

Throughout this part of the Report the amounts shown represent thousands of Rupees unless the contrary is specifically indicated.)

**SUMMARY OF THE TRANSACTIONS FOR 1958-59**

5. A summary of the detailed transactions during the year under report as compared with the Budget for the year 1958-59 is given in the sub-joined statement.

Receipts.	Budget Estimates, 1958-59	Actuals, 1958-59	Variations More (+) Less (-)	Disbursements	Budget Estimates, 1958-59 *	Actuals, 1958-59			Variations between columns 6 and 7 More (+) Less (-)
						Out of Consolidated Fund	Out of Contingency Fund	Total	
1	2	3	4	5	6	7	8	9	10

**PART I—CONSOLIDATED FUND**

**(1) REVENUE.**

*Direct Demands on the Revenue*

*Principal Heads of Revenue*

Union Excise Duties ..	3,51,95	3,71,52	+19,57
Taxes on Income other than Corporation Tax and Estate Duty .. ..	3,26,35	3,21,39	-4,96
Estate Duty .. ..	12,13	8,33	-3,80
Taxes on Railway Fares ..	74,21	88,34	+14,13
Land Revenue .. ..	4,34,44	2,91,80	-1,42,64
State Excise Duties .. ..	4,92,40	5,94,56	+1,02,16
Stamps .. ..	1,40,41	1,97,15	+56,74
Forest .. ..	72,33	1,11,34	+39,01
Registration .. ..	31,66	46,30	+14,64
Taxes on Vehicles .. ..	61,83	84,62	+22,79
Other Taxes and Duties ..	5,56,64	9,33,07	+3,76,43
<b>Total—Principal Heads ..</b>	<b>25,54,35</b>	<b>30,48,42</b>	<b>+4,94,07</b>

Land Revenue .. ..	2,16,52	1,76,26	..	1,76,26	-40,26
State Excise Duties .. ..	51,89	42,93	14	43,07	-8,96
Stamps .. ..	4,23	6,29	..	6,29	+1,96
Forest .. ..	89,22	87,22	..	87,22	-2,00
Registration .. ..	3,28	1,39	..	1,39	-1,89
Taxes on Vehicles .. ..	6,32	5,89	..	5,89	-43
Other Taxes and Duties ..	31,24	31,27	..	31,27	+3
<b>Total—Direct Demands ..</b>	<b>4,02,80</b>	<b>3,51,25</b>	<b>14</b>	<b>3,51,39</b>	<b>-51,55</b>

FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

**SUMMARY OF THE TRANSACTIONS FOR 1958-59—contd.**

Receipts	Budget Estimates, 1958-59	Actuals, 1958-59	Variations More (+) Less (-)	Disbursements	Budget Estimates, 1958-59	Actuals, 1958-59			Variations between columns 6 and 7 More (+) Less (-)
						Out of Consolidated Fund	Out of Contingency Fund	Total	
1	2	3	4	5	6	7	8	9	10

**PART I—CONSOLIDATED FUND—concl'd.**

**(1) REVENUE**

<i>Principal Heads of Revenue</i>				<i>Direct Demands on the Revenue</i>					
Irrigation—Net Receipts ..	1,72,83	1,15,13	-57,70	Irrigation .. .. .	1,30,94	1,33,00	..	1,33,00	+2,06
Debt Services .. .. .	1,01,59	1,18,21	+16,62	Debt Services .. .. .	90,09	88,39	..	88,39	-1,70
Civil Administration ..	5,88,96	5,20,18	-68,78	Civil Administration ..	26,78,24	22,70,14	..	22,70,14	-4,08,10
Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements	6,32,06	4,49,45	-1,82,61	Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements ..	9,30,57	6,71,19	..	6,71,19	-2,59,38
Electricity Schemes—Net Receipts .. .. .	66,19	71,00	+4,81	Electricity Schemes .. .. .	48,12	41,91	..	41,91	-6,21
Miscellaneous .. .. .	2,87,52	3,70,41	+82,89	Miscellaneous .. .. .	5,04,94	4,90,63	9	4,90,72	-14,31
Contributions and Miscellaneous Adjustments between Central and State Governments .. .. .	2,37,59	2,31,72	-5,87	Contributions and Miscellaneous Adjustments between Central and State Governments .. .. .	..	..	..	..	..
Extra-ordinary Items ..	1,39,80	97,32	-42,48	Extraordinary Items .. .. .	2,05,56	1,70,18	..	1,70,18	-33,38
<b>Total—Revenue Receipts ..</b>	<b>47,80,89</b>	<b>50,21,84</b>	<b>+2,40,95</b>	<b>Total—Expenditure on Revenue Account .. .. .</b>	<b>49,89,26</b>	<b>42,16,69</b>	<b>23</b>	<b>42,16,92</b>	<b>-7,72,57</b>
Deficit .. .. .	+2,08,37		-10,13,52						
Surplus .. .. .		-8,05,15*							
<b>Total .. .. .</b>	<b>49,89,26</b>	<b>42,16,69</b>	<b>-7,72,57</b>						

## (2) CAPITAL

<i>Capital Expenditure outside the Revenue Account—</i>					
Irrigation (Commercial) ..	4,58,76	3,90,22	..	3,90,22	—66,54
Agricultural Improvement and Research .. ..	14,25	8,59	—2,33	6,26	—5,66
Industrial Development ..	52,81	38,88	..	38,88	—13,93
New Capital for Punjab at Chandigarh .. ..	1,63,00	1,38,31	..	1,38,31	—24,69
Multipurpose River Schemes ..	18,40,50	2,62,24	..	2,62,24	—15,78,26
Civil Works .. ..	3,70,74	3,61,33	..	3,61,33	—9,41
Electricity Schemes .. ..	50,00	1,03,66	..	1,03,66	+53,66
Other Works .. ..	6,11	31,90	..	31,90	+25,79
Capital Outlay on Rail-Road Co-ordination Scheme ..	2,19	5,61	..	5,61	+3,42
Commuted Value of Pensions ..	4,13	64	..	64	—3,49
State Schemes of Government Trading .. ..	4,80	—1,21,65	..	—1,21,65	—1,26,45
<b>Total ..</b>	<b>29,65,29</b>	<b>12,19,73</b>	<b>—2,33</b>	<b>12,17,40</b>	<b>—17,45,66</b>

## (3) DEBT

*Public Debt—*

Loans from the Central Government .. ..	26,78,77	13,84,48	—12,94,29
Other Loans .. ..	43,50	33,85	—9,65
<b>Total ..</b>	<b>27,22,27</b>	<b>14,18,33</b>	<b>—13,03,84</b>
<i>Loans and Advances by the State Government—</i>			
Recoveries of Loans and Advances .. ..	4,33,29	3,56,72	—76,57
<b>Total ..</b>	<b>4,33,29</b>	<b>3,56,72</b>	<b>—76,57</b>
<b>Total—Consolidated Fund ..</b>	<b>79,36,45</b>	<b>67,96,89</b>	<b>—11,39,56</b>

*Public Debt—*

Loans from the Central Government .. ..	3,75,80	5,99,87	..	5,99,87	+2,24,07
Other Loans .. ..	..	2,56	..	2,56	+2,56
<b>Total ..</b>	<b>3,75,80</b>	<b>6,02,43</b>	<b>..</b>	<b>6,02,43</b>	<b>+2,26,63</b>
<i>Loans and Advances by the State Government—</i>					
Loans and Advances .. ..	6,35,92	6,44,40	..	6,44,40	+8,48
<b>Total ..</b>	<b>6,35,92</b>	<b>6,44,40</b>	<b>..</b>	<b>6,44,40</b>	<b>+8,48</b>
<b>Total—Consolidated Fund ..</b>	<b>89,66,27</b>	<b>66,83,25</b>	<b>—2,10</b>	<b>66,81,15</b>	<b>—22,83,02</b>

**SUMMARY OF THE TRANSACTIONS FOR 1958-59—concl'd.**

Receipts	Budget Estimates, 1958-59	Actuals, 1958-59	Variations More (+) Less (-)	Disbursements	Budget Estimates, 1958-59 *	Actuals, 1958-59	Variations More (+) Less (-)
1	2	3	4	5	6	7	8
<b>PART II—CONTINGENCY FUND</b>							
Contingency Fund .. ..		2,33	+2,33	Contingency Fund .. ..		23	+23
<b>Total—Contingency Fund .. ..</b>		<b>2,33</b>	<b>+2,33</b>	<b>Total—Contingency Fund .. ..</b>		<b>23</b>	<b>+23</b>
<b>PART III—PUBLIC ACCOUNT</b>							
<b>Debt (other than those mentioned in Part I) and Deposits</b>							
<i>Unfunded Debt—</i>				<i>Unfunded Debt—</i>			
State Provident Funds .. ..	91,55	1,01,01	+9,46	State Provident Funds .. ..	53,18	64,79	+11,61
<b>Total .. ..</b>	<b>91,55</b>	<b>1,01,01</b>	<b>+9,46</b>	<b>Total .. ..</b>	<b>53,18</b>	<b>64,79</b>	<b>+11,61</b>
<i>Deposits and Advances—</i>				<i>Deposits and Advances—</i>			
<i>Deposits bearing interest—</i>				<i>Deposits bearing interest—</i>			
Depreciation Reserve Fund—				Depreciation Reserve Fund—			
Electricity .. ..	1,18,00	98,41	-19,59	Electricity .. ..	2,85	1,87	-98
Deposits of Depreciation Reserve of Commercial Concerns .. ..	22,12	19,45	-2,67	Deposits of Depreciation Reserve of Commercial Concerns .. ..	7,47	1,24	-6,23
Depreciation Reserve Fund—				Depreciation Reserve Fund—			
Government Presses .. ..	3,12	4,32	+1,20	Government Presses .. ..	..	..	..
Reserve Fund—Transport .. ..	42	48	+6	Reserve Fund—Transport .. ..	13	60	+47

*Deposits not bearing interest—*

Appropriation for Reduction or Avoidance of Debt .. ..	20,05	20,05	..
Famine Relief Fund .. ..	34,00	34,00	..
State Agricultural Credit Relief and Guarantee Fund .. ..	..	50	+50
Foodgrains Reserve Fund .. ..	..	62	+62
Deposits of Local Funds .. ..	3,17,00	5,84,64	+2,67,64
Civil Deposits .. ..	11,87,00	20,48,50	+8,61,50
Other Accounts .. ..	75,59	15,82	-59,77
Advances not bearing interest .. ..	65,25	-58,42	-1,23,67
Suspense Accounts .. ..	30,83,50	64,63,16	+33,78,66
Cheques and Bills .. ..	4,00,00	18,73	-3,81,27
Departmental and Similar Accounts .. ..	1,49,00	78,53	-70,47
Miscellaneous .. ..	..	..	..
<b>Total .. ..</b>	<b>54,75,05</b>	<b>93,27,79</b>	<b>+38,52,74</b>

*Deposits not bearing interest—*

Appropriation for Reduction or Avoidance of Debt .. ..	3,06	..	-3,06
Famine Relief Fund .. ..	..	40,00	+40,00
State Agricultural Credit Relief and Guarantee Fund .. ..	..	..	..
Foodgrains Reserve Fund .. ..	9,23	..	-9,23
Deposits of Local Funds .. ..	3,07,00	6,01,36	+2,94,36
Civil Deposits .. ..	11,32,00	20,58,48	+9,23,48
Other Accounts .. ..	75,59	20,51	-55,08
Advances not bearing interest .. ..	57,68	-1,34,08	-1,91,76
Suspense Accounts .. ..	28,00,00	63,39,69	+35,39,69
Cheques and Bills .. ..	4,00,00	41,43	-3,58,57
Departmental and Similar Accounts .. ..	1,39,00	75,84	-63,16
Miscellaneous .. ..	..	22	+22
<b>Total .. ..</b>	<b>49,34,01</b>	<b>90,44,16</b>	<b>+41,10,15</b>

*Remittances—*

Remittances .. ..	83,10,00	79,35,73	-3,74,27
<b>Total .. ..</b>	<b>83,10,00</b>	<b>79,35,73</b>	<b>-3,74,27</b>
<b>Total—Public Account .. ..</b>	<b>1,38,76,00</b>	<b>1,73,64,53</b>	<b>+34,87,93</b>
<b>Total—Parts I, II and III .. ..</b>	<b>2,18,13,05</b>	<b>2,41,63,75</b>	<b>+23,50,70</b>
Opening Cash Balance .. ..	5,28,07	3,14,29	-2,13,78
<b>GRAND TOTAL .. ..</b>	<b>2,23,41,12</b>	<b>2,44,78,04</b>	<b>+21,36,92</b>

*Remittances—*

Remittances .. ..	83,10,00	78,48,83	-4,61,17
<b>Total .. ..</b>	<b>83,10,00</b>	<b>78,48,83</b>	<b>-4,61,17</b>
<b>Total—Public Account .. ..</b>	<b>1,32,97,19</b>	<b>1,69,57,78</b>	<b>+36,60,59</b>
<b>Total—Parts I, II and III .. ..</b>	<b>2,22,63,46</b>	<b>2,36,41,26</b>	<b>+13,77,80</b>
Closing Cash Balance .. ..	77,66	8,36,78	+7,59,12
<b>GRAND TOTAL .. ..</b>	<b>2,23,41,12</b>	<b>2,44,78,04</b>	<b>+21,36,92</b>

\* The figures shown in this column are net.  
 Increase of cash balance during the year (+) 5,22,40  
 Balances as a whole are dealt with in paragraph 15 of Part A of the Report.

## IMPORTANT VARIATIONS FROM BUDGET ESTIMATES

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

### RECEIPTS

#### PART I—CONSOLIDATED FUND

##### (I)—REVENUE

##### *Increases*

*II—Union Excise Duties (+19,57)*—Larger share in the divisible proceeds of “Union Excise Duties”, than anticipated.

*V-B—Taxes on Railway Fares (+14,13)*—Larger share in the net proceeds of “Taxes on Railway Fares”, than anticipated.

*VIII—State Excise Duties (+1,02,16)*—Mainly larger receipts, than anticipated, from still-head duty on “Country spirits” (60,37), “Opium” (25,35), “Wines and Spirits” (16,11), “Fines, Confiscations and Miscellaneous” (4,66), “Malt liquors” (3,02), “Duty on medicinal and toilet preparations” (2,41), “Country fermented liquor” (1,78), “Commercial spirits” (1,51) and “Hemp and other drugs” (55), offset partly by smaller receipts under power alcohol (12,00) and large “Refunds” (1,71), than anticipated.

*IX—Stamps (+56,74)*—Mainly increased “Sale of stamps” (53,93), larger realisation of “Court fees in stamps” (2,38) and more receipts under “Duty on impressing documents” (55), than anticipated.

*X—Forest (+39,01)*—Mainly more output and better rates of forest produce (36,35), increase in “Revenue from forests not managed by Government” (2,00) and larger miscellaneous receipts (79), than anticipated.

*XI—Registration (+14,64)*—Mainly larger receipts, than anticipated, under “Fees for registering documents” (13,17) and “Fees for copies of registered documents” (1,19).

*XII—Taxes on Vehicles (+22,79)*—Mainly larger receipts, than anticipated, under the “Indian Motor Vehicles Act” (14,85) and “State Motor Vehicles Taxation Act” (6,32) due to increase in number of vehicles registered and “Other receipts” (1,71).

*XIII—Other Taxes and Duties (+3,76,43)*—Mainly larger receipts, than anticipated, under “Sales Tax” (2,29,46), “Electricity Duties” (96,69), “Passengers and Goods Taxation Act” (28,02), “Entertainment Tax” (10,50), “Punjab Urban Immovable Property Tax Act” (8,53), “Punjab Forward Contracts Tax Act” (2,69), “Recoveries of overpayments” (2,29) and “Taxes on Professions, Trades, Callings and Employment” (1,64), offset partly by larger “Refunds” (3,53).

*Debt Services (+16,62)*—Mainly increase in interest realised on investment of cash balances (28,74); offset partly by smaller receipts, than anticipated, under “Interest on Loans and Advances by the State Government” (8,85) and “Miscellaneous” (3,25).

*Electricity Schemes—Net Receipts (+4,81)*—Due mainly to less “Working Expenses” (34,29), offset partly by smaller receipts (29,44) as a result of formation of the Punjab State Electricity Board with effect from 1st February, 1959.

*Miscellaneous* (+82,39)—This is the net result of variations under various heads, which are given below:—

- (a) *XLIV—Receipts in aid of Superannuation* (+4,11)—Mainly larger receipts, than anticipated, under “Contributions for pensions and gratuities” (3,18) and “Miscellaneous” (92).
- (b) *XLV—Stationery and Printing* (+5,38)—Mainly larger receipts, than anticipated, under “Stationery Receipts” (50), “Sale of gazettes and other Government publications” (28), “Sale of text books” (2,76) and “Other press receipts” (1,54).
- (c) *XLVI—Miscellaneous* (+73,40)—Mainly larger receipts, than anticipated, on account of “Unclaimed Deposits” (37,40), “Subventions from the Government of India for Development Schemes” (34,22), “Displaced Persons” (26,87), “Bus Services” (10,98), “Recoveries of overpayments” (4,81), “Miscellaneous” (3,11), increase in “Receipts from surcharges” (2,55), “Fees, Fines and Forfeitures” (82) and “Rents, Rates and Taxes” (81), offset partly by larger “Refunds” (46,53) and less receipts under “Collection of payments for services rendered” (2,19), than anticipated.

#### *Decreases*

*IV—Taxes on Income other than Corporation Tax and Estate Duty* (—4,96)—Smaller share in the divisible proceeds of Income Tax, than anticipated.

*V—Estate Duty* (—3,80)—Smaller share in the divisible proceeds, than anticipated.

*VII—Land Revenue* (—1,42,64)—Mainly less receipts, than anticipated, under “Ordinary Revenue” (62,31), “Miscellaneous” (58,24), larger portion of land revenue transferred to Irrigation Department (15,61), smaller “Subventions from the Government of India for Development Schemes” (5,42), less receipts from “Rates and Cesses on land” (1,90) and from “Sale of Government estates” (64), offset partly by smaller “Refunds” (71) and larger “Recoveries of overpayments” (52), than anticipated.

*Irrigation—Net Receipts* (—57,70)—Decrease in Irrigation receipts due to huge remissions of revenue as a result of heavy rains, postponement of recovery of arrears and smaller supply of water (1,25,58), offset partly by smaller “Working Expenses” (54,06) and larger “Portion of land revenue due to works” (13,82), than anticipated.

*Civil Administration* (—68,78)—This is the net result of variations under various heads, the more important of which are given below:—

- (a) *XXI—Administration of Justice* (+6,99)—Owing mainly to larger receipts, than anticipated, under “General fees, fines and forfeitures” (5,11), “Miscellaneous fees and fines” (1,96) and “Court fees realised in cash” (44), offset partly by smaller receipts, than anticipated, under “Miscellaneous” (55).
- (b) *XXII—Jails and Convict Settlements* (—5,31)—Mainly smaller receipts, than anticipated, under “Jail Manufactures”, due to non-implementation of the Scheme for Reorganisation of Jail Industries.
- (c) *XXIII—Police* (+4,21)—Mainly due to more receipts, than anticipated, under “Collection of payments for services rendered” to other Government departments (2,74) and “Miscellaneous” (1,80).

- (d) *XXVI—Education* (—83,70)—Mainly owing to smaller “Contributions” (40,34), less “Subventions from the Government of India for development schemes” (39,99), less receipts of “Fees from Government Secondary Schools” owing to post-budget decision not to levy tuition fees in the sixth class (7,16) and decrease in miscellaneous receipts (1,75), offset partly by larger “Recoveries of overpayments” (4,47) and more collections of “Fees from Government Arts Colleges” (84).
- (e) *XXVII—Medical* (+8,96)—Mainly larger “Subventions from the Government of India for development schemes” (8,39) and more receipts, than anticipated, under “Miscellaneous” (1,53), offset partly by smaller “Contributions” (1,30), than anticipated.
- (f) *XXVIII—Public Health* (—2,25)—Mainly less “Collection of payments for services rendered” (2,18) and smaller “Subventions from the Government of India for development schemes” (87), than anticipated, offset partly by increase in the “Sale-proceeds of sera vaccine” (65).
- (g) *XXIX—Agriculture* (—4,69)—Mainly smaller “Agricultural receipts” (6,16), than anticipated, offset partly by larger “Recoveries of overpayments” (73) and more receipts under “Fisheries” (50), than anticipated.
- (h) *XXX—Veterinary* (+1,14)—Mainly larger “Subventions from the Government of India for development schemes” (1,66), than anticipated, offset partly by smaller miscellaneous receipts (69), than anticipated.
- (i) *XXXI—Co-operation* (—1,68)—Mainly smaller “Subventions from the Government of India for development schemes”, (11,61), than anticipated, offset partly by more receipts, than anticipated, from National Co-operative Development and Ware-housing Board on account of its share in the execution of certain schemes (7,51); larger receipts, than anticipated, under “Miscellaneous” (1,38) and “Audit fees” (1,03).
- (j) *XXXII—Industries and Supplies* (+5,78)—Mainly unanticipated receipts on account of interest on debentures and dividend on shares (6,21), larger “Miscellaneous receipts” (3,87) and “Recoveries of overpayments” (1,03), offset partly by smaller “Subventions from the Government of India for development schemes”, (5,25), than anticipated.
- (k) *XXXVI—Miscellaneous Departments* (+1,77)—Mainly larger receipts, than anticipated, under “Factories Act” (92) and “Examination fees” (70).

*Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements* (—1,82,61)—This is the net result of variations under various heads, which are given below :—

- (a) *XXXIX—Civil Works* (—5,48)—Mainly smaller “Subventions from the Government of India for development schemes” (38,72), less receipts, than anticipated, of “Rents” (6,11) and “Tolls on roads” (1,55), offset partly by larger collections of miscellaneous receipts (26,04),



unanticipated transfers from the Central Road Fund (10,96) and more recoveries of expenditure (4,37), than anticipated.

- (b) *XL-A—Receipts from Multipurpose River Schemes* (—1,77,13)—Less receipts owing to the transfer of electricity receipts to the Punjab State Electricity Board with effect from the 1st February, 1959 (94,86), less realisations of "Betterment Levy" fee (64,00) and smaller receipts of "Water rates" (24,96), offset partly by more "Miscellaneous" receipts (3,68), unanticipated realisations of land revenue due to works (1,79) and non-transfer of share of receipts to other Governments (1,10).

*Contributions and Miscellaneous Adjustments between Central and State Governments* (—5,87)—Mainly smaller receipts of grants-in-aid from the Government of India under Article 275 of the Constitution of India, than anticipated.

*Extra-ordinary Items* (—42,48)—This is the net result of variations under various heads, which are given below:—

- (a) *LI—Extra-ordinary Receipts* (—47,16)—Mainly owing to less realisation from the sale of uneconomic property and allotment of Government agricultural lands to Harijans at less cost.
- (b) *LI-A—Receipts on account of Community Development Projects, National Extension Service and Local Development Works* (+4,68)—Mainly larger receipts under Community Development Projects (5,81), offset partly by decrease in the share receivable from the Government of India (1,04).

### (3) DEBT

#### *Decreases*

*Loans from the Central Government* (—12,94,29)—Smaller loans taken from the Government of India, than anticipated.

*Other Loans* (—9,65)—Smaller loans from the Reserve Bank of India on account of Government contribution towards the share capital of the Co-operative Banks and Large-sized Primary Agricultural Credit Societies, than anticipated.

*Loans and Advances by the State Government (Recoveries)* (—76,57)—Smaller recoveries of loans, than anticipated.

## PART II—CONTINGENCY FUND

### *Increases*

*Contingency Fund* (+2,33)—Recoupment of unadjusted advance from the Contingency Fund relating to the year 1957-58.

## PART III—PUBLIC ACCOUNT

### *Increases*

*State Provident Funds* (+9,46)—Mainly larger credits, than anticipated, under "General Provident Fund" (6,86) and "All India Services Provident Fund" (1,92).

*Depreciation Reserve Fund—Government Presses (+1,20)*—Larger contributions, than anticipated, due to increase in the capital outlay.

*Deposits of Local Funds (+2,67,64)*—Mainly larger receipts, than anticipated, under "Municipal Funds" (2,09), "Other Miscellaneous Funds" (3,03,52) and "State Transport Corporation Fund" (53,01), offset partly by less receipts, than anticipated, under "District Funds" (89,53) and "Cantonment Funds" (1,43).

*Civil Deposits (+8,61,50)*—Mainly larger receipts, than anticipated, under "Revenue Deposits" (69,64), "Civil Courts' Deposits" (11,98), "Personal Deposits" (5,72,45), "Public Works Deposits" (1,66,92) and "Deposits of Educational Institutions" (44,14), offset partly by less receipts, than anticipated, under "Deposits on account of Police Funds" (2,96) and "Mahatma Gandhi Memorial Fund" (54).

*Suspense Accounts (+33,78,66)*—Increases under "Suspense Account" (2,87,02), "Cash Balance Investment Account" (30,90,48) and "Departmental Adjusting Account" (1,16).

#### Decreases

*Depreciation Reserve Fund—Electricity (—19,59)*—Less contributions due to the transfer of assets to the Punjab State Electricity Board from the 1st February, 1959.

*Deposits of Depreciation Reserve of Commercial Concerns (—2,67)*—Less contributions due to non-replacement of certain old vehicles as originally contemplated.

*Other Accounts (—59,77)*—Mainly smaller subventions, than anticipated, from the Central Road Fund (28,42), adjustment of differences relating to the year 1957-58 under Central Road Fund (18,71), less grants received from the Indian Council of Agricultural Research and other Commodity Committees (6,36) and Ministry of Rehabilitation (6,27), than anticipated.

*Advances not bearing interest (—1,23,67)*—Mainly unanticipated adjustments under "Accounts with Part 'B' States" (1,36,51), offset partly by larger credits, than anticipated, under "Departmental Advances" (12,94).

*Cheques and Bills (—3,81,27)*—Smaller issues of cheques by departments, than anticipated.

*Departmental and Similar Accounts (—70,47)*—Owing to increase in the cash balances in the custody of Public Works and Forest Divisional Officers.

*Remittances (—3,74,27)*—Decreases under "Reserve Bank of India Remittances" (3,43,08), "Adjusting Account between Central and State Governments" (96,56) and "Adjusting Account with Railways" (4,27), offset partly by increases under "Cash Remittances, etc." (47,43) and "Inter-State Suspense Account" (22,21).

## DISBURSEMENTS

## PART I—CONSOLIDATED FUND

## (I)—REVENUE

*Increases*

9—*Stamps* (+1,96)—Mainly larger payments of discount to stamp vendors owing to increased "Sale of stamps" (1,20) and more payments on account of (i) manufacturing cost of stamps (48) and (ii) carriage charges of stamps (28).

*Irrigation* (+2,06)—Explanation awaited.

*Decreases*

7—*Land Revenue* (—40,26)—Mainly less expenditure as a result of strike by the Patwaris and re-employment of dismissed Patwaris who participated in the strike, at the minimum of the time scale of pay instead of the pay last drawn by them (19,17), late sanctioning or non-entertainment of additional staff (9,63), economy cut imposed by Government (2,41), dropping of the scheme for the grant of rewards and bonus to certain members of the staff (2,25), non-purchase of furniture and survey equipment (1,33), non-receipt of debits for the supply of stationery and forms (1,27), non-execution of repairs to *Patwar Khanas* (1,03), non-purchase of or execution of less repairs to jeeps (78), savings offered too late for surrender (69), slow progress of redemption of mortgaged lands (65) and reduction in the rates of special pay (46).

8—*State Excise Duties* (—8,96)—Mainly less consumption of power alcohol, than anticipated (9,30), unfilled vacancies (82) and economy in expenditure (53), offset partly by omission to provide funds for certain old liabilities (1,88).

10—*Forest* (—2,00)—Mainly economy (55), vacancies (42), late sanctioning/starting or non-execution of certain works (38), non-employment of certain staff (24), non-purchase of a jeep (15) and non-supply of certain material by the firm (11).

11—*Registration* (—1,89)—Omission to surrender the savings (1,69) and unfilled vacancies and suspension of certain officers (20).

*Debt Services* (—1,70)—Explanation awaited.

*Civil Administration* (—4,08,10)—This is the net result of variations under various heads, the more important of which are given below:—

(a) 25—*General Administration* (—25,98)—Mainly unfilled vacancies (10,53), non-disbursement or less disbursement of grants to certain institutions (8,02), non-implementation of certain schemes/projects (7,47), non-opening of certain sub-divisions (3,96), economy cut imposed by Government (2,08), less expenditure on printing of electoral rolls (94), unpaid or undrawn claims (65) and late sanctioning of the estimates of certain works (61), offset partly by purchase of additional land (3,50), creation or continuance of additional posts (2,26), purchase of new cars (2,18) and post-budget sanction to certain schemes (2,05).

(b) 27—*Administration of Justice* (—4,75)—Mainly unfilled vacancies (1,92), changes in personnel (92), economy in expenditure (78), non-drawal of leave salary (42), abolition of certain posts (30), undrawn claims (13) and non-purchase of furniture owing to non-construction of a new wing of the Punjab High Court (13).

(c) 28—*Jails and Convict Settlements* (—6,29)—Mainly non-implementation of the scheme for the re-organisation of Jail Industries (4,18), undrawn claims (1,71) and unfilled vacancies (32).

(d) 37—*Education* (—2,34,04)—Mainly non-implementation or partial implementation of certain schemes (1,72,32), vacancies (39,30), less expenditure on provincialisation of local bodies schools (28,82), non-adjustment of Government's share of contribution towards provident funds of teachers (14,89), economy (10,30), less payment of remuneration to reviewers (1,51), less expenditure in connection with the Middle School Examinations (1,30) and less expenditure on the award of stipends and lapsed or forfeited scholarships (82), offset partly by more payment of grants to certain institutions (23,48), more expenditure on contingencies, purchase of furniture, equipment and science apparatus (11,97) and entertainment of additional staff (1,37).

(e) 38—*Medical* (—38,57)—Mainly unfilled vacancies (20,87), late implementation/non-implementation of certain schemes (6,22), non-supply/non-purchase of certain stores (5,01), economy cut imposed by Government (2,04), non-receipt of sanction for the opening of certain dispensaries (1,94), less payment of grants-in-aid (1,24), undrawn claims (1,01), non-payment of hospital and capitation charges (67), offset partly by purchase of special equipment not provided for (96), increased expenditure on medicines (77), and inadequate provision made in the original budget on account of dearness allowance of staff paid from contingencies (63).

(f) 39—*Public Health* (—13,72)—Mainly non-implementation of certain schemes (6,64), unfilled vacancies (4,04), larger recoveries, than anticipated (2,64), undrawn claims (48) and less expenditure on contingencies (40), offset partly by unanticipated adjustment of incidental charges in respect of supplies received from U.N. I.C.E.F. (61).

(g) 40—*Agriculture* (—29,83)—Explanation awaited.

(h) 41—*Veterinary* (—8,62)—Mainly vacancies and changes in personnel (3,62), economy cut imposed by Government (2,93), non-implementation or late implementation of certain schemes (1,30), non-purchase or non-supply of certain equipment and furniture, etc. (12), and non-construction or late-construction of certain buildings (4,17), offset partly by payment of old liabilities (1,42) and increased payment of pay and allowances of staff (1,40).

(i) 42—*Co-operation* (—10,98)—Mainly non-starting/late starting of certain co-operative schemes (4,92), unfilled vacancies (2,78), non-utilization of provision for leave salary (1,67), economy in expenditure (1,10) and undrawn claims (28).

(j) 43—*Industries and Supplies* (—31,79)—Mainly non-implementation or late implementation of certain schemes (12,29), unfilled vacancies or undrawn claims (5,99), non-purchase or non-supply of machinery, etc. (4,68), economy cut imposed by the Government (3,93), less expenditure incurred in England (2,88) and less payment of grants and scholarships, etc. (1,38).

(k) 47—*Miscellaneous Departments* (—3,40)—Mainly non-implementation or late sanctioning of certain schemes (1,25), non-purchase of equipment owing to late receipt of sanction (99), changes in personnel or unfilled vacancies (67), cut imposed by Government as a measure of economy (62), disbanding of an Industrial Tribunal (24), offset partly by increase in expenditure as a result of change over to the metric system (72).

*Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements* (—2,59,38)—This is the net result of variations under the various heads, which are explained below:—

(a) 50—*Civil Works* (—89,02)—Mainly non-finalization/late finalization and suspension of certain schemes (52,41), return of unwanted machinery to Irrigation Branch from whom it had been purchased and write back of debits erroneously booked under this head (23,47), non-receipt of debits from other Accounts Officers (23,10), non-approval of the second phase of Inter-State Roads Programme (20,31), undrawn claims (7,55), non-receipt of equipment, furniture, etc. (6,67), post-budget decision not to transfer amounts to Central Road Fund in respect of scheduled areas road works (6,40), non-adjustment of debits (5,83), smaller grants-in-aid to local bodies and private institutions (4,86), slow progress of works or change in specifications (1,12) and transfer of certain works to Irrigation Branch (96), offset partly by smaller recoveries from other Government Departments, than originally anticipated (58,45) and more *pro-rata* share of establishment charges (5,15).

(b) 50-B—*Capital Outlay on Multipurpose River Schemes met out of Revenue* (—65,90)—Provision for the write back of capitalised interest charges correctly made under the head '51-A' has also been erroneously made under this head.

(c) 51-A—*Interest on Capital Outlay on Multipurpose River Schemes* (—52,44)—Mainly non-adjustment or less write back of capitalised interest charges (57,77), offset partly by increased capital outlay, than anticipated (4,36).

(d) 51-B—*Other Revenue Expenditure connected with Multipurpose River Schemes* (—52,02)—Explanation awaited.

*Electricity Schemes* (—6,21)—Explanation awaited.

