



T.S.H. I

GOVERNMENT OF THE PUNJAB

FINANCE ACCOUNTS

1956-57

(From the 1st April, 1956 to the 31st October, 1956)

AND

THE AUDIT REPORT

FINANCE ACCOUNTS. GOVERNMENT OF THE PUNJAB
1956-57

(From the 1st April, 1956 to the 31st October, 1956.)

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FINANCE ACCOUNTS OF THE GOVERNMENT OF THE PUNJAB FOR THE PERIOD FROM THE 1ST APRIL, 1956 TO THE 31ST OCTOBER, 1956 AND THE REPORT OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA

CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA

This compilation containing the Finance Accounts of the Government of the Punjab for the period from the 1st April, 1956 to the 31st October, 1956 and the report of the Comptroller and Auditor General of India presents the accounts of the receipts and outgoings of the Government of the Punjab for the period, together with a report on the financial results disclosed by the different accounts and the other data coming under examination, that is to say, both the revenue and capital accounts, the accounts of the public debt and the liabilities and assets of the Government of the Punjab as deduced from the balances recorded in its books and other information. It supplements the report of the Comptroller and Auditor General of India on the accounts of the audited expenditure of the Government for the period from the 1st April, 1956 to the 31st October, 1956 separately presented in the form of Appropriation Accounts. In compliance with Article 151(2) of the Constitution of India, read with President's Order under Section 72(1) of the States Reorganisation Act, 1956, the Comptroller and Auditor General's report on the accounts accompanied by the accounts themselves is submitted by the Comptroller and Auditor General to the Governor to be laid before the State Legislature.

Both the Finance Accounts and the Appropriation Accounts for the period from the 1st April, 1956 to the 31st October, 1956 which as Comptroller and Auditor General I am required to audit, have been examined under my direction, in accordance with the provisions of the Government of India (Audit and Accounts) Order, 1936, as adapted under the India (Provisional Constitution) Order, 1947, read with Article 149 of the Constitution of India. It is to be noted that the Comptroller and Auditor General's responsibility for the audit of the accounts of the Government does not extend in full to the audit of the accounts of revenue, but I am satisfied on the best information available that the accounts of revenue included in the Finance Accounts herewith presented give a correct statement of the sums brought to account. Subject to these observations and also to those contained in the detailed reports which follow and in the report on the Appropriation Accounts, the accounts now presented are correct statements of the receipts and outgoings of the Government of the Punjab for the period from the 1st April, 1956 to the 31st October, 1956.

A. K. CHANDA,

Comptroller and Auditor General of India

NEW DELHI;

THE GOVERNMENT OF INDIA

A—GENERAL FINANCE ACCOUNTS**I—Report****INTRODUCTORY**

1. The Government accounts are kept in the following three parts:—

Part I—Consolidated Fund of the Punjab

Part II—Contingency Fund of the Punjab

Part III—Public Account of the Punjab

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

(1) Revenue;

(2) Capital ; and

(3) Debt (comprising Public Debt and Loans and Advances).

The first division deals with the proceeds from taxation and other receipts classed as revenue and the expenditure therefrom, the net result of which represents the revenue surplus or deficit for the year. The second division deals with expenditure met usually from borrowed funds with the object either of increasing concrete assets of a material character or of reducing recurring liabilities, such as those for future pensions by payment of the capitalised value. It also includes receipts of a capital nature which can properly be applied as a set off to capital expenditure. The third division comprises loans raised by Government—loans of a purely temporary nature classed as "Floating Debt" (such as Treasury Bills and Ways and Means Advances), as well as other loans classed as "Permanent Debt"— and "Loans and Advances made by Government" together with repayments of the former and recoveries of the latter.

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

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

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

(2) Remittances.

The first division comprises receipts and payments, other than those falling under debt heads pertaining to Part I, in respect of which Government incurs a liability to repay the moneys received or has a claim to recover the amounts paid, together with repayments of the former and recoveries of the latter. The second division embraces all merely adjusting heads, under which appear remittances of cash between treasuries and transfers between different accounting circles. The initial debits or credits to the heads in this division are cleared eventually by corresponding receipts or payments either within the same circle of account or in another account circle.

The transactions included in these accounts represent mainly the actual cash receipts and disbursements during the period from the 1st April, 1956 to the 31st October, 1956 as distinguished from amounts due to or by Government during the same period. The cash basis system is, however, not entirely suitable for recording the transactions and presenting the true state of affairs of Govern-

ment commercial undertakings run on commercial principles. The detailed accounts of this class of undertakings are, therefore, maintained outside the regular accounts in proper commercial form and these accounts are subjected to a suitable audit check by the Indian Audit and Accounts Department.

2. *Sections and Heads of Accounts*—Within each of the divisions mentioned above, the transactions are grouped into Sections which are further sub-divided into major heads of Account. The Sections are distinguished by letters of the alphabet, a single letter denoting the revenue portion and a double letter denoting the capital portion of a particular category of transactions, e.g., Section A denotes the revenue (and expenditure) grouped as "Principal Heads of Revenue" and Section AA denotes the capital expenditure on works connected therewith. The major heads in the Revenue and Capital divisions are numbered serially, Roman numerals being employed on the receipt side and Arabic on the disbursement side. No numbering is adopted for the Contingency Fund and for the Debt, Deposit and Remittance heads, though these are also arranged in Sections.

The major heads are sub-divided into minor heads and the minor heads into sub-heads and detailed heads. Under each of these heads, the expenditure is shown as distributed between charged and voted. The major, minor and sub-heads prescribed for the classification of the expenditure in the general accounts are not necessarily identical with the grants, sub-heads and other units of allotments which are selected by the Finance Department for Demands for Grants and the Appropriation Accounts; but in general a certain degree of correlation is maintained between the Demands for Grants and the Appropriation Accounts on the one hand and the Finance Accounts on the other.

3. *Balances and Reserves*—The accounts work from balance to balance, these balances working upto the general cash balances, a portion of which is kept in the treasuries within the State, while the rest is deposited with the Reserve Bank of India. Apart from these cash balances are the Cash Balance Investment Account and other special reserves invested outside the general cash balance of Government. Most of these reserves are invested in Treasury Bills and other short-term securities of the Central Government.

As it has not been possible to split up the balances into "Consolidated Fund" and "Public Account", one single balance for all the three parts, viz., Consolidated Fund, Contingency Fund and Public Account has been shown as hitherto.

(Throughout this part of the report the amounts shown represent thousands of

SUMMARY OF THE TRANSACTIONS FOR THE PERIOD FROM

4. A summary of the detailed transactions during the period from the 1st

Receipts	Actuals, 1956-57, (First seven months)
1	2
<i>Revenue—</i>	
<i>Principal Heads of Revenue—</i>	
Union Excise Duties	38,90
Taxes on Income other than Corporation Tax and Estate Duty	1,10,66
Estate Duty	4,30
Land Revenue	98,17
State Excise Duties	1,70,48
Stamps	57,78
Forest	28,32
Registration	11,93
Taxes on Vehicles	32,64
Other Taxes and Duties	3,02,01
Total—Principal Heads	8,55,19
Irrigation—Net Receipts	1,20,09
Debt Services	30,91
Civil Administration	85,93
Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements	1,02,59
Electricity Schemes—Net Receipts	33,60
Miscellaneous	1,18,09
Contributions and Miscellaneous Adjustments between Central and State Governments	94,33
Extraordinary Items	14,45
Total—Revenue	14,55,18
Surplus	-94,74
	13,60,44

rupees unless the contrary is specially indicated)

THE 1ST APRIL, 1956 TO THE 31ST OCTOBER, 1956.

April, 1956 to the 31st October, 1956 is given in the sub-joined statement.

Disbursements	Actuals, 1956-57 (First seven months)		
	Out of Consolidated Fund	Out of Contingency Fund	Total
3	4	5	6

PART I—CONSOLIDATED FUND

(I) Revenue ..

Expenditure—

Direct Demands on the Revenue—

Land Revenue	77,31	..	77,31
State Excise Duties	25,34	..	25,34
Stamps	1,51	..	1,51
Forest	27,65	..	27,65
Registration	4	..	4
Taxes on Vehicles	3,19	..	3,19
Other Taxes and Duties	13,23	..	13,23
TOTAL—DIRECT DEMANDS	1,48,27	..	1,48,27
Irrigation	54,09	..	54,09
Debt Services	—66,92	..	—66,92
Civil Administration	7,08,99	..	7,08,99
Civil Works, Multipurpose River schemes and Miscellaneous Public Improvements	2,46,73	..	2,46,73
Electricity Schemes	20,59	..	20,59
Miscellaneous	2,22,74	..	2,22,74
Contributions and Miscellaneous Adjustments between Central and State Governments .. .. .	..	..	..
Extraordinary Items	25,95	..	25,95

TOTAL—EXPENDITURE ON REVENUE

ACCOUNT 13,60,44 .. 13,60,44

FINANCE ACCOUNTS. GOVERNMENT OF THE PUNJAB

Receipts	Actuals, 1956-57 (First seven months)
1	2
<i>Public Debt—</i>	
Permanent Debt	2,03,86
Loans from the Central Government	5,76,26
<i>Loans and Advances by the State Government—</i>	
Loans and Advances (Recoveries)	1,14,17
Total ..	8,94,29
Total—Consolidated Fund ..	23,49,47

Disbursements	Actuals, 1956-57 (First seven months)		
	Out of Consolidated Fund	Out of Contingency Fund	Total
3	4	5	6
2—CAPITAL			
Capital expenditure outside the Revenue			
Account—			
Irrigation	99,59	..	99,59
Agriculture	—1,86	..	—1,86
Industrial Development	—2,56	..	—2,56
New Capital for Punjab at Chandigarh ..	52,40	..	52,40
Multipurpose River Schemes	6,32,79	..	6,32,79
Civil Works	42,16	..	42,16
Electricity Schemes	88,02	..	88,02
Other State Works outside the Revenue ..	..	..	..
Account	4,77	..	4,77
Commuted Value of Pensions	51	..	51
State Schemes of Government Trading ..	—9,41	..	—9,41
TOTAL	9,06,41	..	9,06,41
3—DEBT			
<i>Public Debt—</i>			
Permanent Debt .. .. .	..	..	..
Loans from the Central Government (Re- payments)	35,83	..	35,83
Loans and Advances by the State Govern- ment—			
Loans and Advances	1,17,50	..	1,17,50
Total	1,53,33	..	1,53,33
TOTAL—CONSOLIDATED FUND	24,20,18	..	24,20,18

Receipts					Actuals, 1956-57 (First seven months)
					2
					1
					PART II—
Contingency Fund	..	..	..	..	9
TOTAL—CONTINGENCY FUND					9
					PART III—
<i>Unfunded Debt—</i>					
State Provident Funds	..	..	..	..	56,80
Total					56,80
<i>Deposits and Advances—</i>					
Famine Relief Fund	..	..	..	..	1,00
Depreciation Reserve Fund—Electricity	..	..	..	..	34,52
Deposits of the Depreciation Reserve of Commercial Concerns	..	..	..	..	91
Fund for promotion of education amongst the educationally backward classes	..	..	..	..	..
Deposits of Local Funds	..	..	..	..	1,55,18
Civil Deposits	..	..	..	..	4,86,74
Other Accounts	..	..	..	..	74
Advances not bearing interest	..	..	..	..	2,77,03
Suspense Accounts	..	..	..	..	21,96,64
Departmental and Similar Accounts	..	..	..	..	50,59
TOTAL					32,03,35
<i>Remittances—</i>					
Remittances	..	..	..	..	35,17,19
TOTAL—PUBLIC ACCOUNT					67,77,34
Total—Parts I, II and III					91,26,90
Opening Cash Balance	..	..	..	..	7,00,97
GRAND TOTAL					98,27,87

Decrease in the cash Balance: 2,89,67.

Balances as a whole are dealt with in para 13 of the Report.

Disbursements	Actuals, 1956-57 (First seven months)
3	4
CONTINGENCY FUND	
Contingency Fund .. .. .	..
TOTAL—CONTINGENCY FUND	..
PUBLIC ACCOUNT	
<i>Unfunded Debt—</i>	
State Provident Funds	29,68
Total	29,68
<i>Deposits and Advances—</i>	
Famine Relief Fund .. .. .	..
Depreciation Reserve Fund—Electricity	66
Deposits of the Depreciation Reserve of Commercial Concerns	15,77
Fund for promotion of education amongst the educa- tionally backward classes	14,31
Deposits of Local Funds	1,63,73
Civil Deposits	4,71,32
Other Accounts	14,22
Advances not bearing interest	4,10,69
Suspense Accounts	18,35,60
Departmental and Similar Accounts	54,64
Total	29,80,94
<i>Remittances—</i>	
Remittances	39,85,77
TOTAL—PUBLIC ACCOUNT	69,96,39
Total—Parts I, II and III	94,16,57
Closing Cash Balance	4,11,30
GRAND TOTAL	98,27,87

IMPORTANT VARIATIONS FROM BUDGET ESTIMATES

5. Explanations for the important variations between the budget estimates and actuals both under receipts and disbursements, usually given in this report could not be furnished, as estimates in respect of receipts and expenditure were sanctioned for the entire year 1956-57 and not for the period under report. No useful purpose would be served by comparing the sets of figures for different periods.

REVENUE POSITION OF GOVERNMENT—GENERAL REMARKS

6. The actuals for the first seven months of the year 1956-57 recorded a revenue of 14,55,18 against the expenditure of 13,60,44 resulting in a surplus on revenue account of 94,74.

For the reasons stated in paragraph 5 above, the variations between the budget estimates and the actuals and the statistical data usually included in this para have not been given.

CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT

Progressive Capital Outlay to end of October, 1956

7. The following table gives the progressive account of the capital expenditure outside the revenue account of the Government of the Punjab upto end of October, 1956.

Serial No.	Nature of Expenditure	Expenditure upto 1955-56	Expenditure during the period from the 1st April, 1956 to the 31st October, 1956	Total to end of October, 1956
1	2	3	4	5
1.	65A—Capital Outlay on Forests	84	..	84
2.	68—Construction of Irrigation, Navigation, Embankment and Drainage Works (Commercial)	23,22,79	99,59	24,22,38 (a)
3.	71—Capital Outlay on Schemes of Agricultural Improvement and Research	1,30,14	—1,86	1,28,28
4.	72—Capital Outlay on Industrial Development	1,81,58	—2,56	1,79,02
5.	79—Expenditure on New Capital for the Punjab at Chandigarh	9,23,14	52,40	9,75,54

Serial No.	Nature of Expenditure	Expenditure upto 1955-56	Expenditure during the period from the 1st April, 1956 to the 31st October, 1956	Total to end of October, 1956
1	2	3	4	5
6.	80-A—Capital Outlay on Multipurpose River Schemes	1,10,37,63	6,32,79	1,16,70,42(a)
7.	81—Capital Account of Civil Works outside the Revenue Account ..	7,64,52	42,16	8,06,68
8.	81-A—Capital Outlay on Electricity Schemes ..	9,82,37	88,02	10,70,39(a)
9.	82—Capital Account of other State Works outside the Revenue Account ..	91,88	4,77	96,65
10.	83—Payments of Commuted Value of Pensions ..	57,23	51	57,74
11.	85-A—Capital Outlay on State Schemes of Government Trading	—1,51,96	—9,41	—1,61,37
12.	85-B—Appropriations to the Contingency Fund ..	50,00	..	50,00
	Total ..	1,63,90,16	9,06,41	1,72,96,57(a)

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

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, Western Jumna and Upper Bari Doab Canals, Madhopur Beas Link and Jagadhri Tubewell Project. A review of the financial results of Irrigation Works will be found in paragraph 8 on page 13.

Under item 3 is recorded the expenditure incurred in connection with the grow more food schemes of the Agriculture Department to be financed from loans. Minus expenditure during the period 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 period.

Under item 4 is recorded the capital expenditure in connection with the development of industries, work centres and industrial areas in the State. Minus expenditure during the period is due to recoveries on capital account being larger than the expenditure incurred during the period.

Under item 5 the net outlay (expenditure minus receipts) in connection with the construction of New Capital for the 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. 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. Minus expenditure during the period is due to receipts and recoveries on capital account being larger than the expenditure incurred on 'Other Miscellaneous Schemes' and 'Grain Supply Scheme' during the period.

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 .

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, Government Central Workshops (unproductive), Indri Land Reclamation Farm, Sidharthahar Scheme and Sirhind Feeder Canal which are under construction and have not started earning revenue).

Name of Project	Direct Capital Outlay		Revenue Receipts during the period from the 1st April, 1956 to the 31st October, 1956			Direct working expenses during the period from the 1st April, 1956 to the 31st October, 1956	Net Revenue excluding interest		Interest on capital outlay	Net profit or loss after meeting interest	
	During the period from the 1st April, 1956 to the 31st October, 1956	To end of October, 1956	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 October, 1956		Surplus of revenue over expenditure (+) or of expenditure over revenue (-)	Rate per cent on capital outlay to end of October, 1956
1	2	3	4	5	6	7	8	9	10	11	12
A.—Irrigation Works—											
(1) Productive											
1. Upper Bari Doab Canal..	—3,74	2,26,97	59,83	2,40	63,29	26,66	+36,63	16.14	5,15	+31,48	13.87
2. Western Jumna Canal ..	9,73	3,24,22	51,57	3,95	55,52	16,51	+58,98	6.08	7,46	+17,99	3.77
2-A. Western Jumna Canal Extension Scheme (a)	..	1,52,57									
3. Sirhind Canal ..	—92	2,59,40	53,80	1,23	55,03	18,48	+36,55	14.09	6,04	+30,51	11.76
4. Government Central Workshops Unit No. 1	32	—21,14	20,29	..	20,29	3,51	+16,78	..	—16	+16,94	..
5. Eastern Canal ..	36	2,33,03	8,74	23	8,96	6,82	+2,14	0.92	5,42	—3,28	1.41
6. Bhakra Project ..	3,03,54	88,15,71	13,29	46	13,75	36,23	—22,48	0.25	1,98*	—24,46	0.28
7. Shah Nabar Project ..	3	24,93	4,61	..	4,61	1,75	+2,83	11.35	50	+2,33	9.35
8. Munak Tubewell Scheme	—4	6,77	..	..	..	..	..	..	14	—14	2.07
9. Radaur Tubewell Scheme	1	6,13	..	..	..	..	..	..	13	—13	2.12
10. Madhopur Beas Link ..	37,57	1,29,68	..	..	..	..	..	..	2,94	—2,94	2.27
11. Technical Co operation Aid Scheme ..	8,09	1,76,44	1	..	1	1,09	—1,08	0.61	4,10	—5,18	2.94
Total—(1) Productive ..	4,14,95	1,03,34,71	2,12,14	9,32	2,21,46	1,21,11	+1,00,35	0.87	37,23	+63,12	0.61

*Interest capitalised during the period. Figure of 1.98 represents interest charges on capital outlay incurred up to 1946-47.

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

FINANCIAL RESULTS OF IRRIGATION WORKS—concl'd.

Name of Project	Direct Capital Outlay		Revenue Receipts during the period from the 1st April, 1956 to the 31st October, 1956			Not Revenue excluding interest			Interest on capital outlay	Net profit or loss after meeting interest	
	During the period from the 1st April, 1956 to the 31st October, 1956	To end of October, 1956	Direct revenue (Public Works receipts)	Portion of Land Revenue due to Works	Total revenue receipts	Direct Working expense during the period from the 1st April, 1956 to the 31st October, 1956	Surplus of revenue over expenditure (+) or of expenditure over revenue (-)	Rate per cent on capital outlay to end of October, 1956		Surplus of revenue over expenditure (+) or of expenditure over revenue (-)	Rate per cent on capital outlay to end of October, 1956
1	2	3	4	5	6	7	8	9	10	11	12
(2) Unproductive.											
1. Ghaggar Canals ..	14	3,77	22	23	47	4	+43	11.41	9	+34	9.02
2. Jagadhri Tubewell Scheme ..	14	1,13,31	1	..	1	3,38	-3,37	2.97	2,29	-5,08	5.00
Total—(2) Unproductive ..	14	1,17,08	23	25	48	3,42	-2,94	2.61	2,38	-5,32	4.54
Total—A—Irrigation Works	4,15,09	1,04,51,79	2,12,37	9,57	2,21,94	1,24,53	+97,41	0.93	39,61	+57,80	0.55

(1) The figures shown in column 3 are exclusive of figures for the period from 1st April 1947 to 14th August 1947 which will be added *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 period under report works out to .55 against .20 in the previous year.

(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 the 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 ^{period} the conditions of productivity and yielded the prescribed return on the capital invested with the exception of Eastern Canal, Bhakra Project, Tubewell Projects (Munak and Radaur) Madhopur Beas link and Technical Co-operation Aid Scheme. In the case of Eastern Canal the fall in percentage of revenue is under investigation. In the remaining cases the canals are still under construction and against these 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 period under review are under investigation.

(iii) The percentage of return of 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" for *vice versa* during the period.

FINANCIAL RESULTS OF ELECTRICITY SCHEMES

9. The following statement shows the financial results for the period from the 1st April, 1956 to the 31st October, 1956 of the Electricity Schemes on which the capital invested is Rs. 25 lakhs or over.

Name of Scheme	Direct Capital Outlay		Gross Revenue during the period from the 1st April, 1956 to the 31st October, 1956	Working Expenses			Net Revenue excluding interest		Interest on capital	Net profit or loss after meeting interest		Year of operation
	During the period from the 1st April, 1956 to the 31st October, 1956	To end of October, 1956		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 October, 1956		Surplus of revenue over expenditure (+) or of expenditure over revenue (-)	Rate per cent on capital outlay to end of October, 1956	
1	2	3	4	5	6	7	8	9	10	11	12	13
I. Hydro-Electric Schemes—												
Uhl River Scheme	88.02	9,70,48(a)	87,23	13,10	40,49	53,59	+33,64	3.47	20,68	+13,06	1.35	24th

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

As the operation of the Panipat Jagadhri Servicing Plant was discontinued after the advent of energy from Nangal Power House, there was no revenue receipt during the period from the 1st April, 1956 to the 31st October, 1956. Only an expenditure of Rs. 4,168 was incurred on the maintenance proper. No financial results of its working usually included in the para have been worked out and exhibited.

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 period from the 1st April, 1956 to the 31st October, 1956, there has been a net profit of 13,06 after meeting interest charges amounting to 20,58 which gives a percentage of 1.35 on the direct capital outlay to end of October, 1956, as against the net profit of 50,88 during the year 1955-56, i.e., 5.77 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 and (iii) 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, the scheme, however, satisfied the test of productivity and yielded revenue in excess of the prescribed percentage of 5.75 for three successive years. It was declared by the State Government to be "productive" in November, 1954. During the period from the 1st April, 1956 to the 31st October, 1956, the scheme has yielded a net revenue of 3.428 per cent on the capital invested to the end of October, 1956 against 9.336 per cent in 1955-56.

The reasons for the heavy fall in net profit and net revenue are awaited from the Chief Engineer, Electricity Branch.

EXPENDITURE ON IMPORTANT CAPITAL PROJECTS UNDER CONSTRUCTION

10. (I) *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	Estimated cost	Expenditure to end of October, 1956
1	2	3
	Rs.	Rs.
I. Works	1,03,35,04,000	71,59,80,395
II. Establishment .. .	11,80,47,000	9,81,47,211
III. Tools and Plant .. .	1,19,68,000	87,02,002
IV. Suspense .. .	..	3,79,94,929
Interest charged to Capital .. .	..	9,37,47,171
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. .	-3,05,91,000	-1,84,30,427

Sub-heads 1	Estimated cost 2	Expenditure to end of October, 1956 3
	Rs.	Rs.
<i>Deduct</i> —Amount debitable to other Governments .. .. .	..	—5,45,70,287
Total—Direct Charges	1,13,29,28,000	88,15,70,994
Audit and Accounts charges	51,26,000	54,14,028
Capitalised abatement of Land Revenue	31,42,000	47,480
Total—Indirect Charges	82,68,000	54,61,508
Total	1,14,11,96,000	88,70,32,502
Arrears of accumulated interest charges .. .. .	..	1,68,72,671
<i>(ii) Nangal Hydro-Electric Scheme</i>		
I. Works	52,82,71,000	23,79,23,100
II. Establishment	4,65,43,000	2,14,92,477
III. Tools and Plant	1,40,12,000	43,02,761
IV. Suspense	67,18,000	—23,75,071
Interest on Capital .. .. .	..	4,10,02,430
<i>Deduct</i> —Receipts and Recoveries on Capital Account	—37,14,000	—22,65,367
<i>Deduct</i> —Amount debitable to other Governments .. .. .	..	—1,17,85,894
<i>Deduct</i> —Amount of net receipts transferred to meet capitalised interest charges .. .. .	..	—28,23,825
Total—Direct Charges	59,18,30,000	23,54,70,611
Audit and Accounts Charges	24,07,000	18,33,140
Capitalised abatement of Land Revenue	50,000	1,320
Total—Indirect Charges	24,57,000	18,34,460
Total	59,42,87,000	28,73,05,071
Arrears of accumulated interest charges .. .. .	..	62,82,653

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

2. The project estimate originally sanctioned in 1953 for a sum of Rs. 17,44,23,000 (gross) is now under revision mainly due to increase in the scope of works.

3. The assistance received from the Government of India by way of loans upto October, 1956 amounted to Rs. 644 lakhs.

During the period 1st April, 1956 to 31st October, 1956 a sum of Rs. 40 lakhs was received from the Government of India as grant.

4. 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	Estimated cost	Expenditure to end of October, 1956
1	2	3
	Rs.	Rs.
I. Works—		
1. Land acquisition and survey ..	88,01,000	80,19,717
2. Roads and bridges	1,32,46,000	86,23,756
3. Water supply, storm water drainage, sewage and landscaping	3,81,44,000	1,77,45,460
4. Civil works including cost of electricity	2,56,63,000	99,84,220
5. Government buildings (residential and non-residential)	5,67,36,000	5,17,20,021
6. Dam across Sukhna Choe	58,00,000	56,79,397
7. Special Tools and Plant .. ..	.. See against Tools and Plant 6,47,053	
8. Other Items	96,33,000	38,54,735
9. Total—I—Works	15,75,23,000	10,62,74,359

Sub-heads	Estimated cost	Expenditure to end of October, 1956
1	2	3
	Rs.	Rs.
II. Establishment	1,25,00,000	1,27,44,698
III. Tools and Plant	44,00,000	17,59,758
IV. Suspense .. .. .	..	1,04,98,310
Grand Total ..	17,44,28,000	13,12,77,125
<i>Deduct</i> —Receipts and Recoveries on Capital Account	—9,32,84,000	—3,37,23,404
Net Total ..	8,11,39,000	9,75,53,721

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

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

2. The Government of India have sanctioned a loan of Rs. 1,25,00,000 (upto 31st October, 1956) for financing the scheme.

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

Sub-heads	Estimated cost	Expenditure to end of October 1956
1	2	3
	Rs.	Rs.
I. Works	1,05,17,063	1,11,55,031
II. Establishment	5,50,000	11,02,910
III. Tools and Plant	1,52,966	88,644
IV. Suspense .. .. .	..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account	—6,83,000	—10,15,758
Total—Direct Charges ..	1,05,37,029	1,13,30,827
Audit and Accounts charges	1,01,978	1,13,767
Capitalised abatement of Land Revenue	15,965	..
Grand Total ..	1,06,54,972	1,14,44,594

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

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

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

Sub-heads 1	Estimated cost 2	Expenditure to end of October, 1956 3
	Rs.	Rs.
I. Works	13,42,81,000	6,45,73,826
II. Establishment	65,02,000	45,50,429
III. Tools and Plant	27,36,000	3,82,746
IV. Suspense .. .. .	..	6,02,120
V. Interest charged to Capital .. .. .	..	1,09,64,285
Total	14,35,19,000	8,10,73,406
<i>Deduct</i> —Receipts and Recoveries on Capital Account	—1,64,000	—35,65,059
Net Direct Charges	14,33,55,000	7,75,08,347
Audit and Accounts charges	17,71,000	6,45,738
Grand Total	14,51,26,000	7,81,54,085

(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.

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

3. The following is a summary of the expenditure incurred on the project to the end of October, 1956, as compared with estimates which are still under sanction.

Sub-heads 1	Estimated cost 2	Expenditure to end of October, 1956 3
	Rs.	Rs.
I. Works	2,26,75,000	1,11,15,262
II. Establishment	14,83,000	20,02,436

Sub-heads 1	Estimated cost 2	Expenditure to end of October, 1956 3
	Rs.	Rs.
III. Tools and Plant	2,04,000	1,24,550
IV. Suspense .. .. .	..	-28,390
<i>Deduct</i> —Receipts and Recoveries on Capital Account	-1,37,000	-5,810
Total—Direct Charges ..	2,42,25,000	1,32,08,048 ^(a)
Audit and Accounts charges	2,28,000	1,10,357
Capitalised abatement of Land Revenue	28,000	..
Total—Indirect Charges ..	2,56,000	1,10,357
Grand Total ..	2,44,81,000	1,33,18,405

COMMITMENTS

11. The statement appearing as Appendix I at the end of this compilation shows the extent to which the Punjab Government was committed on the 31st October, 1956 in respect of sanctioned schemes estimated to cost Rs. one lakh or more, expenditure on which is debitabie outside the Revenue Account.

These commitments amounted to 65,75,84 and were in connection with—

(1) Irrigation Works excluding items Nos. 4, 6, 18, 20, 22, 23 and 36 in Appendix I, the estimates for which have not been sanctioned	31,07,57
(2) Buildings and Roads excluding items Nos. 99, 111, 118, 130, 158, 162, 163, 167, 169, 191, 221, 226, 227, 234, 237, 238, 240, 244, 245, 246, 248, and 249 in Appendix I, the estimates for which have not been sanctioned	3,70,22
(3) Electricity Schemes excluding items Nos. 280, 282 and 297 in Appendix I, the estimates for which have not been sanctioned	30,98,05
Total ..	65,75,84

(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 period from the 1st April, 1956 to the 31st October, 1956 is summarised in the statement below:—

Nature of Debt	Amount of Debt		Difference(+) or (-)
	On the 1st April, 1956	On the 31st October, 1956	
1	2	3	4
Permanent Debt . . . . .	..	2,03,86	+2,03,86
Loans from the Central Government	1,62,21,24	1,67,61,68	+5,40,44
Unfunded Debt	4,33,94	4,61,06	+27,12
Gross Total—Rupee Debt	1,66,55,18	1,74,26,60	+7,71,42
<i>Deduct—Outstanding Loans and Advances made by Government</i>	<i>-17,79,72</i>	<i>-17,83,06</i>	<i>+3,34</i>
Net Debt	1,48,75,46	1,56,43,54	+7,68,08

There was an increase of 7,68,08 in the net debt liability at the close of the period under review. This was owing to increase under Permanent Debt (2,03,86), Loans from the Central Government (5,40,44) and Unfunded Debt (27,12), offset partly by an increase (3,34) under Loans and Advances made by Government.

Permanent Debt—During the period under report, the Government floated a loan described as the 4 Per Cent Punjab Loan, 1968 bearing interest at 4 per cent per annum and having a currency of twelve years from the 3rd September, 1956. The issue price was Rs. 99-4-0 for every Rs. 100 of the loan applied for. Government have to provide for a depreciation fund in each financial year from 1957-58 to 1968-69 a sum equal to 1.5 per cent of the total nominal value of the loan to be used for purchasing the securities of the loan for cancellation. They have also to make such annual contribution to a sinking fund to be utilised towards the amortisation of the loan, as they may from time to time consider necessary.

Loans from the Central Government—The balance under this head increased by 5,40,44. The particulars of the loans and the balance of each loan outstanding on the 31st October, 1956 will be found in paragraph 8 of Part B of this Report. No amortisation arrangements for the repayment of these loans have been made by the Government. Even the repayment of loans from revenue has been stopped from 1st April, 1956 due to the adverse revenue position.

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 by Government are shown in statement No. 5 of Part B of this compilation.

The increase of (3,34) under this head is mainly owing to increase under Advances to Cultivators (13,78), Miscellaneous Loans and Advances (35,56), Loans and Advances under the Community Development Programme (4,04), House Building Advances to Government servants (64) and Other Advances (1,25), partly offset by decrease under Loans and Advances to Displaced Persons (51,97).

Debt Services—The net charge on the revenues of the State to meet the service of debt was 2,63,95 as detailed below:—

Discount on Loans	1,53
Expenditure connected with the issue of new loans, etc.	3
Interest on loans from the Central Government	2,74,31
Interest on State Provident Fund Balances	8,63
TOTAL	2,84,50

<i>Deduct</i> —Interest on loans and advances by the State Government	—20,55
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NET CHARGE	2,63,95
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The net charge is 18.14 per cent of the total revenue of the State for the period under report.

BALANCE

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

Month	Opening Cash Balance		Receipts Disbursements		Closing Cash Balance	
	In Treasuries	In Bank	4	5	In Treasuries	In Bank
1	2	3	4	5	6	7
April 1956	4,28	6,96,69	12,52,39	17,82,72	4,88	1,65,70
May 1956	4,88	1,65,76	8,86,04	11,51,80	4,36	—99,48
June 1956	4,36	—99,48	17,30,50	16,10,65	7,08	17,74
July 1956	7,08	17,74	17,04,30	16,39,66	3,87	85,59
August 1956	3,87	85,59	11,07,08	11,56,60	3,87	36,07
September 1956	3,87	36,07	13,49,98	13,90,90	4,06	—5,04
October 1956	4,06	— 5,04	38,86,46	34,74,18	4,14	4,07,16

Under an agreement with the Reserve Bank of India, the Government of the Punjab have to maintain a minimum balance of rupees 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 nor were any ways and means advances taken from the Reserve Bank of India.

The period opened with a cash balance of 4,28 in Treasuries and 6,96,69 at the Bank and closed with a balance of 4,14 in Treasuries and 4,07,16 at the Bank.

Besides the cash balance referred to above, the resources of the Government of the Punjab included certain investments in treasury bills (3,40,12), securities of the Central Government (1,20,47) and fixed deposits with the Bikaner 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 the period from the 1st April, 1956 to the 31st October, 1956 was 10,36.

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

1	On the 1st April, 1956	On the 31st October, 1956
.	2	3
Cash	7,00,97	4,11,30
Investments	6,18,87	4,60,66
	13,19,84	8,71,96

The decrease of 4,47,88 in the closing balance is owing to large capital expenditure outside the Revenue Account 9,06,41 and excess of disbursements over receipts under Debt, Deposit and Remittance heads and Contingency Fund 4,04,29, partly offset by increase in the net debt 7,68,08 and revenue surplus 94,74.

