,19	(a)
161	Widening Rupar-Guzar-Nangal Road .. ..	8,29	..	4,97	3,32	8,29	
162	Widening and improving Rupar-Chandigarh Road .. ..	(b)	..	4,31	..	(b)	
163	Constructing Morinda-Chamkaur Bela Road..	4,68	..	51	4,17	4,68	
164	Items costing less than rupees one lac .. ..	(b)	..	1,23	..	(b)	
<i>Road Construction Division, Sirsa—</i>							
165	Construction of road from Fatehabad to Bhattu ..	(b)	..	2,14	..	(b)	
166	Constructions of road from Ratia to Bhattu .. ..	(b)	..	1,65	..	(b)	
167	Construction of road from Kalanwali to Dabwali ..	8,60	..	1,29	7,31	8,60	
168	Construction of road from Dabwali to Chutala ..	7,98	..	1,60	6,38	7,98	
169	Items costing less than rupees one lac .. ..	(b)	..	82	..	(b)	

## APPENDIX—contd.

(In thousands of rupees)

S. No.	Major head of account and name of work	Amount of sanctioned estimate	Expenditure to end of previous year	Expenditure during the year 54-55	Further liabilities as per estimate	Total expenditure estimated (Columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
<b>BUILDINGS AND ROADS</b>							
<b>BRANCH—contd.</b>							
<i>Roads, Construction Division, Hissar—</i>							
170	Development of Mandis in Hissar District ..	(b)	..	1,29	..	(b)	
171	Constructing Hissar-Belward Road ..	6,79	..	2,00	4,79	6,79	
172	Construction of road from Kalanwali to Dabwali (Bhakra Road Section)	8,60	..	..	8,60	8,60	
173	Constructing a road from Tohana to Ratia ..	9,65	..	1,76	7,89	9,65	
174	Constructing a metalled road from Fatehabad to Bhattu ..	5,11	..	1	5,10	5,11	
175	Constructing a metalled road from Dabwali to Chutala ..	7,98	..	..	7,98	7,98	
176	Constructing Barwala Tohana Road upto PEPSU boundary ..	4,34	..	88	3,46	4,34	
177	Metalling road from Bhiwani to Loharu in Hissar District ..	4,02	..	..	4,02	4,02	
178	Constructing Lehpana-Behwa Road ..	5,87	..	1,21	4,66	5,87	
170	Constructing Barwala-Tohana Road, Section II ..	4,96	..	88	4,08	4,96	
180	Constructing Hissar-Barwala, Road ..	(b)	..	4,97	..	(b)	
181	Construction of a metalled road from Ratia to Fatehabad ..	7,00	..	..	7,00	7,00	
182	Purchase of jeeps in Hissar Construction Division ..	(b)	..	1,16	..	(b)	
183	Purchase of Road Rollers	(b)	..	2,63	..	(b)	
184	Items costing less than rupees one lac ..	(b)	..	1,25	..	(b)	
<i>Ludhiana Public Health Division—</i>							
185	Providing water supply and sanitary installation in Central Jail, Ferozpor ..	3,46	2,58	52	36	3,46	
186	Providing water supply in connection with conversion of district Jail into Central Jail, Ambala	2,24	85	65	74	2,24	



APPENDIX—*contd.*

(In thousands of rupees)

S. No.	Major head of account and name of work	Amount of sanctioned estimate	Expenditure to end of previous year	Expenditure during the year	Further liabilities as per estimate	Total expenditure estimated (Columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
<b>BUILDINGS AND ROADS</b>							
<b>BRANCH—<i>contd.</i></b>							
<i>Ludhiana Public Health Division—contd.</i>							
187	Providing drainage scheme in connection with conversion of District Jail into Central Jail, Ambala—2nd Phase ..	3,03	86	30	1,78	3,03	
188	Providing water supply, gas and sanitary installation in Government College, Rupar ..	1,77	1,53	3	16	1,77	
189	Providing water supply and sanitary installation in Government College Hostel for 200 boys at Ludhiana ..	1,53	1,01	12	40	1,53	
190	Providing water supply, and sanitary installation in the proposed Government College for Women, Ludhiana ..	(b)	1,68	16	..	(b)	
191	Providing water supply, drainage and sanitary installation—Laboratory fitting to the main College Block in Punjab Engineering College, Chandigarh ..	(b)	1,16	1	..	(b)	
192	Providing permanent water supply in New Township, 2nd phase, Ludhiana ..	3,90	1,21	—106	3,84	3,90	
193	Providing drainage in New Townships, 2nd phase, Ludhiana ..	(b)	4,27	39	..	(b)	
194	Providing drainage scheme in Ambala Township, 2nd phase ..	3,59	1,65	62	1,32	3,59	
195	Providing water supply in New Township, Jagadhri, 2nd Phase ..	4,16	1,08	75	2,33	4,16	
196	Providing water supply in New Township, Jagadhri, 1st Phase ..	(b)	1,72	31	..	(b)	
197	Providing drainage scheme in Township, Jagadhri, 2nd Phase ..	(b)	2,46	54	..	(b)	
198	Providing water supply, in Ambala Township, 1st Phase ..	(b)	2,46	5	..	(b)	
199	Providing permanent water supply in New Township, Ludhiana, 1st phase ..	2,23	2,21	1,40	..	3,61 (a)	

APPENDIX—*contd.*

(In thousands of rupees)

S. No.	Major head of account and name of work	Amount of sanctioned estimate.	Expenditure to end of previous year	Expenditure during the year	Further liabilities as per estimate	Total expenditure estimated (Columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
<b>BUILDINGS AND ROADS</b>							
<b>BRANCH—<i>contd.</i></b>							
<i>Ludhiana Public Health Division—conold.</i>							
200	Providing drainage in New Township, Khanna, 1st Phase .. ..	1,29	1,91	12	..	2,03	
201	Providing permanent drainage in New Township, Jagadhri, 1st Phase .. ..	6,56	2,07	9	4,40	6,56	
202	Providing permanent drainage in New Township, Ludhiana, 1st Phase .. ..	2,23	65	1	1,57	2,23	
203	Providing permanent drainage in New Township, Khanna, 1st Phase .. ..	(b)	97	17	..	(b)	
204	Construction of Galvanized Iron pipes specials for rehabilitation works, Ludhiana .. ..	(b)	1,05	..	..	(b)	
205	Items costing less than rupees one lac .. ..	(b)	..	4,80	..	(b)	
<i>Amritsar Public Health Division—</i>							
206	Providing water supply, drainage and sanitary installations in V.J. Hospital, Amritsar .. ..	2,15	2,00	91	..	2,01 (a)	
207	Providing drainage in New Township, Jullundur .. ..	4,78	4,37	15	26	4,78	
208	Providing water supply in New Township, Jullundur .. ..	(b)	4,33	25	..	(b)	
209	Providing water supply in New Township, Hoshiarpur .. ..	2,68	1,31	73	64	2,68	
210	Providing drainage in New Township, Hoshiarpur .. ..	2,14	42	70	1,02	2,14	
211	Providing permanent drainage in New Township, Hoshiarpur (4000 sites) .. ..	1,04	78	..	26	1,04	
212	Providing permanent water supply in New Township, Jullundur .. ..	(b)	4,33	..	..	(b)	
213	Providing drainage in New Township, Jullundur (4000 sites) .. ..	2,11	2,04	..	7	2,11	
214	Providing water supply in Punjab Armed Police, Jullundur .. ..	6,07	4,29	..	1,78	6,07	
215	Items costing less than rupees one lac .. ..	(b)	..	1,53	..	(b)	