*Miscellaneous* (—14,31)—This is the net result of variations under the various heads, the more important of which are explained below:—

(a) 54—*Famine* (+32,19)—Mainly liberal relief to the flood-affected areas owing to unprecedented rains and floods.

(b) 55—*Superannuation Allowances and Pensions* (+1,43)—Mainly owing to larger payment of pensions, than originally anticipated (2,36), offset partly by more recoveries from the Commercial Departments (94), than anticipated.

(c) 57—*Stationery and Printing* (—13,10)—Mainly non-supply of paper by mills (8,36), non-receipt of debits for the cost of paper (3,25), non-receipt of machinery due to import restrictions (1,97), non-receipt of bills from private presses or less printing work given to them (72), vacant posts (58) and non-opening of Text Books Sales Depot at Patiala (35), offset partly by more transfers to Depreciation Fund (1,16), more printing of the election material (65) and revision of pay scales and *ad-hoc* allowances to class IV Government servants (55).

(d) 57—*Miscellaneous* (—34,76)—Mainly non-implementation or late implementation of certain schemes (16,39), less payment or non-drawal of certain grants-in-aid/rewards (15,94), economy cut imposed by Government (12,73), non-adjustment of expenditure by the Public Works Department (8,08), non-availability or non-receipt of tools and equipment (7,81), less expenditure on various training schemes (7,76), non-construction of houses for want of land and response from co-operative societies (6,72), decrease in the number of inmates in the special Homes/Infirmaries (4,73), vacancies or reduction in staff (2,98), offset partly by less recoveries from Government of India and other departments (46,25), more expenditure on publicity (2,60) and omission to provide for adjustment of surcharge to cover loss from fall in the prices of foodgrains (62).

*Extra-ordinary Items* (—33,38)—It is made up of the variations under the following heads:—

(a) 63-B—*Community Development Projects, National Extension Service and Local Development Works* (—18,89)—Explanation awaited.

(b) 64-C—*Pre-partition Payments* (—14,49)—Less payments of pre-partition claims, than anticipated.

## (2) CAPITAL

### *Increases*

81—A—*Capital Outlay on Electricity Schemes* (+53,66)—Explanation awaited.

82—*Capital Account of other Works outside the Revenue Account* (+25,79)—Mainly post-budget decision to purchase new buses for additional services/routes (26,98), offset partly by non-availability of machinery (1,00) and non-supply of articles by firms (13).

82-A—*Capital Outlay on Rail Road Co-ordination Scheme outside the Revenue Account* (+3,42)—More investment in shares of Road Transport Companies (9,59), offset partly by larger recoveries, than anticipated (6,17).

### *Decreases*

68—*Construction of Irrigation, Navigation, Embankment and Drainage Works (Commercial)* (—66,54)—Explanation awaited.

71—*Capital Outlay on Schemes of Agricultural Improvement and Research* (—5,66)—Mainly non-receipt of equipment for the manufacture of milk powder and of milk supply plants from abroad due to certain import difficulties (4,35) and non-receipt of debits in respect of equipment received (1,41).

72—*Capital Outlay on Industrial Development* (—13,93)—Explanation awaited.

79—*Expenditure on New Capital for Punjab at Chandigarh* (—24,89)—Explanation awaited.

80-A—*Capital Outlay on Multipurpose River Schemes* (—15,78,26)—Explanation awaited.

81—*Capital Account of Civil Works outside the Revenue Account* (—9,41)—Mainly slow progress of works (64,93), non-execution of certain works due to late receipt of administrative approval (60,68), late finalisation of various schemes (22,06), less *pro-rata* share of establishment charges due to less works outlay (15,21) and non-acquisition of land for Government Agricultural College, Ludhiana (5,72), offset partly by less recoveries from other Government Departments (1,51,89) and increased tempo of works on Bhakra roads (7,30).

83—*Payments of Commuted Value of Pensions* (—3,49)—Mainly smaller payments of commuted value of pensions, than anticipated.

85-A—*Capital Outlay on State Schemes of Government Trading* (—1,26,45)—Explanation awaited.

### (3) DEBT

#### *Increases*

*Loans from the Central Government* (+2,24,07)—Repayment of larger amounts of loans taken from the Government of India, than anticipated.

*Other Loans* (+2,56)—Repayment of a loan taken from the National Co-operative Development and Ware-housing Board, provision for which was not made in the original Budget.

*Loans and Advances by the State Government* (+8,48)—Mainly larger grant of "Miscellaneous Loans and Advances" (45,85) and "Advances for the purchase of other conveyances" (41), offset partly by less grant of "Advances to Cultivators" (9,24), "Loans under the Community Development Programme" (1,28), "Loans to displaced persons" (16,22), "House building advances" to Government servants (9,86) and "Advances for the purchase of motor conveyances" (1,55).

### PART II—CONTINGENCY FUND

*Contingency Fund* (+23)—Expenditure out of advances from the Contingency Fund not recouped during the year.

### PART III—PUBLIC ACCOUNT

#### *Increases*

*State Provident Funds* (+11,61)—Mainly larger payments, than anticipated, from "General Provident Fund" (9,79), "All India Services Provident Fund" (2,28) and "Punjab Contributory Provident Fund" (35), offset partly by smaller payments of "Indian Civil Service Provident Fund" (1,07), than anticipated.

*Famine Relief Fund* (+40,00)—Withdrawals made in pursuance of para 184 of the Finance Commission's Report not provided for in the Budget.

*Deposits of Local Funds* (+2,94,36)—Mainly increases under "Municipal Funds" (16,00), "Other Miscellaneous Funds" (3,29,90) and "State Transport Corporation Fund" (24,46), offset partly by decreases under "District Funds" (74,38) and "Cantonment Funds" (1,77).

*Civil Deposits* (+9,23,48)—Mainly increases under "Revenue Deposits" (1,39,34), "Civil Courts' Deposits" (24,61), "Personal Deposits" (5,30,79), "Public Works Deposits" (2,07,37), "Deposits on account of Police Funds" (2,24) and "Deposits of Educational Institutions" (21,72), offset partly by decreases under "Deposit Account of Custodian Evacuee Property" (1,72) and "Mahatma Gandhi Memorial Fund" (55).

*Suspense Accounts* (+35,39,69)—Increase under "Suspense Account" (3,63,31), "Cash Balance Investment Account" (31,72,48) and "Departmental Adjusting Account" (3,90).

#### Decreases

*Deposits of Depreciation Reserve of Commercial Concerns* (-6,23)—Non-replacement of old vehicles during the year as originally anticipated.

*Appropriation for Reduction or Avoidance of Debt* (-3,06)—Non-purchase of securities of the loan for cancellation as originally anticipated.

*Foodgrains Reserve Fund* (-9,23)—Post-budget decision not to utilise the fund towards losses sustained on Provincial Reserve Food Schemes.

*Other Accounts* (-55,08)—Smaller withdrawals, than anticipated, from the "Central Road Fund" owing to slow progress on works (40,94), "Deposit account of grants from the Ministry of Rehabilitation to Educational Institutions" (9,47) and "Deposit account of grants made by various Indian Central Committees" (4,87).

*Advances not bearing interest* (-1,91,76)—Mainly unanticipated adjustments under "Accounts with Part 'B' States" (2,10,91), offset partly by increase under "Departmental Advances" (18,81).

*Cheques and Bills* (-3,58,57)—Smaller encashment of cheques by departments, than anticipated.

*Departmental and Similar Accounts* (-63,16)—Decrease in the cash balance with Public Works and Forest Divisional Officers.

*Remittances* (-4,61,17)—Decrease under "Reserve Bank of India Remittances" (3,43,68), "Adjusting Account between Central and State Governments" (1,83,45) and "Adjusting Account with Railways" (3,78), offset partly by increase under "Cash Remittances, etc." (46,41) and "Inter-State Suspense Account" (23,33).



## RÉVENUE POSITION OF GOVERNMENT—GENERAL REMARKS

7. The total receipts and expenditure on revenue account were 50,21,84 and 42,16,69 against the budget forecast of 47,80,89 and 49,89,26 respectively. The revenue surplus was 8,06,15 against the deficit of 2,08,37 according to the original forecast. The improvement of 10,13,52 over the budget forecast was the result of a net increase of 10,22,62 in the ordinary revenue account, offset partly by a decrease of 9,10 under "Extraordinary Items".

The increase of 10,22,62 in the ordinary revenue account was mainly owing to larger revenue, than anticipated, under "Union Excise Duties", "Taxes on Railway Fares", "State Excise Duties", "Stamps", "Forest", "Registration", "Taxes on Vehicles", "Other Taxes and Duties", "Debt Services" and "Miscellaneous" and smaller expenditure under "Land Revenue", "State Excise Duties", "Forest", "Registration", "Debt Services", "Civil Administration", "Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements", "Electricity Schemes" and "Miscellaneous", offset partly by slight increase in expenditure under "Stamps" and "Irrigation" and by smaller receipts under "Taxes on Income other than Corporation Tax and Estate Duty", "Land Revenue", "Irrigation", "Civil Administration", "Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements" and "Contributions and Miscellaneous Adjustments between Central and State Governments".

The decrease of 9,10 under "Extra-ordinary Items" was mainly due to less realisation from the sale of uneconomic property and allotment of Government agricultural lands to Harijans at less cost, partly counterbalanced by smaller expenditure under "Community Development Projects, etc." and less payments of pre-partition claims, than anticipated.

"Union Excise Duties", "Taxes on Income other than Corporation Tax and Estate Duty", "Land Revenue", "State Excise Duties", "Other Taxes and Duties", "Civil Administration", "Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements" and "Miscellaneous" were the main sources of revenue, being responsible for 76·7 per cent thereof.

The important variations both under revenue and expenditure have been explained in paragraph 6.

CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT  
PROGRESSIVE CAPITAL OUTLAY TO END OF THE YEAR

8. The following table shows a progressive account of the capital expenditure outside the revenue account of the Government of the Punjab upto the end of the year 1958-59. Further details are contained in statement No. 7 on pages 112—125.

Serial No.	Nature of expenditure	Expenditure upto 1957-58	Expenditure during 1958-59	Total
1	2	3	4	5
1	65-A—Capital Outlay on Forests ..	84	..	84
2	68—Construction of Irrigation, etc., Works (Commercial) ..	35,17,41	3,90,22	(a)39,07,63
3	68—A Construction of Irrigation, etc., Works (Non-Commercial) ..	21,80	..	21,80
4	71—Capital Outlay on Schemes of Agricultural Improvement and Research ..	2,06,80	6,26	2,13,06
5	72—Capital Outlay on Industrial Development ..	4,04,33	38,88	4,43,21
6	79—Expenditure on New Capital for Punjab at Chandigarh ..	10,87,33	1,38,31	12,25,64

Serial No.	Nature of expenditure	Expenditure upto 1957-58	Expenditure during 1958-59	Total
1	2	3	4	5
7	80-A—Capital Outlay on Multipurpose River Schemes ..	1,46,73,58	} (g) 2,62,24 —46,83	1,48,67,46
	(d) —11,06.			
	(e) —7,86			
	(f) —2,61			
8	81—Capital Account of Civil Works outside the Revenue Account ..	15,41,23	3,61,33	19,02,56
9	81-A—Capital Outlay on Electricity Schemes ..	13,34,23	} 1,03,66	14,48,95 ✓
	(d) +11,06			
10	82—Capital Account of other Works outside the Revenue Account .. ..	1,42,76	} 31,90	1,75,00 ✓
	(b) +34			
11	82-A—Capital Outlay on Rail Road Co-ordination Scheme outside the Revenue Account ..	—3,64	5,61	1,97 ✓
12	82-B—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account ..	14,38	..	14,38 ✓
13	83—Payments of Commuted Value of Pensions ..	57,53	64	58,17
14	85—Payments to Retrenched Personnel ..	..	..	(e)
15	85-A—Capital Outlay on State Schemes of Government Trading ..	—1,17,05	—1,21,65	—2,38,70

Serial No.	Nature of expenditure	Expenditure unto 1957-58	Expenditure during 1958-59	Total
1	2	3	4	5
16	85-B—Appropriations to the Contingency Fund ..	1,00,00	..	1,00,00
	Total ..	2,29,81,53	12,17,40	2,41,41,97(a)
		(b) +34	(g)—46,83	
		(e) —7,86		
		(f) —2,61		

(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, Lahore.

(b) *Proforma* adjustment in respect of expenditure erroneously booked under "57—Miscellaneous" instead of "82" during 1956-57 (32) and 1957-58 (2).

✓ (c) Expenditure to end of the year was Rs. 243 only.

(d) Suspense balances previously booked under "II—Thermo-Electric Schemes" transferred *proforma* from "81-A" to "II—Nangal Hydro-Electric Scheme" under "80-A".

(e) Expenditure booked under "80-A" during 1955-56 and 1956-57 transferred *proforma* to "51-B"

(f) *Proforma* adjustment on account of charges on "Betterment Fee" collections during 1953-54 and 1954-55 booked under "80-A" instead of "51-B".

(g) *Proforma* adjustment in respect of expenditure booked during the period 1st February, 1959 to the 31st March, 1959 which is adjustable on the books of the Punjab State Electricity Board.

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, Jagadhri Tubewell Project, Dadri Irrigation Schemes, Narnaul Bund and Bein River Projects. A review of the financial results of Irrigation Works will be found in paragraph 9.

The expenditure under item 3 represents outlay on various flood protection schemes in the erstwhile P.E.P.S.U. State.

Under item 4 is recorded the expenditure incurred in connection with the grow more food schemes of the Agriculture Department to be financed from loans.

Under item 5 is recorded the capital expenditure in connection with the development of industries, work centres and industrial areas in the State.

Under item 6 the net outlay (expenditure minus receipts) in connection with the construction of New Capital for Punjab at Chandigarh is recorded.

The outlay under item 7 pertains to Bhakra Nangal Project.

The outlay under item 8 is in connection with works which are not revenue producing except residential buildings for which rents are realised.

The expenditure under item 9 relates to Uhl River Hydro-Electric Scheme and certain Thermo-Electric Schemes. A review of the financial results of these schemes is given in paragraph 10.

Item 10 represents the outlay on the Punjab Roadways, Jullundur, Amritsar and Ambala.

Item 11 accommodates expenditure on investment in the shares of the Road Transport Companies and net profit therefrom.

Item 12 represents outlay on Passengers Bus Service relating to ex-P.E.P.S.U. State.

Payments of commuted value of pensions are recorded in the first instance under item 13, 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 15 represents the net outlay (expenditure minus receipts) on the purchase and sale of foodgrains and motor vehicles.

The expenditure under item 16 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

9. The financial results of Irrigation Works are given below in the form of Capital and Revenue Accounts of all systems of Irrigation, except Gurgaon, Harike, Western Jumna Canal (unproductive portion), Indri Land Reclamation Farm, Sidharathhar Scheme, Sirhind Feeder Canal, Upper Bari Doab Canal (unproductive portion), Sirhind Canal (unproductive portion) and Drainage Project which are under construction and have not started earning revenue. The statement does not include the financial results of Irrigation Schemes of the erstwhile P.E.P.S.U. State as the Administrative Accounts of these schemes have not been prepared since the 13th April, 1950, the date of federal financial integration of erstwhile P.E.P.S.U. State, for want of certain information still awaited from the State Government.

Names of Projects	Direct Capital Outlay		Revenue receipts during 1958-59			Direct working expenses during the year 1958-59	Net revenue excluding interest		Interest on capital	Net profit or loss after meeting interest	
	During the year 1958-59	To end of the year 1958-59	Direct Revenue (Public Works receipts)	Portion of land revenue due to irrigation	Total revenue receipts		Surplus of revenue over expenditure (+) or of expenditure over revenue (-)	Rate per cent on capital outlay to end of the year 1958-59		Surplus of revenue over expenditure (+) or of expenditure over revenue (-)	Rate per cent on capital outlay to end of the year 1958-59
1	2	3	4	5	6	7	8	9	10	11	12
<b>A—Irrigation Works—</b>											
<b>(1) Productive.</b>											
1. Upper Bari Doab Canal	3.08	2,37.72	31.19	6.77	37.96	40.35	(-)2.39	1.01	9.21	(-)11.60	4.90
2. Western Jumna Canal	32.60	4,24.50	1,22.15	10.52	1,32.67	55.90	+76.77		16.46	+60.31	
2. (a) Western Jumna Canal— Extension Schemes (a)		[1,52.57]						13.30			9.40
3. Sirhind Canal ..	1.08	2,60.57	90.61	1.93	92.54	43.15	+49.39	15.95	6.05	(-)6.05	14.97
4. Government Central Workshops Unit No. 1.	(-)98.98	(-)2,55.55	1	..	1	26	(-)25	-10	10.38	(+)39.01	3.13
5. Eastern Canal ..	1.74	2,39.55	42.90	32	43.22	7.07	+36.15	15.09	9.54	+26.61	11.11
6. Bhakra Project ..	(-)37.02	1,02,45.11	55.75	1.78	57.53	91.72	(-)34.19	-33	3.40	(-)37.59	.37
7. Shah Nahar Project ..	1.35	30.15	12	..	12	3.92	(-)3.80	12.60	1.05	(-)4.85	16.09
8. Mansk (Tubewell) Schemes	1	6.90	..	..	..	..	..	..	24	(-)24	3.53
9. Radour (Tubewell) Schemes	..	6.11	..	..	..	..	..	..	21	(-)21	3.44
10. Madhopur Beas Link	49.97	2,01.33	..	..	..	..	..	..	7.52	(-)7.32	3.64
11. Technical Co-operation Aid Scheme.	20.79	3,32.19	..	..	..	9.42	(-)9.42	2.84	13.28	(-)22.70	6.83
<b>Total—(1) Productive</b>	<b>(-)26.42</b>	<b>1,19,81.05</b>	<b>3,42.73</b>	<b>21.82</b>	<b>3,64.05</b>	<b>2,51.79</b>	<b>+1,12.26</b>	<b>.94</b>	<b>65.80</b>	<b>+43.36</b>	<b>.36</b>

(2) Unproductive.											
1. Ghaggar Canals	2,59	6,36	..	1,50	1,50	27	+1,23	19.34	21	+1,02	16.04
2. Jagadhri Tubewell Schemes .. ..	(- )7	1,03,38	..	..	..	6,43	(- )6,43	6.22	3,61	(- )9,94	9.62
Total—(2) Unproductive	2,52	1,09,74	..	1,50	1,50	6,70	(- )5,20	4.74	3,72	(- )8,92	8.19
Total—A—Irrigation Works	(- )23,90	1,19,90,79	3,42,73	22,82	3,65,55	2,53,49	+1,07,06	.89	72,62	+34,44	.29

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

- (1) The figures shown in 3 are exclusive of figures for the period from 1-4-1947 to 14-8-1947,, 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 under report works out to .29 against 1.24 in 1957-58.
- (3) Works in the Irrigation Department are classified as "Productive" or "Unproductive" according as the net revenue (gross revenue less working expenses) derived from each work on the expiry of ten years from the date of closure of the construction estimate covers or does not cover the prescribed annual interest charges on the capital invested. The productivity test involves some *proforma* adjustments which do not appear on the face of 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" category.

(4) (i) Productive canals in the State continued to satisfy the conditions of productivity and to yield the prescribed return on capital invested during the year with the exception of Upper Bari Doab Canal. The reasons for fall in revenue in this case are under investigation. The Bhakra Project, Shah Nahar, Tubewell Projects (Munak and Radaur), Madhopur Beas Link and Technical Co-operation Aid Schemes 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 there are no receipts against Technical Co-operation Aid Scheme and no working expenses under Munak (Tubewell), Radaur (Tubewell) Schemes and Madhopur Beas Link during the year under review are under investigation.

(5) There is no change of classification of any canal from "Productive" to "Unproductive" or *vice versa* during the year under review.

(6) A sum of 1,29,39 was outstanding on the 31st March, 1959 in respect of various canals in the Punjab (excluding the erstwhile P.E.P.S.U. State) on account of irrigation dues. The yearwise break up of the outstandings as also the information relating to P.E.P.S.U. is awaited from the department.

### FINANCIAL RESULTS OF ELECTRICITY SCHEMES

10. The following statement shows the financial results for the period from 1-4-1958 to 31-1-1959 of the electricity schemes on which the capital invested is rupees twenty five lakhs or over.

Names of Projects	Direct Capital Outlay		Gross revenue during the year 1958-59	Working expenses			Net revenue excluding interest		Interest on Capital	Net profit or loss after meeting interest		Year of operation
	During the year 1958-59	To end of the year 1958-59		Depreciation	Direct working expenses	Total working expenses	Surplus of revenue over expenditure (+) or of expenditure over revenue (-)	Rate per cent on capital outlay to end of the year 1958-59		Surplus of revenue over expenditure (+) or of expenditure over revenue (-)	Rate per cent on capital outlay to end of the year 1958-59	
1	2	3	4	5	6	7	8	9	10	11	12	13
Hydro-Electric Schemes— Uhl River Scheme	1,03,66	12,73,71 (a)	1,57,14	21,88	64,26	86,14	+71,00	5.57	40,88	30,12	2.36	26th

Note.—Electricity schemes have been transferred to the Punjab State Electricity Board with effect from 1st February, 1959.

(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.

Includes 13.87 on account of erstwhile P.E.P.S.U. schemes transferred *pro-forma* in the Administrative Accounts during the year.



The Uhl River Hydro-Electric Scheme started yielding revenue in the year 1933-34 although the construction estimates were closed on the 31st March, 1936. It worked at a loss up to the year 1942-43 but from 1943-44 it began to show profits after meeting the interest charges. During the period under review, there has been a net profit of 30,12 after meeting interest charges amounting to 40,88 which gives a percentage of 2.36 on the direct capital outlay to end of the year 1958-59 (1-4-1958 to 31-1-1959) as against the net profit of 60,74 during the year 1957-58 i.e. 5.24 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 the partition of the country, 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 year 1958-59, the scheme continued to be productive.

### EXPENDITURE ON IMPORTANT CAPITAL PROJECTS UNDER CONSTRUCTION

(The figures in this para are in units of rupees).

11. (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.

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

#### (i) Bhakra Dam

Sub-heads 1	Estimated cost 2	Expenditure to end of 1958-59 3
	Rs.	Rs.
I—Works .. ..	1,03,35,04,000	88,98,13,064
		(a) —4,20,69,112
		(b) —1,66,383
II—Establishment .. ..	11,80,47,000	12,58,58,037
		(a) —1,03,34,151
		(b) +2,42,684
		(c) —7,85,579
		(d) —2,60,789
III—Tools and Plant .. ..	1,19,68,000	98,96,669
		(a) —9,82,185
		(b) —76,301
IV—Suspense .. ..	..	4,34,17,299
Interest charged to Capital .. ..	..	19,31,97,784
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. ..	—3,05,91,000	(—) 2,31,40,152
		(a) +19,53,950
<i>Deduct</i> —Amount transferred to other Governments .. ..	..	—16,20,53,431
Total—Direct charges .. ..	1,13,29,28,000	(a) +29,65,748
		1,07,69,89,270
		(a) —4,84,65,750
		(c) —7,85,579
		(d) —2,60,789
Audit and Accounts Charges .. ..	51,26,000	61,19,407
		(e) +2,45,273
		(a) —4,20,691
		(b) —1,664
Capitalized abatement of Land Revenue .. ..	31,42,000	2,78,003
		(e) +76,125

(i) *Bhakra Dam*—concl'd.

Sub-heads 1	Estimated cost 2	Expenditure to end of 1958-59 3
Total—Indirect Charges ..	Rs. 82,68,000	Rs. 63,97,410 (e)+3,21,398 (a) and (b)—4,22,355
Grand Total ..	1,14,11,96,000	1,08,33,86,680 (a) and (b)—4,88,88,105 (c) —7,85,579 (d) —2,60,789 (e) +3,21,398
Arrears of accumulated interest charges ..		2,73,97,791 (c) and (d)+10,46,368 (e)+15,78,240 (f)—15,28,043

(a) *Proforma* adjustment from "I—Bhakra Dam" to "II—Nangal Hydro-Electric Scheme".

(b) *Proforma* adjustments on account of expenditure incurred during the years 1952-53 to 1957-58 on drafting and designing material transferred to "Establishment", as desired by Government.

(c) Expenditure booked under "80-A" during 1955-56 and 1956-57 transferred *proforma* to "51-B".

(d) *Proforma* adjustment on account of expenditure incurred during the years 1953-54 and 1954-55 on Betterment Fee collections booked under "80-A(I)" instead of "51-B(i)".

(e) *Proforma* adjustments carried out in respect of P.E.P.S.U. in the Administrative Accounts for the year 1957-58.

(f) Revenue receipts for *Kharif* 1955-56 to 1956-57 from Sirsa Branch credited to "XVII" transferred to "XL-A" as desired by the Bhakra Control Board.

## (ii) Nangal Hydro-Electric Scheme

Sub-heads	Estimated cost	Expenditure to end of 1958-59. (upto 31-1-59)
1	2	3
	Rs.	Rs.
I. Works .. .. .	84,96,15,700	36,12,03,956 } (a)+4,20,69,112 }
II. Establishment .. .	7,14,35,100	3,52,68,426 } (a)+1,03,34,151 }
III. Tools and Plant .. .	2,03,83,500	57,37,548 } (a)+9,82,185 }
IV. Suspense .. .. .	87,15,200	76,44,018 } (b) —11,06,424 }
Interest on Capital .. .. .		7,57,41,619.
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. .. .	—1,22,40,000	—36,93,578 } (a)—19,53,950 }
<i>Deduct</i> —Amount debitabte to other Govern-ments .. .. .		—4,47,32,220
<i>Deduct</i> —Amount of net receipts transferred to meet capitalized interest charges .. .. .		(a) —29,65,748 —2,52,59,904
Total—Direct Charges .. .. .	93,79,09,500	41,19,09,865* } (a)+4,84,65,750 } (b)—11,06,424 }
Audit and Accounts Charges .. .. .	42,47,400	27,47,182 } (a)+4,20,691 }
Capitalized abatement of Land Revenue .. .. .	86,400	2,173
Total—Indirect Charges .. .. .	43,33,800	27,49,355 } (a) +4,20,691 }
Grand Total .. .. .	94,22,43,300	41,46,59,220 } (a)+4,88,86,441 } (b)—11,06,424 }
Arrears of accumulated interest charges .. .. .		1,11,62,238

(a) See footnote (a) on page 29.

(b) Suspense balances previously booked under "II—Thermo-Electric Schemes" transferred *proforma* from "81-A" to "II—Nangal Hydro-Electric Scheme" under "80-A".

\*Excludes expenditure of Rs. 46,83,548 booked during the period 1st February, 1959 to the 31st March, 1959, which is adjustable on the books of the Punjab State Electricity Board.

## (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 was sanctioned in 1953 for a sum of Rs. 17,44,23,000 (gross) which was revised in November, 1957 to a sum of Rs. 24,09,73,000 (gross) mainly due to increase in the scope of works.

3. The assistance received from the Government of India by way of loans upto March, 1959, amounted to Rs. 744 lakhs as shown below:—

Year	Amount	Rate of interest
1950-51 .. .. .	100 lakhs	3½%
1951-52 .. .. .	100 lakhs	3¾%
1952-53 .. .. .	100 lakhs	4¼%
1953-54 .. .. .	75 lakhs	4%
1954-55 .. .. .	125 lakhs	4%
1955-56 .. .. .	144 lakhs	4%
1957-58 .. .. .	100 lakhs	4%
Total ..	744 lakhs	

During the year 1956-57 (post-reorganisation period) a sum of Rs. 1 crore was received from the Government of India as a grant.

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

Sub-heads	Estimated cost	Expenditure to end of 1958-59
1	2	3
I. Works—	Rs.	Rs.
1. Land acquisition and survey ..	88,01,000	85,10,233
2. Roads and bridges .. .. .	1,78,00,000	1,27,18,796
3. Domestic and Irrigation water supply	2,30,93,000	1,49,25,421
4. Storm water drainage .. .. .	1,01,50,000	56,43,891
5. Sewerage .. .. .	1,66,59,000	82,89,493
6. Landscaping .. .. .	35,27,000	10,16,123
7. Electrification .. .. .	44,00,000	32,01,095
8. Civil Works .. .. .	2,31,63,000	1,20,45,235
9. Non-residential Government buildings	3,55,25,000	2,28,00,397
10. Residential Government buildings ..	5,19,64,000	5,68,96,113
11. Dam across Sukhna Choe ..	92,00,000	74,49,304
12. Special Tools and Plant ..	3,50,000	7,35,532
13. Other items (Railway facilities, Research, Publicity, Maintenance, Revolving Fund, unforeseen items and loss in stock, etc.) .. .. .	1,01,15,000	58,85,407
Total—Works ..	21,47,47,000	16,01,17,040

Sub-heads 1	Estimated cost 2	Expenditure to end of 1958-59 3
	Rs.	Rs.
II. Establishment .. .. .	2,18,26,000	1,88,91,005
III. Tools and Plant .. .. .	44,00,000	8,40,273
IV. Suspense .. .. .	..	45,13,521
Grand Total .. .. .	24,09,73,000	18,43,61,839
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. .. .	—9,32,84,000	—6,17,97,850
Net Total .. .. .	14,76,89,000	12,25,63,989

## (III) Jagadhri Tubewell Project

1. 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 but the project estimate has not been revised.

2. For financing the scheme, the Government of India have so far sanctioned a loan of Rs. 1,25,00,000 upto 31st March, 1959.

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 1	Estimated cost 2	Expenditure to end of 1958-59 3
I. Works and Suspense—	Rs.	Rs.
Preliminary expenses .. .. .	11,520	13,825
Construction of tubewells .. .. .	41,05,594	60,73,365
Other works (Land, falls, drainage, crossings, bridges, buildings, channels, etc.) and Suspense .. .. .	63,99,949	48,85,206
Total—Works and Suspense .. .. .	1,05,17,063	1,09,72,396
II. Establishment .. .. .	5,50,000	11,05,878
III. Tools and Plant .. .. .	1,52,966	88,645
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. .. .	—6,83,000	—18,28,666
Total .. .. .	1,05,37,029	1,03,38,253
Audit and Accounts Charges .. .. .	1,01,978	1,15,396
Capitalized abatement of Land Revenue .. .. .	15,965	..
Grand Total .. .. .	1,06,54,972	1,04,53,649

(IV) *Harike Project*

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

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

2. The following is a summary of the expenditure on the project under the various sub-heads as compared with the provisions in the estimate.

Sub-heads	Estimated cost	Expenditure to end of 1958-59
1	2	3
	Rs.	Rs.
I. Works—		
Preliminary charges .. .. .	3,70,700	2,77,180
Construction proper .. .. .	13,39,10,300	7,68,34,640
Total .. .. .	13,42,81,000	7,71,11,820
II. Establishment .. .. .	65,02,000	57,07,532
III. Tools and Plant .. .. .	27,36,000	4,01,521
IV. Suspense .. .. .	..	10,81,127
Interest on Capital .. .. .	..	1,79,95,665
Total .. .. .	14,35,19,000	10,22,97,665
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. .. .	—1,64,000	—42,64,072
Total—Direct Charges .. .. .	14,33,55,000	9,80,33,593
Audit and Accounts Charges .. .. .	17,71,000	7,71,117
GRAND TOTAL .. .. .	14,51,26,000	9,88,04,710

(V) *Madhopur Beas Link Project*

1. 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 as compared with the estimate which has not so far been sanctioned.

Sub-heads	Estimated cost	Expenditure to end of 1958-59
1	2	3
	Rs.	Rs.
I. Works—		
Preliminary Charges .. .. .	1,50,000	99,666
Works proper . . . . .	2,25,25,000	1,47,34,419.
Total . . . . .	2,26,75,000	1,48,34,085
II. Establishment .. .. .	14,83,000	29,49,844
III. Tools and Plant .. .. .	2,04,000	1,34,583
IV. Suspense .. .. .	..	29,51,450
Deduct—Receipts and Recoveries on Capital Account.	-1,37,000	-4,96,722
Total—Direct Charges .. .	2,42,25,000	2,03,73,240*
Indirect charges—		
Capitalized abatement of Land Revenue .. .	28,000	..
Audit and Accounts Charges .. .	2,28,000	1,47,544
Total—Indirect Charges .. .	2,56,000	1,47,544
GRAND TOTAL .. .	2,44,81,000	2,05,20,784

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

#### COMMITMENTS

12. 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 March, 1959, in respect of sanctioned schemes estimated to cost rupees one lakh or more, expenditure on which is debitible outside the Revenue Account.

These commitments amounted to 34,13,82 and were in connection with:—

(1) Irrigation works excluding items Nos. 47, 49, 78, 80, 84, 85, 91, 93, 97, 101, 102, 103, 104, 106, 107 and 124 in Appendix I, the estimates for which have not been sanctioned .. .	13,37,67
(2) Buildings and Roads works excluding items Nos. 140, 159, 163, 165, 166, 186, 210, 212, 307, 319, 335, 337, 354, 384, 388, 421, 428, 429, 431, 434, 436, 439, 440, 441, 442, 446, 458, 459, 460, 461, 462, 463, 469, 493, 494, 495, 496, 498, 499, 518 and 519 in Appendix I, the estimates for which have not been sanctioned .. .	20,76,15
Total .. .	34,13,82



## DEBT POSITION—GENERAL STATEMENT

13. The debt position of the Government of the Punjab as it stood at the beginning and the close of the year 1958-59 is summarised in the statement below:—

Nature of Debt	Amount of Debt		Difference (+) or (-)
	On the 1st April, 1958	On the 31st March, 1959	
1	2	3	4
Permanent Debt .. .. .	2,03,86	2,03,86	..
Loans from the Central Government	2,17,45,53	2,25,30,14	+7,84,61
Other Loans .. .. .	1,15,69	1,46,97	+31,28
Unfunded Debt .. .. .	5,16,15	5,52,38	+36,23
<b>Gross Total Debt .. .. .</b>	<b>2,25,81,23</b>	<b>2,34,33,35</b>	<b>+8,52,12</b>
<i>Deduct</i> —Outstanding loans and advances made by Government	-25,74,14	-28,61,82	-2,87,68
<b>Net Debt .. .. .</b>	<b>2,00,07,09</b>	<b>2,05,71,53</b>	<b>+5,64,44</b>

There was an increase of 5,64,44 in the net debt liability at the close of the year. This was owing to increase under "Loans from the Central Government" (7,84,61), "Other Loans" (31,28) and "Unfunded Debt" (36,23), offset partly by an increase (2,87,68) under "Loans and Advances made by Government". The net debt of the state works out to 409.64 per cent of the total revenue of the State for the year as against 456.10 per cent during the year 1957-58 and 466.87 per cent during the year 1956-57.