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, 1956			Balance on the 31st October, 1956		
	Cash	Invest- ment	Total	Cash	Invest- ment	Total
1	2	3	4	5	6	7
1. Famine Relief Fund	4,00	..	4,00	5,00	..	5,00
2. Depreciation Reserve Fund—Government Presses	2,24	..	2,24	2,24	..	2,24
3. Depreciation Reserve Fund—Electricity	2,18,20	..	2,18,20	2,52,06	..	2,52,06
4. Deposits of Depre- ciation Reserve of Commercial Concerns	44,54	..	44,54	29,87	..	29,87

Name of the Reserve Fund or Deposit Account	Balance on the 1st April, 1956			Balance on the 31st October, 1956		
	Cash	Invest- ment	Total	Cash	Invest- ment	Total
	2	3	4	5	6	7
5. Fund for promotion of education amongst the educationally backward classes . . .	14,31	..	14,31	..	..	..
6. Motor Transport Reserve Fund . . .	1,73	..	1,73	1,73	..	1,73
7. Foodgrains Reserve Fund . . .	9,23	..	9,23	9,23	..	9,23
8. Subventions from Central Road Fund . . .	18,87	..	18,87	7,46	..	7,46
9. Deposit account of the grant made by the Indian Council of Agricultural Research . . .	-73	..	-73	-1,31	..	-1,31
10. Deposit account of grants made by the Indian Central Sugarcane Committee . . .	-20	..	-20	-1,02	..	-1,02
11. Deposit account of grants from the Central Government for development of handloom industries . . .	-2,70	..	-2,70	-2,70	..	-2,70
12. Central Cotton Committee Research Fund . . .	-2	..	-2	69	..	69
13. Deposit account of grants made by the Indian Central Tobacco Committee . . .	-3	..	-3	-18	..	-18
14. Deposit account of grants made by the Indian Central Oilseeds Committee . . .	-8	..	-8	-26	..	-26
15. Deposit account of the grant made by the Indian Central Cotton Committee . . .	..	..	..	-80	..	-80
16. Deposits of the sale-proceeds of World Health Organisation Seals . . .	2,75	..	2,75	2,75	..	2,75
17. Deposit account of grants from the Central Government for the food production drive schemes—Bonus for accelerating production of foodgrains . . .	1,28,94	..	1,28,94	1,28,86	..	1,28,86
18. Deposit account of the grant made by the Central Government for financing Cotton Extension Schemes . . .	1,12	..	1,12	95	..	95

Name of the Reserve Fund or Deposit Account	Balance on the 1st April, 1956			Balance on the 31st October, 1956		
	Cash	Investment	Total	Cash	Investment	Total
	2	3	4	5	6	7
19. Deposit account of Relief and Rehabilitation Loans to be written off	41,54	..	41,54	41,54	..	41,54
20. Deposit account of grants for economic development and improvement of rural areas	--2,93	..	--2,93	--2,93	..	--2,93
Total	4,80,78	..	4,80,78	4,72,98	..	4,72,98

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 period 1st April, 1956 to 31st October, 1956 were as follows:—

1	On the 1st April, 1956 2	On the 31st October, 1956 3
Cash	2,20,19	— 61,68
Investments	6,18,87	4,60,66
TOTAL	8,39,06	3,98,98

SUMMARY OF GENERAL FINANCIAL POSITION

14. The Revenue and Debt positions of the State Government have been dealt with in paragraphs 6 and 12 of the Report.

The period under report closed with a surplus of 94,74. The total revenue receipts and expenditure on revenue account for the period were 14,55,18 and 13,60,44 respectively.

Capital expenditure outside the Revenue Account amounted to 9,06,41. The bulk of this expenditure was incurred on Multipurpose River Schemes.

The net liability of the State on account of debt, etc., at the close of the period stood at 1,56,43,54. Against this liability the Irrigation assets alone (excluding the works referred to in paragraph 8, which are under construction) amounted to 1,04,51,79 yielding a net profit of 57,80 or a return of 0.55 per cent on the capital outlay. The State Government's investments in shares of commercial concerns amounted to Rs. 1,06,93,500, details of which are given in Appendix II to this publication.

Further commitments in respect of sanctioned schemes estimated to cost one lakh or more expenditure on which is debitable outside the Revenue Account amounted to 65,75,84 excluding the items mentioned in paragraph 11. Information regarding the guarantees issued by the State Government in respect of the loans raised by the local bodies, etc., is still awaited from the State Government.

The period closed with a balance of 8,71,96 (cash 4,11,30 and investments 4,60,66).

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 PERIOD FROM THE 1ST APRIL, 1956 TO THE 31ST OCTOBER, 1956

Heads	Amount in thousands of Rupees	Percent- age of total Revenue	Percent- age of total Expendi- ture
1	2	3	4
Revenue—			
Principal Heads of Revenue—			
Union Excise Duties	38,90	2.67	2.86
Taxes on Income other than Corpora- tion Tax and Estate Duty	1,10,66	7.60	8.13
Estate Duty	4,30	0.30	.32
Land Revenue	98,17	6.75	7.21
State Excise Duties	1,70,48	11.72	12.53
Stamps	57,78	3.97	4.25
Forest	28,32	1.95	2.08
Registration	11,93	.82	.88
Taxes on Vehicles	32,64	2.24	2.40
Other Taxes and Duties	3,02,01	20.75	22.20
Total—Principal Heads, etc.	8,55,19	58.77	62.86
Irrigation, etc., Works—Net Receipts	1,20,09	8.25	8.83
Debt Services	30,91	2.12	2.27
Civil Administration	85,98	5.91	6.32
Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements	1,02,59	7.05	7.54
Electricity Schemes—Net Receipts	33,60	2.31	2.47
Miscellaneous	1,18,09	8.12	8.68
Contributions and Miscellaneous Adjustments between Central and State Governments	94,33	6.48	6.93
Extraordinary Items	14,45	.99	1.06
TOTAL—REVENUE	14,55,18	100.00	106.96

No. 1—PERCENTAGE DISTRIBUTION OF TOTAL REVENUE AND EXPENDITURE BY MAJOR ITEMS OF REVENUE AND EXPENDITURE FOR THE PERIOD FROM THE 1ST APRIL, 1956 TO THE 31ST OCTOBER, 1956—concl'd.

Heads	Amount in thousands of Rupees	Percent- age of total Revenue	Percent- age of total Expendi- ture
1	2	3	4
Expenditure—			
Direct Demands on the Revenue—			
Land Revenue	77,31	5.32	5.68
State Excise Duties	25,34	1.74	1.86
Stamps	1,51	.10	.11
Forest	27,65	1.90	2.03
Registration	4	..	..
Taxes on Vehicles	3,19	.22	.24
Other Taxes and Duties	13,23	.91	.97
Total—Direct Demands, etc.	1,48,27	10.19	10.89
Revenue Account of Irrigation, etc.,			
Works	54,09	3.72	3.98
Debt Services	—66,92	—4.60	—4.92
Civil Administration—			
General Administration	1,06,84	7.34	7.85
Administration of Justice	27,55	1.89	2.03
Police	2,18,40	15.01	16.05
Education	1,77,09	12.17	13.02
Medical and Public Health	72,37	4.97	5.32
Agriculture	28,80	1.98	2.12
Other heads	77,94	5.36	5.73
Total—Civil Administration	7,08,99	48.72	52.12
Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements			
Electricity Schemes	2,46,73	16.95	18.14
Miscellaneous—			
Miscellaneous	1,43,28	9.85	10.53
Other heads	79,46	5.46	5.84
Total	2,22,74	15.31	16.37
Contributions and Miscellaneous Adjustments between Central and State Governments			
Extraordinary Items	25,95	1.78	1.91
TOTAL—EXPENDITURE ON REVENUE ACCOUNT	13,60,44	93.49	100.00

No. 2—GENERAL ABSTRACT OF RECEIPTS AND DISBURSEMENTS

Receipts	Actuals for 1956-57 (First 7 months)	Disbursements	Actuals for 1956-57 (First 7 months)
1	2	3	4
	Rs.		Rs.
PART I—CONSOLIDATED FUND			
Ordinary Revenue Receipts	14,40,73,240	Revenue Expenditure . . .	13,60,44,284
Extraordinary Items . . .	14,44,051		
Total—Revenue Receipts (A)	14,55,17,891	Total—Expenditure on Revenue Account (A)	13,60,44,284
		Capital expenditure outside the Revenue Account . . .	9,06,41,140
Public Debt incurred . . .	7,80,12,730	Public Debt discharged . . .	35,82,623
Loans and Advances by State Governments . . .	1,14,16,657	Loans and Advances by State Governments . . .	1,17,50,316
Total—Consolidated Fund	23,49,47,278	Total—Consolidated Fund	24,20,18,363
PART II—CONTINGENCY FUND			
Contingency Fund . . .	9,000	Contingency Fund . . .	..
Total—Contingency Fund	9,000	Total—Contingency Fund	..
PART III—PUBLIC ACCOUNT			
Unfunded Debt incurred . . .	56,79,820	Unfunded Debt discharged . . .	29,67,980
Deposits and Advances . . .	32,03,35,041	Deposits and Advances . . .	29,80,94,302
Remittances . . .	35,17,19,534	Remittances . . .	39,85,76,755
Total—Public Account	67,77,34,395	Total—Public Account	69,96,39,037
Opening Cash Balance (B) . . .	7,00,96,504	Closing Cash Balance (B) . . .	4,11,29,777
GRAND TOTAL	98,27,87,177	GRAND TOTAL	98,27,87,177

(A) Revenue surplus during the period 1st April 1956 to 31st October 1956 Rs. 94,82,607.

(B) Decrease of Cash Balance during the period 1st April 1956 to 31st October 1956
Rs. 2,89,66,727.

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

No. 3—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS

30

Heads of Revenue	Actuals for 1956-57 (First 7 months)	Heads of Expenditure	Actuals for 1956-57 (First 7 months)						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.
A—Principal Heads of Revenue—		A—Direct Demands on the Revenue—							
II—Union Excise Duties	38,90,000								
IV—Tax on Income other than Corporation Tax and Estate Duty	1,10,66,000								
V—Estate Duty	4,30,000								
VII—Land Revenue	98,16,676	7—Land Revenue . . . . .	..	..	..	77,31,190	..	77,31,190	77,31,190
VIII—State Excise Duties	1,70,48,025	8—State Excise Duties . . . . .	..	..	..	25,34,003	..	25,34,003	25,34,003
IX—Stamps	57,78,217	9—Stamps . . . . .	..	..	..	1,50,346	..	1,50,346	1,50,346
X—Forest	28,32,012	10—Forest . . . . .	..	..	..	27,65,045	..	27,65,045	27,65,045
XI—Registration	11,93,393	11—Registration . . . . .	..	..	..	4,239	..	4,239	4,239
XII—Taxes on Vehicles	32,63,500	12—Taxes on Vehicles . . . . .	..	..	..	3,19,070	..	3,19,070	3,19,070
XIII—Other Taxes and Duties	3,02,01,172	13—Other Taxes and Duties . . . . .	..	..	..	13,22,953	..	13,22,953	13,22,953
Total	8,55,18,995	Total . . . . .	..	..	..	1,48,26,846	..	1,48,26,846	1,48,26,846

FINANCE ACCOUNTS. GOVERNMENT OF THE PUNJAB

C—Irrigation, Navigation, Embankment and Drainage Works—

XVII—Irrigation, etc. Works (commercial)

Gross Receipts—Direct Receipts	1,98,09,472
Portion of Land Revenue due to Irrigation	9,10,871
Deduct—Working Expenses	— 88,29,570
Net Receipts	1,19,90,773

XVIII—Irrigation, etc. Works (Non-commercial)

18,123

Total . . . **1,20,08,896**

E—Debt Services—

XX—Interest . . . 30,91,034

Total . . . **30,91,034**

C—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—

17—Interest on Irrigation Works (commercial)

40,03,382

40,03,382

40,03,382

18—Other Revenue Expenditure financed from Ordinary Revenues

14,05,806

14,05,806

14,05,806

Total . . . **40,03,382**

40,03,382

14,05,806

14,05,806

54,09,188

E—Debt Services—

22—Interest on Debt and other Obligations

Deduct—
Interest transferred to Commercial Departments
Net amount met out of Ordinary Revenues

2,84,49,847

—3,51,41,887

—66,92,040

Total . . . **—66,92,040**

2,84,49,847

—3,51,41,887

—66,92,040

Total . . . **—66,92,040**

2,84,49,847

—3,51,41,887

—66,92,040

Total . . . **—66,92,040**

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

Heads of Revenue	Actuals for 1956-57 (First 7 months)	Heads of Expenditure	Actuals for 1956-57 (First 7 months)						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—							
		25—General Administration	4,06,909	..	4,06,909	1,02,77,481	..	1,02,77,481	1,06,84,390
XXI—Administration of Justice	12,82,029	27—Administration of Justice	6,83,465	..	6,83,465	20,71,593	..	20,71,593	27,55,058
XXII—Jails and Convict Settlements	1,71,208	28—Jails and Convict Settlements	..	..	..	22,23,860	..	22,23,860	22,23,860
XXIII—Police	6,86,308	29—Police	..	..	..	2,18,39,474	..	2,18,39,474	2,18,39,474
XXVI—Education	31,82,072	30—Scientific Departments	..	..	..	42,089	..	42,089	42,089
XXVII—Medical	11,55,666	37—Education	..	..	..	1,77,09,462	..	1,77,09,462	1,77,09,462
XXVIII—Public Health	1,19,410	38—Medical	..	..	..	54,43,835	..	54,43,835	54,43,835
XXIX—Agriculture	7,20,923	39—Public Health	..	..	..	17,93,431	..	17,93,431	17,93,431
XXX—Veterinary	4,48,082	40—Agriculture	..	..	..	28,79,589	..	28,79,589	28,79,589
XXXI—Co-operation	2,21,994	41—Veterinary	..	..	..	14,98,399	..	14,98,399	14,98,399
XXXII—Industries and Supplies.	2,34,138	42—Co-operation	..	..	..	14,74,444	..	14,74,444	14,74,444
XXXVI—Miscellaneous Departments	4,21,478	43—Industries and Supplies.	..	..	..	20,29,880	..	20,29,880	20,29,880
		47—Miscellaneous Departments.	..	..	..	5,25,131	..	5,25,131	5,25,131
Total	85,93,307	Total	10,90,374	..	10,90,374	6,98,08,668	..	6,98,08,668	7,08,99,042

H—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements—		H—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements—						
XXXIX—Civil Works	18,90,996	50—Civil Works	41,108	..	41,108	1,38,23,756	..	1,38,23,756
XL-A—Receipts from Multipurpose River Schemes	83,50,208	51-A—Interest on Capital Outlay on Multipurpose River Schemes	22,47,457	..	22,47,457	..	..	22,47,457
		51-B—Other Revenue expenditure connected with Multipurpose River Schemes	..	..	..	85,60,106	..	85,60,106
Total	1,02,59,204	Total	22,88,565	..	22,88,565	2,23,83,862	..	2,23,83,862
								2,46,72,427
I—Electricity Schemes—		I—Electricity Schemes—						
XLI—Receipts from Electricity Schemes—		52—Interest on Capital Outlay on Electricity Schemes	20,58,272	..	20,58,272	..	..	20,58,272
Gross Receipts	87,22,696	52-A—Other Revenue expenditure connected with Electricity Schemes	..	..	..	749	..	749
Deduct—Working Expenses	—53,63,032	Total	20,58,272	..	20,58,272	749	..	749
Net Receipts	—33,59,664							20,59,021
J—Miscellaneous—		J—Miscellaneous—						
		54—Famine	..	..	..	1,32,124	..	1,32,124
		54-B—Privy Purses and Allowances of Indian Rulers	2,40,492	..	2,40,492	1,049	..	1,049
								2,41,541

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

Heads of Revenue	Actuals for 1956-57 (First 7 months)	Heads of Expenditure	Actuals for 1956-57 (First 7 months).						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.
J—Miscellaneous—conold.		J—Miscellaneous—conold.							
XLIV—Receipts in aid of Superannuation	2,04,871	55—Superannuation Allowances and Pensions	32,808	..	32,808	43,14,887	..	43,14,887	43,47,695
XLV—Stationery and Printing	10,75,367	56—Stationery and Printing	..	..	..	32,24,750	..	32,24,750	32,24,750
XLVI—Miscellaneous	1,05,28,836	57—Miscellaneous	..	..	..	1,43,28,327	..	1,43,28,327	1,43,28,327
Total	1,18,09,064	Total	2,73,300	..	2,73,300	2,20,01,137	..	2,20,01,137	2,22,74,437
L—Contributions and Miscellaneous Adjustments between Central and State Governments—		L—Contributions and Miscellaneous Adjustments between Central and State Governments—							
XLIX—Grants-in-aid from Central Government	94,32,600								
L—Miscellaneous Adjustments between Central and State Governments	576								
Total	94,33,076	Total	..	..	..	..	..	..	..

M—Extraordinary Items—		M—Extraordinary Items—					
LI—Extraordinary Receipts	2,786						
LI-A—Receipts on account of Community Development Projects, National Extension Services and Local Development Works	14,39,160	63-B—Community Development Projects, National Extension Services and Local Development Works		25,79,759		25,79,759	25,79,759
LI-C—Prepartition Receipts	2,705	64-C—Prepartition Payments		15,604		15,604	15,604
Total	14,44,651	Total		25,95,363		25,95,363	25,95,363
		Total—Expenditure on Revenue Account	30,21,853	30,21,853	13,30,22,431	13,30,22,431	13,60,44,284
		Total Revenue					14,55,17,891
		Surplus					94,73,607
		Capital Expenditure outside the Revenue Account—					
		CC-68—Construction of Irrigation, etc., Works (commercial)	16,28,025	16,28,025	83,31,479	83,31,479	99,59,504
		FF-71—Capital Outlay on Schemes of Agricultural Improvement and Research			-1,86,111	-1,86,111	-1,86,111
		72—Capital Outlay on Industrial Development			-2,56,042	-2,56,042	-2,56,042
		HH-79—Expenditure on New Capital for Punjab at Chandigarh			52,39,506	52,39,506	52,39,506

No. 3—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—concl'd:

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FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

Heads of Revenue	Actuals for 1956-57 (First 7 months)	Heads of Expenditure	Actuals for 1956-57 (First 7 months)							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	9	10	
	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Capital Expenditure outside the Revenue Account—concl'd.								
		80-A—Capital Outlay on Multipurpose River Schemes	2,52,04,751		2,52,04,751	3,80,73,819	..	3,80,73,819	6,32,78,570	
		81—Capital Account of Civil Works outside the Revenue Account	..	..	..	42,16,451	..	42,16,451	42,16,451	
		11-81-A—Capital Outlay on Electricity Schemes	..	..	..	88,02,892	..	88,02,892	88,02,892	
		JJ-82—Capital Account of other State Works outside the Revenue Account	..	..	..	4,77,083	..	4,77,083	4,77,083	
		83—Payments of Commuted Value of Pensions	..	..	..	50,301	..	50,301	50,301	
		85-A—Capital Outlay on State Schemes of Government Trading	..	..	..	-9,41,014	..	-9,41,014	-9,41,014	
		Total	2,68,32,776	..	2,68,32,776	6,38,08,364	..	6,38,08,364	9,06,41,140	
Total—Revenue	14,55,17,891	Total—Expenditure	2,98,54,629	..	2,98,54,629	19,68,30,795	..	19,68,30,795	22,66,85,424	

No. 4—STATEMENT SHOWING THE DISTRIBUTION BETWEEN CHARGED AND VOTED EXPENDITURE

Particulars	Actuals for 1956-57 (First 7 months)						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.
Expenditure on Revenue Account (a)	30,21,853	..	30,21,853	14,72,15,033	..	14,72,15,033	15,02,36,886
Expenditure outside the Revenue Account	2,68,32,776	..	2,68,32,776	6,38,08,364	..	6,38,08,364	9,06,41,140
Disbursements under Public Debt and Loans and Advances (b)	35,82,623	..	35,82,623	1,17,50,316	..	1,17,50,316	1,53,32,929
Total	3,34,37,252	..	3,34,37,252	22,27,73,713	..	22,27,73,713	25,62,10,965

NO. 4—STATEMENT SHOWING THE DISTRIBUTION BETWEEN CHARGED AND VOTED EXPENDITURE—concl.

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FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

Actuals for 1956-57 (First 7 months)

Particulars	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.
(a) The figures have been arrived at as follows —							
Total Expenditure as in Account No. 3	30,21,853	..	30,21,853	13,30,22,431	..	13,30,22,431	13,60,44,284
Add—Working Expenses of—							
Irrigation . . . . .	..	..	..	88,29,570	..	88,29,570	88,29,570
Electricity Schemes . . . . .	..	..	..	53,63,032	..	53,63,032	53,63,032
Total	30,21,853	..	30,21,853	14,72,15,033	..	14,72,15,033	15,02,36,886

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

N—Public Debt—

Loans from the Central Government

35,82,623

35,82,623

35,82,623

P—Loans and Advances by State Governments—

Loans to Local Funds, Private Parties, etc.

1,12,94,864

1,12,94,864

1,12,94,864

Loans to Government Servants

4,55,452

4,55,452

4,55,452

Total

35,82,623

35,82,623

1,17,50,316

1,17,50,316

1,53,32,939

No. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS

Heads	Actuals for 1956-57 (First 7 months)
	Rs.
A—Principal Heads of Revenue—	
II—Union Excise Duties—	
✓ Share of net proceeds assigned to States	38,90,000
TOTAL	38,90,000
IV—Taxes on Income other than Corporation Tax and Estate Duty—	
✓ Share of net proceeds assigned to States	1,10,66,000
TOTAL	1,10,66,000
V—Estate Duty—	
II—Estate Duty on property other than Agricultural Land—	
✓ Share of net proceeds assigned to States	4,30,000
TOTAL	4,30,000
—VII—Land Revenue—	
Ordinary revenue	98,06,047
Rates and cesses on lands	4,814
Recoveries of overpayments	13,658
Collection of payments for services rendered	185
Miscellaneous	18,98,453
<i>Deduct</i> —Portion of Land Revenue due to Irrigation	—9,57,390
<i>Deduct</i> —Refunds	—4,49,091
TOTAL	98,16,676

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

Heads	Actuals for 1956-57 (First 7 months)
	Rs.
A—Principal Heads of Revenue—contd.	
VIII—State Excise Duties—	
Country spirits	81,26,325
Country fermented liquor	52,841
Malt liquors	1,43,273
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)	18,52,783
Receipts from commercial spirits including denatured spirits and medicated wines	2,66,832
Opium	40,59,891
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	64,712
Hemp and other drugs	1,13,953
Receipts from Distilleries	890
Sale of alcohol for use as motor fuel	22,49,045
Fines, confiscations and miscellaneous	1,27,626
Recoveries of overpayments	3,964
Collection of payments for services rendered	6,359
<i>Deduct—Refunds</i>	—20,469
TOTAL	1,70,48,025
IX—Stamps—	
A—Non-Judicial—	
Sale of stamps	38,58,349
Duty on impressing documents	92,770
Fines and penalties	15,165
Miscellaneous	1,510
<i>Deduct—Refunds</i>	—26,512
TOTAL	39,41,282

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

Heads	Actuals for 1956-57 (First 7 months)
Rs.	
A—Principal Heads of Revenue—contd.	
IX—Stamps—conold.	
B—Judicial—	
Court fees—	
Court fees realised in stamps	18,55,071
<i>Deduct—Refunds</i>	—18,206
Other Receipts—	
Miscellaneous	70
TOTAL	18,36,935
GRAND TOTAL	57,78,217
X—Forest—	
Timber and other produce removed from the forests by Government agency	20,15,581
Timber and other produce removed from the forests by consumers or purchasers	6,87,666
Drift and waif wood and confiscated forest produce	81,376
Revenue from forests not managed by Government	50,058
Miscellaneous	86,020
<i>Deduct—Refunds</i>	—88,689
TOTAL	28,32,012
XI—Registration—	
Fees for registering documents	10,66,174
Fees for copies of registered documents	1,16,769
Miscellaneous	10,561
<i>Deduct—Refunds</i>	—111
TOTAL	11,93,393

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

Heads	Actuals for 1956-57 (First 7 months)
	Rs.
A—Principal Heads of Revenue—contd.	
XII—Taxes on Vehicles—	
Receipts under the Indian Motor Vehicles Act	4,68,825
Receipts under the State Motor Vehicles Taxation Act	27,82,089
Other Receipts	12,586
TOTAL	32,63,500
XIII—Other Taxes and Duties—	
A—Taxes on Luxuries including taxes on Entertainments, Amusements, Betting and Gambling—	
Entertainment Tax	20,27,537
<i>Deduct—Refunds</i>	—349
TOTAL	20,27,188
B—Receipts from Electricity Duties—	
Fees under the Indian Electricity Rules, 1922 and fees for the electrical inspection of cinemas	49,108
Other Receipts	44
<i>Deduct—Refunds</i>	—241
TOTAL	48,911
C—Receipts from Tobacco Duties—	
Licence Fees	5,88,159
Miscellaneous	1,584
<i>Deduct—Refunds</i>	—1,161
TOTAL	5,88,582

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

Heads	Actuals for 1956-57 (First 7 months)
	Rs.
A—Principal Heads of Revenue—concl.	
XIII—Other Taxes and Duties—concl.	
D—Receipts under the Sales Tax Acts—	
Taxes	2,05,35,891
Licence fees	14,788
Miscellaneous	13,008
<i>Deduct—Refunds</i>	—51,006
TOTAL	2,05,12,681
E—Other Items—	
Receipts under the Punjab Urban Immovable Property Tax Act, 1940	21,13,674
Receipts under the Punjab Forward Contracts Tax Act, 1951	1,40,379
Receipts under the Punjab Passengers and Goods Taxa- tion Act, 1952	47,90,203
Recoveries of overpayments	3,433
<i>Deduct—Refunds</i>	—23,879
TOTAL	70,23,810
GRAND TOTAL	3,02,01,172
C—Irrigation, Navigation, Embankment and Drainage Works—	
XVII—Irrigation, Navigation, Embankment and Drain- age Works (Commercial)—	
A—Irrigation Works—	
(1) Productive works—	
Gross Receipts—	
Direct Receipts—	
Water rates	1,19,64,610
Water supply of towns	9,560
Sales of water	44,68,043
Plantations	1,46,828
Other canal produce	35,952
Water-power	1,75,357

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

Heads	Actuals for 1956-57 (First 7 months)
	Rs.
C—Irrigation, Navigation, Embankment and Drainage Works—contd.	
XVII—Irrigation, Navigation, Embankment and Drainage Works (Commercial)—contd.	
A—Irrigation Works—contd.	
(1) Productive works—concl'd.	
Gross Receipts—concl'd.	
Direct Receipts—concl'd.	
Navigation	2,05,056
Rents	1,19,808
Receipts from Workshops	4,01,922
Recoveries of expenditure	39,979
Miscellaneous	23,59,178
<i>Deduct</i> —Refunds	—39,723
<i>Deduct</i> —Amount creditable to Rajasthan on account of Sutlej Valley Project	—528
Indirect Receipts—	
Portion of Land Revenue due to Works	8,85,994
TOTAL—GROSS RECEIPTS	2,07,72,036
<i>Deduct</i> —Working Expenses—	
Extensions and Improvements	60,782
Maintenance and Repairs	36,23,270
Establishment	48,85,225
Tools and Plant	77,841
Suspense	89,781
Charges in England	322
Loss or gain by exchange	3
<i>Deduct</i> —Amount debitablc to Rajasthan on account of Sutlej Valley Project	—2,49,090
TOTAL—WORKING EXPENSES	—84,88,134
Net Receipts	1,22,83,902

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

Heads	Actuals for 1956-57 (First 7 months)
	Rs.
C—Irrigation, Navigation, Embankment and Drainage Works—contd.	
XVII—Irrigation, Navigation, Embankment and Drainage Works (Commercial)—concl.	
A—Irrigation Works—concl.	
(2) Unproductive Works—	
Gross Receipts—	
Direct Receipts—	
Water rates	21,914
Rents	1,467
Recoveries of expenditure	29
Miscellaneous	20
Indirect Receipts—	
Portion of Land Revenue due to Works	24,877
TOTAL—GROSS RECEIPTS	48,307
Deduct—Working Expenses—	
Maintenance and Repairs	3,01,540
Establishment	37,251
Tools and Plant	2,645
TOTAL—WORKING EXPENSES	—3,41,436
Net Receipts	—2,93,129
TOTAL—XVII—Irrigation, etc., Works for which Capital Accounts are kept (Commercial)	1,19,90,773
XVIII—Irrigation, Navigation, Embankment and Drainage Works (Non-commercial)—	
Incharge of Public Works Officers—	
A—Irrigation Works—	
Direct Receipts—	
Water rates	68
Miscellaneous	10,499
TOTAL	10,567

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

Heads	Actuals for 1956-57 (First 7 months)
C—Irrigation, Navigation, Embankment and Drainage Works—concl'd.	Rs.
XVIII—Irrigation, Navigation, Embankment and Drainage Works (Non-commercial).	
Incharge of Public Works Officers—	
B—Navigation, Embankment and Drainage Works—	
Direct Receipts—	
Rents	510
Miscellaneous	7,046
TOTAL	7,556
TOTAL—XVIII—Irrigation, etc., Works	18,123
E—Debt Services—	
XX—Interest—	
Interest on Loans and Advances by the State Governments	20,55,228
Interest realised on investments of Cash Balances	10,36,126
Deduct—Refunds	—320
TOTAL	30,91,034
F—Civil Administration—	
XXI—Administration of Justice—	
Sale-proceeds of unclaimed and escheated property	17,947
Court-fees realised in cash	11,166
General fees, fines and forfeitures	9,45,574
Miscellaneous fees and fines	67,608
Recoveries of overpayments	3,548
Collection of payments for services rendered	2,87,329
Miscellaneous	6,683
Deduct—Refunds	—57,826
TOTAL	12,82,029

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

Heads	Actuals for 1956-57 (First 7 months)
Rs.	
F—Civil Administration—contd.	
XXII—Jails and Convict Settlements—	
Jails	38,830
Jail Manufactures	1,32,939
Recoveries of overpayments	1,716
Collection of payments for services rendered	108
<i>Deduct—Refunds</i>	2,385
TOTAL	1,71,208
XXIII—Police—	
Cash receipts under the Arms Act	57,565
Fees, fines and forfeitures	2,951
Recoveries of overpayments	2,37,169
Collection of payments for services rendered	3,50,422
Miscellaneous	53,592
<i>Deduct—Refunds</i>	15,391
TOTAL	6,86,308
XXVI—Education—	
A—University—	
Fees, Government Arts Colleges	5,60,186
Fees, Government Professional Colleges	67,867
B—Secondary—	
Fees, Government Secondary Schools	8,65,274
C—Primary—	
Fees, Government Primary Schools	4,534
D—Special—	
Fees and other receipts, Government Special Schools	2,601
E—General—	
Contributions	34,789
Income from Endowments	940
Recoveries of overpayments	40,959
Collection of payments for services rendered	5,025
Miscellaneous	15,53,946
<i>Deduct—Refunds</i>	4,049
TOTAL	31,32,072

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

Heads	Actuals for 1956-57 (First 7 months)
	Rs.
F—Civil Administration—contd.	
XXVII—Medical—	
Medical-School and College fees	1,44,687
Hospital receipts	1,72,951
Mental Hospital receipts	67,933
Sale of medicines	58,863
Contributions	6,56,689
Recoveries of overpayments	14,974
Collection of payments for services rendered	18,002
Miscellaneous	65,311
<i>Deduct—Refunds</i>	—43,744
TOTAL	11,55,666
XXVIII—Public Health—	
Sale-proceeds of sera and vaccines, etc.	79,949
Recoveries of overpayments	8,699
Collection of payments for services rendered	12,016
Miscellaneous	18,992
<i>Deduct—Refunds</i>	—246
TOTAL	1,19,410
XXIX—Agriculture—	
Agricultural receipts	6,37,397
Fisheries	73,669
Recoveries of overpayments	5,754
Collection of payments for services rendered	11,422
<i>Deduct—Refunds</i>	—7,320
TOTAL	7,20,922

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

Heads	Actuals for 1956-57 (First 7 months)
	Rs.
F—Civil Administration—concl'd.	
XXX—Veterinary—	
Veterinary College and School fees	48,185
Other receipts	3,94,801
Collection of payments for services rendered	5,114
<i>Deduct—Refunds</i>	—18
TOTAL	4,48,082
XXXI—Co-operation—	
Audit Fees	2,07,041
Miscellaneous receipts	20,045
<i>Deduct—Refunds</i>	—5,092
TOTAL	2,21,994
XXXII—Industries and Supplies—	
Industries	2,14,740
Recoveries of overpayments	19,398
TOTAL	2,34,138
XXXVI—Miscellaneous Departments—	
<i>Labour and Emigration—</i>	
Fees for the registration of Trade Unions	4,700
<i>Miscellaneous—</i>	
Examination fees	58,725
Sale of Stores and Materials	860
Fees for the inspection of steam boilers	33,908
Administration of Indian Partnership Act, 1932	4,701
Miscellaneous	3,20,079
<i>Deduct—Refunds</i>	—1,495
TOTAL	4,21,478

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

Heads	Actuals for 1956-57 (First 7 months)
	Rs.
I—Electricity Schemes—contd.	
XLI—Receipts from Electricity Schemes—contd.	
I—Hydro-Electric Schemes—contd.	
Uhl River Scheme—contd.	
B—Bulk Supply—contd.	
<i>Deduct—Working Expenses—</i>	
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund	18,340
<i>Less—Amount to be spent from the Depreciation Reserve Fund</i>	
Net amount transferred to the Depreciation Reserve Fund	18,340
	<hr/>
Total—Working Expenses	—18,340
	<hr/>
Net Receipts	11,42,747
	<hr/>
D—Distribution—	
Gross Receipts—	
Sale of power	71,23,514
Miscellaneous Revenue	3,73,945
<i>Deduct—Refunds</i>	—407
	<hr/>
Total	74,97,052
	<hr/>

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

Heads.	Actuals for 1956-57 (First 7 months)
	Rs.
I—Electricity Schemes—concl.	
XLI—Receipts from Electricity Schemes—concl.	
I—Hydro-Electric Schemes—concl.	
Uhl River Scheme—concl.	
D—Distribution—concl.	
Deduct—Working Expenses—	
Works expenditure financed from Ordinary Revenues	4,655
Maintenance proper	2,26,713
Provision for depreciation as calculated for transfer to the Depreciation-Reserve Fund	7,80,150
Less—Amount to be spent from the Depreciation Reserve Fund	—7,559
Net amount transferred to the Depreciation Reserve Fund	7,72,591
Renewals and Replacements from the Depreciation Reserve Fund	7,559
Establishment	17,71,999
Tools and Plant	2,787
Total—Working Expenses	—27,86,304
Net Receipts	47,10,748
TOTAL—I—Hydro-Electric Schemes	33,63,830
II—Thermo-Electric Schemes—	
Panipat Jagadhri Servicing Plant—	
Deduct—Working Expenses—	
Maintenance proper	4,166
Total—Working Expenses	—4,166
Net Receipts	—4,166
Total—II—Thermo-Electric Schemes	—4,166
Total—XLI—Receipts from Electricity Schemes	33,59,664

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

Heads	Actuals for 1956-57 (First 7 months)
	Rs.
J—Miscellaneous—	
XLIV—Receipts in aid of Superannuation—	
Contributions for Pensions and Gratuities	2,00,864
Miscellaneous	9,055
<i>Deduct—Refunds</i>	—5,048
Total	2,04,871
XLV—Stationery and Printing—	
Stationery receipts	74,692
Sale of plain paper used with stamps	64,983
Sale of gazettes and other Government publications	8,78,631
Other press receipts	58,917
Receipts in England	102
<i>Deduct—Refunds</i>	—1,968
Total	10,75,357
XLVI—Miscellaneous —	
Unclaimed deposits	4,18,870
Sale of old stores and materials	41,500
Sale of land and houses, etc.	24,060
Fees for Government audit	2,41,573
Rents, rates and taxes	10,115
Other fees, fines and forfeitures	3,80,226
Receipts on account of displaced persons	7,01,261
Receipts from Bus Services	70,85,208
Receipts from surcharges	20,112
Recoveries of overpayments	13,58,251
Collection of payments for services rendered	61,877
Receipts in connection with Elections	17,822
Miscellaneous	6,77,068
Loss or gain by exchange	5
<i>Deduct—Refunds</i>	—5,09,112
Total	1,05,28,836

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

Heads	Actuals for 1956-57 (First 7 months)
	Rs.
L—Contributions and Miscellaneous Adjustments between Central and State Governments—	
XLIX—Grants-in-aid from Central Government—	
Grants-in-aid under Article 275 of the Constitution	94,32,500
Total	94,32,500
L—Miscellaneous Adjustments between Central and State Governments—	
✓ Contributions from the Central Government on account of administration of Petroleum and Explosives Acts	576
Total	576
M—Extraordinary Items—	
LI—Extraordinary Receipts—	
Sale of Land	817
Other items	1,969
Total	2,786
LI-A—Receipts on account of Community Development Projects, National Extension Services and Local Development Works—	
A—Community Development Projects—	
✓ Grants from the Government of India	3,79,730
Other Receipts	1,95,387
Deduct—Refunds	—17
Total	5,75,100

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

Heads	Actuals for 1956-57 (First 7 months)
M—Extraordinary Items—concl'd.	
LI-A—Receipts on account of Community Development Projects, National Extension Services and Local Development Works—concl'd.	
B—National Extension Services—	
Grants from the Government of India	8,61,000
Other Receipts	1,754
<i>Deduct—Refunds</i>	—1,022
Total	8,61,732
C—Local Development Works—	
Other Receipts	16,785
<i>Deduct—Refunds</i>	—14,457
Total	2,328
GRAND TOTAL	14,39,160
LII-C—Prepartition Receipts—	
Police	113
Civil Works	8
Receipts from Multipurpose River Schemes	1
Miscellaneous	2,583
Total	2,705

No. 6—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS

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FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

Heads	Actuals for 1956-57 (First 7 months)						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.
A—Direct Demands on the Revenue—							
7—Land Revenue—							
Charges of administration	25,875	..	25,875	25,875
Survey, Settlement and Record Operations	2,46,425	..	2,46,425	2,46,425
Land Records	36,72,749	..	36,72,749	36,72,749
Assignments and Compensations	18,663	..	18,663	18,663
Development Schemes	37,67,878	..	37,67,878	37,67,878
TOTAL	77,31,190	..	77,31,190	77,31,190
8—State Excise Duties—							
Superintendence	3,868	..	3,868	3,868
District Executive Establishment	3,56,193	..	3,56,193	3,56,193
Distilleries	20,357	..	20,357	20,357
Cost of opium supplied to State Excise Department	2,05,458	..	2,05,458	2,05,458
Purchase of alcohol for use as motor fuel	19,31,918	..	19,31,918	19,31,918
Excise Bureau	16,209	..	16,209	16,209
TOTAL	25,34,003	..	25,34,003	25,34,003

9—Stamps—

A—Non-Judicial—

Superintendence	..	..	..	11,345	..	11,345	11,345
Charges for the sale of stamps	..	..	..	1,04,968	..	1,04,968	1,04,968
Cost of stamps supplied from Central Stamp Stores	..	..	..	15,925	..	15,925	15,925
TOTAL—NON-JUDICIAL	..	..	..	1,32,238	..	1,32,238	1,32,238

B—Judicial—

Charges for the sale of stamps	..	..	..	12,112	..	12,112	12,112
Cost of stamps supplied from Central Stamp Stores	..	..	..	5,996	..	5,996	5,996
TOTAL—JUDICIAL	..	..	..	18,108	..	18,108	18,108
Grand Total	..	..	..	1,50,346	..	1,50,346	1,50,346

10—Forest—

General Direction	..	..	..	87,521	..	87,521	87,521
Conservancy and Works	..	..	..	9,66,126	..	9,66,126	9,66,126
Establishments	..	..	..	11,04,697	..	11,04,697	11,04,697
Development Schemes	..	..	..	6,06,701	..	6,06,701	6,06,701
TOTAL	..	..	..	27,65,045	..	27,65,045	27,65,045

11—Registration—

District charges	..	..	..	4,239	..	4,239	4,239
TOTAL	..	..	..	4,239	..	4,239	4,239

12—Taxes on Vehicles—

Charges of Collection	..	..	..	7,754	..	7,754	7,754
Inspection of Motor Vehicles	..	..	..	3,11,316	..	3,11,316	3,11,316
TOTAL	..	..	..	3,19,070	..	3,19,070	3,19,070

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

Heads	Actuals for 1956-57 (First 7 months)						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.
A—Direct Demands on the Revenue—concl.							
12—Other Taxes and Duties—							
Collection charges—							
Entertainment Tax	..	..	..	19	..	19	19
Charges under the Electricity Acts	..	..	..	1,04,305	..	1,04,305	1,04,305
Taxes and Duties having a Common Administrative Staff	..	..	..	12,18,629	..	12,18,629	12,18,629
TOTAL	..	..	..	13,22,953	..	13,22,953	13,22,953
C—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—							
17—Interest on Irrigation Works (Commercial)—							
Irrigation Works	40,03,382	..	40,03,382	..	..	..	40,03,382(a)
TOTAL	40,03,382	..	40,03,382	..	..	..	40,03,382(a)
18—Other Revenue Expenditure financed from Ordinary Revenues—							
In-charge of Public Works Officers—							
A—Irrigation Works							
(1) Works (Non-commercial)—							
Works	..	..	..	43,509	..	43,509	43,509
Maintenance and Repairs	..	..	..	46,292	..	46,292	46,292

Establishment	..	..	..	377	..	377	377
Tools and Plant	..	..	..	-25	..	-25	-25
TOTAL	..	..	..	3,135	..	3,135	3,135
(2) Miscellaneous Expenditure—							
Establishment	..	..	..	1,01,553	..	1,01,553	1,01,553
Tools and Plant	..	..	..	3,513	..	3,513	3,513
Other charges	..	..	..	1,03,355	..	1,03,355	1,03,355
Grants-in-aid	..	..	..	12,500	..	12,500	12,500
Suspense	..	..	..	26,414	..	26,414	26,414
<i>Debit</i> —Amount debitable to Rajasthan on account of Sutlej Valley Project	..	..	..	-1,071	..	-1,071	-1,071
TOTAL	..	..	..	2,46,264	..	2,46,264	2,46,264
Total A—Irrigation, etc., Works	..	..	..	2,49,399	..	2,49,399	2,49,399
B—Navigation, Embankment and Drainage Works—							
(1) Works (Non-commercial)							
In-charge of Public Works Officers—							
Works	..	..	..	94,418	..	94,418	94,418
Extensions and Improvements	..	..	..	82,609	..	82,609	82,609
Maintenance and Repairs	..	..	..	3,07,186	..	3,07,186	3,07,186
Establishment	..	..	..	5,66,987	..	5,66,987	5,66,987
Tools and Plant	..	..	..	5,457	..	5,457	5,457
Suspense	..	..	..	99,618	..	99,618	99,618
Charges in England	..	..	..	152	..	152	152
TOTAL	..	..	..	11,56,407	..	11,56,407	11,56,407
GRAND TOTAL	..	..	..	14,05,806	..	14,05,806	14,05,806

(a) The difference of Rs. 5,389 between the figures of interest charges shown in the Administrative Accounts viz; Rs. 39,97,993 and those shown above is due to :—

(i) Rs. 4,684 less adjusted during the year 1955-56 adjusted during the period under report.

(ii) Rs. 705 adjusted in excess during the period under report written back during the period 1st November, 1956 to 31st March, 1957.

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

Heads	Actuals for 1956-57 (First 7 months)						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.
E—Debt Services—							
22—Interest on Debt and Other Obligations—							
A—Interest on Ordinary Debt—							
Discount on State Loans—							
4 Per Cent Punjab Loan, 1968	1,53,016	..	1,53,016	..	..	..	1,53,016
Other Items—							
Expenditure connected with the issue of new Loans and sale of Securities held in the Cash Balance Investment Account	2,547	..	2,547	..	..	..	2,547
Interest on Loans taken from the Central Government	2,74,30,952	..	2,74,30,952	..	..	..	2,74,30,952
TOTAL—A—INTEREST ON ORDINARY DEBT	2,76,86,515	..	2,76,86,515	..	..	..	2,76,86,515

B—Interest on Unfunded Debt—

State Provident Funds—

Interest on General Provident Fund	8,08,500	..	8,08,500	..	..	8,08,500
Interest on Indian Civil Service Provident Fund	28,000	..	28,000	..	..	28,000
Interest on Indian Civil Service (Non-European Members) Provident Fund	7,000	..	7,000	..	..	7,000
Interest on Contributory Provident Fund	9,916	..	9,916	..	..	9,916
Interest on other Miscellaneous Provident Funds	9,916	..	9,916	..	..	9,916
TOTAL-B—INTEREST ON UNFUNDED DEBT	8,63,332	..	8,63,332	..	..	8,63,332

D—Transfers—*Deduct—*

Interest transferred to Commercial Departments—

Irrigation	—56,31,407	..	—56,31,407	..	..	—56,31,407
Multipurpose River Schemes	—2,74,52,208	..	—2,74,52,208	..	..	—2,74,52,208
Electricity Schemes	—20,58,272	..	—20,58,272	—20,58,272

TOTAL-D—TRANSFERS	—3,51,41,887	..	—3,51,41,887	—3,51,41,887
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GRAND TOTAL	—66,92,040	..	—66,92,040	—66,92,040
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No. 6—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—contd.

Heads	Actuals for 1956-57 (First 7 months)						Grand Total
	Charged			Voted			
	Out of Consolidated Fund	Out of Contingency Fund	Total	Out of Consolidated Fund	Out of Contingency Fund	Total	
I	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F—Civil Administration—							
25—General Administration—							
A—President, Heads of States, Cabinet and Ministers—							
Emoluments and/or Allowances of the Governor	44,000	..	44,000	..	..	..	44,000
Secretariat Staff of Governor	51,238	..	51,238	..	..	..	51,238
Staff and Household of Governor.	58,768	..	58,768	..	..	..	58,768
Sumptuary Allowances of Governor	6,000	..	6,000	..	..	..	6,000
Expenditure from Contract Allowances	33,670	..	33,670	..	..	..	33,670
Tour Expenses	30,241	..	30,241	..	..	..	30,241
Ministers	..	..	..	1,93,852	..	1,93,852	1,93,852
<i>Rep</i> ayment to the Contingency Fund of advances taken but not recouped in the previous year	9,000	..	9,000	..	..	..	9,000
B—Parliament and State Legislature—							
Legislative Council	20,078	..	20,078	1,74,569	..	1,74,569	1,94,647
Legislative Assembly	16,530	..	16,530	5,02,492	..	5,02,492	5,19,022
C—Elections—							
Other election charges	..	..	..	3,19,230	..	3,19,230	3,19,230

D—Secretariat and Attached Offices—

Civil Secretariat . . . . .	..	..	..	25,04,036	..	25,04,036	25,04,036
Public Service Commission	1,37,384	..	1,37,384	..	..	1,37,384	
Board of Revenue, Financial Commissioner and Establishments . . . . .	..	..	..	7,42,271	..	7,42,271	7,42,271
Local Fund Audit Establishments	2,46,849	..	2,46,849	2,46,849

E—Commissioners—

Commissioners	2,24,765	..	2,24,765	2,24,765
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F—District Administration—

General Establishments	44,60,628	..	44,60,628	44,60,628
Sub-Divisional Establishments . . . . .	..	..	..	4,29,079	..	4,29,079	4,29,079
Other Establishments . . . . .	..	..	..	2,81,157	..	2,81,157	2,81,157

H—Miscellaneous—

Discretionary grants by Heads of States, etc. . . . .	..	..	..	5,300	..	5,300	5,300
Miscellaneous . . . . .	..	..	..	2,307	..	2,307	2,307
Development Schemes . . . . .	..	..	..	1,86,323	..	1,86,323	1,86,323
Charges in England—							
High Commissioner for India—							
Leave Salaries and Deputation Pay . . . . .	..	..	..	4,239	..	4,239	4,239
Other Charges	384	..	384	384

TOTAL	4,06,909	..	4,06,909	1,02,77,481	..	1,02,77,481	1,06,84,390
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No. 6—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—contd.

Heads	Actuals for 1956-57 (First 7 months)						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.
F—Civil Administration—contd.							
27—Administration of Justice—							
High Courts	6,67,837	..	6,67,837	..	..	..	6,67,837
Law Officers	..	..	..	2,07,720	..	2,07,720	2,07,720
Administrator General and Official Trustee	..	..	..	7,607	..	7,607	7,607
Civil and Sessions Courts	..	..	..	16,65,638	..	16,65,638	16,65,638
Courts of Small Causes	..	..	..	51,945	..	51,945	51,945
Criminal Courts	..	..	..	1,38,216	..	1,38,216	1,38,216
Charges in England	15,628	..	15,628	467	..	467	16,095
TOTAL	6,83,465	..	6,83,465	20,71,593	..	20,71,593	27,55,058
28—Jails and Convict Settlements—							
Jails	..	..	..	20,85,221	..	20,85,221	20,85,221
Jail Manufactures	..	..	..	1,31,499	..	1,31,499	1,31,499
Charges on account of persons confined or detained in jails outside the State	..	..	..	500	..	500	500
Works	..	..	..	6,640	..	6,640	6,640
TOTAL	..	..	..	22,23,860	..	22,23,860	22,23,860

29—Police—

Superintendence	2,57,187	2,57,187	2,57,187
District Executive Force	1,99,44,105	1,99,44,105	1,99,44,105
Police Training Schools and Colleges	1,94,938	1,94,938	1,94,938
Railway Police	4,10,101	4,10,101	4,10,101
Criminal Investigation Department	8,76,249	8,76,249	8,76,249
Miscellaneous	43,236	43,236	43,236
Works	1,11,598	1,11,598	1,11,598
Charges in England	2,060	2,060	2,060
TOTAL	2,18,30,474	2,18,30,474	2,18,30,474

36—Scientific Departments—

Grants-in-aid and Donations to Scientific Societies and Institutes	400	400	400
Museums	41,689	41,689	41,689
TOTAL	42,089	42,089	42,089

37—Education—**A—University—**

Grants to Universities	8,500	8,500	8,500
Government Arts Colleges	12,27,200	12,27,200	12,27,200
Grants to non-Government Arts Colleges	1,000	1,000	1,000
Government Professional Colleges	2,10,550	2,10,550	2,10,550
Grants to non-Government Professional Colleges	1,695	1,695	1,695

B—Secondary—

Government Secondary Schools	28,17,860	28,17,860	28,17,860
Direct grants to non-Government Secondary Schools	1,60,985	1,60,985	1,60,985
Grants to local bodies for Secondary Education	6,000	6,000	6,000

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

Heads	Actuals for 1956-57 (First 7 months)						
	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—contd.							
37—Education—concd.							
C—Primary—							
Government Primary Schools	41,255	..	41,255	41,255
Grants to local bodies for primary education	89,85,314	..	89,85,314	89,85,314
D—Special—							
Government Special Schools	80,603	..	80,603	80,603
E—General—							
Direction	2,90,655	..	2,90,655	2,90,655
Inspection	5,99,848	..	5,99,848	5,99,848
Scholarships	1,05,694	..	1,05,694	1,05,694
Miscellaneous	43,991	..	43,991	43,991
Development Schemes	31,10,836	..	31,10,836	31,10,836
F—Charges in England—							
High Commissioner	17,476	..	17,476	17,476
TOTAL				1,77,09,462		1,77,09,462	1,77,09,462

38—Medical—

Medical Establishment	6,23,947	6,23,947	6,23,947
Hospitals and Dispensaries	24,87,863	24,87,863	24,87,863
Grants for Medical purposes	17,000	17,000	17,000
Medical Colleges and Schools	5,06,443	5,06,443	5,06,443
Mental Hospital	3,02,850	3,02,850	3,02,850
Chemical Examiner	44,644	44,644	44,644
Development Schemes	14,41,791	14,41,791	14,41,791
Charges in England	10,297	10,297	10,297
TOTAL	54,43,835	54,43,835	54,43,835

39—Public Health—

Public Health Establishment	7,45,229	7,45,229	7,45,229
Grants for Public Health purposes	6,780	6,780	6,780
Expenses in connection with epidemic diseases	53,593	53,593	53,593
Bacteriological Laboratories	8,486	8,486	8,486
Development Schemes	9,70,136	9,70,136	9,79,136
Charges in England	207	207	207
TOTAL	17,93,431	17,93,431	17,93,431

40—Agriculture—

Direction	1,65,123	1,65,123	1,65,123
Superintendence	1,77,305	1,77,305	1,77,305
Experimental Farms	1,04,525	1,04,525	1,04,525
Agricultural Demonstration and Propaganda including public exhibitions and fairs	7,78,593	7,78,593	7,78,593
Agricultural Experiments and Research	5,67,834	5,67,834	5,67,834
Agricultural Education	1,56,866	1,56,866	1,56,866
Agricultural Engineering	11,735	11,735	11,735
Boring operations	78,872	78,872	78,872
Botanical and other Public Gardens	3,774	3,774	3,774

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

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FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

Heads	Actuals for 1956-57 (First 7 months)						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.
F—Civil Administration—conold.							
40—Agriculture—conold.							
Grants-in-aid, Contributions, etc.				8,050		8,050	8,050
Fisheries				80,593		80,593	80,593
Works				6,379		6,379	6,379
Development Schemes				7,39,940		7,39,940	7,39,940
TOTAL				28,79,589		28,79,589	28,79,589
41—Veterinary—							
Direction				91,806		91,806	91,806
Superintendence				1,03,640		1,03,640	1,03,640
Veterinary Education and Research				1,97,249		1,97,249	1,97,249
Subordinate establishment				4,15,769		4,15,769	4,15,769
Hospitals and dispensaries				33,074		33,074	33,074
Breeding operations				3,94,722		3,94,722	3,94,722
Camel specialist				3,271		3,271	3,271
Development schemes				2,58,777		2,58,777	2,58,777
Charges in England				91		91	91
TOTAL				14,98,399		14,98,399	14,98,399

42—Co-operation—

Direction	1,56,509	1,56,509	1,56,509
Superintendence	10,19,326	10,19,326	10,19,326
Development Schemes	2,98,609	2,98,609	2,98,609
TOTAL	14,74,444	14,74,444	14,74,444

43—Industries and Supplies—

Industries	13,19,962	13,19,962	13,19,962
Works	2,489	2,489	2,489
Development Schemes	7,01,031	7,01,031	7,01,031
Charges in England	6,398	6,398	6,398
TOTAL	20,29,880	20,29,880	20,29,880

47—Miscellaneous Departments—

Labour and Emigration—

Inspector of Factories	30,056	30,056	30,056
Labour	1,85,204	1,85,204	1,85,204

Inspection and Tests—

Inspector of Steam Boilers	17,293	17,293	17,293
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Statistics—

State Statistics	1,722	1,722	1,722
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Miscellaneous—

Examinations	4,235	4,235	4,235
Administration of Indian Partnership Act, 1932	2,921	2,921	2,921
Miscellaneous	2,49,564	2,49,564	2,49,564
Development Schemes	34,136	34,136	34,136

TOTAL	5,25,131	5,25,131	5,25,131
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No. 6—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—contd.

Heads	Actuals for 1956-57 (First 7 months)						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.
H—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements—							
50—Civil Works—							
Original Works—							
Buildings—							
General Administration	2,406	..	2,406	10,290	..	10,290	12,696
Administration of Justice	2,861	..	2,861	2,861
Jails and Convict Settlements	28,931	..	28,931	28,931
Police	50,985	..	50,985	50,985
Education	33,135	..	33,135	33,135
Medical	2,07,856	..	2,07,856	2,07,856
Agriculture	12,827	..	12,827	12,827
Veterinary	28,759	..	28,759	28,759
Industries and Supplies	1,686	..	1,686	1,686
Civil Works				24,517		24,517	24,517

Miscellaneous Departments	..	..	..	38,460	..	38,460	38,460
Original Works—Communication	..	..	..	26,79,735	..	26,79,735	26,79,735
Repairs	..	..	38,702	45,38,173	..	45,38,173	45,76,875
Establishment	..	..	..	17,43,462	..	17,43,462	17,43,462
Tools and Plant	..	..	..	1,14,663	..	1,14,663	1,14,663
Suspense	..	..	..	55,84,250	..	55,84,250	55,84,250
Charges in England	..	..	..	94	..	94	94
Deduct—Expenditure on Displaced Persons transferred to the head "57-Miscellaneous"	..	..	..	—80,586	..	—80,586	—80,586
Deduct—Amount met from subventions from Central Road Fund	..	..	..	—11,47,317	..	—11,47,317	—11,47,317(c)
TOTAL				41,108		41,108	1,38,23,756

51-A—Interest on Capital Outlay on Multipurpose River Schemes—

Bhakra Nangal Project—

A—Capital and Interest charges written back—							
II—Nangal Hydro-Electric Scheme	20,46,332	..	20,46,332	..	..	..	20,46,332(b)
B—Other Interest charges met from Revenue—							
I—Bhakra Dam	1,98,408	..	1,98,408	..	..	..	1,98,408(a)
II—Nangal Hydro-Electric Scheme	2,217	..	2,217	..	..	..	2,217(c)
TOTAL	22,47,457		22,47,457				22,47,457

(a) The overall interest liability of the State during the period was Rs. 1,91,78,033 out of which Rs. 1,89,79,625 have been capitalised *vide* page 87.
 (b) The overall interest liability of the State during the period was Rs. 82,74,175 out of which Rs. 62,25,126 have been capitalised *vide* page 89.
 (c) Differs from the corresponding figure shown on page 192 in statement No. 4—IX by Re. 1, due to rounding.

No. 6.—DETAILED ACCOUNTS OF EXPENDITURE BY MINOR HEADS—contd.

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FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

Heads	Actuals for 1956-57 (First 7 months)						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.
H—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements—contd.							
51-B—Other Revenue Expenditure connected with Multipurpose River Schemes—							
Bhakra Nangal Project—							
I—Bhakra Dam—							
Extensions and Improvements				2,087		2,087	2,087
Maintenance and Repairs				15,20,947		15,20,947	15,20,947
Establishment				21,13,935		21,13,935	21,13,935
Tools and Plant				—18,612		—18,612	—18,612
Miscellaneous				3,519		3,519	3,519
Charges in England				682		682	682
TOTAL I—BHAKRA DAM				36,22,558		36,22,558	36,22,558
II—Nangal Hydro-Electric Scheme—							
Irrigation Branch Portion—							
P—Production—							
Establishment				356		356	356
TOTAL—PRODUCTION				356		356	356
TOTAL—IRRIGATION BRANCH PORTION				356		356	356

Electricity Branch Portion—

P—Production—

Maintenance Proper . . . . .	..	..	..	1,04,439	..	1,94,439	1,94,439
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund Rs. 8,49,500							
<i>Less</i> —Amount to be spent from the Depreciation Reserve Fund							
Net amount to be transferred to the Depreciation Reserve Fund	..	..	..	8,49,500	..	8,49,500	8,49,500
Establishment	..	..	..	1,72,811	..	1,72,811	1,72,811
<i>Deduct</i> —Share of other Governments transferred to—							
P.E.P.S.U.	..	..	..	—2,72,795	..	—2,72,795	—2,72,795
Rajasthan	..	..	..	—1,85,189	..	—1,85,189	—1,85,189
TOTAL—PRODUCTION	..	..	..	7,58,766	..	7,58,766	7,58,766

T—Transmission—

Works expenditure financed from Ordinary Revenues . . . . .	..	..	..	402	..	402	462
Maintenance Proper . . . . .	..	..	..	1,93,506	..	1,93,506	1,93,506
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund Rs. 11,01,500							
<i>Less</i> —Amount to be spent from the Depreciation Reserve Fund							
Net amount transferred to the Depreciation Reserve Fund	..	..	..	11,01,500	..	11,01,500	11,01,500
Establishment . . . . .	..	..	..	1,71,957	..	1,71,957	1,71,957
Tools and Plant . . . . .	..	..	..	17,306	..	17,306	17,306
Cost of power creditable to bulk supply	..	..	..	14,52,726	..	14,52,726	14,52,726
<i>Deduct</i> —Share of other Governments transferred to—							
P.E.P.S.U.	..	..	..	—2,57,713	..	—2,57,713	—2,57,713
Rajasthan	..	..	..	—1,74,951	..	—1,74,951	—1,74,951
TOTAL—TRANSMISSION	25,04,793	..	25,04,793	25,04,793

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

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FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

Heads	Actuals for 1956-57 (First 7 months)							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.	
H—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements—conold.								
51-B—Other Revenue Expenditure connected with Multipurpose River Schemes—conold.								
Bhakra Nangal Project—conold.								
II—Nangal Hydro-Electric Scheme—conold:								
Electricity Branch Portion—conold.								
B—Bulk Supply—								
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund. Rs. 13,500								
Less—Amount to be spent from the Depreciation Reserve Fund								
Net amount transferred to the Depreciation Reserve Fund	13,500	..	13,500	13,500	
TOTAL—BULK SUPPLY	13,500	..	13,500	13,500	
D—Distribution—								
Works expenditure financed from Ordinary Revenues	9,631	..	9,631	9,631	
Maintenance Proper	1,68,031	..	1,68,031	1,68,031	

Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund	3,75,700					
Less—Amount to be spent from the Depreciation Reserve Fund	—6,016					
Net amount transferred to the Depreciation Reserve Fund		3,69,684		3,69,684		3,69,684
Renewals and Replacements from the Depreciation Reserve Fund		6,016		6,016		6,016
Establishment		11,01,279		11,01,279		11,01,279
Tools and Plant		3,488		3,488		3,488
Cost of power creditable to bulk supply		2,004		2,004		2,004
TOTAL—DISTRIBUTION		16,60,133		16,60,133		16,60,133
TOTAL—ELECTRICITY BRANCH		49,37,192		49,37,192		49,37,192
TOTAL—II—NANGAL HYDRO-ELECTRIC SCHEME		49,37,548		49,37,548		49,37,548
GRAND TOTAL		85,60,106		85,60,106		85,60,106
I—Electricity Schemes—						
52—Interest on Capital Outlay on Electricity Schemes—						
I—Hydro-Electric Schemes	20,58,272	20,58,272				20,58,272
TOTAL	20,58,272	20,58,272				20,58,272
52-A—Other Revenue Expenditure connected with Electricity Schemes—						
Miscellaneous expenditure (including surveys)		749		749		749
TOTAL		749		749		749

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

Heads	Actuals for 1956-57 (First 7 months)						Grand Total
	Charged			Voted			
	Out of Consolidated Fund	Out of Contingency Fund	Total	Out of Consolidated Fund	Out of Contingency Fund	Total	
I	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
J—Miscellaneous—							
54—Famine—							
A—Famine Relief—							
Salaries and Establishments . . . . .	..	..	..	69,012	..	69,012	69,012
Rel. of Works . . . . .	..	..	..	30,059	..	30,059	30,059
Miscellaneous . . . . .	..	..	..	—66,947	..	—66,947	—66,947
B—Transfers to Famine Relief Fund . . . . .	..	..	..	1,00,000	..	1,00,000	1,00,000
TOTAL . . . . .	..	..	..	1,32,124	..	1,32,124	1,32,124
54-B—Privy Purses and Allowances of Indian Rulers—							
Privy Purses and Allowances of Ex-rulers of integrated States and allowances of their relatives and servants—Integrated States	2,40,492	..	2,40,492	1,049	..	1,049	2,41,541
TOTAL	2,40,492	..	2,40,492	1,049	..	1,049	2,41,541

55—Superannuation Allowances and Pensions—

Superannuation and Retired Allowances	32,232	..	32,232	36,75,855	..	36,75,855	37,08,087
Compassionate Allowances	..	..	..	41,836	..	41,836	41,836
Gratuities	..	..	..	9,54,881	..	9,54,881	9,54,881
Family Pensions	576	..	576	36,655	..	36,655	37,231
Pensions for distinguished and meritorious services	..	..	..	3,207	..	3,207	3,207
Donations to Provident Funds	..	..	..	6,718	..	6,718	6,718
Charges in England	..	..	..	2,377	..	2,377	2,377
<i>Deduct</i> —Pensionary charges transferred to Commercial Departments	..	..	..	—4,06,642	..	—4,06,642	—4,06,642
TOTAL	32,808	..	32,808	43,14,887	..	43,14,887	43,47,695

58—Stationery and Printing—

I—Stationery—

Purchase of Stationery Stores	..	..	..	16,30,400	..	16,30,400	16,30,400
Discount on plain paper used with stamps	..	..	..	1,081	..	1,081	1,081
Purchase of plain paper used with stamps	..	..	..	31,847	..	31,847	31,847
<i>Deduct</i> —Value of stationery supplied to other Governments and paying departments	..	..	..	—64,773	..	—64,773	—64,773

II—Printing—

Government Presses	..	..	..	8,71,221	..	8,71,221	8,71,221
Printing at private presses	..	..	..	4,25,557	..	4,25,557	4,25,557
Lithography	..	..	..	1,00,311	..	1,00,311	1,00,311
Cost of printing work done by other Governments	..	..	..	2,459	..	2,459	2,459
<i>Deduct</i> —Cost of printing work done for other Governments and paying departments	..	..	..	—2,14,374	..	—2,14,374	—2,14,374
Development Schemes	..	..	..	4,41,021	..	4,41,021	4,41,021
TOTAL	32,24,750	..	32,24,750	32,24,750

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

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FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

Heads	Actuals for 1956-57 (First 7 months)							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.	
J—Miscellaneous—concd.								
57—Miscellaneous—								
Cost of books and periodicals	6,691	..	6,691	6,691	
Donations for charitable purposes	23	..	23	23	
Special Commissions of Enquiry	3,409	..	3,409	3,409	
Publicity Board	8,87,816	..	8,87,816	8,87,816	
Irrecoverable temporary loans and advances written off	1,020	..	1,020	1,020	
Employment Exchanges and Resettlement	3,21,654	..	3,21,654	3,21,654	
Grants-in-aid, Contributions, etc.	39,38,993	..	39,38,993	39,38,993	
Miscellaneous Compensations	5,390	..	5,390	5,390	
Miscellaneous and unforeseen charges	10,17,420	..	10,17,420	10,17,420	
Expenditure on Bus Services	50,17,743	..	50,17,743	50,17,743	
Expenditure on account of State prisoners and detenus	819	..	819	819	
Loss by exchange on local transactions	15	..	15	15	
Charges in connection with the Village Panchayats Act	4,60,949	..	4,60,949	4,60,949	
Expenditure on Home Defence	1,224	..	1,224	1,224	
Expenditure on displaced persons	26,65,050	..	26,65,050	26,65,050	
Loss or gain by exchange	111	..	111	111	
TOTAL	1,43,28,327	..	1,43,28,327	1,43,28,327	

M—Extraordinary Items—

**63-B—Community Development Projects,
National Extension Services and Local
Development Works—**

**A—Community Development
Projects—**

Supervision . . . . .	..	..	..	1,06,571	..	1,06,571	1,06,571
Project/Block Headquarters . . . . .	..	..	..	5,73,261	..	5,73,261	5,73,261
Irrigation . . . . .	..	..	..	95	..	95	95
Animal Husbandry and Agricultural Extension . . . . .	..	..	..	62,161	..	62,161	62,161
Health and Rural Sanitation . . . . .	..	..	..	1,51,397	..	1,51,397	1,51,397
Education . . . . .	..	..	..	1,84,646	..	1,84,646	1,84,646
Social Education . . . . .	..	..	..	54,517	..	54,517	54,517
Communication . . . . .	..	..	..	5,23,151	..	5,23,151	5,23,151
Rural Arts, Crafts and Industries . . . . .	..	..	..	1,14,141	..	1,14,141	1,14,141
Maintenance . . . . .	..	..	..	781	..	781	781
TOTAL . . . . .	..	..	..	17,70,721	..	17,70,721	17,70,721

B—National Extension Services—

Supervision . . . . .	..	..	..	26,340	..	26,340	26,340
Project/Block Headquarters . . . . .	..	..	..	5,75,231	..	5,75,231	5,75,231
Animal Husbandry and Agricultural Extension . . . . .	..	..	..	23,091	..	23,091	23,091
Health and Rural Sanitation . . . . .	..	..	..	58,756	..	58,756	58,756
Education . . . . .	..	..	..	33,240	..	33,240	33,240
Social Education . . . . .	..	..	..	37,036	..	37,036	37,036
Communication . . . . .	..	..	..	51,337	..	51,337	51,337
Rural Arts, Crafts and Industries . . . . .	..	..	..	1,507	..	1,507	1,507
TOTAL . . . . .	..	..	..	8,06,538	..	8,06,538	8,06,538

C—Local Development Works—

Water Supply . . . . .	..	..	..	2,500	..	2,500	2,500
TOTAL . . . . .	..	..	..	2,500	..	2,500	2,500
GRAND TOTAL . . . . .	..	..	..	25,79,759	..	25,79,759	25,79,759