*Permanent Debt*—The balance is on account of 4 per cent Punjab Loan, 1968 raised by the Punjab Government in the open market on the 3rd September, 1956 for financing capital expenditure on productive irrigation and power projects. The issue price was Rs. 99.25 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.

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 amortisation of the loan, as they may from time to time consider necessary.

During the year contributions of 3.06 were made towards depreciation fund and of 16.99 towards the sinking fund.

*Loans from the Central Government*—The balance under this head increased by 7,84,61. The particulars of the loans and the balance of each loan outstanding on the 31st March, 1959 will be found in Appendix III. No amortisation arrangements for the repayment of the loans have been made by the State Government. Even the repayment of loans from revenue has been stopped with effect from the 1st April, 1956 due to the adverse revenue position.

A credit of 1,43,33 is, however, available in the Sinking Fund created by the former P.E.P.S.U. State for the amortisation of loans taken from the Central Government for the Bhakra Nangal Project. All loans excepting rehabilitation loans and those made to the former P.E.P.S.U. State are being repaid according to the terms and conditions fixed. As regards rehabilitation loans, an *ad-hoc* adjustment of 51,22 representing recoveries effected from the compensation claims of the displaced persons in repayment of the loans granted to them by the State Government was made in the previous year towards the repayment of the Central loans. A further adjustment of 2,94,96 was made during the year under report.

*Other Loans*—The balance represents loans taken by the Punjab Government from the National Agricultural Credit (Long Term Operations) Fund of the Reserve Bank of India (1,09,43) and from the National Co-operative Development and Ware-housing Board (37,54) for participation in the share capitals of co-operative credit institutions and co-operative sugar mills. The particulars of the loans and the balance of each loan outstanding on the 31st March, 1959 will be found in Appendix IV.

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

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

The increase of 2,87,68 under this head is mainly owing to increase under "Advances to Cultivators" (1,95,34), "Miscellaneous Loans and Advances" (1,97,43), "Loans and Advances under Community Development Programme" (36,16), Advances to Government servants for house building (5,78), for the purchase of motor conveyances (1,26) and for the purchase of other means of conveyances (1,09), offset partly by decrease under "Loans to Municipalities" (5,19) and "Loans and Advances to Displaced Persons" (1,42,88).

*Debt Services*—The net charge on the revenues of the State to meet the services of debt was 8,29,91 as detailed below:—

Contribution to the Sinking Fund	..	..	..	20,05
Interest on Permanent Loans	..	..	..	9,70
Management of Debt	..	..	..	4
Miscellaneous	..	..	..	6
Interest on loans from the Central Government	..	..	..	8,46,31
Interest on State Provident Funds Balances	..	..	..	15,99
			Total	8,92,15
<i>Deduct</i> —Interest on Loans and Advances by the State Government	..	..	..	—62,24
			Net charge	8,29,91

The net charge is 16.53 per cent of the total revenue of the State for the year.

### GUARANTEES GIVEN BY THE GOVERNMENT OF PUNJAB IN RESPECT OF LOANS RAISED BY LOCAL BODIES, ETC.

14. The statement given below indicates guarantees given by the State Government and outstanding on the 31st March, 1959 :—

Serial No.	Name of the public or other body for which the guarantee has been given	Reference to the authority covering the guarantee	Nature and extent of the guarantee given	Maximum amount guaranteed	Sums guaranteed outstanding on the 31st March, 1959	Re-marks
1	2	3	4	5	6	7
				Rs.	Rs.	
1	Punjab State Co-operative Bank Ltd., Jullundur.	Article 293 (1) of the Constitution of India.	Ordinary surety (full guarantee in respect of principal and interest borrowed from Reserve Bank of India)	148,28,000 93,01,500	10,68,000 32,43,001	..

### BALANCE

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

Month	Opening Cash Balance		Receipts	Disbursements	Closing Cash Balance	
	In Treasuries	In Banks			In Treasuries	In Banks
1	2	3	4	5	6	7
April, 1958	1,15,74	1,98,55	18,98,53	20,12,13	1,10,43	90,26
May, 1958	1,10,43	90,26	13,57,44	14,60,46	1,10,89	—13,22
June, 1958	1,10,89	—13,22	27,43,04	23,40,00	1,31,93	3,68,78
July, 1958	1,31,93	3,68,78	27,73,70	31,30,82	1,50,84	—7,25
August, 1958	1,50,84	—7,25	22,80,64	22,35,89	97,13	91,21
Sep., 1958	97,13	91,21	19,23,15	19,35,56	90,54	85,39
October, 1958	90,54	85,39	37,60,49	36,45,52	1,13,05	1,77,85
Nov., 1958	1,13,05	1,77,85	14,40,35	16,49,27	1,19,44	—37,46
Dec., 1958	1,19,44	—37,46	27,77,31	24,24,33	1,03,29	3,31,67
January, 1959	1,03,29	3,31,67	30,09,79	31,37,03	1,33,70	1,74,02
Feb., 1959	1,33,70	1,74,02	14,06,32	16,60,09	94,65	—40,70
March, 1959	94,65	—40,70	52,00,37	44,17,54	93,45	7,43,33

The erstwhile P.E.P.S.U. Government had not entered into any agreement with the Reserve Bank of India. A portion of the cash balance of the State was kept in the treasuries while the rest was deposited with the various banks with which the State had current accounts. After the reorganisation of States the resource work of the State in the erstwhile P.E.P.S.U. territories has not so far been taken over by the Reserve Bank. Consequently the arrangements existing in erstwhile P.E.P.S.U. territories continued during the year under report.

Under an agreement with the Reserve Bank of India entered into by the Government of the erstwhile Punjab, the State Government have to maintain a minimum balance of Rs. 10 lakhs at the Bank. The Bank informs the Government by telegram of their daily balance with the Bank at the close of each working day. If this balance falls on weekly settling days, below the agreed minimum, the deficiency is made good either by taking a "Ways and Means" advance from the Reserve Bank or by selling treasury bills to the public. During the year under report neither treasury bills were issued, nor were any Ways and Means advances taken from the Reserve Bank of India.

The year opened with a cash balance of 1,15,74 in Treasuries and 1,98,55 in Banks (1,89,95 with the Reserve Bank and 8,60 with other Banks) and closed with a balance of 93,45 in Treasuries and 7,43,33 in Banks (7,37,92 with the Reserve Bank and 5,41 with other Banks).

Besides the cash balance referred to above, the resources of the Government of the Punjab included certain investments in Treasury Bills (9,18,50), short-term deposits with the Bank of Patiala (38,68) and securities of the Central Government. (1,70,84). 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 1958-59 was 53,57. The total investments held by Government at the beginning and at the close of the year under review were as follows :—

1	On the 1st April, 1958 2	On the 31st March, 1959 3
Cash Balance Investment Account .. .. .	13,79,53	11,28,02
earmarked Investments .. .. .	3,14,96	3,14,96
Total .. .. .	16,94,49	14,42,98

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

1	On the 1st April, 1958 2	On the 31st March, 1959 3
Cash .. .. .	3,14,29	8,36,78
Investments .. .. .	16,94,49	14,42,98
Total .. .. .	20,08,78	22,79,76

The increase of 2,70,98 in the closing balance is owing to revenue surplus (8,05,15), increase in the net debt (5,64,44) and excess of receipts over disbursements under Debt, Deposit and Remittance heads and Contingency Fund (1,21,12), partly offset by large capital expenditure (12,19,73).

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 Reserve Fund or Deposit Account	Balance on the 1st April, 1958			Balance on the 31st March, 1959		
	Cash	Invest- ments	Total	Cash	Invest- ments	Total
	1	2	3	4	5	6
1. Deposits of De- preciation Reserve of Commercial Concerns ..	37,45	..	37,45	55,69	..	55,69
2. Depreciation Re- serve Fund—Elec- tricity ..	3,80,78	..	3,80,78	4,77,33	..	4,77,33
3. Depreciation Re- serve Fund—Gov- ernment Presses	7,48	..	7,48	11,80	..	11,80
4. Reserve Fund— Transport ..	2,19	..	2,19	2,05	..	2,05
5. Bhartpur Endow- ment Fund ..	..	6	6	..	0	6
6. Deposits of Char- itable Trusts ..	5,02	..	5,02	5,02	..	5,02
7. Sinking Funds ..	1,03,38	..	1,03,38	1,83,43	..	1,83,43
8. Famine Relief Fund	7,00	..	7,00	1,00	..	1,00
9. Fund for Develop- ment Schemes ..	1,00,45	3,13,38	4,13,83	1,00,45	3,13,38	4,13,83
10. State Agricultural Credit Relief and Guarantee Fund ..	1,50	..	1,50	2,00	..	2,00
11. Foodgrains Re- serve Fund ..	9,23	..	9,23	9,86	..	9,86
12. Civil List Reserve Fund (a) ..	20	52	72	20	52	72

(a) The fund is operated upon under "Civil Deposits—Personal Deposits".

Name of Reserve Fund or Deposit Account	Balance on the 1st April, 1958			Balance on the 31st March, 1959		
	Cash	Invest- ments	Total	Cash	Invest- ments	Total
	2	3	4	5	6	7
13. Subventions from Central Road Fund	24,92	..	24,92	18,72	..	18,72
14. Deposit account of the grant made by the Indian Council of Agricultural Re- search .. ..	-47	..	-47	-2,03	..	-2,03
15. Deposit account of grants made by the Indian Central Su- garcane Committee	-30	..	-30	-32	..	-32
16. Deposit account of grants from the Central Government for development of handloom industries	9	..	9	15	..	15
17. Central Cotton Committee Research Fund .. .. .	1,17	..	1,17	1,22	..	1,22
18. Deposit account of grants made by the Indian Central Tob- acco Committee ..	-2	..	-2	..	..	..
19. Deposit account of grants made by the Indian Central Cotton Committee..	-93	..	-93	-1,36	..	-1,36
20. Deposit account of grants made by the Indian Central Oil- seeds Committee ..	-1	..	-1	16	..	16
21. Deposit account of grants from the Ministry of Rehabili- tation to Educa- tional Institutions	1,58	..	1,58	4,76	..	4,76
22. Deposits of sale- proceeds of World Health Organisation Seals .. .. .	5	..	5	5	..	5

Name of Reserve Fund or Deposit Account	Balance on the 1st April, 1958			Balance on the 31st March, 1959		
	Cash	Invest- ments	Total	Cash	Invest- ments	Total
	2	3	4	5	6	7
23. Deposit account of the grant made by the Central Govern- ment for financing Cotton Extension Schemes ..	1,43	..	1,43	1,43	..	1,43
24. Deposit account of Relief and Reha- bilitation Loans to be written off ..	41,70	..	41,70	41,72	..	41,72
25. Deposit account of grants from the Cen- tral Government for the food production drive scheme—Bonus for accelerating pro- duction of foodgrains	1,37,12	1,00	1,38,12	1,37,12	1,00	1,38,12
Total ..	9,21,01	3,14,96	12,35,97	10,50,45	3,14,96	13,65,41

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

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

1	2	3
	On the 1st April, 1958	On the 31st March, 1959
Cash .. .. .	—6,06,72	—2,13,67
Investments .. .. .	13,79,53	11,28,02
Total .. .. .	7,72,81	9,14,35

## SUMMARY OF GENERAL FINANCIAL POSITION

16. As stated in paragraph 7, the year under report closed with a revenue surplus of 8,05,15 against the surplus of 7,52,82 during the year 1957-58. The surplus in the revenue account was mainly owing to increased receipts, than anticipated, under "Union Excise Duties", "Taxes on Railway Fares", "State Excise Duties", "Stamps", "Forest", "Registration", "Taxes on Vehicles", "Other Taxes and Duties", "Debt Services" and "Miscellaneous", offset partly by less revenue under "Taxes on Income other than Corporation Tax and Estate Duty", "Land Revenue", "Irrigation", "Civil Administration", "Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements" and "Contributions and Miscellaneous Adjustments between Central and State Governments".

The surplus would have been more but for larger expenditure under "Stamps" and "Irrigation".

Capital expenditure outside the revenue account amounted to 12,19,73. This was mainly incurred on "Irrigation Works" (3,90,22), "New Capital for Punjab at Chandigarh" (1,38,31), "Multipurpose River Schemes" (2,62,24), "Civil Works" (3,61,33) and "Electricity Schemes" (1,03,66).

The net debt of the State amounted to 2,05,71,53 at the end of the year. There were also commitments of Government in respect of capital expenditure debitable outside the Revenue Account to the extent of 34,13,82 excluding the items mentioned in paragraph 12. Against these liabilities and commitments, Government own several remunerative Irrigation, Electrical and other works besides various physical assets, such as lands and buildings, communications, works, forests, etc., the value of which cannot be included in this review.

The State Government's investments in shares of commercial concerns amounted to Rs. 4,27,81,351 details of which are given in Appendix II of this publication.

The year ended with a balance of 22,79,76 (cash 8,36,78 and investments including earmarked investments 14,42,98) as compared with the opening balance of 20,08,78 (cash 3,14,29 and investments 16,94,49). The reasons for the increase of 2,70,98 have been given in paragraph 15.



## A—GENERAL FINANCE ACCOUNTS

## PART II—ACCOUNTS

## No. 1.—STATEMENT SHOWING THE PERCENTAGE DISTRIBUTION OF REVENUE AND EXPENDITURE FOR THE YEAR 1958-59.

Heads  1	Amount in thousands of rupees  2	Percentage of total Revenue  3	Percent- age of total Expendi- ture  4
<b>REVENUE—</b>			
<b>Principal Heads of Revenue—</b>			
Union Excise Duties .. ..	3,71,52	7.40	8.81
Taxes on Income other than Corporation Tax and Estate Duty .. ..	3,21,39	6.40	7.62
Estate Duty .. ..	8,33	.17	.20
Taxes on Railway Fares .. ..	88,34	1.76	2.09
Land Revenue .. ..	2,91,80	5.81	6.92
State Excise Duties .. ..	5,94,56	11.84	14.10
Stamps .. ..	1,97,15	3.92	4.67
Forest .. ..	1,11,34	2.22	2.64
Registration .. ..	46,30	.92	1.10
Taxes on Vehicles .. ..	84,62	1.68	2.01
Other Taxes and Duties .. ..	9,33,07	18.58	22.13
Total—Principal Heads .. ..	30,48,42	60.70	72.29
Irrigation—Net Receipts .. ..	1,15,13	2.29	2.73
Debt Services .. ..	1,18,21	2.36	2.80
Civil Administration .. ..	5,20,18	10.36	12.34
Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements .. ..	4,49,45	8.95	10.66
Electricity Schemes—Net Receipts .. ..	71,00	1.41	1.68
Miscellaneous .. ..	3,70,41	7.38	8.79
Contributions and Miscellaneous Adjustments between Central and State Governments .. ..	2,31,72	4.61	5.49
Extra-ordinary Items .. ..	97,32	1.94	2.31
<b>GRAND TOTAL—REVENUE .. ..</b>	<b>5,01,21,84</b>	<b>100.00</b>	<b>119.09</b>

**No. 1—STATEMENT SHOWING THE PERCENTAGE DISTRIBUTION OF REVENUE AND EXPENDITURE FOR THE YEAR 1958-59—concl'd.**

Heads 1	Amount in thousands of rupees 2	Percentage of total Revenue 3	Percentage of total Expenditure 4
<b>Expenditure—</b>			
<b>Direct Demands on the Revenue—</b>			
Land Revenue .. .. .	1,76,26	3.51	4.18
State Excise Duties .. .. .	42,93	.85	1.02
Stamps .. .. .	6,29	.12	.15
Forest .. .. .	87,22	1.74	2.07
Registration .. .. .	1,39	.03	.03
Taxes on Vehicles .. .. .	5,89	.12	.14
Other Taxes and Duties .. .. .	31,27	.62	.74
<b>Total—Direct Demands</b> .. .. .	<b>3,51,25</b>	<b>6.99</b>	<b>8.33</b>
Irrigation, .. .. .	1,33,00	2.65	3.15
Debt Services .. .. .	88,39	1.76	2.10
<b>Civil Administration—</b>			
General Administration, .. .. .	2,88,21	5.74	6.83
Administration of Justice .. .. .	65,25	1.30	1.55
Police .. .. .	4,50,97	8.98	10.69
Education .. .. .	8,58,12	17.09	20.35
Medical and Public Health .. .. .	2,88,70	5.75	6.85
Agriculture .. .. .	90,97	1.81	2.16
Other heads .. .. .	2,27,92	4.54	5.41
<b>Total—Civil Administration</b> .. .. .	<b>22,70,14</b>	<b>45.21</b>	<b>53.84</b>
Civil Works, Multipurpose River Schemes and Miscellaneous Public			
Improvements .. .. .	6,71,19	13.37	15.92
Electricity Schemes .. .. .	41,91	.83	.99
<b>Miscellaneous—</b>			
Miscellaneous .. .. .	2,66,47	5.31	6.32
Other heads .. .. .	2,24,16	4.46	5.31
<b>Total—Miscellaneous</b> .. .. .	<b>4,90,63</b>	<b>9.77</b>	<b>11.63</b>
Contributions and Miscellaneous Ad- justments between Central and State Governments .. .. .			
Extra-ordinary Items .. .. .	1,70,18	3.39	4.04
<b>TOTAL—EXPENDITURE ON REVENUE ACCOUNT</b>	<b>42,16,69</b>	<b>83.97</b>	<b>100.00</b>

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

Receipts	Actuals for 1958-59	Disbursements	Actuals for 1958-59
1	2	3	4
	Rs.		Rs.
<b>PART I—CONSOLIDATED FUND</b>			
Revenue		Expenditure	
Ordinary revenue receipts ..	49,24,52,347	Revenue expenditure	42,16,68,540
Extraordinary Items	97,31,564		
<b>Total—Revenue Receipts (A)</b>	<b>50,21,83,911</b>	<b>Total—Expenditure on Revenue Account (A)</b>	<b>42,16,68,540</b>
		Capital Expenditure outside the Revenue Account ..	12,19,73,149
Public Debt incurred	14,18,33,032	Public Debt discharged ..	6,02,43,253
Loans and Advances by State Governments	3,56,72,073	Loans and Advances by State Governments	6,44,39,916
<b>Total—Consolidated Fund .. ..</b>	<b>67,96,89,016</b>	<b>Total—Consolidated Fund .. ..</b>	<b>66,83,24,858</b>
<b>PART II—CONTINGENCY FUND</b>			
Contingency Fund ..	2,33,145	Contingency Fund	22,906
<b>Total—Contingency Fund .. ..</b>	<b>2,33,145</b>	<b>Total—Contingency Fund .. ..</b>	<b>22,906</b>
<b>PART III—PUBLIC ACCOUNT</b>			
Unfunded Debt incurred ..	1,01,01,246	Unfunded Debt discharged ..	64,78,622
Deposits and Advances	93,27,79,455	Deposits and Advances ..	90,44,16,876
Remittances ..	79,35,71,967	Remittances ..	78,48,82,598
<b>Total—Public Account</b>	<b>1,73,64,52,668</b>	<b>Total—Public Account</b>	<b>1,69,57,78,096</b>
Opening Cash Balance (B) .. ..	3,14,28,890	Closing Cash Balance (B) .. ..	8,36,77,859
<b>GRAND TOTAL ..</b>	<b>2,44,78,03,719</b>	<b>GRAND TOTAL ..</b>	<b>2,44,78,03,719</b>

(A) Revenue surplus during the year—Rs. 8,05,15,371.

(B) Increase of Cash Balance during the year—Rs. 5,22,48,969.

(Balances as a whole are dealt with in paragraph 15 of the Report).

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

Heads of Revenue	Actuals for 1958-59	Heads of Expenditure	Actuals for 1958-59						Grand Total
			Charged			Voted			
			Out of Consolidated Fund	Out of Contingency Fund	Total	Out of Consolidated Fund	Out of Contingency Fund	Total	
1	2	3	4	5	6	7	8	9	10
	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A—Principal Heads of Revenue—</b>		<b>A—Direct Demands on the Revenue—</b>							
II—Union Excise Duties	3,71,52,000								
IV—Taxes on Income other than Corporation Tax and Estate Duty	3,21,39,000								
V—Estate Duty	8,33,000								
V-B—Taxes on Railway Fares	88,34,000								
VII—Land Revenue	2,91,80,487	7—Land Revenue	1,150		1,150	1,76,24,655		1,76,24,655	1,76,25,805
VIII—State Excise Duties	5,94,55,885	8—State Excise Duties		14,227	14,227	42,92,904		42,92,904	43,07,131
IX—Stamps	1,97,14,695	9—Stamps				6,29,114		6,29,114	6,29,114
X—Forest	1,11,33,551	10—Forest	129		129	87,21,961		87,21,961	87,22,090
XI—Registration	46,30,352	11—Registration				1,38,646		1,38,646	1,38,646
XII—Taxes on Vehicles	84,62,406	12—Taxes on Vehicles				5,89,498		5,89,498	5,89,498
XIII—Other Taxes and Duties	9,33,06,954	13—Other Taxes and Duties				31,27,263		31,27,263	31,27,263
<b>Total</b>	<b>30,48,42,030</b>	<b>Total</b>	<b>1,279</b>	<b>14,227</b>	<b>16,506</b>	<b>3,51,24,041</b>		<b>3,51,24,041</b>	<b>3,51,39,547</b>

<b>C—Irrigation, Navigation, Embankment and Drainage Works—</b>		<b>C—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—</b>				
<b>XVII—Irrigation, etc., Works (Commercial)—</b>		<b>17—Interest on Irrigation Works (Commercial)</b>				
Gross Receipts ..	2,93,56,388	..	1,17,94,448	..	1,17,94,448	..
Portion of Land Revenue due to Works	21,03,070	..		..		..
<i>Deduct—Working Expenses</i> ..	..-2,00,83,687	..		..		..
Net Receipts ..	1,13,75,771	..		..		..
<b>XVIII—Irrigation, etc., Works (Non-Commercial)</b>	1,37,147	<b>18—Other Revenue Expenditure financed from Ordinary Revenues</b>		..	15,05,517	..
<b>Total</b> ..	<u>1,15,12,918</u>	<b>Total</b> ..	<u>1,17,94,448</u>	..	<u>15,05,517</u>	..
<b>E—Debt Services—</b>		<b>E—Debt Services—</b>		..	15,05,517	..
<b>XX—Interest</b> ..	1,18,21,416	<b>22—Interest on Debt and other Obligations.</b>	3,90,10,016	..	3,90,10,016	..
		<i>Deduct—</i>		..		..
		(1) Interest transferred to Commercial Departments, etc. ..	-8,20,21,926	..	-8,20,21,926	..
		(2) Interest transferred to S5-A—Capital Outlay on State Schemes of Government Trading	-50,000	..	-50,000	..
		(3) Interest portion of equated payments on account of commuted value of pensions ..	-1,03,395	..	-1,03,395	..
		Net amount met out of Ordinary Revenues	68,34,695	..	68,34,695	..
		<b>23—Appropriation for Reduction or Avoidance of Debt</b> ..	20,04,640	..	20,04,640	..
<b>Total</b> ..	<u>1,18,21,416</u>	<b>Total</b> ..	<u>88,39,335</u>	..	<u>88,39,335</u>	..

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

48

FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

Heads of Revenue	Actuals for 1958-59	Heads of Expendi- ture	Actuals for 1958-59						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 ..	8,24,198	..	8,24,198	2,79,06,646	..	2,79,06,646	2,88,20,844
XXI—Administration of Justice ..	30,43,019	27—Administration of Justice ..	15,83,287	..	15,83,287	49,41,950	..	49,41,950	65,25,246
XXII—Jails and Convict Settlements ..	4,60,763	28—Jails and Convict Settlements ..	..	..	..	52,24,219	..	52,24,219	52,24,219
XXIII—Police ..	12,90,740	29—Police ..	..	..	..	4,50,96,999	..	4,50,96,999	4,50,96,999
		36—Scientific Departments ..	..	..	..	1,86,435	..	1,86,435	1,86,435
XXVI—Education ..	2,31,56,377	37—Education ..	1,166	..	1,166	8,58,10,599	..	8,58,10,599	8,58,11,765
XXVII—Medical ..	51,48,985	38—Medical ..	..	..	..	1,90,94,947	..	1,90,94,947	1,90,94,947
XXVIII—Public Health ..	36,53,987	39—Public Health ..	..	..	..	97,75,143	..	97,75,143	97,75,143
XXIX—Agriculture ..	70,75,158	40—Agriculture ..	..	..	..	90,96,948	..	90,96,948	90,96,948
XXX—Veterinary ..	18,43,289	41—Veterinary ..	..	..	..	53,04,155	..	53,04,155	53,04,155
XXXI—Co-operation ..	18,72,333	42—Co-operation ..	..	..	..	51,45,653	..	51,45,653	51,45,653
XXXII—Industries and Supplies ..	31,14,824	43—Industries and Supplies ..	..	..	..	54,92,286	..	54,92,286	54,92,286
XXXVI—Miscellaneous Departments ..	13,49,379	47—Miscellaneous Departments ..	..	..	..	14,39,280	..	14,39,280	14,39,280
Total ..	5,20,17,852	Total ..	24,08,651	..	24,08,651	22,46,05,269	..	22,46,05,269	22,70,13,920

H—Civil Works, Multi-purpose River Schemes and Miscellaneous Public Improvements—

H—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements—

XXXIX—Civil Works	1,02,71,163	50—Civil Works ..	1,06,365	..	1,06,365	2,42,80,614	..	2,42,86,614	2,43,92,979
		51A—Interest on Capital Outlay on Multipurpose River Schemes ..	1,25,69,577	..	1,25,69,577	..	..	..	1,25,60,577
		51-B—Other Revenue Expenditure connected with Multipurpose River Schemes ..	..	..	..	3,01,56,359	..	3,01,56,359	3,01,56,359
XIA—Receipts from Multipurpose River Schemes ..	.. 3,46,73,689								
<b>Total</b> ..	<b>4,49,44,842</b>	<b>Total</b> ..	<b>1,26,75,942</b>	..	<b>1,26,75,942</b>	<b>5,44,42,973</b>	..	<b>5,44,42,973</b>	<b>6,71,18,915</b>

I—Electricity Schemes—

I—Electricity Schemes—

XLI—Receipts from Electricity Schemes—

52—Interest on Capital Outlay on Electricity Schemes ..

Gross Receipts .. 1,57,13,613

41,90,895

41,90,895

41,90,895

Deduct—Working Expenses .. .. 86,14,014

52-A—Other Revenue Expenditure connected with Electricity Schemes ..

31

31

31

Net Receipts .. 70,99,599

Total .. 41,90,895

41,90,895

31

31

41,00,020

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

Heads of Revenue	Actuals for 1958-59	Heads of Expenditure	Actuals for 1958-59						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	9	10
	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
J—Miscellaneous—		J—Miscellaneous—							
		54—Famine ..	..	..	..	69,10,445	..	69,10,445	69,10,445
		54-B—Privy Purses and Allowances of Indian Rulers ..	..	..	..	8,71,437	..	8,71,437	8,71,437
XLIV—Receipts-in-aid of Superannuation	7,58,732	55—Superannuation Allowances and Pensions ..	2,11,799	8,679	2,20,478	1,04,35,096	..	1,04,35,096	1,06,55,574
XLV—Stationery and Printing ..	20,84,545	56—Stationery and Printing ..	808	..	808	39,85,442	..	39,85,442	39,86,250
XLVI—Miscellaneous	3,32,98,223	57—Miscellaneous	5,95,925	..	5,95,925	2,60,51,507	..	2,60,51,507	2,86,47,432
Total ..	3,70,41,500	Total ..	8,08,532	8,679	8,17,211	4,82,53,927	..	4,82,53,927	4,90,71,138



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 .. .. 2,31,31,164

L—Miscellaneous Adjustments between Central and State Governments .. 41,026

Total .. 2,31,72,190

Total .. .. .

M—Extraordinary Items—  
LI—Extraordinary Receipts .. .. 2,83,607

M Extraordinary Items—

LI-A—Receipts on account of Community Development Projects, National Extension Service and Local Development Works 94,47,797

63-B—Community Development Projects, National Extension Service and Local Development Works .. .. 1,69,66,385 .. 1,69,66,385 1,69,66,385

LI-C—Pre-partition Receipts .. .. 160

64-C—Pre-partition Payments .. .. 51,315 .. 51,315 51,315

Total .. 97,31,564

Total .. .. 1,70,17,700 .. 1,70,17,700 1,70,17,700

Total—Expenditure on Revenue Account 4,07,19,082 22,906 4,07,41,988 38,09,49,458 .. 38,09,49,458 42,16,91,446

Total—Revenue .. .. .. 50,21,83,911

Surplus+ .. .. .. 8,05,15,371\*

42 16 91 4116 }  
42 16 68 540 }

22 9 06

\*Excluding expenditure met from the Contingency Fund.