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

Heads	Actuals for 1956-57 (First 7 months)						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.
M—Extraordinary Items—conold.							
64—C—Prepartition Payments—							
State Excise Duties	15,053	..	15,053	15,053
Other Revenue Expenditure financed from Ordinary Revenues—Irrigation	90	..	90	90
General Administration	295	..	295	295
Medical	72	..	72	72
Other Revenue Expenditure connected with Electricity Schemes	81	..	81	81
Miscellaneous	13	..	13	13
TOTAL	15,604	..	15,604	15,604
CC—Capital Account of Irrigation, Navigation, Embankment and Drainage Works outside the Revenue Account—							
68—Construction of Irrigation, Navigation Embankment and Drainage Works (Commercial)—							
A—Irrigation Works—							
(1) Productive—							
Works	40,75,830	..	40,75,830	40,75,830
Establishment	14,94,864	..	14,94,864	14,94,864
Tools and Plant	31,506	..	31,506	31,506
Suspense	4,28,097	..	4,28,097	4,28,097
Deduct—Receipts and Recoveries on Capital Account	—6,306	..	—6,306	—6,306

Charges in England . . . . .	..	..	..	126	..	126	126
TOTAL . . . . .	..	..	..	51,67,923	..	51,67,923	51,67,923
<i>Deduct</i> —Amount debitable to Rajasthan on account of Sutlej Valley Project . . . . .	..	..	..	—612	..	—612	—612
TOTAL . . . . .	..	..	..	51,67,311	..	51,67,311	51,67,311
(2) Unproductive—							
Works . . . . .	..	..	..	22,72,711	..	22,72,711	22,72,711
Establishment . . . . .	..	..	..	5,56,804	..	5,56,804	5,56,804
Tools and Plant . . . . .	..	..	..	38,330	..	38,330	38,330
Suspense . . . . .	..	..	..	21,89,095	..	21,89,095	21,89,095
<i>Deduct</i> —Receipts and Recoveries on Capital Account . . . . .	..	..	..	—18,92,899	..	—18,92,899	—18,92,899
Charges in England . . . . .	..	..	..	127	..	127	127
Interest on Capital	16,28,025	..	16,28,025	..	..	..	16,28,025
TOTAL	16,28,025	..	16,28,025	31,64,168	..	31,64,168	47,92,193
TOTAL-68—CONSTRUCTION OF IRRIGATION, ETC., WORKS (COMMERCIAL)	16,28,025	..	16,28,025	83,31,479	..	83,31,479	99,59,504
FF—Civil Administration—Capital Accounts outside the Revenue Account—							
71—Capital Outlay on Schemes of Agricultural Improvement and Research—							
Grow More Food Schemes . . . . .	..	..	..	—1,86,111	..	—1,86,111	—1,86,111
TOTAL . . . . .	..	..	..	—1,86,111	..	—1,86,111	—1,86,111
72—Capital Outlay on Industrial Deve- lopment—							
Investments in Government Commercial Undertakings—							
Development of Industrial Areas Scheme . . . . .	..	..	..	—2,56,042	..	—2,56,042	—2,56,042
TOTAL	—2,56,042	..	—2,56,042	—2,56,042

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

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Heads	Actuals for 1956-57 (First 7 months)							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—								
79—Expenditure on New Capital of Punjab at Chandigarh—								
Original Works—								
Buildings				74,16,759		74,16,759	74,16,759	
Establishment				16,73,098		16,73,098	16,73,098	
Tools and Plant				—4,586		—4,586	—4,586	
Suspense				—10,17,990		—10,17,990	—10,17,990	
Deduct—Receipts and Recoveries on Capital Account				—28,27,777		—28,27,777	—28,27,777	
Charges in England				2		2	2	
TOTAL				52,39,506		52,39,506	52,39,506	
80-A—Capital Outlay on Multipurpose River Schemes—								
Bhakra Nangal Project—								
I—Bhakra Dam—								
Irrigation Branch								
Works				1,93,76,021		1,93,76,021	1,93,76,021	
Establishment				73,54,289		73,54,289	73,54,289	

FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

Tools and Plant	..	..	3,03,164	..	3,03,164	3,03,164
Suspense	..	..	—84,82,315	..	—84,82,315	—84,82,315
<i>Deduct</i> —Receipts and Recoveries on Capital Account	..	..	—11,76,599	..	—11,76,599	—11,76,599
Charges in England	..	..	—32	..	—32	—32
Interest on Capital	1,89,79,625	..	1,89,79,625	..	..	1,89,79,625
TOTAL—I—BHAKRA DAM	1,89,79,625	..	1,89,79,625	1,73,74,508	..	1,73,74,508 3,63,54,133

II—Nangal Hydro-Electric Scheme—

Irrigation Branch Portion—

P—Production—

Works	..	..	17,09,253	..	17,09,253	17,09,253
Establishment	..	..	27,42,796	..	27,42,796	27,42,796
Tools and Plant	..	..	23,689	..	23,689	23,689
<i>Deduct</i> —Receipts and Recoveries on Capital Account	..	..	—1,70,185	..	—1,70,185	—1,70,185
Charges in England	..	..	306	..	306	306
TOTAL	..	..	42,96,859	..	42,96,859	42,96,859

Electricity Branch Portion—

P—Production—

Works	..	..	2,27,571	..	2,27,571	2,27,571
Establishment	..	..	31,177	..	31,177	31,177
Tools and Plant	..	..	14,371	..	14,371	14,371
<i>Deduct</i> —Receipts and Recoveries on Capital Account	..	..	—10,088	..	—10,088	—10,088
Total	2,63,031	..	2,63,031	2,63,031

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

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Heads	Actuals for 1956-57 (First 7 months)						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.
H H—Capital Account of Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements outside the Revenue Account—contd.							
80-A—Capital Outlay on Multipurpose River Schemes—conold.							
II—Nangal Hydro-Electric Scheme—conold.							
Electricity Branch Portion—conold.							
T—Transmission—							
Works	..	..	..	7,81,411	..	7,81,411	7,81,411
Establishment	..	..	..	3,14,217	..	3,14,217	3,14,217
Tools and Plant	..	..	..	2,31,495	..	2,31,495	2,31,495
Suspense	..	..	..	72,64,838	..	72,64,838	72,64,838
Deduct—Receipts and Recoveries on Capital Account	..	..	..	—1,15,198	..	—1,15,198	—1,15,198
TOTAL	..	..	..	84,76,763	..	84,76,763	84,76,763

B—Bulk Supply—

Works . . . . .	..	..	..	2,81,908	..	2,81,908	2,61,908
Establishment . . . . .	..	..	..	71,659	..	71,659	71,659
TOTAL . . . . .	..	..	..	3,33,567	..	3,33,567	3,33,567

D—Distribution—

Works . . . . .	..	..	..	57,02,428	..	57,02,428	57,02,428
Establishment . . . . .	..	..	..	15,57,837	..	15,57,837	15,57,837
Tools and Plant . . . . .	..	..	..	9,877	..	9,877	9,877
<i>Deduct—Receipts and Recoveries on Capital Account</i> . . . . .	..	..	..	—1,051	..	—1,051	—1,051
TOTAL . . . . .	..	..	..	73,29,091	..	73,29,091	73,29,091

TOTAL—ELECTRICITY BRANCH PORTION	1,64,02,452	..	1,64,02,452	1,64,02,452
---	----	----	----	--------------------	----	--------------------	--------------------

Interest on Capital	82,71,958	..	82,71,958	..	..	82,71,958
<i>Deduct—Amount of net receipts transferred to meet capitalised interest charges</i>	—20,46,832	..	—20,46,832	..	..	—20,46,832

TOTAL-II—NANGAL HYDRO-ELECTRIC SCHEME	62,25,126	..	62,25,126	2,06,99,311	..	2,06,99,311	2,09,24,437
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GRAND TOTAL	2,52,04,751	..	2,52,04,751	3,80,73,819	..	3,80,73,819	6,32,78,570
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No. 6—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—contd.

90

Heads	Actuals for 1956-57 (First 7 months)						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
HH—Capital Account of Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements outside the Revenue Account—conold.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
✓ S1—Capital Account of Civil Works outside the Revenue Account—Original Works—							
Buildings—							
Land Revenue	1,10,078	..	1,10,078	1,10,078
General Administration	4,690	..	4,690	4,690
Administration of Justice	—21,623	..	—21,623	—21,623
Jails and Convict Settlements	2,58,207	..	2,58,207	2,58,207
Police	—11,140	..	—11,140	—11,140
Education	—8,831	..	—8,831	—8,831
Medical	93,332	..	93,332	93,332
Agriculture	1,27,678	..	1,27,678	1,27,678
Veterinary	11,990	..	11,990	11,990
Industries and Supplies	45,340	..	45,340	45,340
Civil Works	1,94,869	..	1,94,869	1,94,869
Miscellaneous Departments	4,67,295	..	4,67,295	4,67,295
Original Works—Communication	25,77,393	..	25,77,393	25,77,393
Establishment	6,53,285	..	6,53,285	6,53,285
Tools and Plant	45,769	..	45,769	45,769
Suspense	—67,113	..	—67,113	—67,113
Deduct—Receipts and Recoveries on Capital Account	—2,64,768	..	—2,64,768	—2,64,768
TOTAL	42,16,451	..	42,16,451	42,16,451

FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

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**II—Capital Account of Electricity Schemes
outside the Revenue Account—**

**81-A—Capital Outlay on Electricity
Schemes—**

I—Hydro-Electric Schemes—

Uhl River Scheme—

P—Production—

Works	..	..	..	1,699	..	1,699	1,699
Establishment	..	..	..	147	..	147	147
Tools and Plant	..	..	..	13	..	13	13
TOTAL	..	..	..	1,859	..	1,859	1,859

T—Transmission—

Works	..	..	..	10,88,403	..	10,88,403	10,88,403
Establishment	..	..	..	94,115	..	94,115	94,115
Tools and Plant	..	..	..	1,495	..	1,495	1,495
Suspense	..	..	..	48,07,109	..	48,07,109	48,07,109
<i>Deduct—Receipts and Recoveries on Capital Account</i>	..	..	..	<i>—6,183</i>	..	<i>—6,183</i>	<i>—6,183</i>
TOTAL	..	..	..	59,84,990	..	59,84,990	59,84,990

B—Bulk Supply—

Works	..	..	..	8	..	8	8
Establishment	..	..	..	1	..	1	1
TOTAL	..	..	..	9	..	9	9

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

Heads	Actuals for 1956-57 (First 7 months)						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—conold.							
SI-A—Capital Outlay on Electricity Schemes—conold.							
I—Hydro-Electric Schemes—conold.							
Uhl River Scheme—conold.							
D—Distribution—							
Works	25,76,591	..	25,76,591	25,76,591
Establishment	2,22,790	..	2,22,790	2,22,790
Tools and Plant	22,154	..	22,154	22,154
Deduct—Receipts and Recoveries on Capital Account	—5,569	..	—5,569	—5,509
TOTAL	28,15,066	..	28,15,066	28,15,066
TOTAL—UHL RIVER SCHEME	88,02,833	..	88,02,833	88,02,833
TOTAL—I—HYDRO-ELECTRIC SCHEMES	88,02,833	..	88,02,833	88,02,833

II—Thermo-Electric Schemes—

Panipat Jagadhri Servicing Plant—

Works	..	..	..	83	..	83	83
Deduct—Receipts and Recoveries on Capital Account	..	..	..	—24	..	—24	—24
TOTAL	..	..	..	59	..	59	59
TOTAL—II—THERMO-ELECTRIC SCHEMES	..	..	..	59	..	59	59
GRAND TOTAL	..	..	..	88,02,802	..	88,02,802	88,02,802
JJ—Miscellaneous Capital Account outside the Revenue Account—							
82—Capital Account of other State Works outside the Revenue Account—							
(I) Punjab Roadways, Amritsar—							
Original Works	..	..	..	1,78,710	..	1,78,710	1,78,710
Tools and Plant	..	..	..	2,209	..	2,209	2,209
Suspense and Miscellaneous	..	..	..	529	..	529	529
TOTAL	..	..	..	1,81,457	..	1,81,457	1,81,457
(II) Punjab Roadways, Jullundur							
Original Works	..	..	..	1,27,424	..	1,27,424	1,27,424
Tools and Plant	..	..	..	14,380	..	14,380	14,380
TOTAL	..	..	..	1,41,804	..	1,41,804	1,41,804
(III) Punjab Roadways, Ambala—							
Original Works	..	..	..	1,53,822	..	1,53,822	1,53,822
TOTAL	..	..	..	1,53,822	..	1,53,822	1,53,822
GRAND TOTAL	..	..	..	4,77,083	..	4,77,083	4,77,083

No. 6—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—concd.

Actuals for 1956-57 (First 7 months)							
Heads	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.
JJ—Miscellaneous Capital Account outside the Revenue Account—concd.							
83—Payments of Commuted Value of Pensions—							
Payments of Commuted Value of Pensions—							
Payments in India	50,301	..	50,301	50,301
Net expenditure outside the Revenue Account	50,301	..	50,301	50,301

**25-A—Capital Outlay on State Schemes
of Government Trading—**

Grain Supply Scheme . . . . .	..	..	..	—2,53,686	..	—2,53,686	—2,53,686
Community Development Project . . . . .	..	..	..	—22,711	..	—22,711	—22,711
Other Miscellaneous Schemes . . . . .	..	..	..	—6,64,617	..	—6,64,617	—6,64,617
Total				—9,41,014	..	—9,41,014	—9,41,014

No. 7—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR 1956-57 (First 7 months)

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Nature of Expenditure	Expenditure during 1956-57 (First 7 months)			Expenditure to end of 1956-57 (First 7 months)
	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 (Commercial)—				
A—Irrigation Works—				
(1) Productive—				
Upper Bari Doab Canal	—3,73,659	..	—3,73,659	2,26,97,354
Western Jumna Canal (including Extension Scheme)	9,72,670	..	9,72,670	4,76,78,624
Sirhind Canal	—92,499	..	—92,499	2,59,39,854
Sutlej Valley Project	37,131	..	37,131	4,47,20,686
Gurgaon Canal Project	..	..	..	2,64,543
Madhopur Beas Link	37,56,848	..	37,56,848	1,29,67,818
Other Projects	8,67,432	..	8,67,432	2,22,81,407

FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

(2) Unproductive—			
Harike Project	18,07,813	18,07,813	7,75,08,347
Jagadhri Tubewell Project	14,196	14,196	1,13,30,827
Sirhind Feeder Canal	29,99,343	29,99,343	51,04,041-
Other Projects	—29,159	—29,159	33,15,307
<i>Deduct—Amount debitab!e to Rajasthan on account of</i>			
Sutlej Valley Project	—612	—612	—2,14,17,464
<i>Deduct—Amount financed from Ordinary Revenues</i>	..	..	—1,01,53,371
Net expenditure outside the Revenue Account	99,59,504	99,59,504	24,22,37,973(a)
71—Capital Outlay on Schemes of Agricultural Improvement and Research—			
Grow More Food Schemes	—1,86,111	—1,86,111	1,28,28,498
Total expenditure outside the Revenue Account	—1,86,111	—1,86,111	1,28,28,498
72—Capital Outlay on Industrial Development—			
Investments in Government Commercial Undertakings—			
Development of Industrial Areas Scheme	—2,56,042	—2,56,042	72,08,489
Investments in other Commercial Concerns—			
Industrial Punjab Finance Corporation	..	..	41,90,500
Punjab Provincial Co-operative Bank Ltd., Jullundur	..	..	15,00,000
Co-operative Bank, Pataudi	..	..	3,000
Development Schemes	..	..	50,00,000
Total expenditure outside the Revenue Account	—2,56,042	—2,56,042	1,79,01,989

(a) See footnote (a) on page 106.

No. 7—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR 1956-57 (First 7 months)—contd.

Nature of Expenditure 1	Expenditure during 1956-57 (First 7 months)			Expenditure to end of 1956-57 (First 7 months) 5
	Out of Consolidated Fund 2	Out of Contingency Fund 3	Total 4	
	Rs.	Rs.	Rs.	Rs.
78—Expenditure on New Capital for the Punjab at Chandigarh	52,39,506	..	52,39,506	9,75,53,968 (c)—247 }
Total expenditure outside the Revenue-Account	52,39,506	..	52,39,506	9,75,53,968 (c)—247 }
80—A Capital Outlay on Multipurpose River Schemes—				
Bhakra Nangal Project—				
I—Bhakra Dam—				
Irrigation Branch Portion	3,63,54,133	..	3,63,54,133	88,15,70,994
Total —I—Bhakra Dam	3,63,54,133	..	3,63,54,133	88,15,70,994

II—Nangal Hydro-Electric Scheme—

(i) Irrigation Branch Portion—

P—Production 42,96,859 .. 42,96,859 5,73,36,551

(ii) Electricity Branch Portion—

P—Production 2,63,031 .. 2,63,031 4,09,74,50

T—Transmission 84,76,763 .. 84,76,763 11,79,09,220

B—Bulk Supply 3,33,567 .. 3,33,567 10,90,129

D—Distribution 73,29,091 .. 73,29,091 2,99,81,586

Interest on Capital 82,71,958 82,71,958 4,10,02,430

Deduct—Amount of net receipts transferred to meet capitalised interest charges -20,46,832 .. -20,46,832 -28,23,825

Total-II—Nangal Hydro-Electric Scheme 2,69,24,437 .. 2,69,24,437 28,54,70,611

Total expenditure outside the Revenue Account 6,32,78,570 .. 6,32,78,570 1,16,70,41,605
(a)

81—Capital Account of Civil Works outside the Revenue Account 42,16,451 .. 42,16,451 9,32,21,802
(c)+247

Deduct—Amount financed from Ordinary Revenues -1,25,53,973

Net expenditure outside the Revenue Account 42,16,451 .. 42,16,451 8,06,67,829
(c)+247

(a) See footnote (a) on page 106.

(c) Receipts and Recoveries on Capital Account pertaining to the head "79" erroneously accounted for under the major head '81' during 1952-53 adjusted *proforma*.

No. 7—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR 1956-57 (First 7 months)—contd.

Nature of Expenditure 1	Expenditure during 1956-57 (First 7 months)			Expenditure to end of 1956-57 (First 7 months) 5
	Out of Consolidated Fund 2	Out of Contingency Fund 3	Total 4	
	Rs.	Rs.	Rs.	
81-A—Capital Outlay on Electricity Schemes—				
I—Hydro-Electric Schemes—				
Uhl River Scheme—				
P—Production	1,859	..	1,859	3,03,17,959
T—Transmission	59,84,999	..	59,84,999	2,48,99,025
B—Bulk Supply	9	..	9	13,65,072
D—Distribution	28,15,966	..	28,15,966	4,04,66,365
Total—Uhl River Scheme	88,02,833	..	88,02,833	9,70,48,421
Total I—Hydro-Electric Schemes	88,02,833	..	88,02,833	9,70,48,421
II—Thermo-Electric Schemes—				
1. Gurgaon Electric Supply Scheme	..	..	..	7,57,133
2. Ferozepore Electric Supply Scheme	..	..	..	3,04,825

3. Palwal Electric Supply Scheme . . . . .	..	..	..	2,02,773
4. Abohar Electric Supply Scheme . . . . .	..	..	..	7,70,187
5. Moga Electric Supply Scheme . . . . .	..	..	..	7,53,003
6. Karnal Electric Supply Scheme . . . . .	..	..	..	—12,92,899
7. Sonapat Electric Supply Scheme . . . . .	..	..	..	1,19,162
8. Rupar Electric Supply Scheme . . . . .	..	..	..	4,30,558
9. Panipat-Jagadhri Servicing Plant	59	..	59	32,38,723
10. Fazilka Electric Supply Scheme . . . . .	..	..	..	5,74,492
11. Bahadurgarh Electric Supply Scheme . . . . .	..	..	..	—6,82,953
12. Jagadhri Electric Supply Scheme . . . . .	..	..	..	1,76,644
13. Kalka Electric Supply Scheme . . . . .	..	..	..	2,76,520
14. Electrification of Refugee Colony, Palwal . . . . .	..	..	..	21,642
15. Electrification of Refugee Colony, Gurgaon . . . . .	..	..	..	1,00,577
16. Electrification of Refugee Colony, Karnal . . . . .	..	..	..	1,29,339
17. Electrification of Refugee Colony, Panipat . . . . .	..	..	..	1,76,420
18. Electrification of Refugee Colony, Sonapat . . . . .	..	..	..	72,347
19. Jagadhri Industrial Township . . . . .	..	..	..	1,68,117
20. Bahadurgarh Industrial Township . . . . .	..	..	..	18,407
21. Panipat Industrial Township . . . . .	..	..	..	1,55,836
22. Sonapat Industrial Township . . . . .	..	..	..	1,23,393
23. Irrigation Branch Tubewells in Panipat . . . . .	..	..	..	4,35,601
24. Irrigation Branch Tubewells in Jagadhri Area . . . . .	..	..	..	23,84,705
25. Panipat Outside Licensed Area . . . . .	..	..	..	4,30,570
26. Karnal Outside Licensed Area . . . . .	..	..	..	15,38,553

No. 7—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR 1956-57 (First 7 months)—contd.

Nature of Expenditure	Expenditure during 1956-57 (First 7 months)			Expenditure to end of 1956-57 (First 7 months)
	Out of Consolidated Fund	Out of Contingency Fund	Total	
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
81-A—Capital Outlay on Electricity Schemes—concl.				
II—Thermo-Electric Schemes—concl.				
27. Jagadhri Outside Licensed Area (including Bulk Supply)	..	..	..	94,812
28. Panipat City Licensed Area	..	..	..	78,372(d)
Total II—Thermo-Electric Schemes	59	..	59	1,00,42,593
Deduct—Amount financed from Ordinary Revenues	..	..	..	—51,482
Net Expenditure outside the Revenue Account	88,02,892	..	88,02,892	10,70,39,532(a)

82—Capital Account of Other State Works outside the Revenue Account—

1. Punjab Roadways, Amritsar (b)	1,81,457	1,81,457	37,74,544
2. Punjab Roadways, Jullundur (b)	1,41,804	1,41,804	28,60,646
3. Nationalisation Scheme of Passenger Transport Services—			
(i) Punjab Roadways, Ambala (b)	1,53,822	1,53,822	30,25,971
(ii) Central Office			4,474
Total expenditure outside the Revenue Account	4,77,083	4,77,083	96,65,635
83—Payments of Commuted Value of Pensions	50,301	50,301	57,73,552
Total expenditure outside Revenue Account	50,301	50,301	57,73,552

(a) See footnote (a) on page 106.

(b) Nomenclature of the Services "Amritsar Omnibus Service", "Jullundur Omnibus Service" and "Ambala Roadways" shown in the Finance Accounts for 1955-56 changed to "Punjab Roadways, Amritsar", "Punjab Roadways, Jullundur" and "Punjab Roadways, Ambala" respectively.

(c) Includes Rs. 5 shown on page 109 of the Finance Accounts for 1955-56 against Panipat Electric Supply Undertaking which is the same scheme as this one.

No. 7—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR 1956-57 (First 7 months)—contd.

Nature of Expenditure 1	Expenditure during 1956-57 (First 7 months)			Expenditure to end of 1956-57 (First 7 months) 5
	Out of Consolidated Fund 2	Out of Contingency Fund 3	Total 4	
	Rs.	Rs.	Rs.	
85-A—Capital Outlay on State Schemes of Government Trading—				
Grain Supply Scheme—				
Gross Expenditure	25,28,775	..	25,28,775	82,47,25,140
Deduct—Receipts and Recoveries on Capital Account	—27,82,461	..	—27,82,461	—85,21,30,038
Net Expenditure	—2,53,686	..	—2,53,686	—2,74,04,893
Standard Cloth Scheme—				
Gross Expenditure	..	..	..	..(e)
Deduct—Receipts and Recoveries on Capital Account	..	..	..	—4,38,935
Net Expenditure	..	..	..	—4,38,935

Motor Transport Organisation—

Gross Expenditure	..	..	..	39,75,860
<i>Deduct</i> —Receipts and Recoveries on Capital Account	..	..	..	—41,04,217
Net Expenditure	..	..	..	—1,28,357

Community Development Project—

Gross Expenditure	30,080	..	30,080	1,09,95,928
<i>Deduct</i> —Receipts and Recoveries on Capital Account	—52,791	..	—52,791	—4,97,435
Net Expenditure	—22,711	..	—22,711	1,04,98,493

Other Miscellaneous Schemes—

Gross Expenditure	62,58,125	..	62,58,125	2,19,06,621
<i>Deduct</i> —Receipts and Recoveries on Capital Account	—69,22,742	..	—69,22,742	—2,05,70,094
Net Expenditure	—6,64,617	..	—6,64,617	4,13,36,527
Total expenditure outside the Revenue Account	—9,41,014	..	—9,41,014	—1,61,37,170

(e) The matter regarding the adoption of the pre-partition balance relating to this scheme is under correspondence with the department.

No. 7—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR 1956-57 (First 7 months)—concl.

Nature of Expenditure 1	Expenditure during 1956-57 (First 7 months)			Expenditure to end of 1956-57 (First 7 months) 5
	Out of Consolidated Fund 2	Out of Contingency Fund 3	Total 4	
	Rs.	Rs.	Rs.	Rs.
85-B—Appropriations to the Contingency Fund	..	..	..	50,00,000
Total expenditure outside the Revenue Account	..	..	..	50,00,000
GRAND TOTAL	9,06,41,140	..	9,06,41,140	1,72,96,56,968(a)

(a) Excludes figures for the period from 1st April 1947 to 14th August 1947.

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 separate 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 period under report 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 October, 1956 (All figures are in units of rupees).

Debit Balance	Section of General Account	Name of Account	Page	Credit Balance
1	2	3	4	5
Rs.				Rs.
1,41,67,29,473	A to M	Government	108	
		Consolidated Fund—		
	N	Public Debt	109	1,69,65,53,974
	P	Loans and Advances		
17,83,05,677		by State Governments	154	
		Contingency Fund—		
		Contingency Fund	159	50,00,000

Debit Balance	Section of General Account	Name of Account	Page	Credit Balance
1	2	3	4	5
Rs.				Rs.
		Public Account—		
	R	Unfunded Debt	159	4,61,06,403
	S	Deposits and Advances—		
		(i) Deposits not bearing interest	161	14,31,56,475
1,49,70,693		(ii) Advances not bearing interest— net	173	
		(iii) Suspense—	178	
4,60,66,095		Investments		
1,81,33,554		Other Items—net		
		(iv) Miscellaneous	182	6,17,329
	T	Remittances—		
17,60,98,912		Remittances within India—net	182	
4,11,29,777	W	(Closing) Cash Balance	183	
1,89,14,34,181		TOTAL		1,89,14,34,181

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. 1,41,67,29,473

5. This is the general closing head in the ledger. Under the system of book-keeping followed in Indian Government accounts, 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 period from the 1st April, 1956 to 31st October, 1956 is given in the following table :—

Dr.	Details	Cr.
1	2	3
Rs.		Rs.
1,33,55,61,695	A—Opening Balance	
	B—Revenue Receipts for the period from the 1st April, 1956 to the 31st October, 1956.	14,55,17,891
13,60,44,284	C—Expenditure on Revenue Account for the period from the 1st April, 1956 to 31st October, 1956.	
9,06,41,140	D—Capital Expenditure outside the Revenue Account for the period from the 1st April, 1956 to the 31st October, 1956.	
245	E—Miscellaneous	
	F—Closing Balance, Dr.	1,41,67,29,473
1,56,22,47,364	TOTAL	1,56,22,47,364

The opening balance on the 1st April, 1956 differs from the closing balance as on 31st March, 1956 by Rs. 5,891 owing to an increase of the opening balance under the head "Public Works Deposits" on the 15th August, 1947 on receipt of further information from the departmental authorities.

The sum of Rs. 245 shown against "E-Miscellaneous" is on account of adjustments made to supply missing pre-partition credit in General Provident Fund accounts of subscribers.

Section N—Public Debt **Cr. Rs. 1,69,65,53,974**

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 R and S of this Report. A comparative statement showing the aggregate gross capital liabilities of the Government of the Punjab on the 31st October, 1956 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.

The details of the balance under Public Debt are as follows:—

	Rs.
	Cr.
Permanent Debt	2,03,86,200
Loans from the Central Government	1,67,61,67,774
	<hr/>
Total	1,69,65,53,974
	<hr/>
Permanent Debt	Cr. Rs. 2,03,86,200

7. A loan of Rs. 200 lakhs "4 Per Cent Punjab Loan 1968" was raised by the Punjab Government in the open market on the 3rd September 1956 for financing capital expenditure on productive irrigation and power projects. Subscriptions to the loan were open from the 3rd September, 1956 to the 10th September, 1956. The issue price was Rs. 99-4-0 for every Rs. 100 of the loan. It has a currency of twelve years from 3rd September, 1956 and is repayable at par on 3rd September, 1968. The amount subscribed was Rs. 2,03,86,200.

Government have to provide for a depreciation fund in each financial year from 1957-58 to 1968-69 a sum equal to $1\frac{1}{2}$ per cent of the total nominal amount of the loan to be used for purchasing the securities of the loan for cancellation. They have also to make such annual contributions to a Sinking Fund to be utilised towards amortisation of the loan, as they may from time to time consider necessary.

The balance agrees with the balance in the books of the Public Debt Office.

Loans from the Central Government Cr. Rs. 1,67,61,67,774

8. The balance under this head comprises the following loans taken by the Punjab Government from the Central Government, the purposes and conditions of repayments of which are shown in the table on the next page.

Date of the loan	Object of the loan	Amount	Rate of interest	Balance outstanding on the 31st October, 1956	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.	1,97,31,700	2-7/8%	1,97,31,700	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.	2,72,60,000	2-7/8%	2,72,60,000	Repayable in one instalment on the 4th August, 1963 unless any arrangements for earlier repayment are agreed to between the two Governments.
4th August, 1948	For other development schemes.	51,00,000	2-7/8	51,00,000	

Date of the loan	Object of the loan	Amount	Rate of interest	Balance outstanding on the 31st October, 1956	Conditions of repayment
1	2	3	4	5	6
		Rs.		Rs.	
18th January, 1949	For the Bhakra Nangal Project.	90,64,100	2-7/8%	90,64,100	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 annual 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 annual 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

31st March, 1949	For financing electricity schemes.	36,00,000	2-7/8%	36,00,000	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. 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.
6th July, 1949	For the Bhakra Nangal Project.	80,90,000	3%	80,90,000	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.
28th January, 1950	For cheap housing scheme.	20,00,000	3 1/4%	15,56,655	Repayable in 15 equated instalments of principal and interest.

Date of the loan	Object of the loan	Amount	Rate of interest	Balance outstanding on the 31st October, 1956	Conditions of repayment
1	2	3	4	5	6
		Rs.		Rs.	
3rd February, 1950	For grow more food schemes.	1,25,34,000	see under column 6	1,01,18,000	The loan is repayable in equated instalments of principal and interest as below— Rs. 24,16,000 @ 2½ per cent by the end of 1954-55. Rs. 36,58,000 @ 3 per cent by the end of 1959-60. Rs. 64,60,000 @ 3-1/8 per cent by the end of 1969-70.
3rd February, 1950	For the Bhakra Nangal Project.	1,61,80,000	3-1/8%	1,61,80,000	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.
18th February, 1950	For cheap housing scheme.	40,14,000	3¼%	37,35,159	Repayable in 15 equated instalments of principal and interest.
16th March, 1950	For food loan to Buria Muslims.	20,000	3%	5,694	Repayable within a maximum period of 6 years by annual equated instalments.
25th March, 1950	For cheap housing scheme	30,00,000	3¼%	23,34,980	Repayable in 15 equated instalments of principal and interest.
30th March, 1950	For cheap housing scheme	8,00,000	3¼%	6,38,919	Do.
31st March, 1950	For the Bhakra Nangal Project.	2,42,70,000	3-1/8%	2,42,70,000	} Repayable in one instalment on the 31st March, 1965, unless any arrangement for earlier repayment is agreed to between the two Governments.
Do.	For the Harike Project.	18,00,000	3-1/8%	18,00,000	
26th August, 1950	For the Bhakra Nangal Project.	1,61,80,000	3¼%	1,61,80,000	Repayable in one instalment on the 26th August, 1965, unless any arrangement for 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 October, 1956	Conditions of repayment
1.	2.	3.	4.	5.	6.
14th October, 1950	For grow more food schemes.	Rs. 1,10,97,000	See column 6	Rs. 1,06,82,000	Repayable in three instalments of principal and interest as below— Rs. 4,15,000 at 3 per cent by the end of 1955-56. Rs. 70,05,500 @ 3/1-8 per cent by the end of 1960-61. Rs. 36,76,500 @ 3½ per cent 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 6 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 construction of a new Capital at Chandigarh.	1,00,00,000	3½%	91,03,720		Repayable in annual equated instalments of principal and interest in a period of 20 years. First instalment to start after three years, simple interest chargeable for this period.
12th March, 1951	For housing schemes	80,00,000	3½%	80,00,000		Repayable in 20 annual 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%	12,24,365		Repayable in 15 equated instalments of principal and interest.
Do.	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 any arrangement for earlier repayment is agreed to between the two Governments.
Do.	For the Bhakra Nangal Project.	6,95,74,000	3-3/8%	6,95,74,000	Do.	

Date of the loan	Object of the loan	Amount	Rate of interest.	Balance outstanding on the 31st October, 1956	Conditions of repayment
1	2	3	4	5	6
31st March, 1951	For purchase of tubewells (G.M.F.)	Rs. 40,00,000	3-3/8%	Rs. 33,50,298	Repayable in 15 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 20 equated instalments of principal and interest. Payment of the first instalment to start after two years, simple interest to be charged for the interim period.
25th September, 1951	For urban rehabilitation loans.	8,50,000	3-1/8%	8,50,000	Repayable in three annual 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.	2,42,70,000	3-5/8%	2,42,70,000	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.
21st February, 1952	For the Bhakra Nangal Project.	7,32,95,400	3¾%	7,32,95,400	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	3¾%	1,55,00,000	Do.
20th March, 1952	For construction of the new capital at Chandigarh.	1,00,00,000	3¾%	96,55,379	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	3¾%	2,12,992	Repayable in five equated instalments of principal and interest.

Date of the loan	Object of the loan	Amount	Rate of interest	Balance outstanding on the 31st October, 1956	Conditions of repayment
1	2	3	4	5	6
		Rs.		Rs.	
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%	33,71,068	Repayable in ten equated instalments of principal and interest.
Do.	For sinking of percolation wells (G.M.F.)	14,00,000	3½%	10,98,666	Repayable in fifteen equated instalments of principal and interest.
Do.	For Jagadhri tubewell scheme.	18,74,000	3½%	14,67,413	Repayable in fifteen 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 (G.M.F.)	15,00,000	4-1/8%	11,84,244	Repayable in fifteen annual equated instalments of principal and interest.
Do.	For pumping sets (G.M.F.)	10,00,000	3-5/8 %	2,14,491	Repayable in five annual equated instalments of principal and interest.
Do.	For other grow more food loans.	10,00,000	4%	6,46,308	Repayable in ten equated annual 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 on the 15th October, 1967, unless any arrangements for earlier repayment are agreed to between the two Governments.
2nd December, 1952	For construction of the new capital at Chandigarh.	1,00,00,000	4 1/4%	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.

Date of the loan	Object of the loan	Amount	Rate of interest	Balance outstanding on the 31st October, 1956	Conditions of repayment
1	2	3	4	5	6
		Rs.		Rs.	
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 twenty 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 on the 18th March, 1968, 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 construction of tubewells under the T.C.A. 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.
Do.	For special minor irrigation schemes.	17,80,100	4%	13,17,273	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 15 years, unless earlier repayment is agreed to between the two Governments.
30th March, 1953	For water supply scheme (Housing).	15,93,000	4½%	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) schemes.	8,79,858	4%	6,51,093	Repayable in ten annual equated instalments of principal and interest.
Do.	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.

Date of the loan	Object of the loan	Amount	Rate of interest	Balance outstanding on the 31st October, 1956	Conditions of repayment
1	2	3	4	5	6
31st March, 1953	For grow more food schemes	Rs. 11,81,910	4%	Rs. 8,74,612	Repayable in ten annual equated instalments of principal and interest.
Do.	For grow more food schemes.	7,84,380	4-1/8%	6,63,080	Repayable in fifteen annual equated instalments of principal and interest.
Do.	For housing loans to displaced persons.	6,00,000	4½%	6,00,000	Repayable in twenty years. Simple interest chargeable for the first 3 years. Repayment of the loan to start from the fourth year.
Do.	For Community Projects	1,00,000	4%	1,00,000	Repayable in twelve equated instalments of principal and interest. Recovery to commence in 1956.
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%	3,70,001	Repayable in ten equated instalments of principal and interest.

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 any 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	Do.
6th August, 1953	For the Harike Project	50,00,000	4-1/8%	50,00,000	Do.
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	Do.	2,00,00,000	4-1/8%	2,00,00,000	
18th September, 1953	Do.	2,00,00,000	4-1/8%	2,00,00,000	
30th September, 1953	Do.	1,60,00,000	4-1/8%	1,60,00,000	
13th October, 1953	For Community Projects	9,00,000	4%	8,25,038		Repayable in twelve annual equated instalments of principal and interest.
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 3 years by disposal of the Government of India securities as soon as they are received from the West Pakistan Government.

Date of the loan	Object of the loan	Amount	Rate of interest	Balance outstanding on the 31st October, 1956	Conditions of repayment
1	2	3	4	5	6
		Rs.		Rs.	
23rd November, 1953	For the Bhakra Nangal Project.	3,00,00,000	4-1/8%	3,00,00,000	Repayable in one instalment at the end of 15 years, unless earlier repayment is agreed to between the two Governments.
9th December, 1953	For urban loans to displaced families at Fari-dabad.	2,00,000	3-5/8%	78,000	Repayable in 3 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 annual 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	4½%	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	Do.	1,75,00,000	4½%	1,75,00,000	Do.
22nd January, 1954	For Community Projects	1,17,000	4%	1,09,213	Repayable in twelve equated instalments of principal and interest.
6th February, 1954	For National Extension Service Schemes.	1,12,000	4-1/8%	96,895	Do.
Do.	For the Bhakra Nangal Project.	2,00,00,000	4½%	2,00,00,000	} Repayable in one instalment at the end of 15 years, unless earlier repayment is agreed to between the two Governments.
15th February, 1954	Do.	1,15,00,000	4½%	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	4½%	5,25,00,000	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 October, 1956	Conditions of repayment
1	2	3	4	5	6
26th March, 1954	For construction of tube-wells under the T.C.A. programme.	Rs. 10,99,000	4-1/8%	Rs. 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 6 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.
Do.	For rehabilitation loans to families to be weeded out from infirmaries or homes.	2,30,000	3-5/8%	2,30,000	Do.

31st March, 1954	For house building loans to displaced allottees of plots in 6800 sites.	10,00,000	4½%	10,00,000	Repayable in seventeen annual equated instalments of principal and interest commencing from the fourth anniversary of the loan. Simple interest alone to be recovered during the interim period.
Do.	For the Harike Project	61,00,000	4¼%	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.
Do.	For subsidised industrial housing scheme.	3,26,000	4¼%	3,10,542	Repayable in 25 annual equated instalments of principal and interest.
Do.	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.
Do.	For construction of tube-wells under the T.C.A. programme.	11,57,090	Not yet settled.	11,57,090	Repayable in fifteen annual equated instalments of principal and interest; first instalment to start on the 4th anniversary date of drawal of the loan. The rate of interest to be charged is still under the consideration of the Central Government.

Date of the loan	Object of the loan	Amount	Rate of interest	Balance outstanding on the 31st October, 1956	Conditions of repayment
1	2	3	4	5	6
		Rs.		Rs.	
31st March, 1954.	For grow more food schemes.	16,42,280	4%	13,63,235	Repayable in ten annual equated instalments of principal and interest.
Do.	Do.	2,96,000	3½%	1,83,672	Repayable in five annual equated instalments of principal and interest.
Do.	Do.	14,62,150	4¼%	13,15,755	Repayable in fifteen annual equated instalments of principal and interest.
Do.	For community projects	9,17,000	4%	8,55,972	Repayable in twelve annual equated instalments of principal and interest.
Do.	For minor irrigation schemes (G.M.F.).	20,46,300	4%	16,98,606	Repayable in ten annual equated instalments of principal and interest.
Do.	For reclamation scheme in Karnal.	76,610	4%	63,593	Do.

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.
7th June, 1954	Do.	2,00,00,000	4½%	2,00,00,000	
22nd June, 1954	For Jagadhri Tubewell Project.	27,11,000	4½%	25,78,106	Repayable in fifteen annual 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.
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.
2nd July, 1954	For Community Development Projects.	3,83,000	4%	3,54,601	Repayable in twelve equated instalments of principal and interest.
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.
11th September, 1954	Do.	2,20,00,000	4½%	2,20,00,000	Do.

Date of the loan	Object of the loan	Amount	Rate of interest	Balance outstanding on the 31st October, 1956	Conditions of repayment
1	2	3	4	5	6
		Rs.		Rs.	
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.
23rd October, 1954	For sinking of tubewells	16,00,000	4½%	14,39,800	Repayable in fifteen annual equated instalments of principal and interest.
8th November, 1954	For the Bhakra Nangal Project.	1,60,00,000	4½%	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.
30th November, 1954	For National Extension Services Schemes.	1,28,000	4-1/8%	1,19,542	Repayable in twelve annual equated instalments of principal and interest.

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.
2nd December, 1954	For financial assistance to small scale industries.	4,00,000	3¾%	3,66,295	Repayable in ten annual equated instalments of principal and interest.
4th December, 1954	For development schemes	1,00,00,000	4%	1,00,00,000	Repayable in seven annual equated instalments of principal and interest. Repayment to start from 1958-59.
3rd January, 1955	Do.	1,50,00,000	4%	1,50,00,000	Repayable in seven annual equated instalments of principal and interest commencing from 1958-59.
8th January, 1955	For the Bhakra Nangal Project.	2,00,00,000	4¼%	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.
12th January, 1955	For Community Development Programme.	43,40,000	4½%	40,59,349	Repayable in twelve annual equated instalments of principal and interest.

Date of the loan	Object of the loan	Amount	Rate of interest	Balance outstanding on the 31st October, 1956	Conditions of repayment
1	2	3	4	5	6
		Rs.		Rs.	
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.
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. Repayments to start after a period of three years.
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.
18th February, 1955	For development of handloom industries.	3,15,000	Interest free.	2,65,200	Different terms.
Do.	For grow more food schemes	50,00,000	3% to 4%	42,57,847	Different terms.
19th February, 1955	For National water supply and sanitation scheme.	18,75,000	4½%	18,44,266	Repayable in thirty annual equated instalments of principal and interest.

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.
26th February, 1955	For distribution of ammonium sulphate.	14,42,565	3%	..	
Do.	For purchase and distribution of superphosphate.	1,77,800	3%	..	
5th March, 1955	For subsidized Industrial Housing Scheme.	82,402	4½%	80,499	Repayable in twenty five equated instalments of principal and interest.
25th March, 1955	For development of mandis and shopping centres for displaced persons in urban areas.	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.
26th March, 1955	For urban loans	1,50,000	3½%	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 payable for second and third years. Recovery to be effected in the last three years.

Date of the loan	Object of the loan	Amount	Rate of interest	Balance outstanding on the 31st October, 1956	Conditions of repayment
1	2	3		5	6
		Rs.		Rs.	
28th March, 1955	For small savings scheme	31,00,000	4%	31,00,000	Repayable in one instalment at the end of ten years.
30th March, 1955	For development schemes	2,45,00,000	4%	2,45,00,000	Repayable in seven annual equated instalments of principal and interest commencing from 1958-59.
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.
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.
Do.	For house building loans to displaced persons.	30,00,000	Interest free	30,00,000	Terms not yet settled.
Do.	For construction of tube-wells 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.
Do.	Do.	6,00,000	Do.	6,00,000	

Do.	Do.	27,55,198	Not yet settled	27,55,198	Repayable in fifteen annual equated instalments commencing from the fourth anniversary of the loan.
Do.	Do.	463	Not yet settled	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.
Do	For flood protection scheme	1,00,000	4½%	1,00,000	Repayable in 25 annual equated instalments of principal and interest commencing from 1960-61. No interest to be charged for the first five years.
Do.	For Community Development Projects.	6,14,000	4-1/8%	5,73,430	} Repayable in twelve annual equated instalments of principal and interest.
Do.	Do.	11,15,000	Do.	10,41,325	
- Do.	For various grow more food schemes.	3,67,356	4%	3,36,758	Repayable in ten annual equated instalments of principal and interest.

Date of the loan	Object of the loan	Amount	Rate of interest	Balance outstanding on the 31st October, 1956	Conditions of repayment
1	2	3	4	5	6
		Rs.		Rs.	
31st March, 1955	For Low Income Group Housing Scheme.	20,00,000	4½%	20,00,000	Repayable in thirty annual equated instalments of principal and interest. Repayment to start after two years from the date of the drawal of the loan.
6 26th April, 1955	Do.	36,00,000	4½%	36,00,000	Repayable in thirty annual equated instalments of principal and interest. Repayment to start after two years from the date of the payment of the loan.
27 27th May, 1955	For National Extension Service Blocks.	80,000	4½%	74,714	Repayable with interest in twelve equated annual instalments or earlier with the prior agreement with the Government of India.
2 31st May, 1955	For granting loans to small scale industrial units.	1,50,000	4%	1,50,000	Repayable either (a) in ten equated annual instalments commencing after the expiry of one year from the date of drawal of the loan, or

12- 24th June, 1955	For construction of hostel for the Punjab Engineering College, Chandigarh.	2,60,000	Interest free	2,52,121	(b) by payment of interest only in annual instalments for the first four years and thereafter the loan with interest in six annual instalments. Repayable in thirty three annual instalments.
6 21st July, 1955	For Low Income Group Housing Scheme.	30,00,000	4½%	30,00,000	Repayable in thirty annual equated instalments, the first instalment becoming due on a date two years after the date of the drawal of the loan.
11th August, 1955	For grow more food scheme.	1,64,463	4%	1,50,765	Repayable in ten annual equated instalments of principal and interest.
0 24th August, 1955	For Low Income Group Housing Scheme.	5,00,000	3½%	5,00,000	Repayable in three years after the date on which the amount was actually paid to the State Government.
10 Do.	Do.	5,00,000	4½%	5,00,000	Repayable in thirty annual equated instalments, the first instalment being due two years after the date on which the loan is drawn.
9th September, 1955	For granting loans to small scale industrial units.	8,50,000	4%	8,50,000	Repayable in ten equated annual instalments, the first instalment being due in the second year following the grant of the loan.

Date of the loan	Object of the loan	Amount	Rate of interest	Balance outstanding on the 31st October, 1956	Conditions of repayment
1	2	3	4	5	6
		Rs.		Rs.	
28th September, 1955	For Low Income Group Housing Scheme.	50,00,000	4½%	50,00,000	Repayable in thirty annual equated instalments, the first instalment being due on a date two years after the date on which the amount is paid to the State Government.
8th October, 1955	For National Extension Service Blocks.	80,000	4½%	74,714	Repayable in twelve equated annual instalments or earlier with the prior agreement with the Government of India.
12th October, 1955	For the Bhakra Nangal Project.	6,00,00,000	4½%	6,00,00,000	Repayable in one instalment at the end of fifteen years, unless any arrangement for earlier repayment is agreed to between the two Governments. The interest is payable half-yearly.
28th October, 1955	For Low Income Group Housing Scheme.	75,00,000	4½%	75,00,000	Repayable in thirty annual equated instalments, the first instalment being due on a date two years after the date on which the loan is drawn.

29th October, 1955	For National Extension Service Blocks.	3,05,000	4½%	2,84,846	Repayable in twelve equated annual instalments or earlier with the prior agreement with the Government of India.
3rd November, 1955	For Community Development Blocks.	14,000	4½%	14,000	Repayable with interest in twelve equated annual instalments or earlier with the prior agreement with the Government of India.
8th November, 1955	For National Water Supply and Drainage Scheme.	28,12,500	4½%	28,12,500	Repayable with interest in thirty annual equated instalments.
7th December, 1955	For granting loans to Co-operative Sugar Factories.	32,00,000	4½%	32,00,000	Repayable in twelve annual equated instalments.
28th December, 1955	For the Bhakra Nangal Project.	3,00,00,000	4½%	3,00,00,000	Repayable in one instalment at the end of fifteen years, unless any arrangement for earlier repayment is agreed to between the two Governments. Interest to be paid half-yearly.
13th January, 1956	For grow more food schemes.	4,07,400	4%	4,07,400	Repayable in ten annual equated instalments of principal and interest.
Do.	Do.	40,22,600	3½%	40,22,600	Repayable within a period of eighteen months from the date of the drawal of the loan. Interest to be charged for fifteen months or for the actual period the loan is retained, whichever is less.

Date of the loan	Object of the loan	Amount	Rate of interest	Balance outstanding on the 31st October, 1956	Conditions of repayment
1	2	3	4	5	6
		Rs.		Rs.	
13th January, 1956	For grow more food schemes.	4,57,115	4%	4,57,115	Repayable in ten equated annual instalments.
Do.	Do.	8,40,725	4½%	8,40,725	Repayable in fifteen annual equated instalments.
Do.	Do.	6,09,000	3½%	6,09,000	Repayable in five annual equated instalments.
Do.	Do.	13,14,729	3½%	13,14,729	Repayable within a period of eighteen months from the date of the drawal of the loan. Interest to be charged for fifteen months or for the actual period the loan is retained, whichever is less.
19th January, 1956	For construction of tubewells under the T.C.M. Tubewell Projects.	45,59,000	4½%	45,59,000	Repayable in fifteen annual equated instalments of principal and interest. The first instalment will fall due on the fourth anniversary of the date of drawal of the loan, simple interest to be paid during the interim period.

19th January, 1956	For construction of Kalanaur distributary.	42,800	4%	42,800	Repayable in ten equated instalments of principal and interest.
24th January, 1956	For financing expenditure on Harike Project.	40,00,000	4½%	40,00,000	Repayable in one instalment at the end of fifteen years, unless any arrangement for earlier repayment is agreed to between the two Governments. Interest to be paid half-yearly.
4th February, 1956	For grow more food schemes.	4,52,450	4%	4,52,450	Repayable in ten annual equated instalments of principal and interest.
Do.	Do.	11,02,000	4½%	11,02,000	Repayable in fifteen annual equated instalments of principal and interest.
Do.	Do.	19,59,000	3½%	19,59,000	Repayable within a period of eighteen months from the date of the drawal of the loan. The interest to be charged for a period of fifteen months or for the actual period for which the loan is retained, whichever is less.
6th February, 1956	For granting loans to small scale industrial units.	10,00,000	4%	10,00,000	Repayable in ten equated annual instalments, the first instalment being due in the second year following the grant of the loan.

Date of the loan	Object of the loan	Amount	Rate of interest	Balance outstanding on the 31st October, 1956	Conditions of repayment
1	2	3	4	5	6
		Rs.		Rs.	
14th February, 1956	For Community Development Projects.	50,59,000	4½%	50,59,000	Repayable in twelve equated instalments or earlier, if arranged by prior agreement with the Government of India.
28th February, 1956	For construction of tubewells under T.C.M. Tubewell Projects.	89,92,000	4½%	89,92,000	Repayable in fifteen annual equated instalments of principal and interest, the first instalment being due on the fourth anniversary of the date of drawal of the loan.
29th February, 1956	For Community Development Blocks.	6,93,000	4½%	6,93,000	Repayable in twelve annual equated instalments or earlier, if arranged by prior agreement with the Government of India.
2nd March, 1956	For Low Income Group Housing Scheme.	69,00,000	4½%	69,00,000	Repayable in thirty annual equated instalments; the first instalment being due two years after the date on which the loan is drawn. Simple interest for the first year to be recovered along with the first instalment.

5th March, 1956	For the Bhakra Nangal Project.	5,00,00,000	4½%	5,00,00,000	Repayable at the end of fifteen years, unless any arrangement for earlier repayment is agreed to between the two Governments. The interest to be paid half-yearly.
8th March, 1956	For Community Development Blocks.	83,000	4½%	83,000	Repayable with interest in twelve equated annual instalments or earlier, if arranged by prior agreement with the Government of India.
Do.	For National Extension Service Blocks.	1,19,000	4½%	1,19,000	Do.
9th March, 1956	For financing expenditure on approved development schemes.	1,50,00,000	4%	1,50,00,000	Repayable with interest in seven annual equated instalments, unless any arrangement for earlier repayment is agreed to between the two Governments. The repayment will commence from 1959-60.
10th March, 1956	For construction of students' hostel for the Government Technical Institute, Ambala.	2,00,000	Interest free	2,00,000	Repayable in thirty three annual instalments.
19th March, 1956	For the subsidised housing scheme for industrial workers.	73,480	4½%	73,480	Repayable in twenty five annual equated instalments of principal and interest.
Do.	Do.	1,43,090	4½%	1,43,090	Do.

Date of the loan	Object of loan	Amount	Rate of interest	Balance outstanding on the 31st October, 1956	Conditions of repayment
1	2	3	4	5	6
		Rs.		Rs.	
19th March, 1956	For construction of tube-wells under the grow more food programme.	21,70,000	4½%	21,70,000	Repayable in fifteen annual equated instalments of principal and interest, the first instalment being due on the fourth anniversary of the date of drawal of the loan.
20th March, 1956	For subsidised industrial housing scheme.	45,000	4½%	45,000	Repayable in twenty five annual equated instalments of principal and interest.
Do.	For granting loans to small scale industrial units.	10,00,000	4%	10,00,000	Repayable in ten equated annual instalments, the first instalment being due in the second year following the grant of the loan.
21st March, 1956	For Co-operative Sugar Factories.	8,00,000	4½%	8,00,000	Repayable in twelve annual equated instalments.
24th March, 1956	For development of hand-loom industries.	60,000	Interest free	60,000	Repayable in ten equated annual instalments commencing immediately after the expiry of two years from the date of drawal of the loan.

27th March, 1956	Under the scheme of sharing small savings collections.	26,50,000	4%	26,50,000	Repayable in one instalment at the end of ten years from the date of drawal of the loan.
29th March, 1956	For the Bhakra Nangal Project.	12,00,000	4½%	12,00,000	Repayable in one instalment at the end of fifteen years, unless any arrangement for earlier repayment is agreed to between the two Governments. The interest to be paid half-yearly.
Do.	For Ferozepur Canals (Harike Project).	20,00,000	4½%	20,00,000	Do.
31st March, 1956	For construction of tubewells under the T.C.A. Tubewell Project.	14,19,170	4½%	14,19,170	} Repayable in fifteen annual equated instalments consisting of principal and interest, the first instalment falling due on the fourth anniversary of the date of drawal of the loan. Simple interest to be paid during the interim period.
Do.	Do.	18,89,572	4½%	18,89,572	
Do.	Do.	3,15,853	4½%	3,15,853	
Do.	Do.	26,08,089	4½%	26,08,089	
Do.	For adjustment of cost of imported equipment.	2,339	4½%	2,339	} Repayable in twelve equated annual instalments.
Do.	Do.	30,722	4%	30,722	

Date of the loan	Object of the loan	Amount	Rate of interest	Balance outstanding on the 31st October, 1956	Conditions of repayment
1	2	3	4	5	6
		Rs.		Rs.	
31st March, 1956	For rehabilitation of Kashmiri displaced persons of Yol Camp in Kangra and Pathankot.	2,16,000	3½%	2,16,000	Repayable in equated instalments of principal and interest in a period of six years. No recovery of principal and interest to be made in the first year. Simple interest to be paid on the second and third anniversary of loan. The repayments of equated instalments will commence on the fourth anniversary.
Do.	For subsidised housing scheme for industrial workers.	41,700	4½%	41,700	Repayable in twentyfive annual equated instalments.
Do.	Do.	2,32,667	4½%	2,32,667	Repayable in twenty five annual equated instalments of principal and interest.
Do.	For Low Income Group Housing Scheme.	10,00,000	4½%	10,00,000	Repayable in thirty annual equated instalments, the first instalment being due two years after the date of the loan.

Do.	For grow more food schemes.	96,000	4%	96,000	Repayable in eight annual equated instalments of principal and interest, the first instalment being due on the third anniversary of the date of drawal of the loan.
Do.	For expansion of power facilities to increase employment opportunities.	3,50,000	4½%	3,50,000	Repayable in twenty five annual equated instalments of principal and interest commencing from 1961-62, unless any arrangement for earlier repayment is agreed to between the two Governments.
Do.	For flood control schemes	7,00,000	4½%	7,00,000	Repayable in twenty-five annual equated instalments of both principal and interest commencing from 1961-62, unless any arrangements for earlier repayment are agreed to.
Do.	For grow more food schemes.	19,47,915	4%	19,47,915	Repayable in ten annual equated instalments of principal and interest.
Do.	For grow more food schemes.	7,50,000	3½%	7,50,000	Repayable in five annual equated instalments of principal and interest.
Do.	For grow more food schemes.	13,98,000	4½%	13,98,000	Repayable in fifteen annual equated instalments of principal and interest.

Date of the loan	Object of the loan	Amount	Rate of Interest	Balance outstanding on the 31st October, 1956	Conditions of repayment
1	2	3	4	5	6
		Rs.		Rs.	
31st March, 1956	For grow more food schemes.	2,31,800	3½%	2,31,800	Repayable within a period of eighteen months from the date of drawal of the loan. The interest to be charged for a period of fifteen months or for the actual period for which the loan is retained, whichever is less.
Do.	For Co-operative Sugar Factories.	10,00,000	4½%	10,00,000	Repayable in twelve annual equated instalments.
Do.	For financing expenditure on approved development schemes.	4,50,00,000	4%	4,50,00,000	Repayable in seven annual equated instalments of principal and interest commencing from 1959-60, unless any other arrangement is agreed to. The interest to be paid annually till the payment of equated instalment commences.
Do.	For National Extension Service Blocks.	30,000	4½%	30,000	Repayable with interest in twelve equated annual instalments or earlier, if arranged by prior agreement with the Government of India.

7	6th June, 1956	For small scale industries	15,00,000	4%	15,00,000	Repayable in ten equated annual instalments of principal and interest. The first instalment will fall due at the 2nd anniversary date of the drawal of the loan. Simple interest will be charged for the intervening period, the amount of interest so due being payable with the first instalment of the repayment of the loan.
6	18th June, 1956	For Low Income Group Housing Scheme.	25,00,000	4½%	25,00,000	Repayable in thirty annual equated instalments, the first instalment of repayment being due two years after the date of the drawal of the loan. Simple interest of the first year recoverable along with the first instalment of repayment of loan.
3	27th June, 1956	For National Extension Service Blocks.	1,92,000	4½%	1,92,000	Repayable in twelve annual equated instalments of principal and interest.
1	14th August, 1956	For Subsidised Industrial Housing Scheme.	73,290	4½%	73,290	Repayable in twenty five annual equated instalments of principal and interest.

Date of the loan	Object of the loan	Amount	Rate of interest	Balance outstanding on the 31st October, 1956	Conditions of repayment
1	2	3	4	5	6
15th October, 1956	For Subsidised Industrial Housing Scheme.	66,240	4½%	66,240	Repayable in twenty five annual equated instalments of principal and interest.
26th October, 1956	For loans under the scheme of sharing small savings collections.	2,05,00,000	4%	2,05,00,000	Repayable in one instalment at the end of ten years.
31st October, 1956	For loans to small scale industrial units.	20,00,000	4%	20,00,000	Repayable in ten annual equated instalments of principal and interest. The first instalment will fall due on the 2nd anniversary date of the drawal of the loan, simple interest being payable for the interim period.
31st October, 1956	For the Bhakra Nangal Project.	3,00,00,000	4½%	3,00,00,000	Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.

31st October, 1956	For National Extension Services Scheme.	20,000	4½%	20,000	Repayable in twelve annual equated instalments of principal and interest or earlier with prior agreement with the Government of India.
31st October, 1956	For Community Development Programme.	2,52,000	4½%	2,52,000	Repayable in twelve annual equated instalments of principal and interest or earlier with prior agreement with the Government of India.
31st October, 1956	For National Extension Service Blocks.	96,000	4½%	96,000	Do.
31st October, 1956	For construction of students' hostel in Nilokheri Polytechnic.	2,00,000	Interest free	2,00,000	Repayable in three annual equated instalments.
31st October, 1956	For Community Development Programme.	2,27,000	4½%	2,27,000	Repayable in twelve annual equated instalments of principal and interest or earlier with prior agreement with the Government of India.
		Total		1,67,61,67,774	

SECTION P—LOANS AND ADVANCES BY STATE.**GOVERNMENTS**

Dr. Rs. 17,83,05,677

9. 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 balance under this head is given in the statement below—

	Rs.
(1) Loans to Local Funds, Private Parties, etc.—	
(a) Loans to Municipalities	Dr. 35,33,016
(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. 4,20,46,329
(e) Loans and Advances to Displaced Persons	Dr. 5,57,94,104
(f) Miscellaneous Loans and Advances	Dr. 6,07,59,424
(g) Loans and Advances under the Community Development Programme	Dr. 1,49,60,942
TOTAL	Dr. 17,70,60,150
<hr/>	
(2) Loans to Government Servants—	
(a) House Building Advances	Dr. 6,91,153
(b) Advances for the purchase of motor conveyances	Dr. 3,65,765
(c) Advances for the purchase of other conveyances	Dr. 65,662
(d) Passage Advances	Dr. 212
(e) Other Advances	Dr. 1,22,735
TOTAL	Dr. 12,45,527
<hr/>	
GRAND TOTAL	Dr. 17,83,05,677

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 and 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 broadsheets kept for the purpose, the latter being verified against the balances as verified by the district and other responsible officers.

(1) Loans to Local Funds, Private Parties etc.—

(a) Loans to Municipalities Dr. Rs. 35,33,016

10. The recoveries falling due within the period were effected in accordance with the terms fixed by the Government except in seven cases. Recovery of principal and interest has since been made from five municipalities. Matter regarding the recovery of outstandings from other two municipalities is under correspondence with the Government. The broadsheet for the period is in the course of preparation.

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

11. The credit balance under the head is owing to erroneous adjustments which have been set right in the accounts for 1956-57 (post-reorganisation.)

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

12. The recoveries due in the period have been made in accordance with the terms fixed by Government.

(d) Advances to Cultivators Dr. Rs. 4,20,46,329

13. 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 as follows:—

	Dr. Rs.
Loans under the Land Improvement Act XIX of 1883- Ordinary	9,23,276
Loans under the Land Improvement Act XIX of 1883- G.M.F.	35,14,664
Loans under the Agriculturists' Loans Act XII of 1884.	2,33,76,364
Loans under the Canal and Drainage Act VIII of 1873	40,111
Loans under the Co-operative Credit Societies Act 1912	34,88,559
Advances to Zamindars of Sherpur (Pataudi)	1,242
Loans for purchase of ammonium sulphate	1,05,32,596
Loans for purchase of superphosphate	1,69,517
Total	4,20,46,329

The acceptances to the correctness of balances have been called for

(e) Loans and Advances to Displaced Persons Dr. Rs. 5,57,94,104

14. The balance consists of—

(i) Rural Loans—

	Rs.
Loans for purchase of bullocks	Dr. 57,72,802
Loans for purchase of seeds	Dr. 40,98,541
Loans for repair of houses in rural areas	Cr. 7,98,643

	Rs.
Loans for repair of wells in rural areas	\ Dr. 84,429
Loans for purchase of fodder	Dr. 4,27,527
Loans for purchase of agricultural implements	Dr. 6,10,264
Loans for sinking and boring of wells in rural areas	Dr. 24,55,753
Loans for purchase of tractors	Cr. 52,459
Loans for purchase of persian wheels and power driven pumps	Dr. 39,70,111
Loans for purchase of agricultural machinery for garden colonies	Dr. 1,57,593
Loans for sinking of tubewells in garden colonies	Dr. 3,00,336
Loans for construction of houses in rural areas	Dr. 4,07,635
Loans for repair of evacuee houses in flood-affected areas	Dr. 35,34,498
Total	<hr/> Dr. 2,09,68,387 <hr/>
 (ii) Urban Loans—	
Loans for purchase of food	Dr. 82,41,412
Loans to displaced students	Dr. 19,81,755
Loans for building houses	Dr. 71,51,357
Loans for industrial rehabilitation	Dr. 1,14,96,662
Loans to village shopkeepers and rural artisans	Dr. 12,23,841
Loans to sufferers of the Gujrat train tragedy	Dr. 1,00,000
Loans to electric supply companies for electrification of new townships	Cr. 10,432
Loans to Kashmiri displaced persons	Dr. 1,73,500
Loans for house building to purchasers of sites in the new townships	Dr. 41,06,150
House building loans to Advocates for construction of houses at Chandigarh	Cr. 6,375
Loans to weavers at Panipat	Dr. 3,67,847
TOTAL	<hr/> Dr. 3,48,25,717 <hr/>
GRAND TOTAL	<hr/> Dr. 5,57,94,104 <hr/>

The acknowledgements of the correctness of balances have been called for Credit balances under the heads "Loans for repair of houses in rural areas", "Loans for purchase of tractors," "House building loans to advocates for construction of houses at Chandigarh" and "Loans to electric supply companies for electrification of new townships" are owing to erroneous adjustments which are being investigated.

(f) Miscellaneous Loans and Advances Dr. Rs. 6,07,59,424

Rs.

15. The details of the balance are—

Advances for sinking of percolation wells	Dr.	93,85,999
Loans for repair of houses in urban areas	Cr.	11,330
Loans for purchase of electric plants by electric supply undertakings	Dr.	12,95,444
Loans under the Punjab State Aid to Industries Act, 1935	Dr.	28,86,550
Loans to private scholars sponsored by Government	Dr.	343
Loans to municipalities under the National Water Supply and Sanitation Scheme	Dr.	46,87,500
Loans for purchase of pumping sets	Dr.	10,62,508
Loans to Improvements Trusts	Dr.	8,65,595
Loans for the reclamation of Banjar Land	Dr.	25,501
Loans under the Low Income Group Housing Scheme	Dr.	3,09,13,177
Loans under the High Income Group Housing Scheme	Dr.	9,99,437
Advances for sinking of tubewells	Dr.	28,00,856
Assistance from Government of India for giving loans to Industrialists in the State	Dr.	29,99,050
Advances to Loharu Electric and Water Supply Company	Dr.	8,400
Loans to Co-operative Societies of Industrial workers under the Subsidised Industrial Housing Scheme	Dr.	1,15,180
Advances under Act XIX of 1883-G. M. F.	Dr.	22,24,850
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
Loans to traders of Lahaul and Spiti Area	Dr.	5,00,000
Advances to cheap grain shops of Pataudi	Dr.	7,879
Total		Dr. 6,07,59,424

The acceptances to the correctness of 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' are owing to erroneous adjustments which are being looked into.

(f) Loans and Advances under the Community Development Programme Dr. Rs. 1,49,60,942 .

16. The balance under this head represents the loans and advances given by the State Government in connection with the Community Development Projects under the Five-Year Plan.

The acceptances of the balances have been called for.

(2) Loans to Government Servants—

(a) House Building Advances Dr. Rs. 6,91,153

17. There is a difference of Rs. 1,37,381 between the ledger balance and that in the broadsheet relating to non-gazetted Government servants which is under settlement. The broadsheets in respect of gazetted officers are in the course of completion.

The acknowledgements of the balances have been called for.

(b) Advances for the purchase of motor conveyances Dr. Rs. 3,65,765

18. There is a difference of Rs. 6,993 between the broadsheet figures and the figures in the ledger relating to non-gazetted Government servants, which is under settlement. The broadsheets in respect of 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. 65,662

19. There is a difference of Rs. 7,701 between the broadsheet figures and the figures in the ledger relating to non-gazetted Government servants. Action is being taken for its early clearance. The broadsheets in respect of gazetted officers are in the course of completion. The acceptances of the balances have been called for.

(d) Passage Advances Dr. Rs. 212

20. The relevant broadsheets are in the course of preparation.

(e) Other Advances Dr. Rs. 1,22,735

21. The balance comprises advances for the purchase of typewriters and advances to Government Servants upto one month's pay for purchase of National Plan Loan and upto two months' pay for the purchase of equipment on their transfer on integration of Punjab and PEPSU. There is a difference of Rs. 25,442 between the ledger balance and the sum total of balances in the broadsheets, of advances for the purchase of equipment and National Plan Loan made to non-gazetted Government servants, which has since been reduced to Rs. 24,853. The unadjusted difference comprises Rs. 216 relating to the year 1952-53, Rs. 2,999 relating to 1953-54, Rs. 8,215 relating to 1954-55, Rs. 11,599 relating to 1955-56 and Rs. 1,824 relating to 1956-57 (first seven months). Action is being taken for its early clearance. The broadsheets in respect of such advances made to gazetted officers and of advances given on transfer of Government servants on integration of Punjab and P.E.P.S.U. are in the course of preparation. The acceptances of the balances have been called for.

Contingency Fund Cr. Rs. 50,00,000

22. 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 period.

SECTION R—UNFUNDED DEBT Cr. Rs. 4,61,06,403

23. 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. 4,61,06,403

24. 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 substitute for pensions, supplements the deposits by contributions. The accumulated deposits are paid to the depositors on the termination of their services with Government. Temporary withdrawals are, however, permitted in certain circumstances. The details are as shown below—

	Cr. Rs.
(i) General Provident Fund	4,20,61,300
(ii) Indian Civil Service Provident Fund	14,20,602
(iii) All India Services Provident Fund	4,78,278
(iv) Indian Civil Service (Non-European Members) Provident Fund	4,70,592
(v) Punjab Contributory Provident Fund	10,07,294
(vi) Workmen's Contributory Provident Fund	2,01,411
(vii) Other Miscellaneous Provident Funds	4,66,926
Total	4,61,06,403

(i) General Provident Fund Cr. Rs. 4,20,61,300

25. 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 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. 58,947 at the end of 1954-55, which includes Rs. 192 relating to the year 1948-49, Rs. 662 to 1949-50, Rs.—4,924 relating to 1950-51, Rs. 4,779 to 1951-52, Rs. 1,437 relating to 1952-53, Rs. 6,149 relating to 1953-54 and Rs. 50,652 relating to 1954-55. Action is being taken for its early clearance. The broadsheets for the year 1955-56 and for the period under report are in the course of completion.