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

52

FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

Heads of Revenue	Actuals for 1958-59	Heads of Expenditure	Actuals for 1958-59						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.
		Capital Expenditure outside the Revenue Account—							
		CG—68—Construction of Irrigation, etc., Works (Commercial)	27,90,880	..	27,90,880	3,62,31,677	..	3,62,31,677	3,90,22,557
		FF—71—Capital Outlay on Schemes of Agricultural Improvement and Research	..	..	..	8,59,315	—2,33,145	6,26,170	6,26,170
		72—Capital Outlay on Industrial Development	..	..	..	38,87,953	..	38,87,953	38,87,953
		HH—70—Expenditure on New Capital for Punjab at Chandigarh	..	..	..	1,38,30,896	..	1,38,30,896	1,38,30,896

80-A—Capital Outlay on Multipurpose River Schemes ..	5,00,50,201	2,38,55,763	2,62,24,438				
81—Capital Account of Civil Works outside the Revenue Account ..	..	..	3,61,33,242	3,61,33,242			
TI—81-A—Capital Outlay on Electricity Schemes ..	..	..	1,03,66,003	1,03,66,003			
JI—82—Capital Account of other Works outside the Revenue Account ..	..	..	31,89,401	31,89,401			
82-A—Capital Outlay on Rail Road Scheme outside the Revenue Account ..	..	..	5,60,626	5,60,626			
83—Payments of Computed Value of Pensions ..	..	..	70,299	70,299			
85-A—Capital Outlay on State Schemes of Government Trading ..	..	..	50,000	50,000			
Total ..	5,29,14,395	6,90,58,764	2,33,145	6,88,25,609	12,17,40,004		
Total—Revenue ..	60,21,83,911	68,28,477	22,106	9,36,50,353	45,00,06,212	2,33,145	44,97,75,007
Total—Expenditure ..	68,28,477	68,28,477	22,106	9,36,50,353	45,00,06,212	2,33,145	44,97,75,007

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

Particulars	Actuals for 1958-59						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)	4,07,19,032	22,906	4,07,41,938	40,96,47,159	..	40,96,47,159	45,03,89,147
Expenditure outside the Revenue Account	5,29,14,395	..	5,29,14,395	6,90,58,754	-2,33,145	6,88,25,609	12,17,40,004
Disbursements under Public Debt and Loans and Advances (b)	6,02,43,253	..	6,02,43,253	6,44,39,916	..	6,44,39,916	12,46,83,169
Total	15,38,76,730	22,906	15,38,99,636	54,31,45,829	-2,33,145	54,29,12,684	69,68,12,320

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

Total expenditure as in Account No. 3 .. ..	4,07,19,082	22,906	4,07,41,988	38,09,49,458	..	38,09,49,458	42,16,91,446
<i>Add—Working Expenses of—</i>							
Irrigation .. ..	..	..	..	2,00,83,687	..	2,00,83,687	2,00,83,687
Electricity Schemes .. ..	..	..	..	86,14,014	..	86,14,014	86,14,014
Total .. ..	4,07,19,082	22,906	4,07,41,988	40,96,47,159	..	40,96,47,159	45,03,89,147

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

N—Public Debt—

Loans from the Central Government .. ..	5,99,86,824	..	5,99,86,824	..	..	..	5,99,86,824
Other Loans .. ..	2,56,429	..	2,56,429	..	..	..	2,56,429

P—Loans and Advances by State Governments—

Loans to Local Funds, Private Parties, etc. .. ..	..	..	..	6,27,83,144	..	6,27,83,144	6,27,83,144
Loans to Government servants .. ..	..	..	..	16,56,772	..	16,56,772	16,56,772
Total .. ..	6,02,43,253	..	6,02,43,253	6,44,39,916	..	6,44,39,916	12,46,83,169

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

Heads	Actuals for 1958-59
	Rs.
<b>A—Principal Heads of Revenue—</b>	
<b>II—Union Excise Duties—</b>	
Share of net proceeds assigned to States .. ..	3,71,52,000
Total .. ..	<u>3,71,52,000</u>
<b>IV—Taxes on Income other than Corporation Tax and Estate Duty—</b>	
Share of net proceeds assigned to States .. ..	3,21,39,000
Total .. ..	<u>3,21,39,000</u>
<b>V—Estate Duty—</b>	
<b>I—Estate Duty on Agricultural Land—</b>	
Share of net proceeds assigned to States .. ..	14,000
<b>II—Estate Duty on property other than Agricultural Land—</b>	
Share of net proceeds assigned to States .. ..	8,19,000
Total .. ..	<u>8,33,000</u>
<b>V-B—Taxes on Railway Fares—</b>	
Share of net proceeds assigned to States .. ..	88,34,000
Total .. ..	<u>88,34,000</u>
<b>VII—Land Revenue—</b>	
Ordinary revenue .. .. .	2,53,58,510
Sale of Government estates .. .. .	25,827
Sale-proceeds of waste-lands and redemption of land tax	15,146
Rates and cesses on lands .. .. .	11,73,126
Recoveries of overpayments .. .. .	62,366
Collection of payments for services rendered .. ..	10,478
Subventions from the Government of India for Development Schemes .. .. .	11,01,000
Miscellaneous .. .. .	40,44,841
Deduct—Portion of Land Revenue due to Irrigation Works .. .. .	—22,81,655
Deduct—Refunds .. .. .	—3,29,152
Total .. ..	<u>2,91,80,487</u>

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

Heads	Actuals for 1958-59
	Rs.
<b>A—Principal Heads of Revenue—contd.</b>	
<b>VIII—State Excise Duties—</b>	
Country spirits .. .. .	4,28,87,325
Country fermented liquor .. .. .	2,50,186
Malt liquors .. .. .	5,15,865
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits) .. .. .	56,11,051
Receipts from commercial spirits including denatured spirits and medicated wines .. .. .	5,07,926
Opium .. .. .	56,10,121
Duties on medicinal and toilet preparations containing alcohol, opium, etc. .. .. .	4,02,488
Hemp and other drugs .. .. .	2,68,398
Receipts from Distilleries .. .. .	3,150
Sale of alcohol for use as motor fuel .. .. .	33,22,404
Fines, confiscations and miscellaneous .. .. .	6,40,654
Recoveries of overpayments .. .. .	4,896
Collection of payments for services rendered .. .. .	15,299
<i>Deduct—Refunds</i> .. .. .	—5,84,078
<b>Total</b> ..	<b>5,94,55,685</b>
<b>IX—Stamps—</b>	
<b>A—Non-Judicial—</b>	
Sale of stamps .. .. .	1,47,42,933
Duty on impressing documents .. .. .	2,44,985
Fines and penalties .. .. .	48,442
Miscellaneous .. .. .	8,493
<i>Deduct—Refunds</i> .. .. .	—1,16,074
<b>Total—A-Non-Judicial</b> ..	<b>1,49,28,779</b>

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

Heads	Actuals for 1958-59
	Rs.
<b>A—Principal Heads of Revenue—contd.</b>	
<b>IX—Stamps—concl'd.</b>	
<i>B—Judicial—</i>	
Court fees—	
Court fees realised in stamps .. .. .	47,64,992
<i>Deduct—Refunds</i> .. .. .	—26,045
Other Receipts—	
Sale of stamps .. .. .	28,912
Fines and penalties .. .. .	14,194
Miscellaneous .. .. .	3,763
Total—B—Judicial .. .. .	47,85,816
Grand Total .. .. .	1,97,14,595
<b>X—Forest—</b>	
Timber and other produce removed from the forests by Government agency .. .. .	53,36,039
Timber and other produce removed from the forests by consumers or purchasers .. .. .	46,33,035
Drift and waif wood and confiscated forest produce .. .. .	53,887
Revenue from forests not managed by Government .. .. .	2,99,548
Subventions from the Government of India for Develop- ment Schemes .. .. .	3,45,000
Miscellaneous .. .. .	4,68,534
<i>Deduct—Refunds</i> .. .. .	—2,492
Total .. .. .	1,11,33,551
<b>XI—Registration—</b>	
Fees for registering documents .. .. .	41,47,248
Fees for copies of registered documents .. .. .	4,18,924
Miscellaneous .. .. .	64,208
<i>Deduct—Refunds</i> .. .. .	—28
Total .. .. .	46,30,352



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

Heads	Actuals for 1958-59
Rs.	
<b>A—Principal Heads of Revenue—contd.</b>	
<b>XII—Taxes on Vehicles—</b>	
Receipts under the Indian Motor Vehicles Act ..	30,44,548
Receipts under the State Motor Vehicles Taxation Act	52,24,736
Receipts under Non-motor Vehicles Act .. ..	1,836
Other Receipts .. .. .	1,93,158
<i>Deduct—Refunds</i> .. .. .	—1,872
<b>Total</b> ..	<b>84,62,406</b>
<b>XIII—Other Taxes and Duties—</b>	
<b>A—Taxes on Luxuries including taxes on Entertainments Amusements, Betting and Gambling—</b>	
Entertainment Tax .. .. .	53,00,125
<i>Deduct—Refunds</i> .. .. .	—3,195
<b>Total</b> ..	<b>52,96,930</b>
<b>B—Receipts from Electricity Duties—</b>	
Fees under the Indian Electricity Rules, 1922 and fees for the electrical inspection of cinemas .. ..	33,48,997
Other receipts .. .. .	64,53,096
<i>Deduct—Refunds</i> .. .. .	—1,391
<b>Total</b> ..	<b>98,00,702</b>
<b>C—Receipts from Tobacco Duties—</b>	
Tobacco Vend Fees .. .. .	14,274
<i>Deduct—Refunds</i> .. .. .	—72,374
<b>Total</b> ..	<b>—58,100</b>
<b>D—Receipts under the Sales Tax Acts—</b>	
Taxes .. .. .	5,48,54,687
License fees .. .. .	49,114
Miscellaneous .. .. .	81,620
<i>Deduct—Refunds</i> .. .. .	—9,433
<b>Total</b> ..	<b>5,49,75,988</b>

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

Heads	Actuals for 1958-59
	Rs.
<b>A—Principal Heads of Revenue—concl.</b>	
<b>XIII—Other Taxes and Duties—concl.</b>	
<b>E—Other Items—</b>	
Receipts under the Punjab Urban Immovable Property Tax Act, 1940 .. .. .	58,01,151
Receipts under the Punjab Forward Contract Tax Act, 1951 .. .. .	5,35,169
Receipts under the Punjab Passengers and Goods Taxation Act, 1952 .. .. .	1,52,02,507
Taxes on Professions, Trades, Callings and Employment	18,64,961
Recoveries of overpayments .. .. .	2,30,248
<i>Deduct—Refunds</i> .. .. .	—3,42,602
Total ..	2,32,91,434
Grand Total ..	9,33,06,954
<b>C—Irrigation, Navigatoin, Embankment and Drainage Works—</b>	
<b>XVII—Irrigation, Navigation, Embankment and Drainage Works (Commercial)—</b>	
<b>A—Irrigation Works—</b>	
<b>(1) Productive Works—</b>	
<b>Gross Receipts—</b>	
<b>Direct Receipts—</b>	
Water-rates .. .. .	2,72,28,614
Water supply of towns .. .. .	20,057
Sales of water .. .. .	2,40,945
Plantations .. .. .	1,04,208
Other canal produce .. .. .	59,233
Water-power .. .. .	3,41,708

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

Heads	Actuals for 1958-59
	Rs.
<b>C—Irrigation, Navigation, Embankment and Drainage Works— contd.</b>	
<b>XVII—Irrigation, Navigation, Embankment and Drainage Works (Commercial)—contd.</b>	
<b>A—Irrigation Works—contd.</b>	
<b>(1) Productive Works—concl'd.</b>	
<b>Gross Receipts—concl'd.</b>	
<b>Direct Receipts—concl'd.</b>	
Navigation .. .. .	3,35,766
Rents .. .. .	5,39,771
Fines .. .. .	243
Recoveries of expenditure .. .. .	44,407
Miscellaneous .. .. .	4,75,097
<i>Deduct—Refunds</i> .. .. .	-33,727
<b>Indirect Receipts—</b>	
Portion of Land Revenue due to Works .. .. .	19,53,485
<b>Total—Gross Receipts</b> .. .. .	<b>3,13,09,807(a)</b>
<b><i>Deduct—Working Expenses—</i></b>	
Extensions and Improvements .. .. .	3,15,366
Maintenance and Repairs .. .. .	92,76,423
Establishment .. .. .	1,02,50,992
Tools and Plant .. .. .	56,687
Suspense .. .. .	-2,899
<i>Deduct—Amount debit to Rajasthan on account of Sutlej Valley Project</i> .. .. .	-4,82,858
<b>Total—Working Expenses</b> .. .. .	<b>-1,94,13,711(b)</b>
<b>Net Receipts</b> .. .. .	<b>1,18,96,096</b>

(a) The Difference of Rs. 6,57,340 between the above figure and that shown in the Administrative Accounts, viz., Rs. 3,06,52,467 is due to :—

(i) Rs. 5,75,672 relate to schemes of the erstwhile P.E.P.S.U. State, the Administrative Accounts of which have not so far been prepared for want of certain information still awaited from the Government. . .

(ii) Rs. 81,668 erroneously adjusted under "Productive" instead of under "Unproductive".

(b) The difference of Rs. 34,06,647 between the above figure and that shown in the Administrative Accounts, viz., Rs. 1,80,07,084 is due to the expenditure on the schemes of erstwhile P.E.P.S.U. State, the Administrative Accounts of which have not so far been prepared as explained at (a) (i) above.

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

Heads	Actuals for 1958-59
	Rs.
<b>C—Irrigation, Navigation, Embankment and Drainage Works— contd.</b>	
<b>XVII—Irrigation, Navigation, Embankment and Drainage Works (Commercial)—concl'd.</b>	
<b>A—Irrigation Works—concl'd.</b>	
<b>(2) Unproductive Works—</b>	
<b>Gross Receipts—</b>	
<b>Direct Receipts—</b>	
Recoveries of expenditure .. .. .	4
Miscellaneous .. .. .	62
<b>Indirect Receipts—</b>	
Portion of Land Revenue due to Works .. .. .	1,49,585
<b>Total—Gross Receipts .. .. .</b>	<b>1,49,651(a)</b>
<b>Deduct—Working Expenses—</b>	
Maintenance and Repairs .. .. .	6,33,645
Establishment .. .. .	35,538
Tools and Plant .. .. .	793
<b>Total—Working Expenses .. .. .</b>	<b>—6,69,976</b>
<b>Net Receipts .. .. .</b>	<b>—5,20,325</b>
<b>Total—XVII—Irrigation, etc., Works (Commercial) .. .. .</b>	<b>1,13,75,771</b>
<b>XVIII—Irrigation, Navigation, Embankment and Drainage Works (Non-commercial)—</b>	
<b>In charge of Public Works Officers—</b>	
<b>A—Irrigation Works—</b>	
<b>Direct Receipts—</b>	
Miscellaneous .. .. .	15,873
<b>Total .. .. .</b>	<b>15,873</b>

(a) Differs from that shown in the Administrative Accounts by Rs. 81,668, vide footnote (a) (ii) on page 61.

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

Heads	Actuals for 1958-59
	Rs.
<b>C—Irrigation, Navigation, Embankment and Drainage Works</b> —concl'd.	
<b>XVIII—Irrigation, Navigation, Embankment and Drainage Works (Non-commercial)—concl'd.</b>	
<b>In charge of Public Works Officers—concl'd.</b>	
<b>B—Navigation, Embankment and Drainage Works—</b>	
<b>Direct Receipts—</b>	
Sales of water .. .. .	2,183
Plantations .. .. .	313
Water-power .. .. .	1,420
Recoveries of expenditure .. .. .	83
Rents .. .. .	3,279
Subventions from the Government of India for Development Schemes .. .. .	1,03,500
Miscellaneous .. .. .	10,496
Total ..	1,21,274
<b>Total—XVIII—Irrigation, etc., Works (Non-commercial)</b>	1,37,147
<b>E—Debt Services—</b>	
<b>XX—Interest—</b>	
Interest on Loans and Advances by the State Governments .. .. .	62,24,329
Interest realised on investments of Cash Balances .. .. .	53,56,997
Miscellaneous .. .. .	2,41,290
<i>Deduct</i> —Refunds .. .. .	—1,200
Total ..	1,18,21,416
<b>F—Civil Administration—</b>	
<b>XXI—Administration of Justice—</b>	
Sale-proceeds of unclaimed and escheated property .. .. .	41,196
Court-fees realised in cash .. .. .	61,762
General fees, fines and forfeitures .. .. .	24,93,052
Miscellaneous fees and fines .. .. .	2,10,504
Recoveries of overpayments .. .. .	13,791
Collection of payments for services rendered .. .. .	3,00,354
Miscellaneous .. .. .	48,433
<i>Deduct</i> —Refunds .. .. .	—1,26,073
Total ..	30,43,019

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

Heads	Actuals for 1958-59
<b>F—Civil Administration—contd.</b>	<b>Rs.</b>
<b>XXII—Jails and Convict Settlements—</b>	
Jails .. .. .	43,866
Jail Manufactures .. .. .	4,23,328
Recoveries of overpayments .. .. .	5,076
Collection of payments for services rendered .. .. .	362
<i>Deduct—Refunds</i> .. .. .	-2,869
<b>Total</b> ..	<b>4,69,763</b>
<b>XXIII—Police—</b>	
Cash receipts under the Arms Act .. .. .	1,34,085
Fees, fines and forfeitures .. .. .	8,857
Recoveries of overpayments .. .. .	1,99,314
Collection of payments for services rendered .. .. .	6,59,065
Miscellaneous .. .. .	3,04,629
<i>Deduct—Refunds</i> .. .. .	-15,210
<b>Total</b> ..	<b>12,90,740</b>
<b>XXVI—Education—</b>	
<b>A—University—</b>	
Fees, Government Arts Colleges .. .. .	15,90,620
Fees, Government Professional Colleges .. .. .	1,63,046
<b>B—Secondary—</b>	
Fees, Government Secondary Schools .. .. .	65,03,965
<b>C—Primary—</b>	
Fees, Government Primary Schools .. .. .	23,834
<b>D—Special—</b>	
Fees and other receipts, Government Special Schools .. .. .	23,457
<b>E—General—</b>	
Contributions .. .. .	59,48,328
Subventions from the Government of India for Development Schemes .. .. .	66,19,915
Income from endowments .. .. .	384
Recoveries of overpayments .. .. .	5,46,022
Collection of payments for services rendered .. .. .	93,724
Miscellaneous .. .. .	17,12,614
<i>Deduct—Refunds</i> .. .. .	-69,532
<b>Total</b> ..	<b>2,31,56,377</b>

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

Heads	Actuals for 1958-59
	Rs.
<b>F—Civil Administration—contd.</b>	
<b>XXVII—Medical—</b>	
Medical School and College fees .. .. .	2,82,197
Hospital receipts .. .. .	4,58,800
Mental Hospital receipts .. .. .	1,53,506
Sale of medicines .. .. .	1,42,945
Contributions .. .. .	11,09,213
Income from endowments .. .. .	270
Recoveries of overpayments .. .. .	30,214
Collection of payments for services rendered .. .. .	32,490
Subventions from the Government of India for Development Schemes .. .. .	27,55,216
Miscellaneous .. .. .	1,93,940
<i>Deduct—Refunds</i> .. .. .	—9,806
Total ..	51,48,985
<b>XXVIII—Public Health—</b>	
Sale-proceeds of sera and vaccines, etc. .. .. .	2,21,196
Recoveries of overpayments .. .. .	25,504
Collection of payments for services rendered .. .. .	30,032
Subventions from the Government of India for Development Schemes .. .. .	32,25,000
Miscellaneous .. .. .	1,53,280
<i>Deduct—Refunds</i> .. .. .	—1,025
Total ..	36,53,987
<b>XXIX—Agriculture—</b>	
Agricultural receipts .. .. .	36,63,688
Fisheries .. .. .	3,22,783
Recoveries of overpayments .. .. .	98,023
Collection of payments for services rendered .. .. .	22,893
Subventions from the Government of India for Development Schemes .. .. .	29,72,407
<i>Deduct—Refunds</i> .. .. .	—4,638
Total ..	70,75,156

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

Heads	Actuals for 1958-59
	Rs.
<b>F—Civil Administration—concl'd.</b>	
<b>XXX—Veterinary—</b>	
Veterinary College and School fees .. .. .	67,537
Other Receipts .. .. .	8,27,393
Collection of payments for services rendered .. .. .	33,444
Subventions from the Government of India for Development Schemes .. .. .	9,15,060
<i>Deduct—Refunds</i> .. .. .	—645
<b>Total</b> ..	<b>18,43,289</b>
<b>XXXI—Co-operation—</b>	
Audit Fees .. .. .	9,01,178
Miscellaneous receipts .. .. .	8,93,464
Subventions from the Government of India for Development Schemes .. .. .	82,610
<i>Deduct—Refunds</i> .. .. .	—4,919
<b>Total</b> ..	<b>18,72,333</b>
<b>XXXII—Industries and Supplies—</b>	
Industries .. .. .	13,57,098
Other Miscellaneous receipts .. .. .	58,516
Recoveries of overpayments .. .. .	1,08,250
Collection of payments for services rendered .. .. .	2,026
Subventions from the Government of India for Development Schemes .. .. .	16,89,931
<i>Deduct—Refunds</i> .. .. .	—1,00,997
<b>Total</b> ..	<b>31,14,824</b>
<b>XXXVI—Miscellaneous Departments—</b>	
<i>Labour and Emigration—</i>	
Fees for the registration of Trade Unions .. .. .	1,795
<i>Miscellaneous—</i>	
Examination fees .. .. .	2,09,644
Patent fees .. .. .	112
Sale of Stores and Materials .. .. .	33
Fees for the inspection of steam boilers .. .. .	62,230
Administration of Indian Partnership Act, 1932 .. .. .	13,502
Fees realised under the Factories Act, 1948 .. .. .	1,561
Miscellaneous .. .. .	10,63,084
<i>Deduct—Refunds</i> .. .. .	—2,582
<b>Total</b> ..	<b>13,49,379</b>



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

Heads	Actuals for 1958-59
	Rs.
<b>H—Civil Works, Multipurpose River Schemes and Miscellaneous</b>	
<b>Public Improvements—</b>	
<b>XXXIX—Civil Works—</b>	
Rents .. .. .	20,10,429
Ferry Receipts .. .. .	1
Tolls on Roads .. .. .	3,44,769
Recoveries of expenditure .. .. .	5,37,340
Subventions from the Government of India for Development Schemes .. .. .	25,54,500
Transfer from Central Road Fund .. .. .	10,95,857
Miscellaneous .. .. .	39,59,270
Deduct—Refunds .. .. .	—2,31,013
Total ..	1,02,71,153
<b>XL—A—Receipts from Multipurpose River Schemes—</b>	
<b>Bhakra Nangal Project—</b>	
<b>I—Bhakra Dam—</b>	
Irrigation Branch—	
Gross Receipts—Direct Receipts—	
Water rates .. .. .	27,13,480
Water supply of towns .. .. .	5,155
Sales of water .. .. .	3,14,696
Plantations .. .. .	96
Fines .. .. .	25
Other canal produce .. .. .	434
Water-power .. .. .	23
Rents .. .. .	66,762
Recoveries of expenditure .. .. .	1,690
Miscellaneous .. .. .	22,82,727
Deduct—Refunds .. .. .	—689
Indirect Receipts—	
Betterment Levy .. .. .	1,90,252
Portion of Land Revenue due to Works .. .. .	1,78,585
Total—I—Bhakra Dam ..	57,53,236

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

Heads	Actuals for 1958-59
	Rs.
<b>H—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements—contd.</b>	
<b>XL—A—Receipts from Multipurpose River Schemes—contd.</b>	
<b>Bhakra Nangal Project—</b>	
<b>II—Nangal Hydro-Electric Scheme—</b>	
<b>Electricity Branch Portion—</b>	
<b>A—Main Project—</b>	
<b>Common Pool—</b>	
<b>P—Production—</b>	
Gross Receipts—	
Sale of power .. .. .	92,77,359
Miscellaneous Revenue .. .. .	15,703
<i>Deduct</i> —Share of other Governments transferred to Rajasthan .. .. .	—14,14,404
<b>Total—Production</b> ..	<b>78,78,658</b>
<b>T—Transmission—</b>	
Gross Receipts—	
Sale of power .. .. .	29,11,247
Miscellaneous Revenue .. .. .	2,549
<i>Deduct</i> —Share of other Governments transferred to Rajasthan .. .. .	—4,43,380
<i>Deduct</i> —Refunds .. .. .	—655
<b>Total—Transmission</b> ..	<b>24,69,761</b>
<b>Total—Common Pool</b> ..	<b>1,03,48,419</b>
<b>Punjab Exclusive—</b>	
<b>T—Transmission—</b>	
Gross Receipts—	
Miscellaneous Revenue .. .. .	2,427
<b>Total—Transmission</b> ..	<b>2,427</b>
<b>Total—Punjab Exclusive</b> ..	<b>2,427</b>
<b>Total—Main Project</b> ..	<b>1,03,50,846</b>

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

Heads	Actuals for 1958-59
	Rs.
<b>H—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements—concl'd.</b>	
<b>XL—A—Receipts from Multipurpose River Schemes—concl'd.</b>	
<b>II—Nangal Hydro-Electric Scheme—concl'd.</b>	
Electricity Branch Portion—concl'd.	
<b>B—Subsidiary Distribution Project—</b>	
<b>T—Transmission—</b>	
Gross Receipts—	
Miscellaneous Revenue .. .. .	9,67,865
<i>Deduct—Refunds</i> .. .. .	—16,682
	9,51,183
	9,51,183
<b>B—Bulk Supply—</b>	
Gross Receipts—	
Sale of power .. .. .	8,55,686
Miscellaneous Revenue .. .. .	2,899
	8,58,585
	8,58,585
<b>D—Distribution—</b>	
Gross Receipts—	
Sale of power .. .. .	1,56,11,277
Miscellaneous Revenue .. .. .	11,48,693
<i>Deduct—Refunds</i> .. .. .	—131
	1,67,59,839
	1,67,59,839
Total—B—Subsidiary Distribution Project ..	1,85,69,607
Total—II—Nangal Hydro-Electric Scheme ..	2,89,20,453
Grand Total ..	3,46,73,689

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

Heads	Actuals for 1958-59
	Rs.
<b>I—Electricity Schemes—</b>	
<b>XLI—Receipts from Electricity Schemes—</b>	
<b>I—Hydro-Electric Schemes—</b>	
<b>Uhl River Scheme—</b>	
<b>P—Production—</b>	
Gross Receipts—	
Sale of power .. .. .	9,944
Miscellaneous Revenue .. .. .	13,592
Total ..	23,536
 <i>Deduct—Working Expenses—</i>	
Maintenance proper .. .. .	72,125
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund .. .. .	2,15,500
<i>Less—Amount to be spent from the Depreciation Reserve Fund .. .. .</i>	—11,727
Net amount transferred to the Depreciation Reserve Fund	2,03,773
Renewals and Replacements from the Depreciation Re- serve Fund .. .. .	11,727
Establishment .. .. .	1,93,648
Tools and Plant .. .. .	679
Total—Working Expenses ..	—4,81,952
Net Receipts ..	—4,58,416
 <b>T—Transmission—</b>	
Gross Receipts—	
Sale of power .. .. .	83,591
Miscellaneous Revenue .. .. .	1,22,886
<i>Deduct—Refunds .. .. .</i>	—130
Total ..	2,06,347

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

Heads	Actuals for 1958-59
	Rs.
<b>I—Electricity Schemes—contd.</b>	
<b>XLI—Receipts from Electricity Schemes—contd.</b>	
<b>I—Hydro-Electric Schemes—contd.</b>	
<b>Uhl River Scheme—contd.</b>	
<b>T—Transmission—concl'd.</b>	
<i>Deduct—Working Expenses—</i>	
Works expenditure financed from Ordinary Revenues ..	—16,506
Maintenance proper .. .. .	1,43,098
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund .. .. 5,21,600	
<i>Less—Amount to be spent from the Depreciation Reserve Fund .. .. .</i>	
Net amount transferred to the Depreciation Reserve Fund	5,21,600
Establishment .. .. .	2,92,323
Tools and Plant .. .. .	—21,169
Cost of power creditable to bulk supply .. ..	21,19,822
<b>Total—Working Expenses ..</b>	<b>—30,39,168</b>
<b>Net Receipts ..</b>	<b>—28,32,821</b>
<b>B—Bulk Supply—</b>	
<b>Gross Receipts—</b>	
Sale of power .. .. .	18,82,080
Miscellaneous Revenue .. .. .	91
<b>Total ..</b>	<b>18,82,171</b>

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

Heads	Actuals for 1958-59
	Rs.
<b>I—Electricity Schemes—contd.</b>	
<b>XLI—Receipts from Electricity Schemes—contd.</b>	
<b>I—Hydro-Electric Schemes—contd.</b>	
Uhl River Scheme—contd.	
<b>B—Bulk Supply—concl'd.</b>	
<i>Deduct—Working Expenses—</i>	
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund .. .. .	30,500
<i>Less—Amount to be spent from the Depreciation Reserve     Fund .. .. .</i>	....
Net amount transferred to the Depreciation Reserve Fund	30,500
	<hr/>
Total—Working Expenses ..	—30,500
	<hr/>
Net Receipts ..	18,51,671
	<hr/>
<b>D—Distribution—</b>	
Gross Receipts—	
Sale of power .. .. .	1,27,92,323
Miscellaneous Revenue .. .. .	8,13,754
<i>Deduct—Refunds .. .. .</i>	—4,518
	<hr/>
Total ..	1,36,01,559

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

Heads	Actuals for 1958-59
	Rs.
I—Electricity Schemes—concl'd.	
XLI—Receipts from Electricity Schemes—concl'd.	
I—Hydro-Electric Schemes—concl'd.	
Uhl River Scheme—concl'd.	
D—Distribution—concl'd.	
Deduct—Working Expenses—	
Works expenditure financed from Ordinary Revenues ..	8,871
Maintenance proper .. .. .	3,74,927
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund .. .. .	14,20,600
Less—Amount to be spent from the Depreciation Reserve Fund .. .. .	—1,14,535
Net amount transferred to the Depreciation Reserve Fund	13,06,065
Renewals and Replacements from the Depreciation Re- serve Fund .. .. .	1,14,535
Establishment .. .. .	32,55,750
Tools and Plant .. .. .	2,246
Total—Working Expenses ..	—50,62,394
Net Receipts ..	85,39,165
Total—Hydro-Electric Schemes ..	70,99,599
Total XLI—Receipts from Electricity Schemes ..	70,99,599

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

Heads	Actuals for 1958-59
	Rs.
<b>J—Miscellaneous—</b>	
<b>XLIV—Receipts in aid of Superannuation—</b>	
Contributions for Pensions and Gratuities .. .. .	6,26,380
Miscellaneous .. .. .	1,32,004
Receipts in England .. .. .	527
<i>Deduct—Refunds</i> .. .. .	—179
<b>Total</b> .. .. .	<b>7,58,732</b>
<b>XLV—Stationery and Printing—</b>	
Stationery receipts .. .. .	2,15,173
Sale of plain paper used with stamps .. .. .	1,74,142
Sale of gazettes and other Government publications .. .. .	1,06,147
Sale of Text Books .. .. .	22,75,911
Other press receipts .. .. .	2,14,938
Miscellaneous .. .. .	241
Receipts in England .. .. .	50
<i>Deduct—Refunds</i> .. .. .	—2,057
<b>Total</b> .. .. .	<b>29,84,545</b>
<b>XLVI—Miscellaneous—</b>	
Unclaimed deposits .. .. .	37,43,947
Sale of old stores and materials .. .. .	53,135
Sale of land and houses, etc. .. .. .	2,41,379
Fees for Government audit .. .. .	5,72,008
Rents, rates and taxes .. .. .	1,55,387
Other fees, fines and forfeitures .. .. .	7,31,303
Receipts from Bus Services .. .. .	1,66,18,021
Receipts from surcharges .. .. .	3,63,329
Recoveries of overpayments .. .. .	8,26,870
Collection of payments for services rendered .. .. .	1,51,916
Receipts on account of displaced persons .. .. .	31,74,913
Receipts in connection with Elections .. .. .	22,374
Subventions from the Government of India for Development Schemes .. .. .	34,21,593
Miscellaneous .. .. .	78,88,685
Loss or gain by exchange .. .. .	3
<i>Deduct—Refunds</i> .. .. .	—46,66,640
<b>Total</b> .. .. .	<b>3,32,98,223</b>



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

Heads	Actuals for 1958-59
	Rs.
<b>L—Contributions and Miscellaneous Adjustments between Central and State Governments—</b>	
<b>XLIX—Grants-in-aid from Central Government—</b>	
Grants-in-aid under Article 275 of the Constitution ..	2,31,77,000
Deduct—Refunds .. .. .	—45,836
Total ..	<u>2,31,31,164</u>
<b>L—Miscellaneous Adjustments between Central and State Governments—</b>	
Contributions from the Central Government on account of administration of Petroleum and Explosives Acts ..	8,026
Contributions from the Central Government on account of administration of Indian Arms Act .. ..	33,000
Total ..	<u>41,026</u>
<b>M—Extraordinary Items—</b>	
<b>LI—Extraordinary Receipts—</b>	
Sale of other Government Assets .. .. .	2,83,607
Total ..	<u>2,83,607</u>
<b>LI-A—Receipts on account of Community Development Projects, National Extension Service and Local Development Works—</b>	
<b>A—Community Development Projects—</b>	
Grants from the Government of India .. ..	26,08,975
Other Receipts .. .. .	3,26,752
Deduct—Refunds .. .. .	—4,640
Total ..	<u>29,31,087</u>
<b>B—National Extension Service—</b>	
Grants from the Government of India .. ..	44,44,425
Other Receipts .. .. .	1,98,884
Deduct—Refunds .. .. .	—23,750
Total ..	<u>46,19,559</u>
<b>C—Local Development Works—</b>	
Grants from the Government of India .. ..	18,62,300
Other Receipts .. .. .	34,851
Total ..	<u>18,97,151</u>
GRAND TOTAL ..	<u>94,47,797</u>
<b>L-II-C—Pre-partition Receipts—</b>	
State Excise Duties .. .. .	160
Total ..	<u>160</u>

No. 6—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS

Heads	Actuals for 1958-59							Grand Total
	Charged			Voted				
	Out of Consolidated Fund	Out of Contingency Fund	Total	Out of Consolidated Fund	Out of Contingency Fund	Total		
1	2	3	4	5	6	7	8	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>Direct Demands on the Revenue—</b>								
<b>7—Land Revenue—</b>								
Charges of administration .. .. .				2,79,437		2,79,437	2,79,437	
Survey, Settlement and Record Operations .. .. .				5,05,627		5,05,627	5,05,627	
Land Records .. .. .				74,73,130		74,73,130	74,73,130	
Charges on account of encumbered estates .. .. .	760		760	35,016		35,016	35,776	
Assignments and Compensations .. .. .				11,773		11,773	11,773	
Consolidation of Holdings .. .. .	390		390	92,97,594		92,97,594	92,97,984	
Works .. .. .				22,078		22,078	22,078	
<b>Total .. .. .</b>	<b>1,150</b>		<b>1,150</b>	<b>1,76,24,655</b>		<b>1,76,24,655</b>	<b>1,76,25,805</b>	
<b>8—State Excise Duties—</b>								
Superintendence .. .. .				5,789		5,789	5,789	
District Executive Establishment .. .. .				8,49,058		8,49,058	8,49,058	
Distilleries .. .. .				54,590		54,590	54,590	
Cost of opium supplied to State Excise Department .. .. .				3,61,397		3,61,397	3,61,397	
Purchase of alcohol for use as motor fuel .. .. .				29,96,618		29,96,618	29,96,618	
Compensations .. .. .		14,227	14,227				14,227	
Excise Bureau .. .. .				25,452		25,452	25,452	
<b>Total .. .. .</b>		<b>14,227</b>	<b>14,227</b>	<b>42,92,904</b>		<b>42,92,904</b>	<b>43,07,131</b>	

9—Stamps—

A—Non-Judicial—

Superintendence .. ..	..	..	..	..	61,015	..	61,015	61,015
Charges for the sale of stamps .. ..	..	..	..	..	4,06,524	..	4,06,524	4,06,524
Cost of stamps supplied from Stamp Stores .. ..	Central	..	..	..	93,966	..	93,966	93,966
<b>Total—Non-Judicial</b> .. ..	..	..	..	..	<b>5,61,505</b>	..	<b>5,61,505</b>	<b>5,61,505</b>

B—Judicial—

Charges for the sale of stamps .. ..	..	..	..	..	38,572	..	38,572	38,572
Cost of stamps supplied from Stamp Stores .. ..	Central	..	..	..	29,037	..	29,037	29,037
<b>Total—Judicial</b> .. ..	..	..	..	..	<b>67,609</b>	..	<b>67,609</b>	<b>67,609</b>
<b>Grand Total</b> .. ..	..	..	..	..	<b>6,29,114</b>	..	<b>6,29,114</b>	<b>6,29,114</b>

10—Forest—

General Direction .. ..	..	..	..	..	1,68,561	..	1,68,561	1,68,561
Conservancy and Works .. ..	..	..	..	..	57,53,486	..	57,53,486	57,53,486
Establishment .. ..	..	129	..	129	27,99,744	..	27,99,744	27,99,873
Charges in England .. ..	..	..	..	..	170	..	170	170
<b>Total</b> .. ..	..	<b>129</b>	..	<b>129</b>	<b>87,21,961</b>	..	<b>87,21,961</b>	<b>87,22,090</b>

11—Registration—

District charges .. ..	..	..	..	..	1,38,646	..	1,38,646	1,38,646
<b>Total</b> .. ..	..	..	..	..	<b>1,38,646</b>	..	<b>1,38,646</b>	<b>1,38,646</b>

12—Taxes on Vehicles—

Charges of collection under Vehicles Acts .. ..	Motor	..	..	..	11,206	..	11,206	11,206
Inspection of Motor Vehicles .. ..	..	..	..	..	5,78,292	..	5,78,292	5,78,292
<b>Total</b> .. ..	..	..	..	..	<b>5,89,498</b>	..	<b>5,89,498</b>	<b>5,89,498</b>

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

Heads	Actuals for 1958-59						Grand Total
	Charged			Voted			
	Out of Consolidated Fund	Out of Contingency Fund	Total	Out of Consolidated Fund	Out of Contingency Fund	Total	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A—Direct Demands on the Revenue—conold.</b>							
13—Other Taxes and Duties—							
Collection Charges—							
Charges under the Electricity Acts ..	..	..	..	2,18,654	..	2,18,654	2,18,654
Taxes and Duties having a common administrative staff ..	..	..	..	29,08,609	..	29,08,609	29,08,609
<b>Total</b> ..	..	..	..	<b>31,27,263</b>	..	<b>31,27,263</b>	<b>31,27,263</b>
<b>C—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—</b>							
17—Interest on Irrigation Works (Commercial)—							
Irrigation Works ..	1,17,94,448	..	1,17,94,448	..	..	..	1,17,94,448
<b>Total</b> ..	<b>1,17,94,448</b>	..	<b>1,17,94,448</b>	..	..	..	<b>1,17,94,448</b> (a)
18—Other Revenue Expenditure financed from Ordinary Revenues—							
In charge of Public Works Officers—							
<b>A—Irrigation Works—</b>							
(1) Works (Non-commercial)—							
Works ..	..	..	..	21,465	..	21,465	21,465
Maintenance and Repairs ..	..	..	..	42,342	..	42,342	42,342
Establishment ..	..	..	..	18,509	..	18,509	18,509
Tools and Plant ..	..	..	..	200	..	200	200
<b>Total</b> ..	..	..	..	<b>82,516</b>	..	<b>82,516</b>	<b>82,516</b>

<b>(2) Miscellaneous Expenditure—</b>						
Establishment .. .. .	..	..	..	24,194	..	24,194
Other charges .. .. .	..	..	..	1,66,896	..	1,66,896
Suspense .. .. .	..	..	..	—36	..	—36
<i>Deduct—Amount debitable to Rajasthan on account of Sutlej Valley Project .. .. .</i>				—2,233	..	—2,233
<b>Total .. .. .</b>				<b>1,88,821</b>	<b>..</b>	<b>1,88,821</b>
<b>Total—A—Irrigation Works .. .. .</b>				<b>2,71,337</b>	<b>..</b>	<b>2,71,337</b>
<b>B—Navigation, Embankment and Drainage Works—</b>						
<b>(1) Works (Non-commercial)—</b>						
<b>Incharge of Public Works Officers—</b>						
Works .. .. .	..	..	..	2,18,402	..	2,18,402
Extensions and Improvements .. .. .	..	..	..	15,548	..	15,548
Maintenance and Repairs .. .. .	..	..	..	5,65,878	..	5,65,878
Establishment .. .. .	..	..	..	6,61,791	..	6,61,791
Tools and Plant .. .. .	..	..	..	16,220	..	16,220
Suspense .. .. .	..	..	..	—2,43,459	..	—2,43,459
<b>Total .. .. .</b>				<b>12,34,180</b>	<b>..</b>	<b>12,34,180</b>
<b>GRAND TOTAL .. .. .</b>				<b>15,05,517</b>	<b>..</b>	<b>15,05,517</b>

(a) The difference of Rs. 22,23,880 between the figure of interest charges shown in the Administrative Accounts, viz., Rs. 95,70,568 and that shown above is due to—

(i) Rs. 22,21,235 on account of interest charges in respect of schemes relating to the erstwhile P.E.P.S.U. State the Administrative Accounts of which have not been prepared since the 13th April, 1960, the date of federal financial integration of the State for want of certain information still awaited from the State Government.

(ii) Rs. 2,394 was adjusted during the year 1957-58, adjusted during the year under report.

(iii) Rs. 6 adjusted in excess during the year under report due to belated adjustments.

(iv) Rs. 245 not exhibited in the Administrative Accounts for want of the name of the scheme to which these charges relate.

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

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FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

Heads	Actuals for 1958-59						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.
<b>E—Debt Services—</b>							
<b>22—Interest on Debt and other Obligations—</b>							
<b>A—Interest on Ordinary Debt—</b>							
<b>Rupee Debt—</b>							
<b>Permanent Loans—</b>							
<b>Interest on State Loans—</b>							
4 Per Cent Punjab Loan, 1968 ..	9,69,896	..	9,69,896	..	..	..	9,69,896
<b>Other items—</b>							
Management of Debt .. ..	4,077	..	4,077	..	..	..	4,077
Miscellaneous .. ..	5,926	..	5,926	..	..	..	5,926
Interest on Loans taken from the Central Government .. ..	8,46,31,384	..	8,46,31,384	..	..	..	8,46,31,384
<b>TOTAL—A—INTEREST ON ORDINARY DEBT</b>	<b>8,56,11,283</b>	..	<b>8,56,11,283</b>	..	..	..	<b>8,56,11,283</b>
<b>B—Interest on Unfunded Debt—</b>							
<b>State Provident Funds—</b>							
Interest on General Provident Fund ..	15,01,990	..	15,01,990	..	..	..	15,01,990
Interest on Indian Civil Service Provident Fund .. ..	48,910	..	48,910	..	..	..	48,910
Interest on Indian Civil Service (Non-European Members) Provident Fund .. ..	12,470	..	12,470	..	..	..	12,470
Interest on Contributory Provident Fund .. ..	18,250	..	18,250	..	..	..	18,250
Interest on other Miscellaneous Provident Funds .. ..	17,590	..	17,590	..	..	..	17,590
<b>TOTAL—B—INTEREST ON UNFUNDED DEBT</b>	<b>15,99,210</b>	..	<b>15,99,210</b>	..	..	..	<b>15,99,210</b>

## C—Interest on other Obligations—

Interest on Depreciation and other  
Reserve Funds—Interest on Deposits of Depreciation Re-  
serve of Government Commercial  
Undertakings .. .. .

17,99,523	..	17,99,523	..	..	..	17,99,523
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<b>TOTAL—C—INTEREST ON OTHER OBLIGATIONS</b>	17,99,523	..	17,99,523	..	..	17,99,523
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<b>TOTAL—A, B AND C</b>	8,90,10,016	..	8,90,10,016	..	..	8,90,10,016
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## D—Transfers—

Deduct—

(1) Interest transferred to Commercial

Departments—

Irrigation .. .. .	—1,45,85,328	..	—1,45,85,328	..	..	—1,45,85,328
Multipurpose River Schemes .. .. .	—6,26,49,778	..	—6,26,49,778	..	..	—6,26,49,778
Electricity Schemes .. .. .	—41,90,895	..	—41,90,895	..	..	—41,90,895
Other Government Commercial Departments and Undertakings . ..	—5,95,925	..	—5,95,925	..	..	—5,95,925

(2) Interest transferred to 85-A—

Capital Outlay on State Schemes of

Government Trading .. .. .	—50,000	..	—50,000	..	..	—50,000
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(3) Interest portion of equated pay-  
ments on account of commuted  
value of pensions .. .. .

—1,03,395	..	—1,03,395	..	..	..	—1,03,395
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<b>TOTAL—D—TRANSFERS</b>	—8,21,75,321	..	—8,21,75,321	..	..	—8,21,75,321
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<b>GRAND TOTAL</b>	68,34,695	..	68,34,695	..	..	68,34,695
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No. 6—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—contd.

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FINANCE ACCOUNTS. GOVERNMENT OF THE PUNJAB

Heads	Actuals for 1958-59						Grand Total
	Charged			Voted			
	Out of Consolidated Fund	Out of Contingency Fund	Total	Out of Consolidated Fund	Out of Contingency Fund	Total	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>E—Debt Services—conold.</b>							
23—Appropriation for Reduction or Avoidance of Debt—							
Sinking Funds .. .. .	20,04,640		20,04,640				20,04,640
Total .. .. .	20,04,640		20,04,640				20,04,640
<b>F—Civil Administration—</b>							
25—General Administration—							
<b>A—President, Vice-President, Heads of States, Cabinet and Ministers—</b>							
Emoluments and/or Allowances of the Governor .. .. .	63,433		63,433				63,433
Secretariat Staff of Governor .. .. .	1,01,639		1,01,639				1,01,639
Staff and Household of Governor .. .. .	1,28,731		1,28,731				1,28,731
Sumptuary Allowance of Governor .. .. .	9,990		9,990				9,990
Expenditure from Contract allowance .. .. .	49,829		49,829				49,829
Tour Expenses .. .. .	57,431		57,431				57,431
Ministers .. .. .				8,04,413			8,04,413
Other Charges .. .. .	4,495		4,495				4,495
<b>B—Parliament and the State Legislature—</b>							
Legislative Council .. .. .	32,841		32,841	3,62,008		3,62,008	3,94,849
Legislative Assembly .. .. .	44,215		44,215	11,29,430		11,29,430	11,73,645



## C—Elections—

Other election charges .. .. .	2,75,938	2,75,938	2,75,938
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## E—Secretariat and Attached Offices—

Civil Secretariat .. .. .	85,73,055	85,73,055	85,73,055
Public Service Commission .. .. .	3,31,594	3,31,594	3,31,594
Board of Revenue, Financial Commissioner and Establishments .. .. .	19,93,215	19,93,215	19,93,215
Local Fund Audit Establishments .. .. .	5,50,343	5,50,343	5,50,343

## F—Commissioners—

Commissioners .. .. .	4,52,086	4,52,086	4,52,086
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## G—District Administration—

General Establishments .. .. .	98,87,030	98,87,030	98,87,030
Sub-Divisional Establishments .. .. .	9,64,156	9,64,156	9,64,156
Other Establishments .. .. .	29,68,561	29,68,561	29,68,561

## —Works—

Repairs .. .. .	5,616	5,616	5,616
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## I—Miscellaneous—

Discretionary grants by Heads of States, etc. .. .. .	14,434	14,434	14,434
Miscellaneous .. .. .	14,521	14,521	14,521

## Charges in England—

## High Commissioner for India—

Share of the cost of the High Commissioner's establishment debitable to State Governments .. .. .	1,840	1,840	1,840
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Total .. .. .	8,24,198	8,24,198	2,79,96,646	2,79,96,646	2,88,20,844
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No. 6—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—contd.

Heads	Actuals for 1958-59							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	
F—Civil Administration—contd.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
27—Administration of Justice—								
High Courts .. .. .	15,78,065		15,78,065				15,78,065	
Law Officers .. .. .				6,18,669		6,18,669	6,18,669	
Administrator General and Official Trustee .. .. .				12,962		12,962	12,962	
Civil and Sessions Courts .. .. .				39,39,957		39,39,957	39,39,957	
Courts of Small Causes .. .. .				74,084		74,084	74,084	
Criminal Courts .. .. .				2,96,287		2,96,287	2,96,287	
Charges in England .. .. .	5,222		5,222				5,222	
<b>Total</b> .. .. .	<b>15,83,287</b>		<b>15,83,287</b>	<b>49,41,959</b>		<b>49,41,959</b>	<b>65,25,246</b>	
28—Jails and Convict Settlements—								
Jails .. .. .				48,84,121		48,84,121	48,84,121	
Jail Manufactures .. .. .				3,09,888		3,09,888	3,09,888	
Works .. .. .				30,210		30,210	30,210	
<b>Total</b> .. .. .				<b>52,24,219</b>		<b>52,24,219</b>	<b>52,24,219</b>	
29—Police—								
Superintendence .. .. .				6,56,034		6,56,034	6,56,034	
District Executive Force .. .. .				4,12,44,026		4,12,44,026	4,12,44,026	
Police Training Schools and Colleges .. .. .				2,60,332		2,60,332	2,60,332	
Railway Police .. .. .				7,77,938		7,77,938	7,77,938	
Criminal Investigation Department .. .. .				17,62,798		17,62,798	17,62,798	
Miscellaneous .. .. .				79,295		79,295	79,295	
Works .. .. .				2,96,586		2,96,586	2,96,586	
Charges in England .. .. .				19,990		19,990	19,990	
<b>Total</b> .. .. .				<b>4,50,96,999</b>		<b>4,50,96,999</b>	<b>4,50,96,999</b>	

<b>36—Scientific Departments—</b>								
Grants-in-aid and donations to Scientific Societies and Institutes .. ..				300	..	300	300	
Museums .. ..				1,86,135	..	1,86,135	1,86,135	
<b>Total</b> .. ..				<b>1,86,435</b>	<b>..</b>	<b>1,86,435</b>	<b>1,86,435</b>	
<b>37—Education—</b>								
<b>A—University—</b>								
Grants to Universities .. ..				13,51,832	..	13,51,832	13,51,832	
Government Arts Colleges .. ..				44,29,173	..	44,29,173	44,29,173	
Grants to non-Government Arts Colleges .. ..				6,50,550	..	6,50,550	6,50,550	
Government Professional Colleges .. ..				7,41,207	..	7,41,207	7,41,207	
Grants to non-Government Professional Colleges .. ..				6,240	..	6,240	6,240	
<b>B—Secondary—</b>								
Government Secondary Schools .. ..				1,166	..	1,166	3,34,77,966	3,34,79,132
Direct grants to non-Government Secondary Schools .. ..					..		16,69,689	16,69,689
Grants to local bodies for Secondary Education .. ..					..	6,000	6,000	6,000
<b>C—Primary—</b>								
Government Primary Schools .. ..					..	3,16,00,677	3,16,00,677	3,16,00,677
Direct grants to non-Government Primary Schools .. ..					..	5,06,639	5,06,639	5,06,639
Grants to local bodies for primary education .. ..					..	14,23,910	14,23,910	14,23,910
<b>D—Special—</b>								
Government Special Schools .. ..					..	6,79,354	6,79,354	6,79,354
<b>E—General—</b>								
Direction .. ..				9,11,935	..	9,11,935	9,11,935	
Inspection .. ..				28,33,775	..	28,33,775	28,33,775	
Scholarships .. ..				5,16,465	..	5,16,465	5,16,465	
Miscellaneous .. ..				17,13,347	..	17,13,347	17,13,347	
Expenditure for promotion of education amongst the educationally backward classes .. ..				32,82,624	..	32,82,624	32,82,624	
<b>F—Charges in England—</b>								
High Commissioner .. ..				9,216	..	9,216	9,216	
<b>Total</b> .. ..				<b>1,166</b>	<b>..</b>	<b>1,166</b>	<b>8,58,10,599</b>	<b>8,58,11,765</b>

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

Heads	Actuals for 1958-59							Grand Total
	Charged			Voted				
	Out of Consolidated Fund	Out of Contingency Fund	Total	Out of Consolidated Fund	Out of Contingency Fund	Total		
1	2	3	4	5	6	7	8	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>F.—Civil Administration—contd.</b>								
<b>38—Medical—</b>								
Medical Establishment .. ..	..	..	..	16,64,282	..	16,64,282	16,64,282	
Hospitals and Dispensaries .. ..	..	..	..	1,40,46,403	..	1,40,46,403	1,40,46,403	
Grants for Medical purposes .. ..	..	..	..	2,03,250	..	2,03,250	2,03,250	
Medical Colleges and Schools .. ..	..	..	..	20,44,824	..	20,44,824	20,44,824	
Mental Hospital .. ..	..	..	..	6,45,950	..	6,45,950	6,45,950	
Chemical Examiner .. ..	..	..	..	94,731	..	94,731	94,731	
Employees' State Insurance Scheme .. ..	..	..	..	3,84,999	..	3,84,999	3,84,999	
Charges in England .. ..	..	..	..	10,508	..	10,508	10,508	
<b>Total</b> .. ..	..	..	..	<b>1,90,94,947</b>	..	<b>1,90,94,947</b>	<b>1,90,94,947</b>	
<b>39—Public Health—</b>								
Public Health Establishment .. ..	..	..	..	35,05,749	..	35,05,749	35,05,749	
Grants for Public Health purposes .. ..	..	..	..	42,30,784	..	42,30,784	42,30,784	
Expenses in connection with epidemic diseases .. ..	..	..	..	20,24,158	..	20,24,158	20,24,158	
Bacteriological Laboratories .. ..	..	..	..	13,934	..	13,934	13,934	
Charges in England .. ..	..	..	..	518	..	518	518	
<b>Total</b> .. ..	..	..	..	<b>97,75,143</b>	..	<b>97,75,143</b>	<b>97,75,143</b>	

## 40—Agriculture—

Direction .. .. .	3,72,745	3,72,745	3,72,745
Superintendence .. .. .	3,66,371	3,66,371	3,66,371
Experimental Farms .. .. .	14,67,865	14,67,865	14,67,865
Agricultural Demonstration and Propaganda including public exhibitions and fairs .. .. .	15,79,080	15,79,080	15,79,080
Agricultural Experiments and Research .. .. .	35,96,102	35,96,102	35,96,102
Agricultural Education .. .. .	11,32,811	11,32,811	11,32,811
Agricultural Engineering .. .. .	23,083	23,083	23,083
Boring operations .. .. .	2,09,381	2,09,381	2,09,381
Botanical and other Public Gardens .. .. .	5,358	5,358	5,358
Grants-in-aid, Contributions, etc. .. .. .	18,800	18,800	18,800
Fisheries .. .. .	2,80,612	2,80,612	2,80,612
Works .. .. .	44,740	44,740	44,740
<b>Total .. .. .</b>	<b>90,96,948</b>	<b>90,96,948</b>	<b>90,96,948</b>

## 41—Veterinary—

Direction .. .. .	1,83,916	1,83,916	1,83,916
Superintendence .. .. .	2,93,181	2,93,181	2,93,181
Veterinary Education and Research .. .. .	7,08,103	7,08,103	7,08,103
Subordinate Establishment .. .. .	16,58,738	16,58,738	16,58,738
Hospitals and dispensaries .. .. .	7,64,421	7,64,421	7,64,421
Breeding operations .. .. .	16,85,118	16,85,118	16,85,118
Camel Specialist .. .. .	7,670	7,670	7,670
Works .. .. .	2,704	2,704	2,704
Charges in England .. .. .	304	304	304
<b>Total .. .. .</b>	<b>53,04,155</b>	<b>53,04,155</b>	<b>53,04,155</b>

## 42—Co-operation—

Direction .. .. .	3,30,507	3,30,507	3,30,507
Superintendence .. .. .	48,15,146	48,15,146	48,15,146
<b>Total .. .. .</b>	<b>51,45,653</b>	<b>51,45,653</b>	<b>51,45,653</b>

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

Heads	Actuals for 1958-59							Grand Total
	Charged			Voted				
	Out of Consolidated Fund	Out of Contingency Fund	Total	Out of Consolidated Fund	Out of Contingency Fund	Total		
1	2	3	4	5	6	7	8	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>F.—Civil Administration—conold.</b>								
43—Industries and Supplies—								
Industries								
Charges in England	..	..	..	54,81,692	..	54,81,692	54,81,692	
				10,594	..	10,594	10,594	
Total	..	..	..	54,92,286	..	54,92,286	54,92,286	
47—Miscellaneous Departments—								
<b>Labour and Emigration—</b>								
Factories								
Labour	..	..	..	88,481	..	88,481	88,481	
				4,96,633	..	4,96,633	4,96,633	
Inspection and Tests—								
Explosives								
Inspector of Steam Boilers	..	..	..	377	..	377	377	
				40,523	..	40,523	40,523	
Statistics—								
Gazetteer and Statistical Memoirs	..	..	..	60	..	60	60	
State Statistics	..	..	..	2,693	..	2,693	2,693	
Miscellaneous—								
Examinations								
Administration of Indian Partnership Act, 1932	..	..	..	6,009	..	6,009	6,009	
Miscellaneous	..	..	..	6,032	..	6,032	6,032	
				7,98,472	..	7,98,472	7,98,472	
Total	..	..	..	14,39,280	..	14,39,280	14,39,280	

**R—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements—**

**50—Civil Works—**

**Original Works—**

**Buildings—**

State Excise Duties .. ..	..	..	..	..	3,445	..	3,445	3,445
General Administration .. ..	..	..	891	..	891	..	1,68,718	1,69,609
Administration of Justice .. ..	..	..	..	..	21,537	..	21,537	21,537
Jails and Convict Settlements .. ..	..	..	..	..	77,979	..	77,979	77,979
Police .. ..	..	..	..	..	1,63,820	..	1,63,820	1,63,820
Education .. ..	..	..	..	..	3,61,099	..	3,61,099	3,61,099
Medical .. ..	..	..	..	..	1,75,596	..	1,75,596	1,75,596
Public Health .. ..	..	..	..	..	43,039	..	43,039	43,039
Agriculture .. ..	..	..	..	..	7,728	..	7,728	7,728
Veterinary .. ..	..	..	..	..	1,12,164	..	1,12,164	1,12,164
Industries and Supplies .. ..	..	..	..	..	60,275	..	60,275	60,275
Miscellaneous Departments .. ..	..	..	..	..	3,95,678	..	3,95,678	3,95,678
Civil Works .. ..	..	..	..	..	10,87,666	..	10,87,666	10,87,666
Original Works—Communication .. ..	..	..	..	..	53,30,993	..	53,30,993	53,30,993
Original Works—Miscellaneous .. ..	..	..	..	..	5,496	..	5,496	5,496
Repairs .. ..	..	..	1,05,474	..	1,05,474	..	1,40,38,813	1,41,44,287
Establishment .. ..	..	..	..	..	41,82,619	..	41,82,619	41,82,619
Tools and Plant .. ..	..	..	..	..	—5,06,220	..	—5,06,220	—5,06,220
Grants-in-aid .. ..	..	..	..	..	20,21,218	..	20,21,218	20,21,218
Suspense .. ..	..	..	..	..	—19,09,553	..	—19,09,553	—19,09,553
Charges in England .. ..	..	..	..	..	84	..	84	84
<i>Deduct</i> —Expenditure on Displaced Persons transferred to the head "57-Miscellaneous" .. ..	..	..	..	..	—4,88,037	..	—4,88,037	—4,88,037
<i>Deduct</i> —Amount met from subventions from Central Road Fund .. ..	..	..	..	..	—10,67,543	..	—10,67,543	—10,67,543
<b>Total .. ..</b>	..	..	1,06,365	..	1,06,365	..	2,42,86,614	2,43,92,979

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

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FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

Heads I	Actuals for 1958-59]						Grand Total 8
	Charged			Voted			
	Out of Consolidated Fund 2	Out of Contingency Fund 3	Total 4	Out of Consolidated Fund 5	Out of Contingency Fund 6	Total 7	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
H—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements—contd.							
51-A—Interest on Capital Outlay on Multipurpose River Schemes—							
Bhakra Nangal Project—							
A—Capitalised Interest Charges written back—							
II—Nangal Hydro-Electric Scheme ..	81,92,199	..	81,92,199	..	..	..	81,92,199(b)
B—Other Interest charges met from Revenue—							
I—Bhakra Dam ..	3,40,127	..	3,40,127	..	..	..	3,40,127(a)
.. II—Nangal Hydro-Electric Scheme ..	40,37,251	..	40,37,251	..	..	..	40,37,251(b)
Total ..	1,25,69,577	..	1,25,69,577	..	..	..	1,25,69,577
51-B—Other Revenue Expenditure connected with Multipurpose River Schemes—							
Bhakra Nangal Project -I—Bhakra Dam—							
Irrigation Branch—							
Working Expenses—							
Extensions and Improvements ..	..	..	..	29,729	..	29,729	29,729
Maintenance and Repairs ..	..	..	..	40,73,585	..	40,73,585	40,73,585
Establishment ..	..	..	..	49,41,524	..	49,41,524	49,41,524
Tools and Plant ..	..	..	..	71,209	..	71,209	71,209
Miscellaneous Expenditure ..	..	..	..	55,866	..	55,866	55,866
Total—I—Bhakra Dam ..	..	..	..	91,71,913	..	91,71,913	91,71,913



## II—Nangal Hydro-Electric Schemes—

## A—Main Project—

## A(1) Common Pool—

## Irrigation Branch Portion—

## Working Expenses—

## P—Production—

Maintenance proper	..	..	..	..	38,583	..	38,583	38,583
Establishment	..	..	..	..	2,60,591	..	2,60,591	2,60,591
Tools and Plant	..	..	..	..	3,012	..	3,012	3,012
Deduct—Share of other Governments transferred to Rajasthan	..	..	..	..	—45,993	..	—45,993	—45,993
Total—Production	..	..	..	..	2,56,193	..	2,56,193	2,56,193
Total—Irrigation Branch Portion	..	..	..	..	2,56,193	..	2,56,193	2,56,193(c)

## Electricity Branch Portion—

## P—Production—

Works expenditure financed from Ordinary Revenue	..	..	..	..	7,986	..	7,986	7,986
Maintenance proper	..	..	..	..	11,44,621	..	11,44,621	11,44,621
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund. Rs. 14,48,300	..	..	..	..		..		
Less—Amount to be spent from the Depreciation Reserve Fund Rs. 28,987	..	..	..	..		..		
Net amount transferred to the Depreciation Reserve Fund	..	..	..	..	14,19,313	..	14,19,313	14,19,313
Renewals and Replacements from the Depreciation Reserve Fund	..	..	..	..	28,987	..	28,987	28,987
Establishment	..	..	..	..	11,49,061	..	11,49,061	11,49,061
Tools and Plant	..	..	..	..	3,297	..	3,297	3,297
Cost of water used for running power houses creditable to Bhakra Dam	..	..	..	..	2,44,213	..	2,44,213	2,44,213
Deduct—Share of other Governments transferred to Rajasthan	..	..	..	..	—6,08,416	..	—6,08,416	—6,08,416
Total—Production	..	..	..	..	33,89,062	..	33,89,062	33,89,062

(a) The over-all interest liability of the State during the year was Rs. 4,35,26,687 out of which Rs. 4,31,86,560 have been capitalised *vide* page 103.

(b) The over-all interest liability of the State during the year was Rs. 1,91,23,091 out of which Rs. 68,93,641 have been capitalised *vide* page 107.

(c) Includes expenditure of Rs. 43,436 booked during the period 1st February, 1959 to the 31st March, 1959 which is adjustable on the books of Punjab State Electricity Board.

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

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FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

Heads	Actuals for 1958-59						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—contd:							
Bhakra-Nangal Project—							
II—Nangal Hydro-Electric Scheme—contd.							
Electricity Branch Portion—contd.							
Working Expenses—contd.							
A—Main Project—contd.							
T—Transmission—							
Maintenance proper .. .. .				1,46,987		1,46,987	1,46,987
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund. Rs. 11,01,200							
Less—Amount to be spent from the Depreciation Reserve Fund							
Net amount transferred to the Depreciation Reserve Fund							
Establishment .. .. .				11,01,200		11,01,200	11,01,200
Tools and Plant .. .. .				1,42,670		1,42,670	1,42,670
Deduct—Share of other Governments transferred to Rajasthan .. .. .				850		850	850
				—2,01,818		—2,01,818	—2,01,818
Total—Transmission .. .. .				11,89,869		11,89,869	11,89,869

## A (iv) —Punjab Exclusive—

## T—Transmission—

Maintenance proper .. .. .	..	..	..	13,389	..	13,389	13,389
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund. Rs. 6,65,400.							
Less—Amount to be spent from the Depreciation Reserve Fund.							
Net amount transferred to the Depreciation Reserve Fund .. .. .	..	..	..	6,65,400	..	6,65,400	6,65,400
Establishment .. .. .	..	..	..	13,000	..	13,000	
Tools and Plant .. .. .	..	..	..	427	..	427	427
Total—A(iv) Punjab Exclusive .. .. .	..	..	..	6,92,216	..	6,92,216	6,92,216
Total—A—Main Project .. .. .	..	..	..	55,27,360	..	55,27,360	55,27,360

## B—Subsidiary Distribution Project—

## T—Transmission—

Maintenance proper .. .. .	..	..	..	2,69,368	..	2,69,368	2,69,368
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund. Rs. 6,40,600.							
Less—Amount to be spent from the Depreciation Reserve Fund. Rs. —213.							
Net amount transferred to the Depreciation Reserve Fund .. .. .	..	..	..	6,40,387	..	6,40,387	6,40,387
Renewals and Replacements from the Depreciation Reserve Fund .. .. .	..	..	..	213	..	213	213
Establishment .. .. .	..	..	..	2,61,445	..	2,61,445	2,61,445
Tools and Plant .. .. .	..	..	..	—18,053	..	—18,053	—18,053
Cost of power creditable to bulk supply .. .. .	..	..	..	65,81,430	..	65,81,430	65,81,430
Total—Transmission .. .. .	..	..	..	76,84,790	..	76,84,790	76,84,790

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

Heads	Actuals for 1958-59							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	
	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	
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.								
B—Subsidiary Distribution Project—conold.								
B—Bulk Supply—								
Maintenance proper					9,560		9,560	
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund. Rs. 36,400.								
Less—Amount to be spent from the Depreciation Reserve Fund.								
Net amount transferred to the Depreciation Reserve Fund					36,400		36,400	
Establishment					9,287		9,287	
Total—Bulk Supply					55,247		55,247	

## D—Distribution—

Works expenditure financed from Ordinary Revenues .. .. .	..	..	..	22,364	..	22,364	22,364
Maintenance proper .. .. .	..	..	..	12,42,582	..	12,42,582	12,42,582
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund. Rs. 21,81,950							
Less—Amount to be spent from the Depreciation Reserve Fund. Rs. —31,348							
Net amount to be spent from the Depreciation Reserve Fund .. .. .	..	..	..	21,50,602	..	21,50,602	21,50,602
Renewals and Replacements from the Depreciation Reserve Fund .. .. .	..	..	..	31,348	..	31,348	31,348
Establishment .. .. .	..	..	..	41,96,248	..	41,96,248	41,96,248
Tools and Plant .. .. .	..	..	..	69,005	..	69,005	69,005
Cost of power creditable to bulk supply .. .. .	..	..	..	4,900	..	4,900	4,900
<b>Total—Distribution .. .. .</b>	..	..	..	<b>77,17,049</b>	..	<b>77,17,049</b>	<b>77,17,049</b>
<b>Total—B—Subsidiary Distribution Project .. .. .</b>	..	..	..	<b>1,54,57,086</b>	..	<b>1,54,57,086</b>	<b>1,54,57,086</b>
<b>Total—II—Nangal Hydro-Electric Scheme .. .. .</b>	..	..	..	<b>2,09,84,446</b>	..	<b>2,09,84,446</b>	<b>2,09,84,446</b>
<b>Grand Total .. .. .</b>	..	..	..	<b>3,01,56,359</b>	..	<b>3,01,56,359</b>	<b>3,01,56,359</b>

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

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Heads	Actuals for 1958-59						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	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>I—Electricity Schemes—</b>							
<b>52—Interest on Capital Outlay on Electricity Schemes—</b>							
<b>I—Hydro-Electric Schemes ..</b>	40,87,822		40,87,822				40,87,822
<b>II—Thermo-Electric Schemes ..</b>	1,03,073		1,03,073				1,03,073
<b>Total ..</b>	<b>41,90,895</b>		<b>41,90,895</b>				<b>41,90,895</b>
<b>52-A—Other Revenue Expenditure connected with Electricity Schemes—</b>							
Miscellaneous expenditure (including surveys) .. .. .				31		31	31
<b>Total ..</b>				<b>31</b>		<b>31</b>	<b>31</b>
<b>J—Miscellaneous—</b>							
<b>54—Famine—</b>							
<b>A—Famine Relief—</b>							
Salaries and Establishments .. .. .				58,334		58,334	58,334
Relief Works .. .. .				34,817		34,817	34,817
Gratuitious Relief .. .. .				2,682		2,682	2,682
Miscellaneous .. .. .				74,14,612		74,14,612	74,14,612
Deduct—Amount transferred from Famine Relief Fund .. .. .				—40,00,000		—40,00,000	—40,00,000
<b>B—Transfers to Famine Relief Fund ..</b>				34,00,000		34,00,000	34,00,000
<b>Total ..</b>				<b>69,10,445</b>		<b>69,10,445</b>	<b>69,10,445</b>

54-B—Privy Purses and Allowances of Indian Rulers—

Privy Purses and Allowances of Rulers of Integrated States and Allowances of their relatives and servants—Integrated States .. ..