(ii) Indian Civil Service Provident Fund Cr. Rs. 14,20,602

26. 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. 14,149 at the end of 1955-56, which has since been reduced to Rs. 2,362.

Action is being taken for its clearance. The broadsheets for the period under report were not closed separately.

(iii) All India Services Provident Fund Cr. Rs. 4,78,278

27. The balance under this head represents deductions made from salaries of members of the Indian Administrative Service and Indian Police Service which are funded for the benefit of the officers concerned. The broadsheets for the period under report were not closed separately.

(iv) Indian Civil Service (Non-European Members)
Provident Fund Cr. Rs. 4,70,592

28. 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. 3,442 at the end of 1955-56, which has since been reduced to Rs. 674 relating to 1955-56. Action is being taken to clear the remaining difference. The broadsheets for the period under report were not closed separately.

(v) Punjab Contributory Provident Fund Cr. Rs. 10,07,294

29. 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. 3,534 at the close of 1955-56, which after adjustments of Rs. 29,281 since made stands at Rs. 25,747. The unadjusted difference comprises Rs. 1,696 relating to 1951-52, Rs. 45 to 1952-53, Rs. 622 to 1953-54, Rs.—8 to 1954-55 and Rs. 23,392 to 1955-56, and is in the course of adjustment. The broadsheets for the period under report were not closed separately.

(vi) Workmen's Contributory Provident Fund Cr. Rs. 2,01,411

30. 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. 16,192 at the end of 1954-55 which includes Rs. 1,251 relating to 1950-51, Rs.—203 relating to 1951-52, Rs.—3,516 to 1952-53, Rs. 15,559 to 1953-54 and Rs. 3,101 to 1954-55. The broadsheets for the year 1955-56 and the period under report are in the course of completion.

(vi) Other Miscellaneous Provident Funds Cr. Rs. 4,66,926

31. 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. 11,585 at the end of 1954-55. Action is being taken to clear the difference which includes Rs. 15 relating to the year 1949-50, Rs. 2 to the year 1950-51, Rs. 90 to 1951-52, Rs.—2,808 to 1952-53, Rs. 1,395 to 1953-54 and Rs. 12,891 to 1954-55. The broadsheets for the year 1955-56 and the period under report are in the course of completion.

SECTION S—DEPOSITS AND ADVANCES { Dr. Rs. 10,55,30,147
Cr. Rs. 17,01,33,609

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

	Dr. Rs.	Cr. Rs.
(I) Deposits not bearing interest		14,31,56,475
(II) Advances not bearing interest	1,49,81,589	10,896
(III) Suspense	9,05,48,558	2,63,48,909
(IV) Miscellaneous . . . . .	..	6,17,329
Total	10,55,30,147	17,01,33,609

(I) Deposits not bearing interest Cr. Rs. 14,31,56,475

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

	Rs.
(1) Reserve Funds	Cr. 2,99,93,324
(2) Other Deposits Accounts	Cr. 11,31,63,151
Total	Cr. 14,31,56,475

(i) Reserve Funds Cr. Rs. 2,99,93,324

34. 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. 5,00,000
(ii) Depreciation Reserve Fund—Government Presses ✓	Cr. 2,24,140
(iii) Depreciation Reserve Fund—Electricity ✓	Cr. 2,52,05,510
(iv) Deposits of the Depreciation Reserve of Commercial Concerns	Cr. 29,67,229
(v) Motor Transport Reserve Fund ✓	Cr. 1,73,078
(vi) Foodgrains Reserve Fund	Cr. 9,23,367
Total	Cr. 2,99,93,324

(i) Famine Relief Fund Cr. Rs. 5,00,000

35. The 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 period is given in Statement No. 4-I of this Report.

(ii) Depreciation Reserve Fund—Government Presses Cr. Rs. 2,24,140

36. This head records transactions relating to Depreciation Reserve Fund for Government Presses. The object of this fund is to provide a reserve to meet the cost of renewals and replacements of plants, machinery and furniture in Government Presses. An account of the fund is given in Statement No. 4-II of this Report.

(iii) Depreciation Reserve Fund—Electricity Cr. Rs. 2,52,05,510

37. 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-III of this Report.

(iv) Deposits of the Depreciation Reserve of Commercial Concerns Cr. Rs. 29,67,229

38. The balance under this head consists of :—

(a) Depreciation Reserve Fund—Motor Transport Cr. 29,67,228

(b) Depreciation Reserve Fund—Government Central Workshops Cr. 1

Total Cr. 29,67,229

(a) Depreciation Reserve Fund—Motor Transport Cr. Rs. 29,67,228

39. This head records transactions relating to the Depreciation 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-IV of this Report.

(b) Depreciation Reserve Fund—Government Central Workshops Cr. Rs. 1

40. 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-V of this Report.

(v) Motor Transport Reserve Fund Cr. Rs. 1,73,078

41. 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 '57—Miscellaneous'. An account of this fund is given in Statement No. 4-VII of this Report.

(vi) Foodgrains Reserve Fund Cr. Rs. 9,23,367

42. 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-VIII of this Report.

(2) Other Deposits/ Accounts Cr. Rs. 11,31,63,151

43. This account is sub-divided as follows:--

	Rs.
Deposits of Local Funds	Cr. 61,85,479
Departmental and Judicial Deposits—	
(i) Civil Deposits	Cr. 61,85,479
(ii) Other Accounts	Cr. 1,73,05,236
Total	Cr. 11,31,63,151

Deposits of Local Funds Cr. Rs. 61,85,479

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

	Rs.
District Funds	Cr. 20,05,113
Municipal Funds	Cr. 30,91,669
Town and Bazar Funds	Cr. 4,928
Education Funds	Cr. 750
Public Works Funds	Cr. 10,41,603
Other Miscellaneous Funds	Cr. 29,500
Village Panchayat Fund	Cr. 11,916
Total	Cr. 61,85,479

45. 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 on 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.

District Funds Cr. Rs. 20,05,113

46. There is a difference of Rs. 4,05,378 between the above balance and that in the broadsheet which is in the course of adjustment. Certificates of the acceptance of balances are awaited from the administrators.

Municipal Funds Cr. Rs. 30,91,669

47. There is a difference of Rs. 23,00,501 between the broadsheet and ledger figures, which is in the course of adjustment. Certificates of the acceptance of balances are awaited from the administrators.

Town and Bazar Funds Cr. Rs. 4,928

48. The balance under the head represents the amount at the credit of Gurgaon Chawkidara Fund. There is a difference of Rs. 59 relating to the year 1950-51 between the above balance and that in the broadsheet, which has been adjusted in 1957-58 accounts.

Education Funds Cr. Rs. 750

49. The balance under the head relates to College Fines Fund and is in the course of adjustment.

Public Works Funds Cr. Rs. 10,41,603

50. The balance under the head consists of—

	Rs.
Canal Clearance Fund	Dr. 4,170
Shah Nahar Canal Fund	Cr. 10,45,188
Grey Canal Fund	Cr. 585
Total	Cr. 10,41,603

The balances under Canal Clearance Fund and Grey Canal Fund are owing to certain erroneous adjustments which are being looked into. The balance under Shah Nahar Canal Fund agrees with that in the broadsheet.

Other Miscellaneous Funds Cr. Rs. 29,500

51. The balance under the head relates to 'Protected Forests of Shahpur Kandi Fund'. There is a difference of Rs. 10 between the above balance and that in the broadsheet, which has been adjusted in 1957-58 accounts.

Village Panchayat Fund Cr. Rs. 11,916

52. There is a difference of Rs. 34 relating to the year 1954-55 between the above balance and that in the broadsheet, which has been adjusted in the post-reorganisation period of 1956-57 accounts.

Civil Deposits Cr. Rs. 8,96,72,436

53. 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 balance under Civil Deposits—

	Rs.
Revenue Deposits Cr.	1,84,92,496
Civil and Criminal Courts' Deposits Dr.	5,94,132
Personal Deposits Cr.	1,68,72,201
Public Works Deposits Cr.	4,90,94,186
Deposits for work done for public bodies or individuals . Cr.	14,709
Deposits on account of Police Funds Cr.	14,27,026
Deposits of fees received by Government servants for work done for private bodies Cr.	3,726
Deposits on account of the Badshahi Mosque Cess Fund . Cr.	12,840
Agents' commission charges recovered by Food Supply Department Cr.	4,058
Mahatma Gandhi Memorial Fund Dr.	3,090
Sardar Patel Memorial Fund Cr.	30
Contributions to the Bihar and Madras Relief Fund . . Cr.	33,790
Assam Relief Fund Cr.	1
Punjab Famine Relief Fund for Madras Cr.	14,307
East Bengal Displaced Persons Relief Fund Cr.	1,574
Municipal Taxes on Government residential buildings . Cr	9
Deposits in connection with Elections Cr	49,124
Transfers from the Deposit Account of the Custodian Evacuee Property for financing loans to displaced persons Cr.	40,00,000
Deposits of Educational Institutions Cr	2,49,538
Deposits of the Rehabilitation Finance Administration Cr.	37
Total . . . Cr	8,96,72,436

54. 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 account consists mainly in agreeing the balance with that claimed by the administrator.

Revenue Deposits **Cr. Rs. 1,84,92,496**

55. There is a difference of Rs. 74,765, between the above balance and that in the proofsheets which has since been reduced to Rs. 67,638. The outstanding difference consists of Rs. 2,831 relating to the year 1952-53, Rs. 2,513 relating to the year 1953-54, Rs. 1,893 relating to 1954-55, Rs. 46,173 relating to 1955-56 and Rs. 14,228 relating to 1956-57 (first 7 months). Action is being taken for its early clearance.

Civil and Criminal Courts' Deposits **Dr. Rs. 5,94,132**

56. There is a difference of Rs. 6,00,347 between the ledger figures and proofsheets figures, which has since been reduced to Rs. 1,189. The outstanding difference comprises Rs. 936 relating to the year 1948-49, Rs. 1,771 relating to the year 1949-50, Rs. —85 relating to the year 1950-51, Rs. —257 relating to the year 1952-53, Rs. 15 relating to the year 1953-54, Rs. 862 relating to 1954-55, Rs. —687 relating to 1955-56 and Rs. —1,366 relating to 1956-57 (first 7 months) and is under correspondence.

Personal Deposits **Cr. Rs. 1,68,72,201**

57. There is a difference of Rs. 7,31,177 between the ledger figures and those in the broadsheet of which Rs. —92,59,546 have since been adjusted, leaving a balance of Rs. 99,90,723. The outstanding difference comprises Rs. 39,00,438 relating to the year 1947-48, Rs. 36,66,773 relating to the year 1948-49, Rs. —2,29,468 relating to the year 1949-50, Rs. —2,07,406 relating to the year 1950-51, Rs. —2,96,801 relating to 1951-52, Rs. 4,84,172 relating to 1952-53, Rs. —43,476 relating to 1953-54, Rs. —18,415 relating to 1954-55, Rs. —1,38,530 to 1955-56 and Rs. 28,73,436 relating to 1956-57 (first 7 months) and is under reconciliation.

The total number of accounts open on the 31st October, 1956 was 518 and the transactions during the period were as follows—

Opening Balance	Receipts during the period 1-4-56 to 31-10-56	Total	Payments during the period 1-4-56 to 31-10-56	Closing Balance on 31-10-56
1	2	3	4	5
Rs.	Rs.	Rs.	Rs.	Rs.
1,16,72,957	2,43,04,141	3,59,77,098	1,91,04,897	1,68,72,201

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 called for from administrators of the personal ledger accounts concerned.

Public Works Deposits **Cr. Rs. 4,90,94,186**

58. 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. 49,49,216 between the broadsheet and ledger figures of which Rs. 49,88,467 have since been adjusted, leaving a difference of Rs.—39,251. The remaining difference is under reconciliation.

Deposits for work done for public bodies or individuals **Cr. Rs. 14,709**

59. The balance under this head consists of the following—

	Rs.
Deposits for purchase of fire fighting equipment	Cr. 14,933
Deposits for tubewells	Dr. 32,612
Other Deposits	Cr. 32,388
Total	Cr. 14,709

The balance under the former head has been proved with that in the broadsheet. The balances under the latter two heads are owing to certain erroneous adjustments which have been set right in the accounts for 1956-57 (post-reorganisation).

Deposits on account of Police Funds **Cr. Rs. 14,27,026**

60. 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. 7,10,375 between the above balance and that shown in the broadsheet which has since been reduced to Rs. 32,167. The outstanding difference comprises Rs. —96,864 relating to the year 1947-48, Rs. 24,781 relating to the year 1948-49, Rs. 93,583 relating to the year 1949-50, Rs. 41,505 relating to the year 1950-51, Rs. 29,658 relating to 1951-52, Rs. 320 relating to 1952-53, Rs. 462 relating to 1953-54, Rs. 9,329 relating to 1954-55, Rs. 70,606 relating to 1955-56 and Rs. —1,41,213 relating to 1956-57 (first 7 months). Action is being taken for its 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. 3,726**

61. 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. This head is subsequently cleared by adjusting the portion due to Government as revenue of the department to which the Government servants belong and by disbursement to the Government servants concerned of the share due to them.

There is a difference of Rs. 1,488 between the above balance and that in the broadsheet of which Rs.—1,592 have since been adjusted, leaving a balance of Rs. 3,080. The outstanding difference comprises Rs.—24 relating to the year 1949-50, Rs. 121 relating to the year 1950-51, Rs. 167 relating to the year 1951-52, Rs. 2,652 relating to the year 1952-53, Rs. 75 relating to the year 1953-54, Rs. 154 relating to 1954-55, Rs. 234 relating to 1955-56 and Rs.—299 relating to 1956-57 (first 7 months). Action is being taken for its early clearance.

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

62. 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 Cess Fund to be applied to the repair, maintenance and endowment of the Badshahi Mosque, Lahore. The broadsheet balance agrees with the above balance.

Agents' commission charges recovered by Food Supply

Department Cr. Rs. 4,058

63. 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. 5,467 between the above balance and that shown in the broadsheet of which Rs. 4,926 have since been adjusted leaving a balance of Rs. 541. The outstanding difference comprises Rs.—424 relating to the year 1947-48, Rs. 776 relating to the year 1949-50, Rs. 220 relating to the year 1950-51, Rs. 10 relating to the year 1954-55 and Rs.—41 relating to the year 1955-56, and is under correspondence.

Mahatma Gandhi Memorial Fund Dr. Rs. 3,090

64. There is a difference of Rs. 895 between the ledger figures and those in the broadsheet, which is under adjustment.

Sardar Patel Memorial Fund Cr. Rs. 30

65. The balance under the head is in the course of reconciliation.

Contributions to the Bihar and Madras Relief Fund . Cr. Rs. 33,790

66. There is a difference of Rs. 1,552 relating to 1956-57 (first 7 months) between the above balance and that shown in the broadsheet, which is in the course of adjustment.

Assam Relief Fund Cr. Re. 1

67. This head 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. The ledger balance agrees with that in the broadsheet.

Punjab Famine Relief Fund for Madras Cr. Rs. 14,307

68. The ledger balance has been proved with that in the broadsheet.

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

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

Municipal Taxes on Government residential buildings Cr. Rs. 9

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

Deposits in connection with Elections Cr. Rs. 49,124

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

	Rs.
Deposits made by Candidates for State Legislature	Cr. 48,124
Deposits for Election petitions	Cr. 1,000

Total	Cr. 49,124
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There is a difference of Rs. 250 between broadsheet and ledger figures under the former head, which has since been reduced to Rs. 210. The outstanding difference which relates to 1954-55 is under adjustment.

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

72. 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 Local Funds, Private Parties 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 deb't to the above deposit head.

Deposits of Educational Institutions Cr. Rs. 2,40,538

73. There is a difference of Rs. 21,042 relating to 1956-57 (first 7 months) between the above balance and that in the broadsheet, which is in the course of settlement.

**Deposits of the Rehabilitation Finance
Administration Cr. Rs. 37**

74. This head has been temporarily opened to account for the amounts realised on behalf of the Rehabilitation Finance Administration under Section 15 of the Rehabilitation of Finance Administration Act, 1948 (Act XII of 1948). pending their remittance to the Rehabilitation Finance Administration.

(ii) Other Accounts Cr. Rs. 1,73,05,236

75. The details of the above balance are as follows—

	Rs.
(a) Subventions from Central Road Fund	Cr. 7,46,230
(b) Deposit account of the grant made by the Indian Council of Agricultural Research	Dr. 1,30,950
(c) Deposit account of grants from the Central Government for the development of handloom industries	Dr. 2,69,774
(d) Deposit account of grants made by the Indian Central Sugarcane Committee	Dr. 1,02,413
(e) Central Cotton Committee Research Fund	Cr. 69,687
(f) Deposit account of the grant made by the Indian Central Cotton Committee	Dr. 80,055
(g) Deposit account of the grant made by the Central Government for financing Cotton Extension Schemes	Cr. 94,592
(h) Deposit account of grants made by the Indian Central Tobacco Committee	Dr. 17,839

	Rs.
(i) Deposit account of grants made by the Indian Central Oilseeds Committee	Dr. 26,564
(j) Deposits of the sale-proceeds of World Health Organisation Seals	Cr. 2,74,791
(k) Deposit account of Relief and Rehabilitation Loans to be written off	Cr. 41,54,169
(l) Deposit account of grants made from the fund for the benefit of cotton growers	Cr. 36
(m) Deposit account of grants from the Central Government for the food production drive schemes—Bonus for accelerating production of foodgrains	Cr. 1,28,86,277
(n) Deposit account of grant for economic development and improvement of rural areas	Dr. 2,92,951
	<hr/>
	Cr. 1,73,05,236
(a) Subventions from Central Road Fund	Cr. Rs. 7,46,230

76. 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 "50—Civil Works", is transferred to this head monthly by *per contra* credit to the head "50—Civil Works—Deduct—Amount met from the Central Road Fund"—

A *proforma* account of the transactions for the period is given in Statement No. 4-IX of this Report.

(b) Deposit account of the grant made by the Indian Council of Agricultural Research	Dr. Rs. 1,30,950
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77. 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 heads concerned, but at the end of the year, an amount equal to the expenditure debitable to these grants is credited to the corresponding head of the department by *per contra* transfer from the fund in the deposit section of the account. The Director of Agriculture has been asked to regularise the debit balance under this head.

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

(c) Deposit account of grants from the Central Government for the development of handloom industries

Dr. Rs. 2,69,774

78. The debit balance under the head is owing to certain erroneous adjustments which have been set right in the accounts for 1956-57 (post-re-organisation).

(d) Deposit account of grants made by the Indian Central Sugarcane Committee

Dr. Rs. 1,02,413

79. 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, 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 head "40—Agriculture—Deduct—Charges recoverable from Central Commodity Committees and other Governments". The Director of Agriculture has been asked to regularise the debit balance under this head.

A *proforma* account of the transactions for the period under report is given in Statement No. 4-XI of this Report.

(e) Central Cotton Committee Research Fund

Cr. Rs. 69,687

80. This deposit head records transactions in connection with the grants 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. The balance represents the amount of the allotment not spent upto the end of period under-report.

A *proforma* account of transactions for the period under report is given in Statement No. 4-XII of this Report.

(f) Deposit account of the grant made by the Indian Central Cotton Committee

Dr. Rs. 80,055

81. Contributions from the Indian Central Cotton Committee for the furtherance of the cotton schemes in the Punjab are credited to this deposit account. The expenditure on various schemes to be financed from these contributions is accounted for under the service head "40—Agriculture". The amount of expenditure to be shared by the committee is debited at the end of the year to the deposit account by *per contra* credit to the head "40—Agriculture—Deduct—Charges recoverable from Central Commodity Committees and other Governments". An account of the transactions for the period is given in Statement No. 4-XIII of this Report.

(g) Deposit account of the grant made by the Central Government for financing Cotton Extension Schemes

Cr. Rs. 94,592

82. 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 period is given in Statement No. 4-XIV of this Report.

(h) Deposit account of grants made by the Indian
Central Tobacco Committee Dr. Rs. 17,839

83. The contributions received from the Indian Central 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 head "40—Agriculture—Deduct—Charges recoverable from Central Commodity Committees and other Governments". The debit balance under the head has been adjusted in the year 1956-57 (post-reorganisation).

An account of the transactions for the period is given in Statement No. 4-XV of this Report.

(i) Deposit account of grants made by the Indian
Central Oilseeds Committee Dr. Rs. 26,564

84. 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 period is given in statement No. 4-XVI of this Report. The debit balance under this head has been adjusted in the year 1956-57 (post-reorganisation).

(j) Deposits of the sale-proceeds of World Health
Organisation Seals Cr. Rs. 2,74,791

85. 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 "XXVII—Public Health—Miscellaneous". The balance includes a credit of Rs. 2,69,774 erroneously adjusted under this head during the year 1954-55 which has been written back in post-reorganisation period of 1956-57 accounts.

A *proforma* account of the transactions for the period is given in Statement No. 4-XVII of this Report.

(k) Deposit account of Relief and Rehabilitation
Loans to be written off Cr. Rs. 41,54,169

86. 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 period is given in Statement No. 4-XVIII of this Report.

(l) Deposit account of grants made from the fund for the benefit of cotton growers Cr. Rs. 38

87. The balance under the head is owing to erroneous adjustments which have been set right in the accounts for 1956-57 (post-reorganisation).

(m) Deposit account of grants from the Central Government for the food production drive schemes—Bonus for accelerating production of foodgrains Cr. Rs. 1,28,86,277

88. 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 is given in Statement No. 4-XIX of this Report.

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

89. The balance under the head is owing to erroneous adjustments which have been set right in 1956-57 (post-reorganisation) accounts.

(II) Advances not bearing interest { Dr. 1,49,81,589
Cr. 10,896

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

	Dr. Rs.	Cr. Rs.
(1) Departmental Advances	22,82,825	10,896
(2) Permanent Advances	2,63,911	
(3) Accounts with the Government of Burma	1,78,045	
(4) Accounts with Part 'B' States	74,84,903	
(5) Accounts with the Reserve Bank	93,926	
(6) Accounts with the Government of Pakistan	46,77,979	
Total	1,49,81,589	10,896

(1) Departmental Advances { Dr. 22,82,825
Cr. 10,896

91. 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 up to 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.

92. The following are the details—

	Dr. Rs.	Cr. Rs.
(i) Civil Advances—		
(a) Objection Book Advances	4,49,730	
(b) Miscellaneous Advances (Advances of the Public Works Department)	25,773	
(c) Passage Advances	1,033	
(d) Advances by the Welfare Officer, Punjab	33,153	
(ii) Special Advances	17,36,142	
(iii) Forest Advances	24,902	
(iv) Revenue Advances	10,440	10,896
(v) Advances for Rest Camps	1,652	..
Total	22,82,825	10,896

(i) Civil Advances—

(a) Objection Book Advances Dr. Rs. 4,49,730

93. 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. The broadsheets for 1955-56 and for the period under report are in the course of completion.

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

Dr. Rs. 25,773

94. The outstandings under this head represent the balance of advances granted for taccavi works. There is a difference of Rs. 2,950 between the above balance and that in the broadsheet, which has been adjusted in 1957-58 accounts.

(c) Passage Advances

Dr. Rs. 1,033

95. Advances granted to certain Government servants of non-Asiatic-domicle and their families to meet the cost of passages overseas are recorded under this head. The relevant broadsheets are in the course of preparation.

(d) Advances by the Welfare Officer, Punjab Dr. Rs. 33,153

96. Advances granted to inmates of settlements set up by the Welfare Officer without interest are booked under this head. The acknowledgment of the correctness of the balance is awaited.

(ii) Special Advances Dr. Rs. 17,86,142

97. 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 Ferozepur to meet expenditure on security measures, (iii) to the Director of Public Instruction, Punjab for expenditure in connection with 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 advances 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 Centres, Jullundur, (xvii) to the Controller, Wool Spinning and Weaving Centres, 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 advances 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. 82,649 between the broadsheet and the ledger balances of which Rs.—187,503 have been adjusted, leaving a balance of Rs. 2,70,152. The outstanding balance comprises Rs. 27,515 relating to the year 1947-48, Rs. 31,156 to the year 1948-49, Rs. 1,02,869 to the year 1949-50, Rs. 14,348 relating to the year 1950-51, Rs.—18,633 to the year 1951-52, Rs. 37,648 relating to 1952-53, Rs.—4,773 relating to 1953-54, Rs. 17,910 relating to 1954-55, Rs. 46,272 relating to 1955-56 and Rs. 15,840 relating to the period

under report and is under settlement. The broadsheets of advances made to Government servants on their transfer to Chandigarh are in the course of completion.

(iii) Forest Advances Dr. Rs. 24,902

98. The outstanding balance under the 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.

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

99. 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

100. 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 Delath Estate Cr. Rs. 225

101. 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

102. The cost of boundary marks is paid in the first instance by 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

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

(2) Permanent Advances Dr. Rs. 2,63,911

104. 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.—105 between the ledger balance and the sum total of the balances in the

broadsheet, which after adjustments of Rs.—344 since made stands at Rs. 239. The outstanding difference consists of Rs. 2,500 relating to the year 1947-48, Rs. —12 relating to the year 1948-49, Rs. —271 relating to the year 1950-51, Rs. —179 relating to 1952-53, Rs. —850 relating to 1953-54, Rs. —214 relating to 1954-55 and Rs. —735 relating to 1955-56. Acceptance of the balances outstanding has not been received from officers holding permanent advances in 60 cases. Action is being taken for its early clearance of outstanding difference.

(3) Accounts with the Government of Burma . . . Dr. Rs. 1,78,045

105. This head records transactions between the Government of Burma and the Government of the Punjab requiring settlement through the Reserve Bank. The outstanding balance under the head includes an erroneous adjustment of Rs. 1,07,673 which has been set right in 1956-57 (post-reorganisation) accounts. The balance of Rs. 70,372 represents the outstanding amount for which settlement could not be carried out in the Bank's accounts for the period under report. This settlement has been effected in post-reorganisation accounts for 1956-57. There is a difference of Rs. 2 between the broadsheet and ledger figures which is under settlement.

(4) Accounts with Part 'B' States . . . Dr. Rs. 74,84,903

106. The details are—		Rs.
Account with the Government of Hyderabad . . .	Cr.	18,998
Account with the Government of P.E.P.S.U. . . .	Dr.	57,85,905
Account with the Government of Madhya Bharat . . .	Dr.	4,017
Account with the Government of Rajasthan . . .	Dr.	4,85,833
Account with the Government of Saurashtra . . .	Dr.	11,922
Account with the Government of Mysore . . .	Cr.	390
Account with the Government of Vindhya Pradesh . . .	Dr.	12,16,662
Account with the Government of Jammu and Kashmir . . .	Cr.	48
Total . . .	Dr.	<u>74,84,903</u>

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 which could not be settled before 31st October, 1956. The balances shown against Governments of Vindhya Pradesh and Jammu and Kashmir are owing to erroneous adjustments which are being investigated.

(5) Accounts with the Reserve Bank . . . Dr. Rs. 93,926

107. 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 period 1st April, 1956 to 31st October 1956. The outstandings have since been cleared.

(6) Accounts with the Government of Pakistan . . . Dr. Rs. 46,77,979

108. The balance represents the net amount of the debits and credits passed on to the various provincial Governments in Pakistan which remained

unadjusted on the 31st October, 1956.

(III) Suspense	Dr.	Rs. 9,05,48,558
	Cr.	2,63,48,909

109. The details of the balance under suspense are as follows—

	Dr. Rs.	Cr. Rs.
(i) Suspense Accounts	9,05,48,558	2,51,22,334
(ii) Departmental and Similar Accounts . . . . .	..	12,26,575
Total	9,05,48,558	2,63,48,909

(i) Suspense Accounts	Dr.	Rs. 9,05,48,558
	Cr.	2,51,22,334

110. The balance consists of—

	Dr. Rs.	Cr. Rs.
(1) Suspense Account	75,26,277	96,23,831
(2) Central Accounts Office—Reserve Bank Suspense . . . . .	..	1,54,77,506
(3) Payments on behalf of Central Claims Organisation—Pensions and Provident Funds . . . . .	..	18,689
(4) Payments on behalf of Central Claims Organisation—Interim Relief	37,559	..
(5) Cash Balance Investment Account	4,60,66,095	..
(6) Departmental Adjusting Account	12,38,374	..
(7) Recoveries of Service Payments . . . . .	..	2,308
(8) Punjab Government Suspense	3,56,80,253	..
Total	9,05,48,558	2,51,22,334

(1) Suspense Account—	Dr. Rs.	Cr. Rs.
(a) Objection Book Suspense	8,72,503	..
(b) East Punjab Suspense . . . . .	..	62,76,823
(c) Unclassified Items . . . . .	..	30,39,140
(d) Purchase of Fodder	26,867	..
(e) Land Revenue from land belonging to Pakistan Nationals . . . . .	..	8,047
(f) Receipts on account of forfeitures due to enforcement of penal clauses of contracts and agreements against migrants to Pakistan . . . . .	..	5,642

	Dr.	Cr.
	Rs.	Rs.
(g) Purchase and distribution of ammonium sulphate	57,52,810	..
(h) Purchase and distribution of superphosphate . . . . .	..	1,23,595
(i) Material and equipment for Community Projects	28,991	..
(j) Provident fund payments relating to pre-partition claims made on behalf of Punjab (P)	4,37,343	..
(k) Contributions from Rajasthan on account of capital expenditure on Sutlej Valley Project . . . . .	..	1,70,584
(l) Refund of undisbursed amounts of advances	4,07,435	..
(m) Working Expenses—Electricity	328	..
Total	75,26,277	96,23,831

(a) Objection Book Suspense Dr. Rs. 8,72,508

111. 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 is in the course of adjustment.

(b) East Punjab Suspense Cr. Rs. 62,76,823

112. 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 and West Pakistan Governments.

(c) Unclassified Items Cr. Rs. 30,39,140

113. 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.—5,22,670 out of the balance has since been cleared, leaving a balance of Rs. —35,61,810 which is made up of Rs. 6,362 relating to the year 1948-49, Rs. —1,14,484 relating to 1949-50, Rs. 7,73,528 relating to 1950-51, Rs. 3,84,930 relating to 1951-52, Rs. 1,14,335 relating to 1952-53, Rs. 10,26,254 relating to 1953-54, Rs. 4,91,604 relating to 1954-55, Rs. —12,94,666 relating to 1955-56 and Rs.—49,49,673 relating to the period under report and is under correspondence.

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

114. 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 adjustment of the outstanding balance is under correspondence.

(e) Land Revenue from land belonging to Pakistan
Nationals Cr. Rs. 8,047

115. The balance under the head represents income from lease of agricultural land lying on the Punjab 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. 5,642

116. 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. 57,52,810

(h) Purchase and distribution of Superphosphate Cr. Rs. 1,23,595

117. The balances represent the cost of ammonium sulphate and superphosphate held in stock with the distributing agents. These will be adjusted under the head "85-A—Capital Outlay on State Schemes of Government Trading" as soon as the figures have been reconciled with the department.

(i) Material and equipment for Community Projects Dr. Rs. 23,991

118. This head records 25 per cent. share of the Government of India in the materials and equipment received under the Indo-U.S.-T.C.A. programme pending its transfer to the Accountant General, Central Revenues. The debit balance under the head is owing to certain erroneous adjustments which are being looked into.

(j) Provident fund payments relating to pre-partition claims made on behalf of Punjab (P) Dr. Rs. 4,37,343

119. 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.

(k) Contributions from Rajasthan on account of capital expenditure on Sutlej Valley Project Cr. Rs. 1,70,584

120. 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.

- (l) Refund of undischursed amount of advances Dr. Rs. 4,07,425
 121. The debit balance under this head is owing to certain erroneous adjustments. The matter is under correspondence.
- (m) Working Expenses—Electricity Dr. Rs. 328
 122. The balance represents the amount appearing in the Divisional Accounts, which could not be adjusted for want of full particulars thereof. The matter is being looked into.
- (2) Central Accounts Office—Reserve Bank Suspense Cr. Rs. 1,54,77,506
 123. 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 since been cleared.
- (3) Payments on behalf of Central Claims Organisation—Pensions and Provident Funds Cr. Rs. 18,689
 124. The credit balance under the head is owing to certain erroneous adjustments which are being looked into.
- (4) Payments on behalf of Central Claims Organisation—Interim Relief Dr. Rs. 37,559
 125. The outstanding balance is in respect of amounts for which demand drafts were not received during the period under report. The matter is under correspondence.
- (5) Cash Balance Investment Account Dr. Rs. 4,60,66,095
 126. This head records transactions connected with temporary investments of the cash balance. The balance comprises long-term securities of the Central Government (Rs. 1,20,46,700), fixed deposits with Bikaner Bank, Loharu (Rs. 7,000) and short-term investments of Rs. 3,40,12,295 held in three months' treasury bills issued by the Government of India, which matured in the year 1956-57. (Post-reorganisation).
- (6) Departmental Adjusting Account Dr. Rs. 12,38,374
 127. 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 period. It is in the course of adjustment.
- (7) Recoveries of Service Payments Cr. Rs. 2,308
 128. Recoveries of payments made in the course of audit are taken in the first instance to this head and thereafter finally brought to account. The outstanding balance is in the course of adjustment.
- (8) Punjab Government Suspense Dr. Rs. 3,56,30,253
 129. The balance under this head represents payments relating to the pre-partition period made by the Punjab Government upto the 31st March 1948, which after audit by the erst Audit Party to be deputed by the Accountant General, West Pakistan will be incorporated in the pre-partition accounts maintained in his office.

12,16,700
 1,20,46,700
 3,40,12,295
 4,60,66,095

(ii) Departmental and Similar Accounts Cr. Rs. 12,26,575
 130. The balance under the head consists of—

	Rs.
(a) Balance with Technical Attaches at Washington Dr.	29,28,894
(b) P.W. Cash Balances Cr.	41,55,469

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

IV Miscellaneous Cr. Rs. 6,17,329

131. 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 their heads and divisions. Other

SECTION T—REMITTANCES—

		Rs.
I—Remittances within India	}	Dr. 17,61,58,628
		Cr. 59,716
	}	Dr.
		Cr.
		Rs.