8,71,437 .. 8,71,437 8,71,437

Total .. .. 8,71,437 .. 8,71,437 8,71,437

55—Superannuation Allowances and Pensions—

Superannuation and Retired Allowances Equated payments of commuted value of pensions transferred from Capital (outside the Revenue Account) ..	91,491	3,679	1,00,170	89,16,669	..	89,16,669	90,16,839
Compassionate Allowances .. ..	1,10,081	..	1,10,081	2,04,601	..	2,04,601	3,14,682
Gratuities .. ..	144	..	144	2,00,199	..	2,00,199	2,00,343
Contributions for pensions and gratuities .. ..	9,100	..	9,100	20,00,410	..	20,00,410	20,09,510
Family Pensions .. ..	..	..	..	91	..	91	91
Pensions for distinguished and meritorious services .. ..	983	..	983	55,047	..	55,047	56,030
Donations to Provident Funds .. ..	..	..	..	26,399	..	26,399	26,399
Equated payments on account of capital outlay on sterling pensions to the Government of India .. ..	..	..	..	9,860	..	9,860	9,860
Charges in England .. ..	..	..	..	42,855	..	42,855	42,855
Deduct—Pensionary charges transferred to commercial departments .. ..	..	..	..	13,219	..	13,219	13,219
Deduct—Actual amount of pensions recovered from other Governments .. ..	..	..	..	—9,46,654	..	—9,46,654	—9,46,654
	..	..	..	—87,600	..	—87,600	—87,600
Total .. ..	2,11,799	3,679	2,20,478	1,04,35,096	..	1,04,35,096	1,06,55,574

FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

[22906]

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

Heads	Actuals for 1958-59							Grand Total
	Charged			Voted				
	Out of Consolidated Fund	Out of Contingency Fund	Total	Out of Consolidated Fund	Out of Contingency Fund	Total		
1	2	3	4	5	6	7	8	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>J—Miscellaneous—contd.</b>								
<b>56—Stationery and Printing—</b>								
<b>I—Stationery—</b>								
Purchase of Stationery Stores .. .. .	808	..	808	20,41,964	..	20,41,964	20,42,772	
Discount on plain paper used with stamps .. .. .	..	..	..	3,272	..	3,272	3,272	
Purchase of plain paper used with stamps .. .. .	..	..	..	45,079	..	45,079	45,079	
Deduct—Value of stationery supplied to other Governments and paying departments .. .. .	..	..	..	—2,01,195	..	—2,01,195	—2,01,195	
<b>II—Printing—</b>								
Government Presses .. .. .	..	..	..	21,87,459	..	21,87,459	21,87,459	
Printing at private presses .. .. .	..	..	..	85,426	..	85,426	85,426	
Printing of Text Books .. .. .	..	..	..	2,19,932	..	2,19,932	2,19,932	
Lithography .. .. .	..	..	..	1,74,999	..	1,74,999	1,74,999	
Cost of printing work done by other Governments .. .. .	..	..	..	35,950	..	35,950	35,950	
Deduct—Cost of printing work done for other Governments and paying departments .. .. .	..	..	..	—6,07,444	..	—6,07,444	—6,07,444	
<b>Total</b> .. .. .	<b>808</b>	<b>..</b>	<b>808</b>	<b>39,85,442</b>	<b>..</b>	<b>39,85,442</b>	<b>39,86,250</b>	



## 57- Miscellaneous—

Cost of books and periodicals .. .. .	..	..	..	11,554	..	11,554	11,554
Donations for charitable purposes .. .. .	..	..	..	476	..	476	476
Special Commissions of Enquiry .. .. .	..	..	..	11,387	..	11,387	11,387
Publicity Board .. .. .	..	..	..	19,49,231	..	19,49,231	19,49,231
Irrecoverable temporary loans and advances written off .. .. .	..	..	..	963	..	963	963
Employment Exchanges and Resettlement .. .. .	..	..	..	21,34,447	..	21,34,447	21,34,447
Grants-in-aid, Contributions, etc. .. .. .	..	..	..	28,86,324	..	28,86,324	28,86,324
Miscellaneous and unforeseen charges .. .. .	..	..	..	27,22,342	..	27,22,342	27,22,342
Expenditure on Bus Services .. .. .	5,95,925	..	5,95,925	1,09,60,749	..	1,09,60,749	1,15,56,674
Expenditure on account of State prisoners and detenus .. .. .	..	..	..	433	..	433	433
Charges in connection with the Village Panchayats Act .. .. .	..	..	..	34,08,700	..	34,08,700	34,08,700
Expenditure on Home Defence .. .. .	..	..	..	2,29,427	..	2,29,427	2,29,427
Expenditure on Displaced Persons .. .. .	..	..	..	17,35,211	..	17,35,211	17,35,211
Loss or gain by exchange .. .. .	..	..	..	263	..	263	263
<b>Total .. .. .</b>	<b>5,95,925</b>	<b>..</b>	<b>5,95,925</b>	<b>2,60,51,507</b>	<b>..</b>	<b>2,60,51,507</b>	<b>2,66,47,432</b>

## M—Extraordinary Items—

63-B—Community Development Projects, National Extension Service and Local Development Works—  
A—Community Development Projects—

Project Headquarters .. .. .	..	..	..	19,07,204	..	19,07,204	19,07,204
Reclamation .. .. .	..	..	..	18,000	..	18,000	18,000
Animal Husbandry and Agricultural Extension .. .. .	..	..	..	4,20,935	..	4,20,935	4,20,935
Health and Rural Sanitation .. .. .	..	..	..	9,79,818	..	9,79,818	9,79,818
Education .. .. .	..	..	..	3,92,229	..	3,92,229	3,92,229
Social Education .. .. .	..	..	..	3,82,996	..	3,82,996	3,82,996
Communication .. .. .	..	..	..	2,52,574	..	2,52,574	2,52,574
Rural Arts, Crafts and Industries .. .. .	..	..	..	3,33,168	..	3,33,168	3,33,168
<b>Total .. .. .</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>46,86,924</b>	<b>..</b>	<b>46,86,924</b>	<b>46,86,924</b>

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

Heads	Actuals for 1958-59							Grand Total
	Charged			Voted			Grand Total	
	Out of Consolidated Fund	Out of Contingency Fund	Total	Out of Consolidated Fund	Out of Contingency Fund	Total		
1	2	3	4	5	6	7	8	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>M—Extraordinary Items—conold.</b>								
<b>88-B—Community Development Projects, National Extension Service and Local Development Works—conold.</b>								
<b>B—National Extension Service—</b>								
Supervision .. .. .	..	..	..	6,17,222	..	6,17,222	6,17,222	
Project Headquarters .. .. .	..	..	..	45,47,768	..	45,47,768	45,47,768	
Reclamation .. .. .	..	..	..	8,000	..	8,000	8,000	
Animal Husbandry and Agricultural Extension .. .. .	..	..	..	7,38,174	..	7,38,174	7,38,174	
Health and Rural Sanitation .. .. .	..	..	..	15,35,719	..	15,35,719	15,35,719	
Education .. .. .	..	..	..	8,46,990	..	8,46,990	8,46,990	
Social Education .. .. .	..	..	..	7,37,478	..	7,37,478	7,37,478	
Communication .. .. .	..	..	..	5,82,557	..	5,82,557	5,82,557	
Rural Arts, Crafts and Industries .. .. .	..	..	..	1,46,723	..	1,46,723	1,46,723	
<b>Total</b> .. .. .	..	..	..	97,60,631	..	97,60,631	97,60,631	
<b>C—Local Development Works—</b>								
Grants-in-aid .. .. .	..	..	..	25,18,830	..	25,18,830	25,18,830	
<b>Total</b> .. .. .	..	..	..	25,18,830	..	25,18,830	25,18,830	
<b>Grand Total</b> .. .. .	..	..	..	1,69,66,385	..	1,69,66,385	1,69,66,385	
<b>64-C—Pre-partition Payments—</b>								
State Excise Duties .. .. .	..	..	..	2,892	..	2,892	2,892	
Stamps .. .. .	..	..	..	39,018	..	39,018	39,018	
Other Revenue Expenditure financed from Ordinary Revenue (Irrigation) .. .. .	..	..	..	4,018	..	4,018	4,018	
General Administration .. .. .	..	..	..	1,961	..	1,961	1,961	
Police .. .. .	..	..	..	25	..	25	25	
Education .. .. .	..	..	..	178	..	178	178	

Medical .. .. .	1,310	1,310	1,310
Public Health .. .. .	24	24	24
Agriculture .. .. .	24	24	24
Co-operation .. .. .	1,531	1,531	1,531
Industries and Supplies .. .. .	26	26	26
Civil Works .. .. .	272	272	272
Miscellaneous .. .. .	36	36	36
<b>Total</b> .. .. .	<b>51,315</b>	<b>51,315</b>	<b>51,315</b>
<b>CC—Capital Account of Irrigation, Navigation, Embankment and Drainage Works outside the Revenue Account—</b>			
<b>68—Construction of Irrigation, Navigation, Embankment and Drainage Works (Commercial)—</b>			
<b>A—Irrigation Works—</b>			
<b>(1) Productive—</b>			
Works .. .. .	84,58,002	84,58,002	84,58,002
Establishment .. .. .	29,68,879	29,68,879	29,68,879
Tools and Plant .. .. .	35,345	35,345	35,345
Suspense .. .. .	—42,82,376	—42,82,376	—42,82,376
Deduct—Receipts and Recoveries on Capital Account .. .. .	—4,14,222	—4,14,222	—4,14,222
<b>Total</b> .. .. .	<b>67,65,628</b>	<b>67,65,628</b>	<b>67,65,628</b>
<b>(2) Unproductive—</b>			
Works .. .. .	2,98,69,661	2,98,69,661	2,98,69,661
Establishment .. .. .	32,04,143	32,04,143	32,04,143
Tools and Plant .. .. .	1,70,759	1,70,759	1,70,759
Suspense .. .. .	—24,52,535	—24,52,535	—24,52,535
Deduct—Receipts and Recoveries on Capital Account .. .. .	—13,25,979	—13,25,979	—13,25,979
Interest on Capital .. .. .	27,90,880	27,90,880	27,90,880
<b>Total</b> .. .. .	<b>27,90,880</b>	<b>27,90,880</b>	<b>27,90,880</b>
<b>Total</b> .. .. .	<b>2,94,66,049</b>	<b>2,94,66,049</b>	<b>3,22,56,929</b>
<b>Total—68—Construction of Irrigation, etc., Works (Commercial)</b> .. .. .	<b>27,90,880</b>	<b>27,90,880</b>	<b>3,62,31,677</b>

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

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FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

Heads	Actuals for 1958-59						Grand Total
	Charged			Voted			
	Out of Consolidated Fund	Out of Contingency Fund	Total	Out of Consolidated Fund	Out of Contingency Fund	Total	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>FF—Civil Administration—Capital Accounts outside the Revenue Account—</b>							
<b>71—Capital Outlay on Schemes on Agricultural Improvement and Research—</b>							
Grow More Food Schemes .. .. .	..	..	..	8,59,315	—2,33,145	6,26,170	6,26,170
<b>Total</b> .. .. .	..	..	..	8,59,315	—2,33,145	6,26,170	6,26,170
<b>72—Capital Outlay on Industrial Development—</b>							
<b>Investments in Government commercial undertakings—</b>							
<b>Development of Industrial Area Scheme in the Punjab—</b>							
Gross Expenditure .. .. .	..	..	..	9,588	..	9,588	9,588
Deduct—Receipts and Recoveries on Capital Account .. .. .	..	..	..	—5,74,135	..	—5,74,135	—5,74,135
Net Expenditure .. .. .	..	..	..	—5,64,547	..	—5,64,547	—5,64,547
<b>Investments in other commercial concerns—</b>							
<b>Government contribution to the share capital of—</b>							
Large-sized Primary Agricultural Credit Societies .. .. .	..	..	..	9,85,000	..	9,85,000	9,85,000
Co-operative Banks .. .. .	..	..	..	5,00,000	..	5,00,000	5,00,000
State Land Mortgage Bank .. .. .	..	..	..	19,00,000	..	19,00,000	19,00,000
State Ware-housing Corporation .. .. .	..	..	..	3,90,000	..	3,90,000	3,90,000
Primary Marketing Societies .. .. .	..	..	..	3,87,500	..	3,87,500	3,87,500

Panch Shikhs Co-operative Society, Faridabad .. .. .	..	..	..	2,00,000	..	2,00,000	2,00,000
Cottage Industries Museum and Emporium .. .. .	..	..	..	90,000	..	90,000	90,000
<b>Total</b> .. .. .	..	..	..	<b>38,87,953</b>	..	<b>38,87,953</b>	<b>38,87,953</b>
<b>HH—Capital Account of Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements outside the Revenue Account—</b>							
<b>79—Expenditure on New Capital for Punjab at Chandigarh—</b>							
Original Works .. .. .	..	..	..	2,19,29,477	..	2,19,29,477	2,19,29,477
Establishment .. .. .	..	..	..	24,54,998	..	24,54,998	24,54,998
Tools and Plant .. .. .	..	..	..	—5,00,937	..	—5,00,937	—5,00,937
Suspense .. .. .	..	..	..	—25,56,482	..	—25,56,482	—25,56,482
<i>Deduct—Receipts and Recoveries on Capital Account</i> .. .. .	..	..	..	—74,96,160	..	—74,96,160	—74,96,160
<b>Total</b> .. .. .	..	..	..	<b>1,38,30,896</b>	..	<b>1,38,30,896</b>	<b>1,38,30,896</b>
<b>80-A—Capital Outlay on Multipurpose River Schemes—</b>							
<b>Bhakra Nangal Project—</b>							
<b>I—Bhakra Dam—</b>							
<b>Irrigation Branch—</b>							
Works .. .. .	..	..	..	4,87,22,932	..	4,87,22,932	4,87,22,932
Establishment .. .. .	..	..	..	1,00,85,199	..	1,00,85,199	1,00,85,199
Tools and Plant .. .. .	..	..	..	2,89,326	..	2,89,326	2,89,326
Suspense .. .. .	..	..	..	37,79,679	..	37,79,679	37,79,679
<i>Deduct—Receipts and Recoveries on Capital Account</i> .. .. .	..	..	..	—22,82,513	..	—22,82,513	—22,82,513
<i>Deduct—Amount debitable to other Governments</i> .. .. .	..	..	..	—10,74,83,144	..	—10,74,83,144	—10,74,83,144
Interest on Capital .. .. .	4,31,86,560	..	..	4,31,86,560	..	..	4,31,86,560
<b>Total—Bhakra Dam</b> .. .. .	<b>4,31,86,560</b>	..	..	<b>4,31,86,560</b>	..	<b>4,68,88,521</b>	<b>—37,01,961</b>

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

Heads	Actuals for 1958-59						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—contd.							
SO-A—Capital Outlay on Multipurpose River Schemes—contd.							
Bhakra Nangal Project—contd.							
II—Nangal Hydro-Electric Scheme—							
A—Main Project—							
A(i) Common Pool—							
Irrigation Branch Portion—							
P—Production—							
Works				2,28,84,738		2,28,84,738	2,28,84,738
Establishment				22,89,215		22,89,215	22,89,215
Tools and Plant				1,02,410		1,02,410	1,02,410
Deduct—Receipts and Recoveries on Capital Account				-2,36,777		-2,36,777	-2,36,777
Total				2,50,39,586		2,50,39,586	2,50,39,586(a)
Electricity Branch Portion—							
P—Production—							
Works				72,02,319		72,02,319	72,02,319
Establishment				7,65,669		7,65,669	7,65,669
Tools and Plant				1,09,992		1,09,992	1,09,992
Deduct—Receipts and Recoveries on Capital Account				-11,140		-11,140	-11,140
Total				80,66,840		80,66,840	80,66,840

## T—Transmission—

Works	..	..	..	..	..	2,51,398	..	2,51,398	2,51,398
Establishment	..	..	..	..	..	25,984	..	25,984	25,984
Tools and Plant	..	..	..	..	..	1,86,338	..	1,86,338	1,86,338
<b>Total</b>	..	..	..	..	..	<b>4,63,720</b>	..	<b>4,63,720</b>	<b>4,63,720</b>

## A(iv)—Punjab Exclusive—

## T—Transmission—

Works	..	..	..	..	..	9,29,582	..	9,29,582	9,29,582
Establishment	..	..	..	..	..	97,200	..	97,200	97,200
Tools and Plant	..	..	..	..	..	5,955	..	5,955	5,955
Deduct—Receipts and Recoveries on Capital Account	..	..	..	..	..	—3,639	..	—3,639	—3,639
<b>Total</b>	..	..	..	..	..	<b>10,29,098</b>	..	<b>10,29,098</b>	<b>10,29,098</b>
<b>Total—A—Main Project</b>	..	..	..	..	..	<b>3,45,99,244</b>	..	<b>3,45,99,244</b>	<b>3,45,99,244</b>

## B—Subsidiary Distribution Project—

## T—Transmission—

Works	..	..	..	..	..	26,50,315	..	26,50,315	26,50,315
Establishment	..	..	..	..	..	2,77,985	..	2,77,985	2,77,985
Tools and Plant	..	..	..	..	..	73,043	..	73,043	73,043
Suspense	..	..	..	..	..	43,44,533	..	43,44,533	43,44,533
Deduct—Receipts and Recoveries on Capital Account	..	..	..	..	..	—2,59,679	..	—2,59,679	—2,59,679
<b>Total</b>	..	..	..	..	..	<b>70,86,797</b>	..	<b>70,86,797</b>	<b>70,86,797</b>

(a) Includes expenditure of Rs. 46,83,548 booked during the period 1st February, 1959 to the 31st March, 1959, which is adjustable on the books of Punjab State Electricity Board.

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

Heads	Actuals for 1958-59							Grand Total
	Charged			Voted			Total	
	Out of Consolidated Fund	Out of Contingency Fund	Total	Out of Consolidated Fund	Out of Contingency Fund	Total		
1	2	3	4	5	6	7	8	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>HH—Capital Account of Civil Works, Multi-purpose River Schemes and Miscellaneous Public Improvements outside the Revenue Account—concd.</b>								
<b>SO-A—Capital Outlay on Multipurpose River Schemes—concd.</b>								
<b>Bhakra Nangal Project—concd.</b>								
<b>II—Nangal Hydro-Electric Scheme—concd.</b>								
<b>B—Subsidiary Distribution Project—concd.</b>								
<b>B—Bulk Supply—</b>								
Works	..	..	..	68,819	..	68,819	68,819	
Establishment	..	..	..	7,120	..	7,120	7,120	
<b>Total</b>	..	..	..	<b>75,939</b>	..	<b>75,939</b>	<b>75,939</b>	
<b>D—Distribution—</b>								
Works	..	..	..	1,28,32,128	..	1,28,32,128	1,28,32,128	
Establishment	..	..	..	13,25,933	..	13,25,933	13,25,933	
Tools and Plant	..	..	..	70,327	..	70,327	70,327	
<b>Deduct—Receipts and Recoveries on Capital Account</b>	..	..	..	<b>—11,284</b>	..	<b>—11,284</b>	<b>—11,284</b>	
<b>Total</b>	..	..	..	<b>1,42,17,104</b>	..	<b>1,42,17,104</b>	<b>1,42,17,104</b>	
<b>Total—B—Subsidiary Project</b>	..	..	..	<b>2,13,79,840</b>	..	<b>2,13,79,840</b>	<b>2,13,79,840</b>	



Interest on Capital .. ..	1,50,85,840	..	1,50,85,840	..	..	..	1,50,85,840
<i>Deduct</i> —Amount of net receipts transferred to meet capitalised interest charges .. ..	—81,92,199	..	—81,92,199	..	..	..	—81,92,199
<i>Deduct</i> —Amount debitable to other Governments .. ..	..	..	..	—3,29,46,326	..	—3,29,46,326	—3,29,46,326
<b>Total—II—Nangal Hydro-Electric Scheme</b>	<b>68,03,641</b>	..	<b>68,93,641</b>	<b>2,30,32,758</b>	..	<b>2,30,32,758</b>	<b>2,99,26,399</b>
<b>GRAND TOTAL ..</b>	<b>5,00,80,201</b>	..	<b>5,00,80,201</b>	<b>—2,38,55,763</b>	..	<b>—2,38,55,763</b>	<b>2,62,24,438</b>
<b>81—Capital Account of Civil Works outside the Revenue Account—</b>							
<b>Original Works—</b>							
<b>Buildings—</b>							
Land Revenue .. ..	..	..	..	12,93,007	..	12,93,007	12,93,007
General Administration .. ..	..	..	..	8,14,642	..	8,14,642	8,14,642
Administration of Justice .. ..	..	..	..	67,331	..	67,331	67,331
Jails and Convict Settlements .. ..	..	..	..	1,81,263	..	1,81,263	1,81,263
Police .. ..	..	..	..	7,51,795	..	7,51,795	7,51,795
Education .. ..	..	..	..	27,50,203	..	27,50,203	27,50,203
Medical .. ..	..	..	..	23,31,884	..	23,31,884	23,31,884
Public Health .. ..	..	..	..	50,094	..	50,094	50,094
Agriculture .. ..	..	..	..	8,83,933	..	8,83,933	8,83,933
Veterinary .. ..	..	..	..	7,88,217	..	7,88,217	7,88,217
Industries and Supplies .. ..	..	..	..	17,18,978	..	17,18,978	17,18,978
Civil Works .. ..	..	..	..	47,15,547	..	47,15,547	47,15,547
Stationery and Printing .. ..	..	..	..	38,625	..	38,625	38,625
Miscellaneous Departments .. ..	..	..	..	7,63,307	..	7,63,307	7,63,307
Original Works—Communication .. ..	..	..	..	1,74,04,216	..	1,74,04,216	1,74,04,216
Establishment .. ..	..	..	..	32,29,979	..	32,29,979	32,29,979
Tools and Plant .. ..	..	..	..	1,53,787	..	1,53,787	1,53,787
<i>Deduct</i> —Receipts and Recoveries on .. ..	..	..	..	..	..	..	..
Capital Account .. ..	..	..	..	—18,03,618	..	—18,03,618	—18,03,618
Charges in England .. ..	..	..	..	52	..	52	52
<b>Total ..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>3,61,33,242</b>	<b>..</b>	<b>3,61,33,242</b>	<b>3,61,33,242</b>

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

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FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

Heads	Actuals for 1958-59						
	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.	Rw.	Rs.	Rs.
<b>II—Capital Account of Electricity Schemes outside the Revenue Account—</b>							
<b>81-A—Capital Outlay on Electricity Schemes—</b>							
<b>I—Hydro-Electric Schemes—</b>							
<b>Uhl River Scheme—</b>							
<b>P—Production—</b>							
Works	..	..	..	17,382	..	17,382	17,382
Establishment	..	..	..	1,781	..	1,781	1,781
Tools and Plant	..	..	..	142	..	142	142
<b>Total</b>	..	..	..	<b>19,305</b>	..	<b>19,305</b>	<b>19,305</b>
<b>T—Transmission—</b>							
Works	..	..	..	13,76,202	..	13,76,202	13,76,202
Establishment	..	..	..	1,41,082	..	1,41,082	1,41,082
Tools and Plant	..	..	..	2,600	..	2,600	2,600
Suspense	..	..	..	61,58,170	..	61,58,170	61,58,170
<b>Deduct—Receipts and Recoveries on Capital Account</b>	..	..	..	<b>—1,983</b>	..	<b>—1,983</b>	<b>—1,983</b>
<b>Total</b>	..	..	..	<b>76,76,071</b>	..	<b>76,76,071</b>	<b>76,76,071</b>
<b>M—Bulk Supply—</b>							
Works	..	..	..	222	..	222	222
Establishment	..	..	..	23	..	23	23
<b>Total</b>	..	..	..	<b>245</b>	..	<b>245</b>	<b>245</b>

<b>D—Distribution—</b>								
Works	..	..	..	..	24,51,793	..	24,51,793	24,51,793
Establishment	..	..	..	..	2,51,349	..	2,51,349	2,51,349
Tools and Plant	..	..	..	..	10,242	..	10,242	10,242
Deduct—Receipts and Recoveries on Capital Account	..	..	..	..	—43,382	..	—43,382	—43,382
<b>Total</b>	..	..	..	..	<b>26,70,002</b>	..	<b>26,70,002</b>	<b>26,70,002</b>
<b>Total—I—Hydro-Electric Schemes</b>				..	<b>1,03,65,623</b>	..	<b>1,03,65,623</b>	<b>1,03,65,623</b>
<b>II—Thermo-Electric Schemes—</b>								
<b>Panipat-Jagadhri Servicing Plant—</b>								
Works	..	..	..	..	345	..	345	345
Establishment	..	..	..	..	85	..	85	85
<b>Total</b>	..	..	..	..	<b>380</b>	..	<b>380</b>	<b>380</b>
<b>Total—II—Thermo-Electric Schemes</b>				..	<b>380</b>	..	<b>380</b>	<b>380</b>
<b>Grand Total</b>				..	<b>1,03,66,003</b>	..	<b>1,03,66,003</b>	<b>1,03,66,003</b>
<b>JJ—Miscellaneous Capital Account outside the Revenue Account—</b>								
<b>82—Capital Account of other Works outside the Revenue Account—</b>								
<b>Original Works—</b>								
Stationery and Printing	..	..	..	..	87,363	..	87,363	87,363
Miscellaneous (Punjab Roadways)	..	..	..	..	31,64,801	..	31,64,801	31,64,801
Tools and Plant	..	..	..	..	26,218	..	26,218	26,218
Suspense and Miscellaneous	..	..	..	..	5,592	..	5,592	5,592
Deduct—Receipts and Recoveries on Capital Account	..	..	..	..	—94,573	..	—94,573	—94,573
<b>Grand Total</b>	..	..	..	..	<b>31,89,401</b>	..	<b>31,89,401</b>	<b>31,89,401</b>

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

Heads	Actuals for 1958-59						
	Charged			Voted			Grand Total
	Out of Consolidated Fund	Out of Contingency Fund	Total	Out of Consolidated Fund	Out of Contingency Fund	Total	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>82-A—Capital Outlay on Rail Road Co-ordination Scheme outside the Revenue Account—</b>							
Investment in shares of Road Transport Companies .. .. .	..	..	..	14,00,000	..	14,00,000	14,00,000
<i>Deduct—Receipts and Recoveries on Capital Account</i> .. .. .	..	..	..	—8,39,374	..	—8,39,374	—8,39,374
<b>Total</b> .. .. .	..	..	..	5,60,626	..	5,60,626	5,60,626
<b>83—Payments of Commuted Value of Pensions—</b>							
Payments of Commuted Value of Pensions— Payments in India .. .. .	..	..	..	2,74,900	..	2,74,900	2,74,900
<i>Deduct—Capital portion of equated payments out of Revenue</i> .. .. .	—6,686	..	—6,686	—2,04,601	..	—2,04,601	—2,11,287
<b>Total</b> .. .. .	—6,686	..	—6,686	70,299	..	70,299	63,613

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

Grain Supply Scheme .. ..	50,000	..	50,000	—52,25,007	..	—52,25,007	—51,75,007
Community Development Projects ..	..	..	..	—1,24,32,588	..	—1,24,32,588	—1,24,32,588
Other Miscellaneous Schemes ..	..	..	..	54,42,700	..	54,42,700	54,42,700
<b>Total ..</b>	<b>50,000</b>	<b>..</b>	<b>50,000</b>	<b>—1,22,14,895</b>	<b>..</b>	<b>—1,22,14,895</b>	<b>—1,21,64,895</b>

**No. 7—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF  
THE YEAR 1958-59**

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FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

Nature of Expenditure  1	Expenditure during 1958-59			Expenditure to end of 1958-59  5
	Out of Con- solidated Fund  2	Out of Con- tingency Fund  3	Total  4	
	Rs.	Rs.	Rs.	
<b>65-A—Capital Outlay on Forests</b> .. .. .	..	..	..	83,557
Total expenditure outside the Revenue Account ..	..	..	..	83,557
<b>68—Construction of Irrigation, etc., Works (Commercial)—</b>				
<b>A—Irrigation Works—</b>				
(1) Productive—				
Upper Bari Doab Canal .. .. .	3,05,983	..	3,05,983	2,37,72,478 /
Western Junna Canal (including Extension Scheme) ..	32,59,414	..	32,59,414	5,77,06,731 /
Sirhind Canal .. .. .	1,05,454	..	1,05,454	2,60,56,894 /
Sutlej Valley Project .. .. .	1,73,656	..	1,73,656	4,53,73,115 /
Gurgaon Canal Project .. .. .	..	..	..	2,64,543 /
Madhopur Beas Link .. .. .	49,96,828	..	49,96,828	2,01,33,010 /
Government Central Workshops .. .. .	—99,98,529	..	—99,98,529	—2,55,55,200 /
Indri Land Reclamation Farm .. .. .	4,688	..	4,688	10,05,773 /
Shah Nahr Canal Project .. .. .	1,34,984	..	1,34,984	30,15,040
Munak (Tubewell) Scheme .. .. .	1,373	..	1,373	6,80,168
Radaur (Tubewell) Scheme .. .. .	..	..	..	6,10,706 /
Sidharathhar Scheme .. .. .	6,10,086	..	6,10,086	30,93,582 /
Erstwhile P.E.P.S.U. Canals .. .. .	41,24,567	..	41,24,567	5,22,01,394* /
				(b) + 5,02,430 /
Technical Co-operation Scheme .. .. .	20,78,385	..	20,78,385	3,32,18,673 /
Survey and preparation under Second Five Year Plan ..	9,04,617	..	9,04,617	15,28,937 /
Energising 30 Nos. Tubewells in Safidon Area .. .. .	53,216	..	53,216	53,216 /

Bist Doab Division .. .. .	10,906	10,906	10,906 ✓
(2) Unproductive—			
Harike Project .. .. .	64,46,054	64,46,054	9,80,33,593 ✓
Jagadhri Tubewell Project .. .. .	—6,607	—6,607	1,03,38,253 ✓
Sirhind Feeder Canal .. .. .	1,38,01,032	1,38,01,032	5,01,70,798 ✓
Erstwhile P.E.P.S.U. Canals .. .. .	1,79,433	1,79,433	3,52,999* ✓
Sirhind Canal .. .. .	371	371	371 ✓
Upper Bari Doab Canal .. .. .	33,30,044	33,30,044	53,69,031 ✓
Western Jumna Canal .. .. .	15,52,266	15,52,266	28,45,457 ✓
Sutlej Valley Project .. .. .	2,44,453	2,44,453	2,44,453 ✓
			(g) +3,82,920
Ghaggar Canal .. .. .	2,58,942	2,58,942	6,36,191 ✓
Nasrula Choe Scheme .. .. .	5,12,719	5,12,719	6,09,652 ✓
Government Central Workshops .. .. .	..	..	13,586 ✓
Drainage Project .. .. .	58,59,647	58,59,647	1,07,14,938 ✓
Survey and preparation under Second Five Year Plan .. .. .	78,575	78,575	78,575 ✓
<i>Deduct</i> —Amount debitabie to Rajasthan on account of Sutlej Valley Project .. .. .	..	..	—2,14,17,569 ✓
Total .. .. .	3,90,22,557	3,90,22,557	40,15,43,214 ✓
			(b) +5,02,430
			—1,07,79,633
<i>Deduct</i> —Amount financed from Ordinary Revenues .. .. .	..	..	(b) —5,02,430
Net expenditure outside the Revenue Account .. .. .	3,90,22,557	3,90,22,557	(a) 39,07,63,581 ✓

\*Canalwise details are not available as the Administrative Accounts of these schemes have not been prepared since the 13th April, 1950, the date of federal financial integration of erstwhile P.E.P.S.U. State for want of certain information still awaited from the State Government.

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

(b) Capital expenditure on Irrigation works out of revenue in erstwhile P.E.P.S.U. State during 1953-54. (Rs. 4,62,002) and during 1954-55 (Rs. 40,428) adjusted *proforma*.

(g) *Proforma* transfer of the expenditure included in the Finance Accounts for 1957-58 under "Other Projects".

No. 7—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF  
THE YEAR 1958-59—contd.

Nature of Expenditure	Expenditure during 1958-59			Expenditure to end of 1958-59
	Out of Con- solidated Fund 2	Out of Con- tingency Fund 3	Total 4	
J	Rs.	Rs.	Rs.	Rs.
68-A—Construction of Irrigation, etc., Works (Non-commercial)	..	..	..	21,79,777
Total expenditure outside the Revenue Account	..	..	..	21,79,777
71—Capital Outlay on Schemes of Agricultural Improvement and Research—				
Grow More Food Schemes .. .. .	8,59,315	—2,33,145	6,26,170	2,13,06,254
Total expenditure outside the Revenue Account	8,59,315	—2,33,145	6,26,170	2,13,06,254
72—Capital Outlay on Industrial Development—				
Investments in Government commercial undertakings—				
Development of Industrial Area Scheme	—5,64,547	..	—5,64,547	37,34,066
Bank of Patiala .. .. .	..	..	..	15,00,000
Patiala Insurance Corporation .. .. .	..	..	..	5,00,000
P.E.P.S.U. State Co-operative Bank Ltd. .. .. .	..	..	..	3,00,000
Indian National Airways Ltd. .. .. .	..	..	..	6,100
Investments in other commercial concerns—				
Industrial Punjab Finance Corporation .. .. .	..	..	..	41,90,500
Punjab Provincial Bank Ltd., Jullundur .. .. .	..	..	..	23,00,000
Co-operative Bank, Pataudi .. .. .	..	..	..	3,000
Development Schemes .. .. .	..	..	..	1,10,56,176
Jagatjit Cotton Textile Mills Ltd. .. .. .	..	..	..	16,50,000



Sugar Factory, Hamira .. .. .				20,00,000
Malwa Sugar Mills Co. Ltd. .. .. .				20,00,000
Patiala Electric Industries Ltd. .. .. .				5,00,000
Dalmia Dadri Cement Ltd. .. .. .				4,80,000
Hindustan Wire Products Ltd. .. .. .				7,00,000
Shri Udhe Bhan Industries Ltd. .. .. .				2,62,500
Patiala Cement Co. Ltd. .. .. .				1,60,000
Dalmia Cement (Bharat) Ltd. .. .. .				80,500
Dholpur Glass Works Ltd. .. .. .				50,000
Hind Industries Ltd. .. .. .				25,000
Harindra Ice and General Mills Co. Ltd. .. .. .				20,000
Motor Hire-purchase Ltd. .. .. .				5,000
Marketing Societies .. .. .				50,000
Central and Rural Banks .. .. .				65,000
Kasturba Sewa Mandir, Rajpura .. .. .				6,62,316
Primary Agricultural Credit Societies .. .. .	9,85,000	9,85,000		32,23,500
Co-operative Banks .. .. .	5,00,000	5,00,000		23,70,000
State Land Mortgage Bank .. .. .	19,00,000	19,00,000		24,00,000
Primary Marketing Societies .. .. .	3,87,500	3,87,500		11,87,500
State Ware-housing Corporation .. .. .	3,90,000	3,90,000		7,50,000
Apex Co-operative Bank .. .. .				8,00,000
Shri Gopāl Paper Mills, Jagadhri .. .. .				10,00,000
Mohindargarh Central Co-operative Bank Ltd. .. .. .				50,000
Panch Shilla Co-operative Society, Faridabad .. .. .	2,00,000	2,00,000		2,00,000
Cottage Industries Museum and Emporium .. .. .	90,000	90,000		90,000
<b>Total</b> .. .. .	<b>38,87,953</b>	<b>38,87,953</b>		<b>4,43,71,158</b>
<i>Deduct</i> —Amount financed from Ordinary Revenues .. .. .				—50,000
<b>Net expenditure outside the Revenue Account</b> .. .. .	<b>38,87,953</b>	<b>38,87,953</b>		<b>4,43,21,158</b>

No. 7—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF  
THE YEAR 1958-59—contd.

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FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

Nature of Expenditure	Expenditure during 1958-59			Expenditure to end of 1958-59
	Out of Consolidated Fund	Out of Contingency Fund	Total	
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>79—Expenditure on New Capital for Punjab at Chandigarh—</b>				
Gross Expenditure .. .. .	2,13,27,056	..	2,13,27,056	18,43,61,839
<i>Deduct—Receipts and Recoveries on Capital Account</i> .. .	= -74,96,160	..	-74,96,160	-6,17,97,850
Net expenditure outside the Revenue Account .. .. .	1,38,30,896	..	1,38,30,896	12,25,63,989
<b>80-A—Capital Outlay on Multipurpose River Schemes—</b>				
<b>Bhakra Nangal Project—</b>				
<b>I—Bhakra Dam—</b>				
Irrigation Branch Portion .. .. .	10,37,81,183	..	10,37,81,183	1,18,44,72,414
				(j)+5,45,70,287
				(c)-5,14,31,498
				(d)-7,85,579
				(e)-2,60,789
<i>Deduct—Amount debitable to other Governments</i> .. .	I-10,74,83,144	..	-10,74,83,144	-10,74,83,144
				(j)-5,45,70,287
				(c)+29,65,748
<b>Total—I—Bhakra Dam</b> .. .. .	-37,01,961	..	-37,01,961	1,07,69,89,270
				-4,95,12,118
				(c), (d),(e) and (j)

**II—Nangal Hydro-Electric Scheme—**

**A—Main Project—**

**A—Common Pool—**

**(i) Irrigation Branch Portion—**

P—Production	.. .. .	2,03,56,038 (i)	..	2,03,56,038	(j) +1,17,85,894 (i)(a) +5,14,31,498 (i) 10,29,82,623
--------------	---------	-----------------	----	-------------	---

**(ii) Electricity Branch Portion—**

P—Production	.. .. .	80,66,840	..	80,66,840	5,66,34,220
T—Transmission	.. .. .	4,63,720	..	4,63,720	12,25,09,879

**(iv)—Punjab Exclusive—**

T—Transmission	.. .. .	10,29,098	..	10,29,098	46,05,730
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(c) *Proforma* adjustment from "I—Bhakra Dam" to "II—Nangal Hydro-Electric Scheme".

(d) Expenditure booked under "80-A" during 1955-56 and 1956-57 transferred *proforma* to "51-B".

(e) *Proforma* adjustment on account of charges on Betterment Fee collections during 1953-54 and 1954-55 booked under "80-A" instead of "51-B".

(i) Excludes expenditure of Rs. 46,83,548 booked during the period 1st February, 1959 to the 31st March, 1959, which is adjustable on the books of the Punjab State Electricity Board.

(j) *Proforma* transfer of amount debited to other Governments during 1954-55.

No. 7—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR 1958-59—contd.

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Nature of Expenditure 1	Expenditure during 1958-59			Expenditure to end of 1958-59 5
	Out of Consolidated Fund 2	Out of Contingency Fund 3	Total 4	
	Rs.	Rs.	Rs.	Rs.
80-A—Capital Outlay on Multipurpose River Schemes—concl'd.				
Bhakra Nangal Project—concl'd.				
II—Nangal Hydro-Electric Scheme—concl'd.				
B—Subsidiary Distribution Project— Punjab State Portion—				
T—Transmission .. .. .	70,86,797	..	70,86,797	(f)—11,06,424
B—Bulk Supply .. .. .	75,939	..	75,939	1,73,92,969
D—Distribution .. .. .	1,42,17,104	..	1,42,17,104	17,00,909
Interest on Capital .. .. .	1,50,85,840	..	1,50,85,840	7,75,15,478
Deduct—Amount of net receipts transferred to meet capitalised interest charges .. .. .	—81,92,199	..	—81,92,199	7,51,53,520
Deduct—Amount debitabte to other Governments .. .. .	—3,29,46,326	..	—3,29,46,326	—2,51,71,204
				—3,29,46,326
				(c)—29,65,748
				(j)—1,17,85,894
Electricity Branch Portion—erstwhile P.E.P.S.U. .. .. .				**1,15,32,067
Total—II—Nangal Hydro-Electric Scheme .. .. .	2,52,42,851 (i)	..	2,52,42,851	(i) 41,19,09,865
				+4,73,59,326
				(c) and (f)
Total expenditure outside the Revenue Account .. .. .	2,15,40,890 (i)	..	2,15,40,890 (i)	1,48,88,99,135
				—21,52,792
				(d), (e) and (f)

FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

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## 81—Capital Account of Civil Works outside the Revenue

## Account—

Gross Expenditure .. .. .	3,79,36,860	3,79,36,860	23,46,58,243 .
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	—18,03,618	—18,03,618	—2,82,95,970
<i>Deduct</i> —Amount financed from Ordinary Revenues ..	..	..	—1,61,06,071
Net expenditure outside the Revenue Account .. ..	3,61,33,242	3,61,33,242	19,02,56,202

(j) Suspense balances previously booked under “II—Thermo-Electric Schemes” transferred *proforma* from “81-A” to “II—Nangal Hydro-Electric Scheme” under “80-A”.

\*\*Schemewise details are not available as the Administrative Accounts of these schemes have not been prepared since the 13th April, 1950, the date of federal financial integration of erstwhile P.E.P.S.U. State for want of certain information still awaited from the State Government.

(c) See footnote (c) on page 117.

(d) and (e) See footnotes (d) and (e) on page 117.

(i) and (j) See footnotes (i) and (j) on page 117.

No. 7—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF  
THE YEAR 1958-59—contd.

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FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

Nature of Expenditure	Expenditure during 1958-59			Expenditure to end of 1958-59
	Out of Consolidated Fund	Out of Contingency Fund	Total	
1	2	3	4	5
<b>81-A—Capital Outlay on Electricity Schemes—</b>	Rs.	Rs.	Rs.	Rs.
<b>I—Hydro-Electric Schemes—</b>				
Uhl River Scheme—				
P—Production .. .. .	19,305	..	19,305	3,04,33,221
T—Transmission .. .. .	76,76,071	..	76,76,071	4,06,80,442
B—Bulk Supply .. .. .	245	..	245	13,81,101
D—Distribution .. .. .	26,70,002	..	26,70,002	5,34,89,316
<b>Total—Uhl River Scheme</b> .. .. .	<b>1,03,65,623</b>	<b>..</b>	<b>1,03,65,623</b>	<b>12,59,84,080</b>
<b>Erstwhile P.E.P.S.U. Schemes</b> .. .. .	<b>..</b>	<b>..</b>	<b>..</b>	<b>13,86,799</b>
<b>Total—I—Hydro-Electric Schemes</b> .. .. .	<b>1,03,65,623</b>	<b>..</b>	<b>1,03,65,623</b>	<b>12,73,70,879</b>

**II—Thermo-Electric Schemes—**

1. Gurgaon Electric Supply Scheme	..	..	..	..	..	..	6,73,459
2. Ferozepur Electric Supply Scheme	..	..	..	..	..	..	2,15,526
3. Panipat-Jagadhri Servicing Plant	..	..	..	380	..	380	40,25,718
4. Abohar Electric Supply Scheme	..	..	..	..	..	..	7,38,621
5. Moga Electric Supply Scheme	..	..	..	..	..	..	7,60,150
6. Karnal Electric Supply Scheme	..	..	..	..	..	..	5,53,596
7. Sonapat Electric Supply Scheme	..	..	..	..	..	..	1,19,162
8. Rupar Electric Supply Scheme	..	..	..	..	..	..	8,31,036
9. Palwal Electric Supply Scheme	..	..	..	..	..	..	2,02,773
10. Fazilka Electric Supply Scheme	..	..	..	..	..	..	5,35,404
11. Bahadurgarh Electric Supply Scheme	..	..	..	..	..	..	—6,89,096
							(f)+11,06,424
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
27. Jagadhri outside Licensed Area (including Bulk Supply)	..	..	..	..	..	..	94,812

(f) See footnote(f) on page 119.

**No 7.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF  
THE YEAR 1958-59—contd.**

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Nature of Expenditure	Expenditure during 1958-59			Expenditure to end of 1958-59.
	Out of Consolidated Fund	Out of Contingency Fund	Total	
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>31-A—Capital Outlay on Electricity Schemes—concl'd.</b>				
<b>II—Thermo-Electric Schemes—concl'd.</b>				
28. Panipat City Licensed Area .. .. .	..	..	..	78,372
29. Erstwhile P.E.P.S.U. Schemes .. .. .	..	..	..	**23,48,210
<b>Total—II—Thermo-Electric Schemes .. .. .</b>	..	..	380	1,66,96,414 } (f)+11,06,424 }
<b>Total .. .. .</b>	..	..	1,03,66,003	14,40,67,293 } (f)+11,06,424 }
<b>Deduct—Amount financed from Ordinary Revenues .. .. .</b>	..	..	..	—2,78,295
<b>Net expenditure outside the Revenue Account .. .. .</b>	..	..	1,03,66,003	(f)+11,06,424 } (a)14,37,88,998 }

FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB



**82—Capital Account of other Works outside the Revenue Account—**

1. Punjab Roadways, Amritsar .. .. .	9,94,147	9,94,147	60,98,110
2. Punjab Roadways, Jullundur .. .. .	6,64,253	6,64,253	47,08,672
3. Punjab Roadways, Ambala .. .. .	14,42,028	14,42,028	(g)+32,509
4. Central Office .. .. .	1,610	1,610	63,40,067
5. P.E.P.S.U. Roadways, Patiala .. .. .	..	..	(g)+1,139
6. Stationery and Printing .. .. .	87,363	87,363	28,084
			38,087
			2,53,058
<b>Total expenditure outside the Revenue Account .. .. .</b>	<b>31,89,401</b>	<b>31,89,401</b>	<b>1,74,66,078</b>
			(g)+33,648

**82-A—Capital Outlay on Rail Road Co-ordination Scheme outside the Revenue Account—**

Investment in shares of Road Transport Companies .. .. .	14,00,000	14,00,000	22,70,400
Deduct—Receipts and Recoveries on Capital Account .. .. .	—8,39,374	—8,39,374	—20,73,349
<b>Net Expenditure outside the Revenue Account .. .. .</b>	<b>5,60,626</b>	<b>5,60,626</b>	<b>1,97,051</b>

\*\*See footnote \*\* on page 119.

(a) See footnote (a) on page 113.

(f) See footnote (f) on page 119.

(g) Proforma adjustment in respect of expenditure erroneously booked under "57—Miscellaneous" instead of "82" during the years 1956-57 (Rs. 32,070) and 1957-58 (Rs. 1,578).

No. 7—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF  
THE YEAR 1958-59—contd.

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Nature of Expenditure 1	Expenditure during 1958-59			Expenditure to end of 1958-59 5
	Out of Consolidated Fund 2	Out of Contingency Fund 3	Total 4	
	Rs.	Rs.	Rs.	Rs.
<b>82-B—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account—</b>				
Road Transport Services .. .. .				14,37,755
Total expenditure outside the Revenue Account .. .. .				14,37,755
<b>83—Payments of Commuted Value of Pensions .. .. .</b>	63,613		63,613	58,17,104
Total expenditure outside the Revenue Account .. .. .	63,613		63,613	58,17,104
<b>85—Payments to Retrenched Personnel—</b>				
Non-commercial Departments (Civil) .. .. .				243
Total expenditure outside the Revenue Account .. .. .				243
<b>85-A—Capital Outlay on State Schemes of Government Trading—</b>				
Grain Supply Scheme—				
Gross Expenditure .. .. .	3,51,35,258		3,51,35,258	95,62,61,552
Deduct—Receipts and Recoveries on Capital Account .. .. .	—4,03,10,265		—4,03,10,265	—99,95,95,211
Net expenditure .. .. .	—51,75,007		—51,75,007	—4,33,33,659

FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

Standard Cloth Scheme—			
Gross Expenditure .. .. .	..	..	.. (h)
Deduct—Receipts and Recoveries on Capital Account .. .. .	..	..	—15,71,441
Net Expenditure .. .. .	..	..	—15,71,441
Motor Transport Organisation—			
Gross Expenditure .. .. .	..	..	39,76,010
Deduct—Receipt and Recoveries on Capital Account .. .. .	..	..	—41,04,217
Net Expenditure .. .. .	..	..	—1,28,207
Community Development Projects—			
Gross Expenditure .. .. .	..	..	36,24,016
Deduct—Receipts and Recoveries on Capital Account .. .. .	..	..	—10,98,088
Net Expenditure .. .. .	..	..	25,25,928
Other Miscellaneous Schemes—			
Gross Expenditure .. .. .	..	..	8,33,06,582
Deduct—Receipt and Recoveries on Capital Account .. .. .	..	..	—6,46,69,970
	..	..	54,42,700
Total expenditure outside the Revenue Account .. .. .	..	..	1,86,36,612
85—Appropriations to the Contingency Fund—	..	..	—2,38,70,767
Total expenditure outside the Revenue Account .. .. .	..	..	1,00,00,000
GRAND TOTAL .. .. .	..	..	11,72,89,601(i) —2,33,145 11,70,56,456(i) 2,41,52,10,115
			(a) and (i) } —10,12,720 } (d),(e) and (g) }

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

(a) and (i) See footnotes (a) and (i) on pages 113 and 117.

(d), (e) and (g) See footnotes (d), (e) and (g) on pages 117 and 123.

**B—DEBT, DEPOSIT, 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 year to the various reserve funds and deposit accounts of grants, etc., were for amounts authorised by the relevant Acts or rules of the funds or accounts and there were no diversions for purposes other than those for which the funds were constituted or the grants were made.

**REVIEW OF BALANCES**

3. The following is the general statement of balances of the Government of the Punjab on the 31st March, 1959:—

(All figures are in units of rupees)

Debit Balance	Section of the General Account	Name of Account	Page	Credit Balance
1	2	3	4	5
Rs.				Rs.
1,89,08,22,897	A to M	Government Consolidated Fund—	127	
	N	Public Debt ..	128	2,28,80,97,301
	P	Loans and Advances by State Governments	130	
28,61,81,618		Contingency Fund—		
		Contingency Fund ..	140	99,77,094

Debit Balance	Section of the General Account	Name of Account	Page No.	Credit Balance
1	2	3	4	5
Rs.				Rs.
		Public Account—		
	R	Unfunded Debt ..	140	5,52,37,944
	S	Deposits and Advances—		
		(i) Deposits bearing Interest—		
		Gross balance ..	144	5,51,94,794
6,400		Investments ..	144	
		(ii) Deposits not bearing interest—		
		Gross balance ..	146	21,04,58,471
3,14,89,700		Investments ..	146	
		(iii) Advances not bearing interest—net	163	
1,24,46,769		(iv) Suspense—		
		Investments ..	169	
11,28,02,427		Other Items—net	168	
3,76,82,826	T	Remittances—		
		1. Remittances within India—net ..	177	
16,38,55,108	W	(Closing) Cash Balance	178	
8,36,77,859				
2,61,89,65,604		Total ..		2,61,89,65,604

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 lands, 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: 1,89,08,22,897

5. This is the general closing head in the ledger. Under the system of book-keeping followed in Indian Government accounts, all balances which are not carried forward from year to year are closed to this head. It is also used as an adjusting head for the purpose of counter-balancing entries which have been included elsewhere in the accounts. The balance under this head, M/B113AGP—10(a)

therefore, represents the cumulative results of revenue, capital and other transactions in respect of which no separate progressive balanced accounts are kept. The account for the year is given in the following table:—

Dr. 1	Details 2	Cr. 3
Rs.		Rs.
1,84,93,42,760	A Opening Balance	
	B Revenue Receipts for 1958-59	50,21,83,911
42,16,68,540	C Expenditure on Revenue Account for 1958-59	
12,19,73,149	D Capital expenditure outside the Revenue Account	
22,359	E Miscellaneous	
	F Closing Balance, Dr. .. ..	1,89,08,22,897
2,39,30,06,808	Total	2,39,30,06,808

The following are the details of the sum of Rs. 22,359 shown against "E—Miscellaneous":—

	Dr. Rs.	Cr. Rs.
(i) Adjustment made to supply missing pre-partition credits in General Provident Fund accounts of subscribers .. ..	343	..
(ii) Adjustment on account of irreconcilable differences under "Special Advances" (18,720) and "Unclassified Suspense" (3,306) written off .. ..	22,026	..
(iii) Adjustmant on account of pre-partition balance of Permanent Advances .. ..	..	10
Total .. ..	22,369	10
Net debit .. ..		22,359

**SECTION N—PUBLIC DEBT .. .. Cr. Rs. 2,28,80,97,301**

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 March, 1959 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:—

	Cr. Rs.
Permanent Debt .. .. .	2,03,86,200
Loans from the Central Government .. .. .	2,25,30,14,030
Other Loans .. .. .	1,46,97,071
Total ..	2,28,80,97,301
Permanent Debt .. .. .	Cr. Rs. 2,03,86,200

7. No loan was raised by the Government of the Punjab in the open market during the year under report. The balance under the head is on account of a loan of Rs. 200 lakhs "4 Per Cent Punjab Loan, 1968" 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. 99.25 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 1½ 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 utilized towards amortisation of the loan, as they may from time to time consider necessary. Contributions of Rs. 3,05,790 to depreciation fund and of Rs. 16,98,850 to sinking fund were made from the revenues of the State in 1958-59.

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

Loans from the Central Government .. .. . Cr. Rs. 2,25,30,14,030

8. The amount represents the balance of the loans due on the 31st March, 1959 to the Central Government. The details of the loans against which balances are outstanding at the end of March, 1959 are given in Appendix III.

Other Loans .. .. .	Cr. Rs.
	1,46,97,071
9. The balance under the head consists of the following :—	
(i) Loans from the National Agricultural Credit (Long-term Operations) Fund of the Reserve Bank of India .. .. .	Cr. 1,09,43,500
(ii) Loans from the National Co-operative Develop- ment and Ware-housing Board .. .. .	Cr. 37,53,571
Total .. .. .	Cr. <u>1,46,97,071</u>

The purposes of the loans and conditions of their re-payment are given in Appendix IV.

#### SECTION P—LOANS AND ADVANCES BY STATE

GOVERNMENTS .. .. . Dr. Rs. 28,61,81,618

10. The State Loan Account was constituted on the 1st April, 1921 to record transactions connected with Loans and Advances granted by the State Governments to local bodies, cultivators, etc. The classification of the balances under this head is given in the statement below :—

	Dr. Rs.
(1) Loans to Local Funds, Private Parties, etc.—	
(a) Loans to Municipalities .. .. .	38,48,531
(b) Loans to District and other Local Fund Committees .. .. .	42,167
(c) Loans to Landholders and other Notabilities .. .. .	5,48,103
(d) Advances to Cultivators .. .. .	7,88,19,450
(e) Loans and Advances to Displaced Persons .. .. .	4,57,81,531
(f) Miscellaneous Loans and Advances .. .. .	12,72,60,337
(g) Loans and Advances under the Community Deve- lopment Programme .. .. .	2,67,55,240
Total .. .. .	<u>28,30,55,359</u>
(2) Loans to Government Servants—	
(a) House Building Advances .. .. .	23,82,884
(b) Advances for the purchase of motor conveyances .. .. .	5,03,220
(c) Advances for the purchase of other conveyances .. .. .	1,73,712
(d) Passage Advances .. .. .	815
(e) Other Advances .. .. .	65,628
Total .. .. .	<u>31,26,259</u>
GRAND TOTAL .. .. .	<u>28,61,81,618</u>



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

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

**(a) Loans to Municipalities .. .. . Dr. Rs. 38,48,531**

11. The recoveries falling due within the year were effected in accordance with the terms fixed by the Government except in 13 cases. Recovery of principal and interest has since been made from 5 municipalities. Penal interest of Rs. 4 was recovered from the two defaulting municipalities. The matter regarding recovery of penal interest of Rs. 3,388 from the other three municipalities has been reported to the Government. The matter regarding recovery of outstandings from other eight municipalities is also under correspondence with the Government. Certificates of acceptance of balances have not been received in 25 cases. The broadsheets for the year are in the course of completion.

**(b) Loans to District and other Local Fund Committees .. .. . Dr. Rs. 42,167** ✓✓

12. The balance under the head represents loans granted to the various municipalities and small town committees. The ledger and broadsheet balances exhibit a difference of Rs. 4,877 pertaining to the erstwhile P.E.P.S.U. State, which consists of Rs. 1,000 relating to the year 1950-51, Rs. 839 to the year 1951-52, Rs. 1,933 to the year 1952-53 and Rs. 1,105 to the year 1953-54. The differences are in the course of settlement. Certificates of acceptance of balances are being called for.

**(c) Loans to Landholders and other Notabilities .. .. . Dr. Rs. 5,48,103**

13. The balance under this head represents the amounts advanced in the erstwhile P.E.P.S.U. State prior to the 13th April, 1950.

The recoveries due in the year have been made in accordance with the terms fixed by Government. There is a difference of Rs. —1,86,595 between the broadsheet and ledger figures, which consists of Rs. 1,79,698 relating to period prior to 13th April, 1950, Rs. 719 relating to 1950-51, Rs. —265 relating to 1951-52, Rs. 720 relating to 1953-54, Rs. 7,038 relating to 1954-55, Rs. —3,74,005 relating to 1955-56 and Rs. —500 relating to 1956-57. The differences are in the course of adjustment. Certificates of acceptance of balances are awaited.

(d) Advances to Cultivators .. .. . Dr. Rs. 7,88,19,450

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

	Rs.
Loans under the Land Improvement Loans Act, XIX of 1883—Ordinary .. .. . Dr.	39,50,756
Loans under the Land Improvement Loans Act, XIX of 1883—G.M.F. .. .. . Dr.	35,24,678
Loans under the Agriculturists' Loans Act, XII of 1884—Ordinary .. .. . Dr.	3,30,77,742
Loans under the Agriculturists' Loans Act, XII of 1884—G.M.F. .. .. . Dr.	19,19,224
Loans for purchase of Nitrogenous Fertilizers .. Dr.	75,71,690
Loans for Phosphatic Fertilizers .. .. Dr.	1,82,541
Loans for the purchase of Urea .. .. . Dr.	2,08,249
Loans under the Canal and Drainage Act, VIII of 1873 .. .. . Dr.	40,240
Loans under the Co-operative Credit Societies Act, 1912 .. .. . Dr.	30,80,339
Loans for purchase of Ammonium Sulphate .. Dr.	98,38,598
Loans for purchase of Superphosphate .. .. Dr.	86,920
Advances to Zamindars of Sherpur .. .. Dr.	1,241
Advances for the purchase of fruit saplings .. Dr.	74,656
Taccavi Loans (erstwhile P.E.P.S.U.) .. .. Dr.	42,43,942
Agricultural loans in respect of Intensive Cultivation Scheme (erstwhile P.E.P.S.U.) .. .. Dr.	1,10,18,634
Total .. Dr.	7,88,19,450

The acceptances to the correctness of balances are awaited.

(e) Loans and Advances to Displaced Persons .. Dr. Rs. 4,57,81,581

15. The balance consists of—

	Rs.
<b>(i) Rural Loans—</b>	
Loans for purchase of bullocks .. .. Dr.	42,08,045
Loans for purchase of seeds .. .. Dr.	35,43,826
Loans for repair of houses in rural areas .. Cr.	8,56,752
Loans for repair of wells in rural areas .. Dr.	15,356
Loans for purchase of fodder .. .. Dr.	3,14,470
Loans for purchase of agricultural implements .. Dr.	5,27,419
Loans for sinking and boring of wells in rural areas .. .. Dr.	12,58,644
Loans for purchase of tractors .. .. Cr.	10,92,166
Loans for purchase of persian wheels and power driven pumps .. .. Dr.	30,63,391
Loans for purchase of agricultural machinery for garden colonies .. .. Dr.	1,37,184
Loans for sinking of tubewells in garden colonies Cr.	87,436
Loans for construction of houses in rural areas .. Dr.	3,37,767
Loans for repair of evacuee houses in flood-affected areas .. .. Dr.	25,73,905
Loans to rural displaced persons (erstwhile P.E.P.S.U.) .. .. Dr.	46,73,577
Loans for hire of tractors .. .. Cr.	34,681
Loans for compost making (erstwhile P.E.P.S.U.) Cr.	4,920
Total .. Dr.	1,85,77,629

	Rs.
<b>(ii) Urban Loans—</b>	
Loans for purchase of food .. .. Dr.	81,64,068
Loans to displaced students .. .. Dr.	17,90,981
Loans for building houses .. .. Dr.	35,14,748
Loans for industrial rehabilitation .. .. Dr.	66,82,902
Loans to village shopkeepers and rural artisans Dr.	11,88,112
Loans to sufferers of the Gujrat train tragedy .. Dr.	1,00,000
Loans to electric supply companies for electri- fication of new townships .. .. Dr.	5,681
Loans to weavers at Panipat .. .. Dr.	3,67,848
Loans to Kashmiri displaced persons .. .. Dr.	2,61,942
Loans for house building to purchasers of sites in the new townships .. .. Dr.	38,26,765
Loans to Bahawalpuri displaced persons .. Dr.	13,79,114
Loans to P.E.P.S.U. Development Board, Raj- pura .. .. Dr.	37,850
House building loans to advocates for construc- tion of houses at Chandigarh .. .. Cr.	1,55,500
Loans to urban displaced persons (erstwhile P.E.P.S.U.) .. .. Dr.	3,32,697
Loans to flood-stricken people .. .. Cr.	22,012
Special Advances .. .. Cr.	799
Advances in respect of three debt warrants of Maharaja Surjit Singh of Kapurthala .. Cr.	2,20,495
Total .. Dr.	2,72,03,902
<b>GRAND TOTAL .. Dr.</b>	<b>4,57,81,531</b>

The acknowledgements of the correctness of balances are awaited. Credit balances under heads "Loans for repair of houses in rural areas", "Loans for purchase of tractors", "Loans for sinking of tubewells in garden colonies", "Loans for hire of tractors", "Loans for compost making (erstwhile P.E.P.S.U.)", "House building loans to advocates for construction of houses at Chandigarh", "Loans to flood stricken people", "Special Advances" and "Advances in respect of three debt warrants of Maharaja Surjit Singh of Kapurthala" are owing to erroneous adjustments which are being investigated.

(f) Miscellaneous loans and Advances .. .. Dr. Rs. 12,72,60,337

16. The details of the balance are—

	Rs.
Advances for sinking of percolation wells .. Dr.	88,14,397
Loans for repair of houses in urban areas .. Cr.	32,730
Loans for purchase of electric plants by electric supply undertakings .. .. Dr.	8,41,067
Loans under the Punjab State Aid to Industries Act Dr.	1,27,32,892
Loans to Municipalities under the National Water Supply and Sanitation Scheme .. .. Dr.	90,66,795
Loans to private scholars sponsored by Government Dr.	203
Loans for purchase of pumping sets .. Dr.	5,14,344
Loans to private educational institutions for construction of hostels .. .. Dr.	51,500
Financial assistance for providing share capital to weavers outside co-operative field .. .. Dr.	300
Advances for the establishment of small-scale fruit preservation units .. .. Dr.	40,000
Loans to Improvement Trusts, Jullundur and Amritsar .. .. Dr.	4,15,887
Loans for the reclamation of banjar land .. Cr.	4,097
Loans under the Low Income Group Housing Scheme .. .. Dr.	5,00,94,813
Loans under the High Income Group Housing Scheme .. .. Dr.	7,19,906
Advances for sinking of tubewells .. .. Dr.	23,20,965
Assistance from Government of India for giving loans to Industrialists in the State .. .. Dr.	29,99,050
Advances to personal ledger account in respect of maintenance allowance to relatives of Kapurthala's ruler .. .. Dr.	2,43,710
Financial aid to students of Punjab in U. K. at the time of emergency .. .. Dr.	300
Advances to Loharu Electric and Water Supply Company .. .. Dr.	8,400
Advances to cheap grain shops of Pataudi .. Dr.	7,879
Loans to co-operative societies of industrial workers under the subsidised industrial housing scheme .. .. Dr.	2,44,562
Loans to traders of Lahaul and Spiti Area .. Dr.	3,16,532
Advances under Act XIX of 1883—G.M.F. .. Dr.	26,53,922

	Rs.
Loans for development of handloom industry .. Dr.	2,64,000
Loans to Gaushala, Nabha .. .. Dr.	3,500
Loans to released prisoners for resettlement in profession .. .. Cr.	194
Loans to Mandi Ateli (erstwhile P.E.P.S.U.) .. Dr.	906
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.	1,95,000
Loans to Provincial Transport Authority .. Cr.	281
Motor car advances to Hon'ble Ministers .. Cr.	1,000
Loans to Central Co-operative Bank, Patiala .. Dr.	3,00,000
Loans to ex-sevicemen of P.E.P.S.U. .. .. Dr.	92,666
Loans to Lodge Phulkian .. .. .. Cr.	500
Loans to Civil Supplies, Kapurthala .. .. Dr.	1,02,145
Loans to flood-stricken people .. .. .. Dr.	14,46,648
Loans for building houses at Chandigarh .. Dr.	1,19,92,612
Loans to Co-operative Society, Kapurthala .. Dr.	1,00,000
Loans to P.E.P.S.U. Development Board .. Dr.	1,19,28,363
Loans to deserving persons of scheduled castes, scheduled tribes and backward classes .. Dr.	1,00,000
Loans under the Village Housing Project Scheme .. Dr.	2,65,000
Loans under the Slum Clearance Scheme .. Dr.	1,40,000
Study Loans (erstwhile P.E.P.S.U.) .. .. Dr.	11,079
Loans for land reclamation and tubewell sinking scheme (erstwhile P.E.P.S.U.) .. .. Cr.	1,56,077
Loans to Industries (erstwhile P.E.P.S.U.) .. Dr.	25,80,388
Special Advances .. .. .. .. Dr.	16,39,468
Loans for agricultural improvement (erstwhile P.E.P.S.U.) .. .. .. Cr.	7,156
Miscellaneous Loans (erstwhile P.E.P.S.U.) .. Dr.	57
Payment of dividends on the shares of Financial Corporation .. .. .. Dr.	2,75,539
Motor car advances to Speakers, etc. .. .. Dr.	21,500
Loans to Co-operative Sugar mills .. .. Dr.	20,82,900
Advances by the Welfare Officer, Punjab .. Cr.	1,185
Loans to poverty-stricken students of Engineering College, Chandigarh, and Engineering School, Nilokheri .. .. .. Dr.	3,64,030
Advances for the purchase of National Plan Loan Cr.	110
Loans to Village Panchayats .. .. .. Dr.	14,25,000
Loans for establishment of industrial estates .. Dr.	55,000
Total .. Dr.	12,72,60,337

Certificates of acceptance of balances are awaited. Credit balances under "Loans for repair of houses in urban areas", "Loans for the reclamation of banjar land", "Loans to released prisoners for resettlement in profession", "Loans to Mahajans of Patandi", "Loans to Marketing Committee, Loharu," "Loans to Provincial Transport Authority", "Motor car advances to Hon'ble Ministers", "Loans to Lodge Phulkian", "Loans for land reclamation and tubewell sinking scheme (erstwhile P.E.P.S.U.)", "Loans for agricultural improvement (erstwhile P.E.P.S.U.)", "Advances by the Welfare Officer, Punjab" and "Advances for the purchase of National Plan Loan" are owing to erroneous adjustments which are under investigation.

(g) Loans and Advances under the Community Development Programme .. .. . Dr. Rs. 2,67,55,240

17. Loans and advances granted to private parties and co-operative bodies under various schemes relating to Community Development Projects and National Extension Service Programme are recorded under this head. The acceptances of the balances have been called for.

(2) Loans to Government Servants—

(a) House Building Advances .. .. . Dr. Rs. 23,82,884

18. There is a difference of Rs. —94,324 between the ledger balance and the sum total of the balances in the broadsheet relating to non-gazetted Government servants as shown below :—

	Rs.
1952-53 .. .. .	—67
1953-54 .. .. .	—30
1954-55 .. .. .	4,588
1955-56 .. .. .	—1,21,872
1956-57 .. .. .	63,476
1957-58 .. .. .	—18,346
1958-59 .. .. .	—22,073
Total ..	<u>—94,324</u>

The difference is under reconciliation.

Two out of six broadsheets in respect of advances made to gazetted officers are in the course of completion. The acknowledgement of the balances have been called for.

## (b) Advances for the purchase of motor conveyances .. Dr. Rs. 5,03,220

19. There is a difference of Rs. 2,080 between the broadsheet figures and the figures in the ledger relating to non-gazetted Government servants, which after adjustments of Rs. 11,127 since made in 1959-60 accounts stands at Rs.—9,047 as shown below:—

						Rs.
1954-55	..	..	..	..	..	—15
1955-56	..	..	..	..	..	—4,863
1956-57	..	..	..	..	..	—1,260
1957-58	..	..	..	..	..	162
1958-59	..	..	..	..	..	—3,071
					Total	—9,047

The difference is under reconciliation.

Two out of six broadsheets in respect of advances made to gazetted officers are in the course of completion. The acceptances of the balances have been called for.

## (c) Advances for the purchase of other conveyances .. Dr. Rs. 1,73,712

20. There is a difference of Rs. —11,230 between the ledger figures and the figures in the broadsheet relating to non-gazetted Government servants as shown below—

						Rs.
1954-55	..	..	..	..	..	—30
1955-56	..	..	..	..	..	—500
1956-57	..	..	..	..	..	—4,512
1957-58	..	..	..	..	..	—799
1958-59	..	..	..	..	..	—5,389
					Total	—11,230

Action is being taken for its early clearance. Two out of six broadsheets in respect of advances made to gazetted officers are under completion. The acceptances of the balances have been called for.