132. This head consists of—

(i) Cash Remittances and Adjustments between officers rendering Accounts to the same Accountant General or Comptroller	15,72,84,724	..
(ii) Reserve Bank of India Remittances	16,20,886	..
(iii) Adjusting Account between Central and State Governments	1,66,76,602	..
(iv) Adjusting Account with Railways	5,76,416	..
(v) Inter-State Suspense Account . . . . .	..	59,716
Total	17,61,58,628	59,716

(i) Cash Remittances and Adjustments between officers rendering Accounts to the same Accountant General or Comptroller Dr. Rs. 15,72,84,724
 Rs.

133. The following are the details—

(i) Forest Remittances Cr.	1,46,144
(ii) Public Works Remittances Dr.	3,37,58,073
(iii) Transfers between Public Works Officers—	
(a) Inter-Chandigarh Divisions Dr.	15,17,715
(b) Inter-Bhakra Nangal Divisions Dr.	3,71,60,594
(c) Other Divisions Dr.	8,49,14,742
(iv) Miscellaneous Dr.	79,744
Total	D.: 15,72,84,724

134. 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 Dr. Rs. 16,20,886

135. 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 offices of its own, or is not represented by offices or branches of the State 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 upto October, 1956 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.

There is a difference of Rs. 5,887 between the above balance and that in the broadsheet which is under settlement.

(iii) Adjusting Account between Central and State

Governments	Dr. Rs. 1,66,76,602
(iv) Adjusting Account with Railways	Dr. Rs. 5,76,416
(v) Inter-State Suspense Account	Cr. Rs. 59,716

136. 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 accounts for the period. The outstanding balance under (iii) includes Rs. 78,03,839 representing 40 per cent. of the total amount of Rs. 1,95,09,597 outstanding in the books of the undivided Punjab on 14th August 1947 provisionally taken over by Punjab Government.

SECTION W—CASH BALANCE Dr. Rs. 4,11,29,777

137. The following are the details of the closing Cash Balance:—

	Rs.
Cash in Treasuries	4,13,660
Deposits with the Reserve Bank	4,07,16,117

The Treasury balances have been agreed with those in the Consolidated Cash Balance Report for October, 1956 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 except for a difference of Rs. 4,097, which is under correspondence.

B—DEBT, DEPOSITS, REMITTANCES AND CONTINGENCY FUND

II—Accounts

No. 1—Summary of Receipts and Disbursements by Major Heads

Hheads of Receipts 1	Actuals for 1956-57 (First 7 months) 2	Hheads of Disbursements 3	Actuals for 1956-57 (First 7 Months) 4
	Rs.		Rs.
Part I—Consolidated Fund			
Total Revenue as per Account No. 3 of Part A	14,55,17,891	Total expenditure as per Account No. 3 of Part A	22,66,85,424
N—Public Debt incurred—		N—Public Debt discharge—	
Permanent Debt	2,03,86,200	Permanent Debt	35,82,623
Loans from the Central Government	5,76,26,530	Loans from the Central Government	35,82,623
Total	7,80,12,730	Total	35,82,623
Part II—Contingency Fund			
P—Loans and Advances by State Governments		P—Loans and advances by State Governments—	
Loans to Local Funds, Private Parties, etc.	1,12,17,307	Loans to Local Funds, Private Parties, etc.	1,12,94,664
Loans to Government Servants	1,99,350	Loans to Government Servants	4,55,452
Total	1,14,16,657	Total	1,17,50,316
Total—Consolidated Fund	23,49,47,278	Total—Consolidated Fund	24,20,18,363
Part II—Contingency Fund			
Contingency Fund	9,000	Contingency Fund . . . . .	..
Total—Contingency Fund	9,000	Total Contingency Fund	..

Part III—Public Account

R—Unfunded Debt incurred—

State Provident Funds 56,79,820

S—Deposits and Advances—

Deposits not bearing interest—

Famine Relief Fund 1,00,000
 Depreciation Reserve Fund—Electricity 34,52,040
 Deposits of the Depreciation Reserve of Commercial Con-
 cerns 90,583
 Fund for promotion of education amongst the education-
 ally backward classes
 Deposits of Local Funds 1,55,18,372
 Civil Deposits 4,86,73,987
 Other Accounts 73,072

Advances not bearing interest—

Departmental Advances 26,78,229
 Permanent Advances 2,103
 Accounts with the Government of Burma 34
 Accounts with Part 'B' States 2,50,10,385
 Accounts with the Government of Pakistan 392
 Accounts with the Reserve Bank 11,941

Suspense—

Suspense Accounts 21,96,63,820
 Departmental and Similar Accounts 50,59,183

Miscellaneous—

Miscellaneous

Total 32,03,35,041

R—Unfunded Debt discharged—

State Provident Funds 29,07,980

S—Deposits and Advances—

Deposits not bearing interest—

Famine Relief Fund
 Depreciation Reserve Fund—Electricity 66,206
 Deposits of the Depreciation Reserve of Commercial Con-
 cerns 15,77,268
 Fund for promotion of education amongst the education-
 ally backward classes 14,30,964
 Deposits of Local Funds 1,63,72,924
 Civil Deposits 4,71,32,234
 Other Accounts 14,21,585

Advances not bearing interest—

Departmental Advances 26,06,494
 Permanent Advances 3,879
 Accounts with the Government of Burma 70,406
 Accounts with Part 'B' States 3,82,34,209
 Accounts with the Government of Pakistan 61,826
 Accounts with the Reserve Bank 92,222

Suspense—

Suspense Accounts 18,35,60,294
 Departmental and Similar Accounts 54,63,546

Miscellaneous—

Miscellaneous 245

Total 29,80,94,302

No. 1—Summary of Receipts and Disbursements by Major Heads—concl'd.

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FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

1	2	3	4
Heads of receipts	Actuals for 1956-57 (First 7 months)	Heads of Disbursements	Actuals for 1956-57 (First 7 months)
	Rs.		Rs.
Part III—Public Account—concl'd.			
T—Remittances—		T—Remittances—	
Cash Remittances and Adjustments between officers rendering Accounts to the same Accountant General or Comptroller	23,26,86,391	Cash Remittances and Adjustments between officers rendering Accounts to the same Accountant General or Comptroller	26,69,04,155
Reserve Bank of India Remittances	5,03,32,987	Reserve Bank of India Remittances	5,02,75,651
Adjusting Account between Central and State Governments	6,80,72,629	Adjusting Account between Central and State Governments	8,12,38,301
Adjusting Account with Railways	2,98,418	Adjusting Account with Railways	93,098
Inter-State Suspense Account	—18,891	Inter-State Suspense Account	65,550
Total	35,17,19,534	Total	39,85,76,755
Total—Public Account	67,77,34,395	Total—Public Account	69,96,39,037
W—(Opening) Cash Balance—		W—(Closing) Cash Balance—	
Cash in Treasuries	4,27,604	Cash in Treasuries	4,13,660
Deposits with the Reserve Bank	6,96,68,900	Deposits with the Reserve Bank	4,07,16,117
Total	7,00,96,504	Total	4,11,29,777
GRAND TOTAL	98,27,87,177	GRAND TOTAL	98,27,87,177

No. 2—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF OCTOBER, 1956 AND THE PRINCIPAL SOURCES FROM WHICH FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

	On 1st April, 1956	On 31st October, 1956	Increase (+) Decrease (—) in the period ended 31st October, 1956
1	2	3	4
CAPITAL AND OTHER EXPENDITURE	Rs.	Rs.	Rs.
COMMERCIAL DEPARTMENTS—			
Irrigation (a)	24,24,31,840	25,23,01,344	+ 99,69,504
Electricity Schemes (a)	9,82,88,122	10,70,91,014	+ 88,02,892
Multipurpose River Schemes (a)	1,10,37,63,035	1,16,70,41,605	+ 6,32,78,570
Other Commercial Departments and Undertakings	1,81,58,031	1,79,01,989	—2,56,042
Total—Commercial Departments	1,46,26,41,028	1,54,44,25,952	+8,17,84,924
OTHER DEPARTMENTS—			
Other Accounts	19,91,33,626	20,79,89,842	+ 88,56,216
Total—Other Departments	19,91,33,626	20,79,89,842	+ 88,56,216
Total—Capital Expenditure	1,66,17,74,654	1,75,24,15,794	+9,06,41,140
LOANS AND ADVANCES—			
Loans to Municipalities, Port Funds, etc.	17,69,82,593	17,70,60,150	+ 77,557
Loans to Government Servants	9,89,425	12,45,527	+ 2,56,102
Total—Loans and Advances	17,79,72,018	17,83,05,677	+3,33,659
Total—Capital and Other Expenditure	1,83,97,46,672	1,93,07,21,471	+9,09,74,799
Deduct—Contribution from Revenue and the Contingency Fund to Capital Expenditure	—2,27,58,826	—2,27,58,826	..
Net Capital and other Expenditure (outside the Revenue Account)	1,81,69,87,846	1,90,79,62,645	+9,09,74,799

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

No. 2—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF OCTOBER, 1956 AND THE PRINCIPAL SOURCES FROM WHICH FUNDS WERE PROVIDED FOR THAT EXPENDITURE—*concl'd.*

1	On 1st April, 1956	On 31st October, 1956	Increase (+) Decrease (-) in the period ended 31st October, 1956
2	3	4	5
	Rs.	Rs.	Rs.
PRINCIPAL SOURCES OF FUNDS —			
<i>Debt—</i>			
Permanent Debt . . . . .	..	2,03,86,200	+2,03,86,200
Loans from the Central Government	1,62,21,23,807	1,67,61,67,774	+5,40,43,907
Unfunded Debt	4,83,94,563	4,61,06,403	+27,11,840
Total—Outstanding Debt	1,66,55,18,430	1,74,26,60,377	+7,71,41,947
Contingency Fund	49,91,000	50,00,000	+ 9,000
Sinking Funds and Reserve Funds	2,94,25,139	2,99,93,324	+5,68,185
Net balance under Deposits, Advances, etc., other than those shown separately	(b) 7,48,24,483	8,06,76,233	+58,51,750
Remittances	-12,92,41,691	-17,60,98,912	-4,68,57,221
Total—Debt and Other Obligations (b)	1,64,55,17,361	1,68,22,31,022	+3,67,13,661
<i>Deduct—Cash Balance</i>	<i>7,00,96,504</i>	<i>4,11,29,777</i>	<i>-2,89,66,727</i>
<i>Deduct—Investments</i>	<i>6,18,87,144</i>	<i>4,60,86,095</i>	<i>-1,58,21,049</i>
Net Provision of Funds (b)	1,51,35,33,713	1,59,50,35,150	+8,15,01,437

(b) The opening balance differs from the last year's closing balance by Rs. 5,891 owing to an increase of the opening balance under the head "Public Works Deposits" on the 15th August, 1947 on receipt of further information from the departmental authorities.

No. 3—STATEMENT OF DEBT AND OTHER INTEREST BEARING OBLIGATIONS SHOWING THE ADDITIONS TO AND DISCHARGES OF DEBT, ETC., DURING THE PERIOD FROM THE 1ST APRIL, 1956 TO THE 31ST OCTOBER, 1956 AND THE AMOUNT OF DEBT, ETC., AT THE COMMENCEMENT AND CLOSE OF THE PERIOD.

Description of Debt	Amount on the 1st April, 1956	Additions during the period from the 1st April, 1956 to the 31st October, 1956	Discharges during the period 1st April, 1956 to 31st October 1956	Amount on the 31st October, 1956
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
I—Public Debt—				
(a) Permanent Debt—				
4 Per Cent Punjab Loan 1968	..	2,03,86,200	..	2,03,86,200
(b) Loans from the Central Government				
	1,62,21,23,867	5,76,26,530	35,82,623	1,67,61,67,774
Total—Public Debt	1,62,21,23,867	7,80,12,730	35,82,623	1,69,65,53,974
II—Unfunded Debt—				
State Provident Funds—				
General Provident Fund	3,99,22,661	49,44,364	28,05,725	4,20,61,300
Indian Civil Service Provident Fund	14,49,107	89,973	1,18,478	14,20,602
All India Services Provident Fund	..	4,78,278	..	4,78,278
Indian Civil Service (Non-European Members) Provident Fund	4,40,168	36,975	6,551	4,70,592
Punjab Contributory Provident Fund	9,44,516	91,854	29,076	10,07,294
Workmen's Contributory Provident Fund	1,88,383	22,722	9,693	2,01,411
Other Miscellaneous Provident Funds	4,49,729	15,654	—1,543	4,66,926
Total—Unfunded Debt	4,33,94,563	56,79,820	29,67,980	4,61,06,403
Total—Debt and Other Interest bearing Obligations.	1,66,55,18,430	8,36,92,550	65,50,603	1,74,26,60,377

No. 4—STATEMENT SHOWING THE APPLICATION IN THE PERIOD FROM THE 1ST APRIL, 1956 TO THE 31ST OCTOBER, 1956 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, 1956 . . .	4,00,000	Balance on the 31st October, 1956 . . .	5,00,000
Transfer from the Revenue Account . . .	1,00,000		
Total . . .	5,00,000	Total . . .	5,00,000

II—DEPRECIATION RESERVE FUND—GOVERNMENT PRESSES

	Rs.		Rs.
Balance on the 1st April, 1956 . . .	2,24,140	Balance on the 31st October, 1956 . . .	2,24,140
Total . . .	2,24,140	Total . . .	2,24,140

III—DEPRECIATION RESERVE FUND—ELECTRICITY

	Rs.		Rs.
Balance on the 1st April, 1956 . . .	2,18,19,676	Amount of expenditure during the period . . .	66,206
Amount appropriated from Revenue . . .	34,52,040	Balance on the 31st October, 1956 . . .	2,52,05,510
Total . . .	2,52,71,716	Total . . .	2,52,71,716

IV—DEPRECIATION RESERVE FUND—MOTOR TRANSPORT

	Rs.		Rs.
Balance on the 1st April, 1956 . . .	29,67,228	Amount expended on ordinary renewals and replacements . . .	..
Amount appropriated from Revenue . . .	..	Balance on the 31st October, 1956 . . .	29,67,228
Total . . .	29,67,228	Total . . .	29,67,228

No. 4—STATEMENT SHOWING THE APPLICATION IN THE PERIOD FROM THE 1ST APRIL, 1956 TO THE 31ST OCTOBER, 1956 OF THE SUMS APPROPRIATED FROM THE CONSOLIDATED FUND OF THE PUNJAB OR RECEIVED FROM OTHER SOURCES ON ACCOUNT OF THE SEVERAL FUNDS—*contd.*

V—DEPRECIATION RESERVE FUND —GOVERNMENT CENTRAL WORKSHOPS

	Rs.		Rs.
Balance on the 1st April, 1956	14,86,686	Amount of expenditure during the period	15,77,268
Amount appropriated from Revenue	90,583	Balance on the 31st October, 1956	1
Total	15,77,269	Total	15,77,269

VI—FUND FOR PROMOTION OF EDUCATION AMONGST THE EDUCATIONALLY BACKWARD CLASSES

	Rs.		Rs.
Balance on the 1st April, 1956	14,30,964	Amount of expenditure during the period	14,30,964
Amount appropriated from Revenue . . . . .	..	Balance on the 31st October, 1956 . . . . .	..
Total	14,30,964	Total	14,30,964

VII—MOTOR TRANSPORT RESERVE FUND

	Rs.		Rs.
Balance on the 1st April, 1956	1,73,078	Amount of expenditure during the period . . . . .	..
Amount appropriated from Revenue . . . . .	..	Balance on the 31st October, 1956	1,73,078
Total	1,73,078	Total	1,73,078

VIII—FOODGRAINS RESERVE FUND

	Rs.		Rs.
Balance on 1st April 1956	9,23,367	Balance on the 31st October, 1956	9,23,367
Amount appropriated from Revenue . . . . .	..	
Total	9,23,367	Total	9,23,367

No. 4—STATEMENT SHOWING THE APPLICATION IN THE PERIOD FROM THE 1ST APRIL, 1956 TO THE 31ST OCTOBER, 1956 OF THE SUMS APPROPRIATED FROM THE CONSOLIDATED FUND OF THE PUNJAB OR RECEIVED FROM OTHER SOURCES ON ACCOUNT OF THE SEVERAL FUNDS—*contd.*

IX—SUBVENTIONS FROM CENTRAL ROAD FUND

	Rs.		Rs.
Balance on the 1st April, 1956 . . .	18,86,421	Amount of expenditure during the period	11,47,316
Amount allotted from Central Road Fund	7,125	Balance on the 31st October, 1956 . . .	7,46,230
Total . . .	18,93,546	Total . . .	18,93,546

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

	Rs.		Rs.
Balance on the 1st April, 1956 . . .	-72,570	Amount expended on various schemes during the period . . .	60,919
Amount contributed by the Indian Council of Agricultural Research . . .	2,539	Balance on the 31st October, 1956 . . .	-1,30,950
Total . . .	-70,031	Total . . .	-70,031

XI—DEPOSIT ACCOUNT OF GRANT MADE BY THE INDIAN CENTRAL SUGARCANE COMMITTEE

	Rs.		Rs.
Balance on the 1st April, 1956 . . .	-20,666	Amount expended on the schemes . . .	81,747
Amount contributed by the Central Government . . .	..	Balance on 31st October, 1956 . . .	-1,02,413
Total . . .	-20,666	Total . . .	-20,666

No. 1—STATEMENT SHOWING THE APPLICATION IN THE PERIOD FROM THE 1ST APRIL, 1956 TO THE 31ST OCTOBER, 1956 OF THE SUMS APPROPRIATED FROM THE CONSOLIDATED FUND OF THE PUNJAB OR RECEIVED FROM OTHER SOURCES ON ACCOUNT OF THE SEVERAL FUNDS—*contd.*

XII—CENTRAL COTTON COMMITTEE RESEARCH FUND

	Rs.		Rs.
Balance on the 1st April, 1956	-1,614		
Amount contributed by the Central Cotton Committee.	65,049	Amount expended on the schemes	-6,252
		Balance on the 31st October, 1956	69,687
Total	63,435	Total	63,435

XIII—DEPOSIT ACCOUNT OF THE GRANT MADE BY THE INDIAN CENTRAL COTTON COMMITTEE

	Rs.		Rs.
Balance on the 1st April, 1956	..		
Amount contributed by the Central Cotton Committee	2,369	Amount expended on the scheme	82,424
		Balance on the 31st October, 1956	-80,055
Total	2,369	Total	2,369

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

	Rs.		Rs.
Balance on the 1st April, 1956	1,11,516	Amount expended on the schemes	..
Amount contributed by the Central Government	-16,924	Balance on the 31st October, 1956	94,592
Total	94,592	Total	94,592

No. 4—STATEMENT SHOWING THE APPLICATION IN THE PERIOD FROM THE 1ST APRIL, 1956 TO THE 31ST OCTOBER, 1956 OF THE SUMS APPROPRIATED FROM THE CONSOLIDATED FUND OF THE PUNJAB OR RECEIVED FROM OTHER SOURCES ON ACCOUNT OF THE SEVERAL FUNDS—*contd.*

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

	Rs.		Rs.
Balance on the 1st April, 1956 . . .	—2,590	Amount expended on various schemes .	17,329
Amount contributed by the Indian Central Tobacco Committee	2,080	Balance on the 31st October, 1956 .	—17,839
Total	—510	Total	—510

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

	Rs.		Rs.
Balance on the 1st April, 1956 . . .	—8,099	Amount expended on various schemes .	30,265
Amount contributed by the Indian Central Oilseeds Committee	11,800	Balance on the 31st October, 1956 .	—26,564
Total	3,701	Total	3,701

XVII—DEPOSITS OF THE SALE-PROCEEDS OF WORLD HEALTH ORGANISATION SEALS

	Rs.		Rs.
Balance on the 1st April, 1956 . . .	2,74,791	Balance on the 31st October, 1956 .	2,74,791
Receipts during the period . . .	..	
Total	2,74,791	Total	2,74,791

No. 4--STATEMENT SHOWING THE APPLICATION IN THE PERIOD FROM THE 1ST APRIL, 1956 TO THE 31ST OCTOBER, 1956 OF THE SUMS APPROPRIATED FROM THE CONSOLIDATED FUND OF THE PUNJAB OR RECEIVED FROM OTHER SOURCES ON ACCOUNT OF THE SEVERAL FUNDS—*concl'd.*

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

	Rs.		Rs.
Balance on the 1st April, 1956 . . .	41,54,169	Amount of expenditure during the period	..
Amount appropriated from Revenue . . .	. . .	Balance on the 31st October, 1956 . . .	41,54,169
Total . . .	41,54,169	Total . . .	41,54,169

XIX—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, 1956 . . .	1,28,94,112	Amount of expenditure during the period	7,835
Amount contributed by the Central Government . . .	. . .	Balance on the 31st October, 1956 . . .	1,28,86,277
Total . . .	1,28,94,112	Total . . .	1,28,94,112

No. 5—STATEMENT OF LOANS AND ADVANCES SHOWING THE AMOUNTS ADVANCED AND REPAID, INTEREST RECEIVED DURING THE PERIOD FROM 1ST APRIL, 1956 TO THE 31ST OCTOBER, 1956 AND BALANCES OF SUCH LOANS AND ADVANCES AT THE COMMENCEMENT AND CLOSE OF THE PERIOD.

Major and Minor Heads of Account	Balance on the 1st April, 1956	Amount advanced during the period from the 1st April, 1956 to the 31st October, 1956	Total	Amount repaid during the period from the 1st April, 1956 to the 31st October, 1956	Balance on the 31st October, 1956	Interest received and credited to revenue
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Loans to Local Funds, Private Parties, etc.—						
Loans to Municipalities	35,97,837	..	35,97,837	64,821	35,33,016	66,983
Loans to District and other Local Fund Committees	—50,000	..	—50,000	..	—50,000	..
Loans to Landholders and other Notabilities	16,335	..	16,335	..	16,335	..
Advances to Cultivators	4,06,68,070	51,02,618	4,57,70,688	37,24,359	4,20,46,329	4,21,853
Loans and Advances to Displaced persons.	6,09,90,634	500	6,09,91,134	51,97,030	5,57,94,104	3,24,182
Miscellaneous Loans and Advances	5,72,02,929	54,81,326	6,26,84,255	19,24,831	6,07,59,424	11,58,474

Loans and Advances under the Community Development Pro- gramme	1,45,56,788	7,10,420	1,52,67,208	3,06,266	1,49,60,942	71,174
Total	17,69,82,593	1,12,94,864	18,82,77,457	1,12,17,307	17,70,60,150	20,42,666
Loans to Government Servants—						
House Building Advances	6,27,277	98,789	7,26,066	34,913	6,91,153	9,306
Advances for purchase of motor conveyances	3,12,193	1,54,172	4,66,365	1,00,600	3,65,765	2,796
Advances for purchase of other conveyances	54,661	72,882	1,27,543	61,881	65,662	439
Passage Advances	—2,334	2,777	443	231	212	..
Other Advances	—2,372	1,26,832	1,24,460	1,725	1,22,735	21
Total	9,89,425	4,55,452	14,44,877	1,99,350	12,45,527	12,562
GRAND TOTAL	17,79,72,018	1,17,50,316	18,97,22,334	1,14,16,657	17,83,05,677	20,55,228

APPENDIX I

STATEMENT SHOWING THE EXTENT TO WHICH THE PUNJAB GOVERNMENT WAS COMMITTED ON THE 31ST OCTOBER 1956 IN RESPECT OF SANCTIONED SCHEMES ESTIMATED TO COST RS. ONE LAKEH OR MORE, EXPENDITURE ON WHICH IS DEBITABLE OUTSIDE THE REVENUE ACCOUNT

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FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

(In thousands of rupees)

Serial No.	Major head of Account and name of work	Amount of sanctioned estimate	Expenditure to end of previous year	Expenditure during the year 1956-57 (First 7 months)	Further liabilities	Total Expenditure estimated (Columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
Irrigation Branch.							
68	Construction of Irrigation, etc., Works (Commercial).—						
	<i>Eastern Division—</i>						
1	Extension of irrigation to New Areas on Eastern Canal	3,47	3,34	..	13	3,47	
2	Increasing capacity of channels to run 25 per cent extra discharge	1,38	1,32	..	6	1,38	
3	Constructing a diversion cut on left side of river Sutlej, 12 miles above Ferozepur Head Works	7,73	4,64	..	3,09	7,73	
	<i>Hussainiwala Division—</i>						
4	Harike Project	(b)	7,13,56	16,02	..		(b)
	<i>Jullundur Drainage Division—</i>						
5	Remodelling Shah Nahar Canal	17,61	18,90	2	..	18,92 (a)	
6	Sirhind Feeder Project	(b)	17,89	26,40	..		(b)

Kuhl Division—

7	Constructing Sidharthaheer Canal.	26,38	16,14	—19	10,43	26,38
8	Constructing Baij Nath Kuhl Scheme in Kangra	3,64	31	7	3,26	3,64
9	Constructing Kuhl in Kangra District	1,63	37	15	1,11	1,63

Jandiala Division—

10	Constructing Qadian distributary taking off from R. D. 31700 tail Kasur Branch Upper and Harpur distributary taking off from RD30750 R of Subadran Branch of Kasur Branch	1,99	2,15	1	..	2,16 (a)
11	Constructing Batala distributary taking off from RD 40288 R with its Sandalpur minor and Bahawal distributary	4,07	3,61	..	46	4,07
12	Constructing Tagra distributary taking off from RD 72250 R and its Muchhar Minor taking off from RD 55500 Tagra distributary	4,88	2,49	..	2,39	4,88
13	Constructing Ronarmali distributary with its Ram Tirath Minor and Dyalpur distributary with its Rampur minor	3,07	1,53	..	1,54	3,07
14	Constructing Bishambarpur distributary taking off from R.D. 16,100 of Kasur Branch Lower	1,26	1,36	..	..	1,36 (a)
15	Constructing Sathiali distributary taking off from 37100 L tail KB with minor and sub-minors	2,48	1,49	—1	1,00	2,48
16	Constructing Timmowal minor with its Khokha sub-minor and extension of Bhinder distributary	3,09	2,93	..	16	3,09

**STATEMENT SHOWING THE EXTENT TO WHICH THE PUNJAB GOVERNMENT WAS COMMITTED ON THE
31ST OCTOBER 1956 IN RESPECT OF SANCTIONED SCHEMES ESTIMATED TO COST Rs. ONE LAKH OR
MORE, EXPENDITURE ON WHICH IS DEBITABLE OUTSIDE THE REVENUE ACCOUNT—contd.**

(In thousands of rupees)

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FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

Serial No.	Major head of account and name of work	Amount of sanctioned estimate	Expenditure to end of previous year	Expenditure during the year 1956-57 (First 7 months)	Further Liabilities	Total expenditure estimated (Columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
Irrigation Branch—contd.							
<i>Majilha Division—</i>							
17	Extension of Irrigation in Ajnala Tehsil	5,25	4,60	..	65	5,25	
18	Construction of Chherta minor of Madhopur Beas link and Raja Sansi Minor of Lahore Branch	(b)	5,60	—1	..	(b)	
19	Constructing Kiran Nallah	13,58	10,98	3	2,57	13,58	
20	Raising banks of channels	(b)	4	..	..	(b)	
<i>Gurdaspur Division—</i>							
21	Extension of Irrigation to arid areas in Gurdaspur Division	839	4,81	1	3,57	8,39	
22	Raising banks of channels	(b)	11,90	..	..	(b)	
23	Madhopur Beas link	(b)	80,08	30,27	..	(b)	
<i>Madhopur Division—</i>							
24	Constructing Kalanaur distributary	10,37	5,27	15	4,95	10,37	

25	Constructing flood protection embankment along river Ravi up stream of Dera Baba Nanak	8,53	4,17	34	4,02	8,53
26	Protecting Indora Town against the attack of river Beas	1,27	..	1	1,26	1,27
<i>Karnal Division Western Jumna Canal—</i>						
27	Remodelling Western Jumna Canal	1,40	5,47	1,01	..	6,48 (a)
28	Constructing Khari distributary	1,50	12	9	1,29	1,50
29	Constructing Ramba distributary	2,50	..	1	2,49	2,50
<i>Tubewell Division No. I—</i>						
30	Jagadhri Tubewell Project	99,87	1,02,34	25	..	1,02,59 (a)
31	Panipat Munak Scheme Abdullapur Radaur Scheme	13,38	12,05	—3	1,36	13,38
32	Technical Co-operation Aid Scheme	3,71,05	99,98	1,83	2,69,24	3,71,05
<i>Dadupur Division—</i>						
33	Adding 3 more tunnels to the shingle excluder at Tajewala and extending the existing two tunnels	2,76	1,74	..	1,02	2,76
<i>Tubewell Division No. II—</i>						
34	Constructing 355 tubewells under T.C.A. 1952	32,26	24,43	1	7,82	32,26
35	Sinking 65 tubewells in Shahabad Pipli Area under T.C.A. 1953	18,04	16,23	1	1,80	18,04
36	Sinking 73 tubewells in Shahabad Brara Area under T.C.A. 1952	(b)	21,24	..	..	(b)
37	Sinking 50 tubewells under Grow More Food Scheme	6,26	11	61	5,54	6,26
38	Sinking 50 tubewells in Narwana area under T.C.A. 1953	13,86	..	1,40	12,46	13,86

STATEMENT SHOWING THE EXTENT TO WHICH THE PUNJAB GOVERNMENT WAS COMMITTED ON THE 31ST OCTOBER 1956 IN RESPECT OF SANCTIONED SCHEMES ESTIMATED TO COST RS. ONE LAKH OR MORE, EXPENDITURE ON WHICH IS DEBITABLE OUTSIDE THE REVENUE ACCOUNT—contd.

(In thousands of rupees)

Serial No.	Major head of account and name of work	Amount of sanctioned estimate	Expenditure to end of previous year	Expenditure during the year 1956-57 (First 7 months)	Further Liabilities	Total expenditure estimated (Columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
Irrigation Branch—contd.							
<i>Delhi Division (Western Jumna Canal)—</i>							
39	Constructing staff quarters at Delhi	2,73	2,00	1	72	2,73	
40	Constructing double storeyed menials' quarters and subordinate rest house at Delhi	1,23	1,08	..	15	1,23	
41	Constructing double storeyed offices at Delhi	3,06	2,87	..	19	3,06	
42	Constructing double storeyed canal rest house at Delhi	1,28	1,04	..	24	1,28	
43	Constructing marginal bund at left bank of river Jumna in Delhi Sub-Division	1,70	78	..	92	1,70	
44	Constructing 1—10 Rajpura Distributary	1,11	..	..	1,11	1,11	
45	Constructing Drainage Crossing Syphon	1,01	..	..	1,01	1,01	
46	Constructing Ganaur distributary taking off at R.D. 124760 Delhi Branch	1,87	..	..	1,87	1,87	
<i>Haryana Division—</i>							
47	Remodelling Bhalaut Sub Branch RD 124000	1,68	1,46	2	20	1,68	

48	Constructing Sikanderpur minor	3,72	94	25	2,53	3,72
49	Constructing left Channel at Jhangirpur	3,63	2,95	..	68	3,63
50	Constructing Mataupur minor taking off at RD 17800	3,20	1,71	8	1,41	3,20
51	Constructing Sukhpur minor	1,10	1,06	..	4	1,10
52	Extending Tajewala minor R.D. 72905 to 104200	2,53	15	..	2,38	2,53
53	Expanding Burkal minor for Irrigating village Duhal Dham Majori	3,56	1,04	12	2,40	3,56
54	Extension of Jasyana Minor	2,53	2,44	..	9	2,53
<i>Director Irrigation Research Division Amritsar —</i>						
55	Land Reclamation farm in Karnal	3,53	5,77	3	..	5,80 (a)
<i>Rohtak Division (Western Jumna Canal)—</i>						
56	Extension of Bhiwani distributary R.D. 192650-22776	14,41	1	..	14,40	14,41
57	Remodelling Butana Branch RD 175000	1,15	1,02	99	..	2,01(a)
58	Remodelling Sunder Branch RD 1468000—174231	1,42	74	..	68	1,42
59	Remodelling banks of Sunder Sub-Branch R.D. 81400—21602	2,86	1,26	..	1,60	2,86
60	Remodelling banks of Butana Br. R.D. 105000 to 119810	1,51	1,39	82	..	2,21(a)
61	Remodelling Sunder Sub Branch R.D. 121600—14800	1,96	86	..	1,10	1,96
62	Remodelling banks of Hansi Branch R.D. 5000—225000	1,30	1,33	2	..	1,35(a)
63	Remodelling banks of Hansi Branch R.D. 225000—60000	1,86	1,61	3	22	1,86

**STATEMENT SHOWING THE EXTENT TO WHICH THE PUNJAB GOVERNMENT WAS COMMITTED ON THE
31ST OCTOBER, 1956 IN RESPECT OF SANCTIONED SCHEMES ESTIMATED TO COST Rs. ONE LAKH OR MORE,
EXPENDITURE ON WHICH IS DEBITABLE OUTSIDE THE REVENUE ACCOUNT—contd.**

(In thousands of rupees)

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FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

Serial No.	Major head of account and name of work	Amount of sanctioned estimate	Expenditure to end of previous year	Expenditure during the year 1956-57 (First 7 months)	Further Liabilities	Total expenditure estimated (Columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
Irrigation Branch—concd.							
64	Constructing Dang minor	7,15	2,27	5	4,83	7,15	
65	Extending Gujrani minor	5,79	3,03	13	2,63	5,79	
66	Constructing Mithathal link Channel	5,11	3,22	..	1,89	5,11	
67	Extending Baroda Minor 21210-49500	1,13	1	..	1,12	1,13	
68	Obtaining one No. link Belt speeder Drag-line No. 132 from Kaithal Division to Rohtak Division	2,88	2,94	..	..	2,94 (a)	
69	Remodelling Bhiwani distributary 0 107200 and connecting into a Branch canal	21,36	8,57	84	11,95	21,36	
70	Remodelling Butana Branch RD 82700 to 105000 <i>Bhakra Nangal Project—</i>	1,64	..	91	73	1,64	
71	80-A—Capital Outlay on Multipurposes River schemes Bhakra Nangal project— Bhakra Dam	1,01,48,81	73,41,80	1,00,20	27,06,81	1,01,48,81	
Total—Irrigation Branch		1,09,52,76	85,98,54	1,82,96	31,07,57	1,09,66,08	

*Buildings and Roads Branch—**Amritsar Provincial Division—*

72	Building required for Victoria Jubilee Hospital, Amritsar	2,84	2,79	..	5	2,84
73	Constructing Amritsar Bhikhiwind Road	9,45	7,21	..	2,24	9,45
74	Constructing Amritsar Udho Nangal Road	11,49	11,06	..	43	11,49
75	Extension of District Jail, Amritsar	2,02	5,82	1	..	5,83 (a)
76	Constructing hostel in Government Medical College, Amritsar	4,81	4,87	..	..	4,87 (a)
77	Constructing barracks for 400 under trial prisoners in New District Jail, Amritsar	2,59	2,98	17	..	3,15 (a)
78	Constructing 30 menial warder quarters	1,17	1,26	1	..	1,27 (a)
79	Constructing Sri Gobindpur Udho Nangal Road	8,40	6,45	78	1,17	8,40
80	Construction of 126 two roomed double storeyed tenements at Chhehrata	4,40	..	..	4,40	4,40
81	Construction of 60 tenements at Dhariwal under the subsidized industrial housing scheme	1,97	12	..	1,85	1,97
82	Widening Amritsar Tarn Taran Road	3,13	..	84	2,29	3,13
83	Construction of Ajnala Fatehgarh Chunian Road	7,99	..	1	7,98	7,99
84	Construction of a new Radiological Block in the V. J. Hospital at Amritsar (1st phase)	1,89	..	21	1,68	1,89
<i>Bridges Construction Divisions—Hoshiarpur—</i>						
85	Constructing Garhshankar Balachaur road	1,34	20	1,00	14	1,34
86	Constructing Una Guzar Nangal road	14,52	15,86	6	..	15,92 (a)
87	Metalling Hoshiarpur Tanda road	11,20	11,25	27	..	11,52 (a)

STATEMENT SHOWING THE EXTENT TO WHICH THE PUNJAB GOVERNMENT WAS COMMITTED ON THE 31ST OCTOBER, 1956 IN RESPECT OF SANCTIONED SCHEMES ESTIMATED TO COST Rs. ONE LAKH OR MORE, EXPENDITURE ON WHICH IS DEBITABLE OUTSIDE THE REVENUE ACCOUNT—contd.

(In thousands of rupees)

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FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

Serial No.	Major head of account and name of work	Amount of sanctioned estimate	Expenditure to end of previous year	Expenditure during the year 1956-57 (First 7 months)	Further Liabilities	Total expenditure estimated (Columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
Building and Roads Branch—concl'd.							
<i>Bridges Construction Division Hoshiarpur—contd.</i>							
88	Constructing Tanda Siri Gobindpur road	4,06	4,08	1	..	4,09	(a)
89	Improving and metalling Ranital Jawalamukhi road	10,49	10,10	9	30	10,49	
90	Constructing metalled link road at Una	1,39	54	31	54	1,39	
91	Constructing hall and 8 lecture rooms and 10 menial quarters in Government College, Hoshiarpur.	3,88	3,65	1,23	..	4,88	(a)
92	Annual repairs to unsold houses in Model Town, Hoshiarpur	1,35	1	..	1,34	1,35	
<i>Kangra Provincial Division—</i>							
93	Constructing buildings required for setting up a new sub-division in Nurpur in Kangra	1,06	15	4	87	1,06	
94	Constructing Nandan Jawalamukhi Road in Kangra District	6,19	..	..	6,19	6,19	

95	Constructing Dadha Mallan Road in Kangra District	2,53	..	..	2,53	2,53
<i>Jullundur Provincial Division—</i>						
96	Construction of Police Recruiting Training Centre at Jullundur	2,12	2,29	..	..	2,29 (a)
97	Constructing main office building with shed and motor garages sub-station of P.A.P. lines, Jullundur	1,01	..	..	1,01	1,01
98	Constructing barracks to accommodate 8 head constables and 96 foot constables	3,53	..	..	3,53	3,53
99	Constructing new Punjab Armed Police Lines at Jullundur	(b)	18,03	3	..	(b)
100	Construction of Punjab Armed Police Lines at Jullundur	2,21	2,19	..	2	2,21
101	Acquisition of lands for the new Punjab Armed Police lines at Jullundur	3,18	3,36	..	..	3,36 (a)
102	Purchase of truck for carriage works	11,40	8,20	..	3,20	11,40
103	Constructing Nakodar Makhu Road	1,52	1,49	..	3	1,52
104	Constructing lines office, armoury workshop, quarters guards and godown in Punjab Armed Police lines, Jullundur	1,57	..	..	1,57	1,57
105	Constructing residential quarters for the officers and staff except hospital staff in new P.A.P. lines, Jullundur	6,92	..	..	6,92	6,92
106	Constructing magazine, stables, roads compound with fencing and other miscellaneous items in new P.A.P. lines, Jullundur	2,80	..	..	2,80	2,80

STATEMENT SHOWING THE EXTENT TO WHICH THE PUNJAB GOVERNMENT WAS COMMITTED ON THE 31ST OCTOBER, 1956 IN RESPECT OF SANCTIONED SCHEMES—ESTIMATED TO COST Rs. ONE LAKH OR MORE, EXPENDITURE ON WHICH IS DEBITABLE OUTSIDE THE REVENUE ACCOUNT—contd.

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(In thousands of rupees)

FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

Serial No.	Major head of account and name of work	Amount of sanctioned estimate	Expenditure to end of previous year	Expenditure during the year 1956-57 (First 7 months)	Further Liabilities	Total expenditure estimated (Columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
	<i>Buildings and Roads Branch—contd.</i>						
	<i>Jullundur Provincial Division—concl'd:</i>						
107	Constructing court for 3 Magistrates Bar Room, Suitors, petition writers, etc., at Jullundur	1,04	11	—10	1,03	1,04	
108	Development works in respect of cheap tenements school at Jullundur	1,35	..	..	1,35	1,35	
109	Acquisition of land for 8 marla cheap tenements site 1, 2 and 3	1,35	1,32	..	3	1,35	
110	Acquisition of land for setting up mandies at Malrion Shahkot Road	1,47	90	44	13	1,47	
111	Resurfacing of roads in built up area Model Town, Jullundur	(b)	1,98	..	..	(b)	
112	Development of Mandies at Malrion Shahkot (Excluding drainage and water supply)	2,54	..	..	2,54	2,54	
113	Constructing Shahkot Dharam Kot Road in Jullundur District	2,68	..	9	2,59	2,68	
114	Reconditioning Phagwara Nawan Shahr Road	1,91	..	..	1,91	1,91	

Ludhiana Construction Division—

115	Constructing Government College for women at Ludhiana	6,27	6,19	..	8	6,27
116	Constructing new hostel for 200 boys at Ludhiana	7,12	8,28	..	..	8,28 (a)
117	Constructing an academic block for Government College for women at Ludhiana	6,27	..	..	6,27	6,27
118	Constructing main building for Agricultural College, Ludhiana	(b)	1,37	..	..	(b)
119	Carrying earthwork on the proposed road from Ludhiana to Rohon Jadla in Nawan Shahr Tehsil, District Jullundur	1,25	..	..	1,25	1,25
120	Constructing a hall for Government College for women at Ludhiana	1,87	77	1	1,09	1,87
121	Constructing hostel of Government College for women at Ludhiana	4,25	4,18	—96	1,03	4,25
122	Constructing 124 houses for industrial labour at Ludhiana	3,35	2,81	3	51	3,35
123	Widening Samrala Morinda road	7,21	—14	83	6,52	7,21
124	Widening Ludhiana Samrala road	11,82	1,19	2,53	8,10	11,82
125	Constructing Laharu Rahon road	5,52	5,06	41	5	5,52
126	Constructing Rohan Jadla road	1,25	16	18	91	1,25
127	Constructing link road to industrial area for Ludhiana Samrala road	1,45	..	21	1,24	1,45
128	Constructing Khana Malerkotla Road in Ludhiana District	7,69	..	2,67	5,02	7,69
129	Constructing Agricultural College Hostel, Ludhiana	3,14	2,36	51	27	3,14
130	Constructing main building of Agricultural College, Ludhiana	(b)	1,37	10	..	(b)

STATEMENT SHOWING THE EXTENT TO WHICH THE PUNJAB GOVERNMENT WAS COMMITTED ON THE 31ST OCTOBER, 1956 IN RESPECT OF SANCTIONED SCHEMES ESTIMATED TO COST Rs. ONE LAKH OR MORE, EXPENDITURE ON WHICH IS DEBITABLE OUTSIDE THE REVENUE ACCOUNT—contd.

(In thousands of rupees)

Serial No.	Major head of account and name of work	Amount of sanctioned estimate	Expenditure to end of previous year	Expenditure during the year 1956-57 (First 7 months)	Further Liabilities	Total expenditure estimated (Columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
	<i>Buildings and Roads Branch—contd.</i>						
	<i>Gurdaspur Provincial Division—</i>						
131	Constructing Gurdaspur Dera Baba Nanak road	1,50	1,70	..	..	1,70(a)	
132	Constructing 200 eight marla cheap houses at Pathankot	3,23	3,32	..	..	3,32(a)	
133	Constructing 8 marlas plot scheme at Batala	2,38	2,15	..	23	2,38	
134	Constructing Beas road in Amritsar District	6,42	5,86	7	49	6,42	
135	Constructing industrial houses at Dhariwal	1,97	11	—5	1,91	1,97	
136	Constructing Srigobindpur Kaohuman Road	8,75	..	..	8,75	8,75	
137	Construction of a link road at Pathankot in Gurdaspur District	2,86	..	..	2,86	2,86	
138	Widening and re-decking permanent bridge in mile 54/2 of Amritsar Pathankot Kulu Road in Gurdaspur District	1,03	..	..	1,03	1,03	

Ferozepur Provincial Division—

139	Metalling Muktsar Julalabad road	8,45	9,01	1,06	..	10,07 (a)
140	Extension of Ferozepur Jail to accommodate prisoners	8,89	7,55	68	66	8,89
141	Constructing a metalled and tarred road from Fazilka to Amuwala	7,64	2,14	22	5,28	7,64
142	Constructing a metalled and tarred road from Abohar to Usmankhara	7,65	86	16	6,63	7,65
143	Constructing Talwandi Mudki road	5,22	35	4	4,83	5,22
144	Constructing Ramgarh Badri road	10,28	30	9	9,89	10,28
145	Constructing Dharamkot Sherkot road	4,25	24	24	3,77	4,25
146	Constructing Zira Dharamkot road	1,50	62	49	39	1,50
147	Constructing Khai Mamdot road	3,70	11	17	3,42	3,70
148	Constructing Muktsar Bhatinda road	10,90	77	13	10,00	10,90

Roads Construction Division—

149	Constructing Tohana Ratia road	9,65	2,46	30	6,89	9,65
150	Constructing metalled road from Barnala to Tohana Section II	4,96	..	24	4,72	4,96
151	Constructing a metalled road from Barnala Tohana within Pepsu State	3,31	2,12	23	96	3,31
152	Constructing Dharmul Bahuma road	5,10	1,25	15	3,70	5,10
153	Constructing Tohana Akalgarh road	2,62	..	6	2,56	2,62
154	Constructing Barnala Tohana Rohana road (Section I)	4,54	3,72	49	33	4,54

**STATEMENT SHOWING THE EXTENT TO WHICH THE PUNJAB GOVERNMENT WAS COMMITTED ON THE
31st OCTOBER, 1956 IN RESPECT OF SANCTIONED SCHEMES ESTIMATED TO COST Rs. ONE LAKH OR MORE,
EXPENDITURE ON WHICH IS DEBITABLE OUTSIDE THE REVENUE ACCOUNT—contd.**

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(In thousands of rupees)

Serial No.	Major head of account and name of work	Amount of sanctioned estimate	Expendi- ture to end of previous year	Expendi- ture during the year 1956-57 (First 7 months)	Further Liabilities	Total expendi- ture estimated (Columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
	<i>Buildings and Roads Branch—contd.</i>						
	<i>Roads Construction Division—concl'd.</i>						
155	Constructing Hissar Barhala road	6,79	5,58	1,37	..	6,95 (a)	
156	Constructing Barhala road	5,54	1,41	13	4,00	5,54	
157	Constructing anatomy block in Veterinary College, Hissar	1,74	..	10	1,64	1,74	
	<i>Karnal Provincial Division—</i>						
158	Constructing Borstal Institute and Juvenile Jail at Karnal	(b)	1,32	..	..	(b)	
159	Constructing Samalkha Chilkhana road	1,04	72	..	32	1,04	
160	Constructing Nilokheri Kauson road in Karnal District in Karnal sub-division	3,80	2,64	34	82	3,80	
161	Extension of sub-jail at Karnal	3,31	..	11	3,20	3,31	
162	Construction of Panipat Assandh road (Miles 1—14)	(b)	8,10	—17	..	(b)	

FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

163	Construction of Panipat Assaudh road (Miles 23—27)	(b)	3,28	8	..	(b)
164	Constructing Panipat Gohana road in Karnal District	16,52	94	49	15,09	16,52
165	Constructing Kaithal Gulha Road in Kaithal sub-division	9,50	7,83	74	93	9,50
166	Constructing Kaithal Rajaud road in Kaithal sub-division	7,94	6,82	7	1,05	7,94
<i>Simla Provincial Division—</i>						
167	Constructing Chandigarh Jagadhri road	(b)	..	24	..	(b)
168	Mubarkpur Rajpur Ravi road (Banil to Barwala)	4,01	..	16	3,85	4,01
<i>Roads Construction Division, Sirsa—</i>						
169	Reconditioning Sirsa Otta road	(b)	1,10	—9	..	(b)
170	Constructing a road from Fatehabad to Bhattu	5,10	42	46	4,22	5,10
171	Constructing a road from Ratia to Fatehabad	7,16	3,71	1,06	2,39	7,16
172	Constructing a road from Ludsar to Bhattu	5,50	1,98	6	3,46	5,50
173	Constructing a road from Dabwali to Kalanwali	8,60	2,62	38	5,60	8,60
174	Constructing a road from Dabwali to Chuttala	9,32	3,08	1,11	5,13	9,32
175	Constructing a road from Kalanwali to Bosaur	3,29	1,65	1,17	47	3,29
176	Constructing a road from Kalanwali to Ravi	8,52	1,75	55	6,22	8,52
177	Constructing a road from Dabwali to Manwal	5,99	1,50	12	4,37	5,99
178	Constructing a road from Sirsa to Ludsar	4,94	1,18	36	3,40	4,94
179	Constructing Fatehabad Bhuna road	8,77	..	..	8,77	8,77
180	Development of mandi site at Sirsa	4,03	..	44	3,59	4,03
181	Development of mandi site at Bhattu	3,07	..	8	2,99	3,07

**STATEMENT SHOWING THE EXTENT TO WHICH THE PUNJAB GOVERNMENT WAS COMMITTED ON THE
31st OCTOBER, 1956 IN RESPECT OF SANCTIONED SCHEMES ESTIMATED TO COST Rs. ONE LAKH OR MORE,
EXPENDITURE ON WHICH IS DEBITABLE OUTSIDE THE REVENUE ACCOUNT—contd.**

(In thousands of rupees)							
Serial No.	Major head of account and name of work	Amount of sanctioned estimate	Expenditure to end of previous year	Expenditure during the year 1956-57 (First 7 months)	Further Liabilities	Total expenditure estimated (Columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
<i>Buildings and Roads Branch—contd.</i>							
<i>Rupar Provincial Division—</i>							
182	Additions and improvements to Government College, Rupar	13,46	13,63	..	..	13,63 (a)	
183	Constructing P.W.D. staff quarters at Rupar ..	1,39	1,68	..	..	1,68 (a)	
184	Constructing 400 double storeyed, 2 roomed tenements under the industrial housing scheme, Chandigarh	9,74	61	5	9,08	9,74	
185	Constructing Punjab Engineering College, Chandigarh (Academic Block)	11,20	12,07	..	..	12,07 (a)	
186	Purchase of additional equipment for Punjab Engineering College, Chandigarh	11,00	2,62	87	7,51	11,00	
187	Purchase of equipment for Punjab Engineering College, Chandigarh	8,78	6,01	..	2,77	8,78	

188	Construction of post-graduate hostel in Punjab Engineering College	2,54	2,11	22	21	2,54
189	Widening R. G. N. road	8,29	8,59	—11	..	8,48 (a)
190	Widening and improving Rupa—Chandigarh road	9,68	9,28	74	..	10,02 (a)
191	Constructing Kharar Morinda road	(b)	14	34	..	(b)
192	Constructing M. C. B. road	5,45	1,25	1	4,19	5,45
193	Constructing Basic Training College hostel at Chandigarh	5,47	1,96	68	2,83	5,47

Roads Construction Division, Hissar—

194	Constructing 100 additional 8 marla houses at Bhiwani	1,57	81	38	38	1,57
195	Constructing Hansi Barbhala road	8,86	4,21	3,75	90	8,86
196	Constructing Uklana Bahuna road	5,87	2,28	25	3,34	5,87
197	Constructing Hissar Ambala road	7,59	9,54	66	..	10,20 (a)
198	Constructing Agroha Mandi Adampur road	6,10	1,98	53	3,59	6,10
199	Constructing Bhiwani Khasa Khara road	4,82	3,20	90	72	4,82
200	Constructing Uklana Narwal road in Punjab	1,00	..	..	1,00	1,00
201	Constructing Agroha Adampur Road	6,10	1,98	..	4,12	6,10
202	Development of mandi in Hissar District at Bhiwani Khasa (excluding water supply and drainage)	2,82	..	20	2,62	2,82
203	Development of mandi at Barbhala	1,81	..	..	1,81	1,81
204	Development of mandi at Adampur	2,09	..	3	2,06	2,09
205	Constructing 126 industrial houses at Bhiwani	3,99	..	47	3,52	3,99

Ambala Provincial Division—

206	Conversion of District Jail into Central Jail-II instalment	2,48	2,52	..	..	2,52 (a)
207	Conversion of District Jail into Central Jail-III instalment	5,30	5,62	..	..	5,62 (a)

STATEMENT SHOWING THE EXTENT TO WHICH THE PUNJAB GOVERNMENT WAS COMMITTED ON THE 31ST OCTOBER, 1956 IN RESPECT OF SANCTIONED SCHEMES ESTIMATED TO COST RS. ONE LAKEH OR MORE, EXPENDITURE ON WHICH IS DEBITABLE OUTSIDE THE REVENUE ACCOUNT—contd.

(In thousands of rupees)							
Serial No.	Major head of account and name of work	Amount of sanctioned estimate	Expenditure to end of previous year.	Expenditure during the year 1956-57 (First 7 months)	Further Liabilities	Total expenditure estimated (Columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
<i>Buildings and Roads Branch—contd.</i>							
<i>Ambala Provincial Division—concd.</i>							
208	Conversion of District Jail into Central Jail—IV instalment	3,40	3,80	3	..	3,83 (a)	
209	Conversion of District Jail into Central Jail—V instalment	5,67	5,66	35	..	6,01 (a)	
210	Conversion of District Jail into Central Jail—VI instalment	5,73	..	..	5,73	5,73	
211	Constructing Jagadhri Chhachhrauli Paonta road	9,50	9,60	..	..	9,60 (a)	
212	Metalling and tarring Shahabad Barara road	5,15	4,77	..	38	5,15	
213	Reconditioning and joining Shahabad Barara road	3,40	4,12	..	..	4,12 (a)	
214	Constructing a metalled road mile 2—7 of Ambala Pehowa road	2,54	2,18	3	33	2,54	
215	Constructing a metalled road mile 8—11 of Ambala Pehowa road	2,63	2,66	25	..	2,91 (a)	

216	Constructing a metalled road mile 12 to 13.5 of Ambala Pehowa road	2,47	2,72	34	..	3,06 (a)
217	Constructing a metalled road mile 13.5 to 22.5 of Ambala Pehowa road	6,00	5,57	-143	1,86	6,00
218	Constructing a metalled road Ambala Pehowa road mile, 22.5 to 30	4,42	4,00	17	25	4,42
219	Widening Rupar Guzr Nangal road in Ambala and Hoshiarpur District	8,28	..	..	8,28	8,28
220	Constructing and development of the unbuilt area Model Town, Ambala	2,96	17	..	2,79	2,96
221	Constructing shopping centre at Ambala	(b)	2,17	17	..	(b)
222	Constructing S. K. A. road	1,59	1,50	..	9	1,59
223	Constructing a metalled road from Barkala to Tohana in Pepsu State territory	3,31	..	..	3,31	3,31
224	Widening Kharar Morinda road in Ambala District	2,22	..	..	2,22	2,22
225	Widening Morinda Samrala Road in Ambala District	3,30	..	..	3,30	3,30
226	Constructing Ambala Jagadhri road in Jagadhri sub-division	(b)	1,00	-7	..	(b)
227	Constructing Ambala Jagadhri road in Roads Construction Sub Division	(b)	99	-28	..	(b)
228	Constructing Thanesar Jhana road	6,11	6,31	-1,66	1,46	6,11
<i>Gurgaon Provincial Division—</i>						
229	Constructing Hodal Puenkona Nagina Road in Gurgaon sector mile 5 to 11	3,71	..	6	3,65	3,71
<i>Rohtak Provincial Division—</i>						
230	Constructing Rohtak Jind road	8,38	..	2	8,36	8,38
231	Constructing women hostel for Government College, Rohtak	4,35	98	-3	3,40	4,35

STATEMENT SHOWING THE EXTENT TO WHICH THE PUNJAB GOVERNMENT WAS COMMITTED ON THE 31ST OCTOBER, 1956 IN RESPECT OF SANCTIONED SCHEMES ESTIMATED TO COST Rs. ONE LAKH OR MORE, EXPENDITURE ON WHICH IS DEBITABLE OUTSIDE THE REVENUE ACCOUNT—contd.

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(In thousands of rupees)

Serial No.	Major head of account and name of work	Amount of sanctioned estimate	Expenditure to end of previous year	Expenditure during the year 1956-57 (First 7 months)	Further Liabilities	Total expenditure estimated (Columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
<i>Buildings and Roads Branch—contd.</i>							
<i>Ludhiana Public Health Division—</i>							
232	Providing water supply in connection with conversion of District Jail into Central Jail Ambala ..	2,24	2,00	37	..	2,37	(a)
233	Providing drainage scheme in connection with conversion of District Jail into Central Jail Ambala—2nd phase	3,03	1,47	44	1,12	3,03	
234	Providing water supply drainage and sanitary installations in Central Jail, Ferozepur ..	(b)	3,34	—8	..		(b)
235	Providing water supply and drainage in Government College, Rupar	1,77	1,64	..	13	1,77	
236	Providing water supply in Government College new hostel for boys Ludhiana	1,53	1,16	..	37	1,53	

FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

237	Providing water supply and sanitary installations laboratory furniture for use in main college block at Punjab Engineering College, Chandigarh ..	(b)	1,18	1	..	(b)	
238	Providing water supply and sanitary installations in Government College for women, Ludhiana ..	(b)	2,21	..	..	(b)
239	Providing water supply in New Township, Ludhiana,	2,23	3,77	2	..	3,79(a)	
240	Providing water supply in New Township, Ambala	(b)	2,71	2	..	(b)	
241	Providing drainage in New Township, Ambala ..	3,59	3,51	10	..	3,61(a)	
242	Providing drainage in New Township, Jagadhri	6,56	3,32	4	3,20	6,56	
243	Providing drainage in New Township, Khanna ..	1,29	2,06	..	..	2,06(a)
244	Providing drainage in New Township, Ludhiana, 2nd Phase	(b)	4,88	..	..	(b)
<i>Amritsar Public Health Division—</i>							
245	Providing water supply and drainage in New District Jail, Amritsar	(b)	3,60	—45	..	(b)	
246	Providing water supply drainage and sanitary installations at P. A. P. Lines, Jullundur ..	(b)	5,21	9	..	(b)	
247	Providing water supply drainage and sanitary installations V. J. Hospital, Amritsar	2,15	2,07	..	8	2,15	
248	Providing permanent water supply in New Township, Jullundur	(b)	2,33	2	..	(b)	
249	Providing permanent water supply in New Township, Hoshiarpur	(b)	2,39	2	..	(b)	
250	Providing permanent drainage in New Township, Hoshiarpur	2,14	1,16	..	98	2,14	
251	Providing permanent drainage in New Township, Jullundur	4,78	4,97	3	..	5,00(a)	

STATEMENT SHOWING THE EXTENT TO WHICH THE PUNJAB GOVERNMENT WAS COMMITTED ON THE 31ST OCTOBER, 1956 IN RESPECT OF SANCTIONED SCHEMES ESTIMATED TO COST RS. ONE LAKH OR MORE, EXPENDITURE ON WHICH IS DEBITABLE OUTSIDE THE REVENUE ACCOUNT—contd.

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(In thousands of rupees)

FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

Serial No.	Major head of account and name of work	Amount of sanctioned estimate	Expenditure to end of previous year	Expenditure during the year 1956-57 (First 7 months)	Further Liabilities	Total expenditure estimated (Columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
<i>Buildings and Roads Branch—concl'd.</i>							
<i>Rohtak Public Health Division—</i>							
252	Providing permanent drainage in New Township, Rewari, 1st Phase	5,08	3,80	1	1,27	5,08	
253	Providing permanent drainage in New Township, Karnal	2,25	2,27	..	..	2,27(a)	
254	Providing permanent drainage in New Township, Palwal	3,07	2,22	1	84	3,07	
255	Providing permanent drainage in New Township, Panipat	4,57	2,13	..	2,44	4,57	
256	Providing permanent drainage in New Township, Rohtak	2,71	2,64	..	7	2,71	
257	Providing permanent water supply in New Township, Karnal	4,46	3,37	—7	1,16	4,46	
258	Providing permanent water supply in New Township, Hissar	1,98	1,93	..	5	1,98	

259	Providing permanent water supply in New Township, Rohtak	1,97	1,71	—5	31	1,97
260	Providing permanent water supply in New Township, Sonapat	2,68	2,73	—10	5	2,68
261	Providing permanent drainage in New Township, Palwal	2,33	1,23	—2	1,12	2,33
262	Providing permanent drainage in New Township, Panipat	4,95	5,54	19	..	5,73(a)
263	Providing permanent drainage in New Township, Karnal	5,76	2,24	—1	3,53	5,76
264	Providing permanent drainage in New Township, Panipat, II Phase	4,53	4,01	—20	72	4,53
265	Providing permanent drainage in New Township, Rohtak	1,48	1,25	—1	24	1,48
266	Providing permanent drainage in New Township, Sonapat	2,05	1,60	8	37	2,05
267	Providing permanent drainage in New Township, Hissar	2,82	2,65	—3	20	2,82
268	Providing permanent drainage in New Township, Gurgaon	1,51	1,37	4	10	1,51
Total—Buildings and Roads Branch ..		8,26,53	5,12,10	34,54	3,70,22	8,48,18
Electricity Schemes						
81-A—Capital Outlay on Electricity Schemes.						
<i>Jullundur Operation Division—</i>						
269	Providing one 500 K.V.A. and one 300 K.V.A. sub-station H.T. and local distribution main under trial area in 1955-56	1,21	..	..	1,21	1,21
270	Converting 33 K.V.A. Line-Jullundur Cantt. feeder in Jullundur city to 11 K.V.A. line for 54—55 ..	1,81	..	19	1,62	1,81

**STATEMENT SHOWING THE EXTENT TO WHICH THE PUNJAB GOVERNMENT WAS COMMITTED ON THE
31ST OCTOBER, 1956 IN RESPECT OF SANCTIONED SCHEMES ESTIMATED TO COST RS. ONE LAKH OR MORE,
EXPENDITURE ON WHICH IS DEBITABLE OUTSIDE THE REVENUE ACCOUNT—contd.**

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(In thousands of rupees)

Serial No.	Major head of account and name of work	Amount of sanctioned estimate	Expenditure to end of previous year	Expenditure during the year 1956-57 (First 7 months)	Further Liabilities	Total expenditure estimated (Columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
<i>Electricity Branch—contd.</i>							
<i>Amritsar Construction Division—</i>							
271	D-120/55—56 Erection of 11 K.V. line from Chorinda Devi to Udoke	1,31	1,50	—5	..	1,45 (a)	
272	D-80/54—55 Erection of 11 K.V. line from Butani to Nagoki	1,33	1,67	—34	..	1,33	
273	D-136 (55—56)—Construction of 11 K.V. line from Hiesa China to Lopoke	1,35	93	—40	82	1,35	
274	D-145/55—56/Erection of 11 K.V. line from Ajnala to Ram Dass	1,77	1,53	—19	43	1,77	
275	D-204/54—55/Erection of 11 K.V. line from Nurudin to Chahal	1,35	1,33	2	..	1,35	
276	D-138,54—55 construction of 33 K. V. line from Verka to Harike China	1,67	35	1	1,31	1,67	
277	D-243/55—56 Reneka to Kirangarh	1,75	28	—5	1,52	1,75	

FINANCIAL ACCOUNTS, GOVERNMENT OF THE PUNJAB

278	D-33/55—57 Providing 33 K.V. line from Verka to Chhibarta and 33 K.V. sub-station at Chhibarta	3,54	..	58	2,96	3,54
279	D-199/55—54 Construction of 33 K.V. sub-station at Harike China	1,00	..	18	82	1,00
<i>M. and T. Division—</i>						
280	Modernization of 132 K.V. of building of Uhl River Scheme	(b)	1,28	..	..	(b)
<i>Amritsar Operation Division—</i>						
281	Erection of equipment for sub-station at Tarn Taran and replacing 2000 K.V. at Verka ..	1,33	98	..	35	1,33
282	Erection of 11 K.V. line from Raja Sansi to Ajnala ..	(b)	1,64	..	..	(b)
283	Erection of 33 K.V. from Verka to Patti ..	3,27	3,11	..	16	3,27
284	Erection of 11 K.V. from Ajnala to Fatehgarh Churian	1,30	1,92	..	..	1,92(a)
285	Providing 33 K.V. line from Verka 132 K.V.G.S.C. to Chhetra and 33 K.V. at Chhetra	3,54	..	76	2,78	3,54
<i>Gurdaspur Division—</i>						
286	D-55/52—53 Erection of 33 K.V. line from Batala to Dharamsala	5,66	5,42	4	20	5,66
287	D-59/54—55 Erection of main 11 K.V. line from Batala to Dehra Baba Nanak	2,20	3,10	—33	..	2,77(a)
288	D-128/53—54 Erection of main 11 K.V. line from Batala to S. Hargobindpur	2,32	3,27	—60	..	2,67(a)

STATEMENT SHOWING THE EXTENT TO WHICH THE PUNJAB GOVERNMENT WAS COMMITTED ON THE 31ST OCTOBER, 1956 IN RESPECT OF SANCTIONED SCHEMES ESTIMATED TO COST RS. ONE LAKH OR MORE EXPENDITURE ON WHICH IS DEBITABLE OUTSIDE THE REVENUE ACCOUNT—concl'd.

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(In thousands of rupees)

Serial No.	Major head of account and name of work	Amount of sanctioned estimate	Expenditure to end of previous year	Expenditure during the year 1956-57 (First 7 months)	Further Liabilities	Total expenditure estimated (Columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
<i>Electricity Branch—concl'd.</i>							
<i>Gurdaspur Division—concl'd.</i>							
289	D-186/54-55 Erection of Fee off 11 K.V. line and P.M. S/S from villages Ghuman, Pandori, Nangal, Nand Bahrapur,	1,16	..	..	1,16	1,16	
290	D-182/55-56 Erection of 11 K.V. line from Pathankot to Indora	1,24	13	69	42	1,24	
<i>Ferozepur Division—</i>							
291	Transfer of 2nd hand 150 K.V. generating set from Karnal to Abohar	1,15	1,07	..	8	1,15	
<i>Thermal Division Karnal—</i>							
292	Providing local distribution system at Ladwa Town	2,27	2,34	6	..	2,40(a)	

FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

293	Providing local distribution system at Sadhna and electrification of surrounding areas	1,59	1,09	1	49	1,59
294	Providing 33 K.V line from Pipli to Karnal	4,94	3,70	6	1,18	4,94
<i>Hoshiarpur Operation Division—</i>						
295	Providing one more 200 K.V.A. indoor type trans-power in Hoshiarpur City	1,76	..	1	1,75	1,76
<i>Ferozepur Division—</i>						
296	Conversion of 33 K.V. to 11 K.V. system and aug-mentation and local distribution system at Abohar	1,78	..	..	1,78	1,78
297	Providing local distribution system at Malaut	(b)	1,36	—17	..	(b)
80-A—Capital outlay on Multipurpose River Schemes						
298	Nangal Hydro-Electric Scheme	54,52,87	22,16,04	1,59,82	30,77,01	54,52,87-
Total—Electricity Branch		55,06,47	22,54,04	1,60,30	30,98,05	55,08,28
GRAND TOTAL		1,72,85,76	1,13,64,68	3,77,80	65,75,84	1,73,22,54

(a) The difference between the total estimated expenditure (column 7) and the amount of sanctioned estimate (column 3) is due to expenditure having exceeded the sanctioned estimate.

(b) Items 4, 6, 18, 20, 22, 23, 36, 99, 111, 118, 130, 158, 162, 163, 167, 169, 191, 221, 226, 227, 234, 237, 238, 240, 244, 245, 246, 248, 249, 280, 282 and 297. The estimates for works noted against these items have not been sanctioned so far. Hence it has not been possible to work out further liabilities (column 6) and the total estimated expenditure (column 7) in respect of these works.

APPENDIX II

Statement showing details of investments in shares of commercial concerns

(Referred to in para 14 of Part 'A' of the Report)

Serial No.	Name of concern	Number and type of shares purchased	Purchase price	Amount invested	Market value of shares on the 31st October, 1956	Amount of dividend declared and credited to the Consolidated Fund
1	2	3	4	5	6	7
1	Punjab Provincial Co-operative Bank Ltd., Jullundur.	15,000 fully paid shares of Rs. 100 each.	Rs. 15,00,000	Rs. 15,00,000	Rs. 15,00,000 (The transfer of shares is confined to the Co-operative Societies registered in the State. The shares are not quoted on the Stock Exchange).	Not declared.
2	Co-operative Bank, Patandi.	60 fully paid shares of Rs. 50 each.	3,000	3,000	The shares are not quoted in the Stock Exchange.	No dividend has been declared.

3	Janta Co-operative Sugar Mills Ltd., Bhogpur (Jullundur).	20,000 shares of Rs. 100 each.	fully paid	20,00,000	20,00,000	20,00,000		Do.
4	Haryana Co-operative Sugar Mills Ltd., Rohtak.	20,000 shares of Rs. 100 each.	fully paid	20,00,000	20,00,000	20,00,000		Do.
5	Panipat Co-operative Sugar Mills, Ltd., Panipat.	10,000 shares of Rs. 100 each.	fully paid	10,00,000	10,00,000	10,00,000		Do.
6	Punjab Financial Corporation, Jullundur.	41,905 shares of Rs. 100 each.	fully paid	41,90,500	41,90,500	41,90,500	(The transfer of shares is restricted and the shares are not quoted on the Stock Exchange).	Financial Accounts not closed yet.
Total				1,06,93,500	1,06,93,500			

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PRINTED IN INDIA BY THE MANAGER GOVERNMENT OF INDIA PRESS SIMLA
1958