## (d) Passage Advances .. .. . Dr. Rs. 815

21. The relevant broadsheets are in the course of completion.



(e) Other Advances, .. .. . Dr. Rs. 65,628

22. Details of the balance under this head are as below :—

	Rs.
(i) Advances for the purchase of warm clothing .. Dr.	5,535
(ii) Advances for the purchase of National Plan Loan Dr.	3,471
(iii) Advances to Government servants moving on integration of Punjab and P.E.P.S.U. .. Dr.	75,364
(iv) Advances for the purchase of 4 per cent Punjab Loan, 1968 .. .. . Dr.	818
(v) Advances for the purchase of typewriters .. Dr.	80
(vi) War Loan .. .. . Dr.	5
(vii) Advances for the purchase of wheat (erstwhile P.E.P.S.U.) .. .. . Cr.	19,335
(viii) Bank Loan (erstwhile P.E.P.S.U.) .. .. . Cr.	30
(ix) Study Loan .. .. . Cr.	80
(x) Special Advances .. .. . Cr.	200
Total .. Dr.	65,628

Differences between the ledger balances and those in the broadsheets pertaining to non-gazetted Government servants have been noticed as noted below and are under reconciliation.

Item No.	Difference	Year	Rs.
	Rs.		
(i)	—13,462	1952-53 .. .. .	—216
		1953-54 .. .. .	—1,930
		1954-55 .. .. .	—9,038
		1955-56 .. .. .	—1,579
		1956-57 .. .. .	—493
		1957-58 .. .. .	—26
		1958-59 .. .. .	—180
		Total ..	—13,462
(ii)	—2,120	1954-55 .. .. .	—1,186
		1955-56 .. .. .	10,057
		1956-57 .. .. .	1,255
		1957-58 .. .. .	—1,726
		1958-59 .. .. .	—10,520
		Total ..	—2,120
(v)	—39	1954-55 .. .. .	—39

Broadsheets in respect of advances made to gazetted Government servants and those in respect of items (iii) and (iv) are in the course of completion.

The balances under items (vi) to (x) are under investigation.

Contingency Fund .. .. . Cr. Rs. 99,77,094

23. 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. On the re-organisation of States the provisions of the Act were made applicable to the erstwhile P. E. P. S. U. territories and the amount of the Fund raised to rupees one crore. 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.

Out of the total advances made from the Fund during the year a sum of Rs. 22,906 remained unrecouped. It has since been recouped in 1959-60.

SECTION R—UNFUNDED DEBT .. .. . Cr. Rs. 5,52,37,944

24. 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 obligations of this type in the Punjab is State Provident Funds.

State Provident Funds .. .. . Cr. Rs. 5,52,37,944

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

		Rs.
(v) General Provident Fund .. .. .	Cr.	5,11,10,125
(ii) Indian Civil Service Provident Fund ..	Cr.	13,09,137
(iii) Indian Civil Service (Non-European Members) Provident Fund .. .. .	Cr.	5,74,335
(iv) All India Services Provident Fund ..	Cr.	11,14,005
(v) Punjab Contributory Provident Fund ..	Cr.	6,89,721
(vi) Workmen's Contributory Provident Fund	Dr.	29,809
(vii) Other Miscellaneous Provident Funds	Cr.	4,70,430
Total .. .. .	Cr.	5,52,37,944

The amounts at the credit of the subscribers on the 31st March, 1959 have been communicated to them.

## (i) General Provident Fund .. .. . Cr. Rs. 5,11,10,125

26. Subscribers to this fund include permanent Government servants in superior service, except those who have been required or permitted to subscribe to a Contributory Provident Fund. They exclude members of the Indian Civil Service for whom a separate fund exists. Government servants in temporary superior service are also permitted to join this fund on certain conditions. The ledger balance of this fund on the books of the Accounts Office is proved with the sum total of the balances of the personal accounts of the subscribers to the fund. This reconciliation disclosed a difference of Rs. 61,603 at the end of 1954-55 which is made up of the following amounts :—

	Rs.
1948-49 .. .. .	192
1949-50 .. .. .	662
1950-51 .. .. .	—860
1951-52 .. .. .	4,750
1952-53 .. .. .	1,546
1953-54 .. .. .	6,149
1954-55 .. .. .	49,164
Total ..	61,603

The difference is under reconciliation. The broadsheets for the year 1955-56 onwards are in the course of completion.

## (ii) Indian Civil Service Provident Fund .. .. . Cr. Rs. 13,09,137

27. 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 accounts of individual depositors maintained in the Accounts Office, except for a difference of Rs. 8,955 which pertains to the following periods:—

	Rs.
1954-55 .. .. .	—1,859
1955-56 .. .. .	— 47
1956-57 .. .. .	—633
1957-58 .. .. .	21,649
1958-59 .. .. .	—10,155
Total ..	8,955

The difference is under reconciliation.

(vi) Indian Civil Service (Non-European Members)  
 Provident Fund .. .. . Cr Rs. 5,74,335

28. This fund was established on the 1st January, 1931 for non-European members of the Indian Civil Service selected for appointment after that date primarily as substitute for the Indian Civil Service (Non-European Members), Family Pension Fund. The balance has been reconciled with the accounts of individual depositors maintained in the Accounts Office, except for a difference of Rs. —14,174 which is made up of the following amounts :—

	Rs.
1955-56 .. .. .	—382
1956-57 .. .. .	—1,987
1957-58 .. .. .	679
1958-59 .. .. .	—12,484
Total ..	—14,174

The matter is under correspondence.

(iv) All India Services Provident Fund .. .. . Cr. Rs. 11,14,005

29. 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. There is a difference of Rs. —1,02,511 between the above balance and that in the broadsheet as shown below :—

	Rs.
1956-57 .. .. .	—1,71,561
1957-58 .. .. .	2,457
1958-59 .. .. .	66,593
Total ..	—1,02,511

Action is being taken for its clearance.

(v) Punjab Contributory Provident Fund .. .. . Cr. Rs. 6,89,721

30. 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. —4,24,797 which pertains to the following periods :—

						Rs.
1951-52	..	..	..	..	..	1,726
1952-53	..	..	..	..	..	—38
1953-54	..	..	..	..	..	403
1954-55	..	..	..	..	..	208
1955-56	..	..	..	..	..	21,285
1956-57	..	..	..	..	..	14,677
1957-58	..	..	..	..	..	—4,46,793
1958-59	..	..	..	..	..	—16,265
				Total	..	<u>—4,24,797</u>

The difference is under reconciliation.

(vi) Workmen's Contributory Provident Fund .. Dr. Rs. 29,869

31. 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 outstanding in the broadsheet except for a debit balance of Rs. 31 was transferred to the Northern Railway during the year 1957-58 consequent on the Government Central Workshops having been taken over by them. The difference of Rs. 29,778 between the broadsheet and ledger balances, which comprises Rs. —47,002 relating to the year 1957-58 and Rs. 76,780 to the year 1958-59 is under reconciliation.

(vii) Other Miscellaneous Provident Funds .. Cr. Rs. 4,70,430

32. 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. 5,971 which is made up of the following amounts:—

						Rs.
1948-49	..	..	..	..	..	3
1950-51	..	..	..	..	..	14
1951-52	..	..	..	..	..	143
1952-53	..	..	..	..	..	15
1953-54	..	..	..	..	..	60
1954-55	..	..	..	..	..	2,618
1955-56	..	..	..	..	..	—822
1956-57	..	..	..	..	..	9,366
1957-58	..	..	..	..	..	—202
1958-59	..	..	..	..	..	—5,224
				Total	....	<u>5,971</u>

The difference is under reconciliation.

<b>SECTION 8—DEPOSITS AND ADVANCES</b>	}	Cr. Rs. 27,39,20,575
		Dr. Rs. 20,26,95,432

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

	Cr. Rs.	Dr. Rs.
(I) Deposits bearing interest ..	5,51,94,794	6,400
(II) Deposits not bearing interest ..	21,04,58,471	3,14,89,700
(III) Advances not bearing interest ..	14,28,532	1,38,75,301
(IV) Suspense .. .. .	68,38,778	15,73,24,031
Total ..	27,39,20,575	20,26,95,432

(I) Deposits bearing interest .. .. .	}	Cr. Rs. 5,51,94,794
		Dr. Rs. 6,400

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

	Cr. Rs.	Dr. Rs.
(1) Reserve Funds .. .. .	5,46,86,830	..
(2) Other Deposit Accounts ..	5,07,964	6,400
Total ..	5,51,94,794	6,400

(1) Reserve Funds .. .. . Cr. Rs. 5,46,86,830

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

	Rs.
(i) Deposits of Depreciation Reserve of Commercial Concerns .. .. . Cr.	55,68,480
(ii) Depreciation Reserve Fund—Electricity .. Cr.	4,77,32,985
(iii) Depreciation Reserve Fund—Government Presses .. .. Cr.	11,80,321
(iv) Reserve Fund—Transport .. .. Cr.	2,05,044
Total .. Cr.	5,46,86,830

(f) Deposits of Depreciation Reserve of Commercial Concerns .. .. . Cr. Rs. 55,68,480

36. The balance under this head consists of—

		Rs.
(a) Depreciation Reserve Fund—P.E.P.S.U. Road Transport Corporation .. .. .	Cr.	1,36,798
(b) Depreciation Reserve Fund—Motor Transport .. .. .	Cr.	54,31,682
Total .. .. .		55,68,480

(a) Depreciation Reserve Fund—P.E.P.S.U. Road Transport Corporation .. .. . Cr. Rs. 1,36,798

37. The balance under the head relates to the Depreciation Reserve Fund created by the erstwhile P.E.P.S.U. State for its transport services which are now being run by an independent Road Transport Corporation. The matter regarding the disposal of the fund is under correspondence with the State Government. An account of the fund is given in statement No. 4-I of this Report.

(b) Depreciation Reserve Fund—Motor Transport .. .. . Cr. Rs. 54,31,682

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

(i) Depreciation Reserve Fund—Electricity .. .. . Cr. Rs. 4,77,32,985

39. This head is intended for recording transactions relating to the Depreciation Reserve Fund for the Electricity Department. The object of the fund is to provide a reserve for renewals and replacements.

As the Electricity Schemes have since been transferred to the Punjab State Electricity Board, the matter regarding the disposal of the fund is under correspondence with the State Government. An account of the fund is given in statement No. 4-III of this Report.

(ii) Depreciation Reserve Fund—Government Presses Cr. Rs. 11,80,321

40. This head records transactions relating to the 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 plant, machinery and furniture in Government presses.

An account of the fund is given in statement No. 4-IV of this Report.

(iv) Reserve Fund—Transport .. .. . Cr. Rs. 2,05,044

41. The balance under the head relates to Accident Reserve Fund. Instead of insuring vehicles operating on the transport services run by the Punjab Government an amount equal to the insurance premia is credited to the fund to meet all third party claims. Funds are transferred to this deposit head by debit to "57-Miscellaneous". An account of the fund is given in statement No 4-V of this Report.

(2) Other Deposit Accounts .. .. . { Cr. Rs. 5,07,964  
Dr. Rs. 6,400

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

	Cr. Rs.	Dr. Rs.
(i) Bharatpur Endowment Fund	6,400	6,400
(ii) Deposits of Charitable Trusts ..	5,01,564	..
Total ..	5,07,964	6,400

(i) Bharatpur Endowment Fund .. .. . { Cr. Rs. 6,400  
Dr. Rs. 6,400

43. This represents the balance of Bharatpur Endowment Fund which was created in the erstwhile Faridkot State out of money donated by the ruler of Bharatpur on the occasion of some marriage. The amount was invested in Government securities and the interest accrued thereon was utilized for grant of scholarships to students of certain schools. The market value of investments has still to be verified and accepted by the State Government. An account of the fund is given in statement No. 4-VI of this Report.

(ii) Deposits of Charitable Trusts .. .. . Cr. Rs. 5,01,564

44. This head was operated upon by the erstwhile Nabha State for crediting the donations received from certain notabilities. State Government used to allow a fixed rate of interest for the maintenance of the charitable institutions.

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

(II) Deposits not bearing interest .. .. . { Cr. Rs. 21,04,58,471  
Dr. Rs. 3,14,89,700

45. This consists of three main divisions, namely:—

	Cr. Rs.	Dr. Rs.
(1) Sinking Funds .. .. .	1,83,42,613	..
(2) Reserve Funds .. .. .	4,26,68,917	3,13,37,790
(3) Other Deposit Accounts .. .. .	14,94,46,941	1,51,910
Total ..	21,04,58,471	3,14,89,700



(1) Sinking Funds .. .. . Cr. Rs. 1,83,42,613

46. This head is composed of :—

	Cr. Rs.
(i) Sinking Fund for 4 per cent Punjab Loan, 1968 (Amortisation) .. .. .	33,97,700
(ii) Sinking Fund for 4 per cent Punjab Loan, 1968 (Depreciation) .. .. .	6,11,580
(iii) Sinking Fund for Loans from the Central Government .. .. .	1,43,33,333
Total .. .. .	1,83,42,613

(i) Sinking Fund for 4 per cent Punjab Loan, 1968  
(Amortisation) .. .. . Cr. Rs. 33,97,700

17. The balance under this head represents accumulations in the sinking fund created by the Punjab Government for the redemption of the 4 per cent Punjab Loan, 1968. The fund is credited with the amount set apart each year and is debited with charges connected with the redemption of debt by purchase and cancellation of securities or by direct discharge. Any interest which accrues on the securities so purchased up to the date of their cancellation is also credited to the fund. No securities were purchased and cancelled during the year. The contributions to the fund were in accordance with the terms of the amortisation programme of the Punjab Government. An account of the fund is given in statement No. 4-VIII of this Report.

(ii) Sinking Fund for 4 per cent Punjab Loan, 1968  
(Depreciation) .. .. . Cr. Rs. 6,11,580

18. The balance under this head represents accumulations in the Depreciation Fund credited by the Punjab Government to provide against depreciation in the market value of 4 per cent Punjab Loan, 1968 as explained in paragraph 7. An account of the fund is given in statement No. 4-IX of this Report.

(iii) Sinking Fund for Loans from the Central Gov-  
ernment .. .. . Cr. Rs. 1,43,33,333

19. The credit balance under this head represents amounts available in the fund created by the erstwhile P.E.P.S.U. State to repay the loans received from the Central Government in connection with the Bhakra Nangal Project.

An account of the fund is given in statement No. 4-X of this Report.

(2) Reserve Funds .. .. .	{ Cr. Rs. 4,26,68,917
	{ Dr. Rs. 3,13,37,790

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

	Cr. Rs.	Dr. Rs.
(i) Famine Relief Fund .. .. .	1,00,000	..
(ii) Fund for Development Schemes .. .. .	4,13,83,250	3,13,37,790
(iii) State Agricultural Credit Relief and Guarantee Fund .. .. .	2,00,000	..
(iv) Foodgrains Reserve Fund .. .. .	9,85,667	..
<b>TOTAL . . . . .</b>	<b>4,26,68,917</b>	<b>3,13,37,790</b>

(i) Famine Relief Fund .. .. . Cr. Rs. 1,00,000

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

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

(ii) Fund for Development Schemes .. .. .	{ Cr. Rs. 4,13,83,250
	{ Dr. Rs. 3,13,37,790

52. This fund was created by the erstwhile P.E.P.S.U. State to finance expenditure on measures of direct benefit to the people such as roads, agriculture, industries, education, medical and to meet an unforeseen emergency caused by floods, rains, fires and any other similar catastrophe.

Out of the total balance of Rs. 4,13, 83,250, a sum of Rs. 3,13,37,790 has been invested in the following manner :—

	Rs.
(a) Government securities .. .. .	3,00,77,660
(b) Shares of commercial concerns .. .. .	12,60,130
<b>Total .. . . .</b>	<b>3,13,37,790</b>

The matter with regard to the market value of investments is under correspondence with the Government.

An account of the fund is given in statement No. 4-XII of this Report.

**(iii) State Agricultural Credit Relief and Guarantee Fund**

Cr. Rs. 2,00,000

53. The fund has been created for making payments as a result of guarantees given by the State Government in connection with the co-operative credit schemes, such as debentures of land mortgage banks, for assisting co-operative institutions to write off losses and also for meeting any losses resulting to co-operative institutions which may be called upon by the State Government to finance co-operatives in economically backward areas.

The amount included under the head "42-Co-operation" for transfer to the fund is credited to this fund. An account of the fund is given in statement No. 4-XIII of this Report.

**(iv) Foodgrains Reserve Fund**

Cr. Rs. 9,85,667

54. 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 *per contra* debit to the head "57-Miscellaneous". An account of the fund is given in statement No. 4-XIV of this Report.

**(3) Other Deposit Accounts**

}	Cr. Rs. 14,94,46,941
}	Dr. Rs. 1,51,910

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

	Cr. Rs.	Dr. Rs.
Deposits of Local Funds .. .. .	60,02,897	..
Departmental and Judicial Deposits—		
(i) Civil Deposits .. .. .	12,31,81,377	51,910
(ii) Other Accounts .. .. .	2,02,62,667	1,00,000
Total .. .. .	14,94,46,941	1,51,910

Deposits of Local Funds .. .. . Cr. Rs. 60,02,897

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

	Rs.
District Funds .. .. .	Cr. 16,59,486
Municipal Funds .. .. .	Cr. 21,89,735
Cantonment Funds .. .. .	Cr. 1,14,857
Town and Bazar Funds .. .. .	Cr. 1,66,088
Education Funds .. .. .	Dr. 9,926
Public Works Funds .. .. .	Cr. 16,36,156
State Transport Corporation Fund .. .. .	Cr. 28,54,453
Other Miscellaneous Funds .. .. .	Dr. 26,19,902
Village Panchayat Fund .. .. .	Cr. 11,950
Total .. .. .	Cr. 60,02,897

57. These are mostly cash balances in the current accounts of local funds and other local authorities which are permitted to bank with Government treasuries. Each fund has an administrator either a public officer or a committee and the verification consists firstly, in reconciling the figures as between the broadsheets which are posted from the treasury *plus* and *minus* memoranda and the ledger, and secondly in ascertaining how far the administrator accepts the balances standing at his credit on the Government books.

District Funds .. .. . Cr. Rs. 16,59,486

58. There is a difference of Rs.—12,50,062 between the above balance and that in the broadsheet as shown below:—

	Rs.
1947-48 .. .. .	—15,73,478
1948-49 .. .. .	40,594
1949-50 .. .. .	38,456
1950-51 .. .. .	1,35,226
1951-52 .. .. .	—96,782
1952-53 .. .. .	—1,32,656
1953-54 .. .. .	1,70,896
1954-55 .. .. .	1,15,567
1955-56 .. .. .	1,58,797
1956-57 .. .. .	—1,14,981
1957-58 .. .. .	—56,226
1958-59 .. .. .	64,525
Total .. .. .	—12,50,062

The difference is under reconciliation. Certificates of acceptance of balances are awaited.

Municipal Funds .. .. . Cr. Rs. 21,89,735

59. There is a difference of Rs. —15,11,758 between the broadsheet and ledger figures as detailed below:—

	Rs.
1947-48 .. .. .	—18,28,701
1948-49 .. .. .	—13,382
1949-50 .. .. .	81,149
1950-51 .. .. .	—2,65,521
1951-52 .. .. .	21,178
1952-53 .. .. .	12,855
1953-54 .. .. .	—2,534
1954-55 .. .. .	2,128
1955-56 .. .. .	1,669
1956-57 .. .. .	1,705
1957-58 .. .. .	43,839
1958-59 .. .. .	4,33,857
Total .. .. .	—15,11,758

The difference is under reconciliation. Certificates of acceptance of balances are awaited.

**Cantonment Funds .. .. . Cr. Rs. 1,14,857**

60. There is a difference of Rs. 24,982 between the above balance and that in the broadsheet, which comprises Re. —35,409 relating to the year 1956-57 and Rs. 60,391 to the year 1957-58. The outstanding difference is in the course of adjustment. Certificates of the acceptance of balances are awaited from the administrators.

**Town and Bazar Funds .. .. . Cr. Rs. 1,66,088**

61. The balance under the head consists of—

				Cr. Rs.
(i) Gurgaon Chowkidara Fund	..	..	..	3,322
(ii) Narnaul Chowkidara Fund	..	..	..	1,62,766
			<b>Total</b>	<b>1,66,088</b>

There is a difference of Rs. 37,818 between the broadsheet and the ledger figures in respect of item (ii), which consists of Rs. 637 relating to the year 1950-51 and Rs. 37,181 to the year 1951-52. Action is being taken for its early clearance. The certificate of acceptance of the balance is also awaited in this case.

**Education Funds .. .. . Dr. Rs. 9,926**

62. The balance under the head relates to College Fines Fund. The debit balance under the head which was owing to certain erroneous adjustments has been cleared in the year 1959-60

**Public Works Funds .. .. . Cr. Rs. 16,36,156**

63. The balance under the head consists of—

				Rs.
Canal Clearance Fund	..	..	..	Dr. 1,172
Shah Nahr Canal Fund	..	..	..	Cr. 16,36,743
Grey Canal Fund	..	..	..	Cr. 585
			<b>Total</b>	<b>Cr. 16,36,156</b>

The broadsheet and ledger figures tally with each other. The certificates of acceptance of balances are awaited in the case of latter two heads.

State Transport Corporation Fund .. .. Cr. Rs. 28,54,453

64. The balance pertains to the P.E.P.S.U. Road Transport Corporation, Patiala. The certificate of acceptance of the balance is awaited.

Other Miscellaneous Funds .. .. Dr. Rs. 28,19,902

65. The balance under the head is on account of net transactions pertaining to the Punjab State Electricity Board which started functioning with effect from the 1st February, 1959.

Village Panchayat Fund .. .. Cr. Rs. 11,950

66. The balance in the broadsheet agrees with that in the ledger.

(2) Civil Deposits .. .. { Cr. Rs. 12,31,81,377  
Dr. Rs. 51,910

67. The transactions brought to account under this head relates 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":—

	Cr. Rs.	Dr. Rs.
Revenue Deposits .. .. .	2,80,91,438	
Civil and Criminal Courts' Deposits ..	21,88,569	
Personal Deposits .. .. .	3,09,27,244	51,910
Public Works Deposits .. .. .	4,79,83,921	
Deposits for work done for public bodies or individuals .. .. .	—3,388	
Punjab Water Rate .. .. .	2,36,705	
Deposits on account of Police Funds	48,73,542	
Deposits of fees received by Government servants for work done for private bodies .. .. .	—4,146	
Agents' commission charges recovered by Food Supply Department .. .. .	2,702	
Mahatma Gandhi Memorial Fund .. ..	3	
Sardar Patel Memorial Fund .. .. .	30	
Deposits of Educational Institutions ..	52,56,399	
Contributions to the Bihar and Madras Relief Fund .. .. .	8	
Deposits in connection with Elections	74,546	
Deposits of the Rehabilitation Finance Administration .. .. .	37	
Security Deposits of the employees of erstwhile Jind State. .. .. .	110	
Unclaimed Deposits in the General Provident Fund .. .. .	3	
Municipal taxes on Government residen- tial buildings .. .. .	14	
Transfers from the Deposit account of the Custodian Evacuee Property for financing loans to displaced persons ..	35,53,640	
Total .. .. .	12,31,81,377	51,910

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

**Revenue Deposits** .. .. . **Cr. Rs. 2,80,91,438**

69. The verification of the ledger balance with the proofsheets has disclosed a discrepancy of Rs. 5,52,434 which is made up of the following amounts:—

	Rs.
1948-49 .. .. .	1,95,652
1949-50 .. .. .	1
1950-51 .. .. .	42,623
1951-52 .. .. .	—29,843
1952-53 .. .. .	10,08,294
1953-54 .. .. .	—7,75,028
1954-55 .. .. .	32,575
1955-56 .. .. .	2,65,702
1956-57 .. .. .	—1,247
1957-58 .. .. .	—98,263
1958-59 .. .. .	—88,032
<b>Total</b> ..	<b>5,52,434</b>

The difference is under reconciliation.

Civil and Criminal Courts' Deposits .. .. Cr. Rs. 21,88,569

70. There is a difference of Rs. —1,54,487 between the ledger figures and those in the broadsheet as detailed below:—

	Rs.
1947-48 .. .. .	1,071
1948-49 .. .. .	339
1949-50 .. .. .	—247
1950-51 .. .. .	422
1951-52 .. .. .	—1,016
1952-53 .. .. .	—9,156
1953-54 .. .. .	748
1954-55 .. .. .	—12,984
1955-56 .. .. .	—42,847
1956-57 .. .. .	—16,133
1957-58 .. .. .	—73,193
1958-59 .. .. .	—1,491
Total .. .. .	<u>—1,54,487</u>

The difference is under reconciliation.

Personal Deposits .. .. . { Cr. Rs. 3,09,27,244  
Dr. Rs. 51,910

71 There is a difference of Rs. 62,55,613 between the above balance and that in the broadsheet. Action is being taken to clear the difference which comprises the following amounts:—

	Rs.
1947-48 .. .. .	39,18,958
1948-49 .. .. .	44,70,702
1949-50 .. .. .	—6,498
1950-51 .. .. .	—25,59,746
1951-52 .. .. .	10,000
1952-53 .. .. .	—864
1953-54 .. .. .	—1,508
1954-55 .. .. .	—3,795
1955-56 .. .. .	8,43,810
1956-57 .. .. .	—10
1957-58 .. .. .	—2,468
1958-59 .. .. .	—4,12,968
Total .. .. .	<u>62,55,613</u>



The total number of accounts open on the 31st March, 1959 was 660 and the transactions during the year 1958-59 were as follows :—

Opening Balance on 1st April, 1958 1	Receipts for 1958-59 2	Total 3	Payments for 1958-59 4	Closing Balance on 31st March, 1959 5
Rs.	Rs.	Rs.	Rs.	Rs.
3,04,96,237	10,80,57,355	13,85,53,592	10,76,26,348	3,09,27,244

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 not been received from administrators of the personal ledger accounts concerned in 294 cases. The debit balance of Rs. 51,910 under the head represents investments in respect of Civil List Reserve Fund of erstwhile P.E.P.S.U. State, an account of which is given in statement No. 4-XV of this Report.

**Public Works Deposits .. .. . Cr. Rs. 4,79,83,921**

72. The balance represents the deposits made in cash by contractors and departmental subordinates, deposits for works to be done, sums due to contractors on closed accounts and other miscellaneous deposits. There is a difference of Rs. 3,89,956 between the broadsheet and ledger figures, which comprises the following amounts :—

	Rs.
1946-49 .. .. .	237
1952-53 .. .. .	2,820
1953-54 .. .. .	758
1954-55 .. .. .	403
1956-57 .. .. .	—13,688
1957-58 .. .. .	3,99,426
<b>Total .. .. .</b>	<b>3,89,956</b>

The difference is under reconciliation.

**Deposits for work done for public bodies or individuals Cr. Rs.—3,388**

73. The details of the balance are :—

	Rs.
Deposits for purchase of fire fighting equipment Cr.	—3,067
Other Deposits .. .. . Cr.	—321
<b>Total Cr.</b>	<b>—3,388</b>

The minus balances under the above heads are due to erroneous adjustments which are being looked into.

**Punjab Water Rate .. .. . Cr. Rs. 2,36,705**

74. The balance under the head represents unadjusted collections of water

rate made on behalf of the erstwhile Punjab State for irrigating the lands in the erstwhile P.E.P.S.U. State from the Punjab Canals.

**Deposits on account of Police Funds .. Cr. Rs. 48,73,542**

75. 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. —2,15,542 between the figures in the ledger and those in the broadsheets, which is made up of the following amounts:—

						Rs.
1947-48	..	..	..	..	..	—440
1948-49	..	..	..	..	..	—10,727
1949-50	..	..	..	..	..	—60,562
1950-51	..	..	..	..	..	—72,030
1952-53	..	..	..	..	..	—1,257
1953-54	..	..	..	..	..	12,506
1955-56	..	..	..	..	..	2,352
1956-57	..	..	..	..	..	—29,565
1957-58	..	..	..	..	..	—52
1958-59	..	..	..	..	..	—55,767
<b>Total ..</b>						<b>—2,15,542</b>

The difference is under reconciliation.

**Deposits of fees received by Government servants for work done for private bodies .. Cr. Rs. —4,146**

76. Fees received by Government servants for work done for private bodies of which a share is payable to Government, are credited to this head in the first instance. The head is subsequently cleared by adjusting the portion due to Government as revenue of the department to which the Government servants belong and by disbursement to the Government servants concerned of the share due to them. The verification of the ledger balance with that in the broadsheet has disclosed a difference of Rs. —1,548 as shown below:—

						Rs.
1947-48 ..	..	..	..	..	..	—1,37
1948-49 ..	..	..	..	..	..	372
1949-50 ..	..	..	..	..	..	131
1950-51 ..	..	..	..	..	..	775
1951-52 ..	..	..	..	..	..	—154
1952-53 ..	..	..	..	..	..	—2,504
1953-54 ..	..	..	..	..	..	—30
1954-55 ..	..	..	..	..	..	—34
1955-56 ..	..	..	..	..	..	—6
1956-57 ..	..	..	..	..	..	437
1957-58 ..	..	..	..	..	..	—124
1958-59 ..	..	..	..	..	..	26
<b>Total ..</b>						<b>—1,548</b>

Action is being taken for its early clearance.

Agents' commission charges recovered by Food Supply Department .. .. . Cr. Rs. 2,702

77. 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, Food Supplies, Punjab. There is a difference of Rs. —5,592 between the above balance and that in the broadsheet as shown below:—

	Rs.
1947-48 .. .. .	424
1948-49 .. .. .	—1,534
1949-50 .. .. .	—2,397
1950-51 .. .. .	—790
1951-52 .. .. .	—699
1952-53 .. .. .	—673
1954-55 .. .. .	—10
1956-57 .. .. .	58
1957-58 .. .. .	29
Total ..	—5,592

The difference is under reconciliation.

Mahatma Gandhi Memorial Fund .. .. Cr. Rs. 3

78. The balance under the head is under settlement.

Sardar Patel Memorial Fund .. .. Cr. Rs. 30

79. The balance is owing to certain erroneous adjustments which are being looked into.

Deposits of Educational Institutions .. .. Cr. Rs. 52,56,399

80. The verification of the ledger balance with that in the broadsheet has disclosed a difference of Rs. —45,146 as shown below:—

	Rs.
1956-57 .. .. .	—906
1957-58 .. .. .	—14,480
1958-59 .. .. .	—29,760
Total ..	—45,146

The matter is under correspondence. The certificates of acceptance of balances have not been received in 216 cases.

Contributions to the Bihar and Madras Relief Fund .. Cr. Rs. 8

81. The outstanding balance is in the course of adjustment.

Deposits in connection with Elections .. .. Cr. Rs. 75,546

82. The details of the balance under this head are :—

		Rs.
(a)	Deposits made by candidates for State Legislature	Cr. 73,803
(b)	Deposits for Election Petitions .. ..	.. Cr. 743
<b>Total</b> ..		<b>Cr. 74,546</b>

(a) Deposits made by candidates for State Legislature .. .. Cr. Rs. 73,803

83. There is a difference of Rs. 6,885 between the broadsheet and ledger figures, as detailed below:—

		Rs.
1954-55	.. .. .	220
1956-57	.. .. .	250
1957-58	.. .. .	15,032
1958-59	.. .. .	— 8,617
<b>Total</b> ..		<b>6,885</b>

The matter is under correspondence.

(b) Deposits for Election Petitions .. .. Cr. Rs. 743

84. The verification of the ledger balance with that in the broadsheet has disclosed a difference of Rs. —3,257 which consists of Rs. —3,007 relating to the year 1957-58 and Rs.—250 to the year 1958-59. The difference is under reconciliation.

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

85. This head has been temporarily opened to account for the amounts realized on behalf of the Rehabilitation Finance Administration under Section 15 of the Rehabilitation Finance Administration Act, 1948 (Act XII of 1948) pending their remittance to the Rehabilitation Finance Administration. The broadsheet balance agrees with that in the ledger.

Security Deposits of the employees of erstwhile Jind State .. .. Cr. Rs. 110

86. The balance under the head represents the undisbursed amount of securities representing two months' pay deducted from the employees of erstwhile Jind State.

The ledger and broadsheet balances agree with each other.

**Unclaimed Deposits in the General Provident Fund** **Cr. Rs. 8**

87. The balance under this head represents the amounts in the General Provident Fund, remaining unclaimed for a period exceeding six months and transferred to "Deposits" at the end of the year.

**Municipal taxes on Government residential buildings** **Cr. Rs. 14**

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

**Transfers from the Deposit Account of the Custodian, Evacuee Property for financing loans to displaced persons** **Cr. Rs. 35,53,640**

89. 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 are 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 is kept. At the end of the year the recoveries actually effected are credited to the Custodian's account by debit to the above Deposit head.

(ii) Other Accounts .. .. .	{	Cr. Rs. 2,02,62,667
		Dr. Rs. 1,00,000

90. The details of the above balance are as follows :—

	Cr. Rs.	Dr. Rs.
(a) Subventions from the Central Road Fund .. .. .	18,72,481	—
(b) Deposit account of the grant made by the Indian Council of Agricultural Research .. .. .	—2,02,694	—
(c) Deposit account of grants from the Central Government for the development of handloom industries	15,072	..
(d) Deposit account of grants made by the Indian Central Sugarcane Committee .. .. .	—32,421	..
(e) Central Cotton Committee Research Fund .. .. .	1,22,267	..
(f) Deposit account of the grant made by the Indian Central Cotton Committee .. .. .	—1,35,559	..
(g) Deposit account of the grant made by the Central Government for financing Cotton Extension Schemes	1,42,747	..

	Cr. Rs.	Dr. Rs.
(h) Deposit account of grants made by the Indian Central Tobacco Committee .. .. .	45	..
(i) Deposit account of grants made by the Indian Central Oilseeds Committee .. .. .	15,992	..
(j) Deposit account of grants from the Ministry of Rehabilitation to Educational Institutions ..	4,75,636	..
(k) Deposits of the sale-proceeds of World Health Organisation Seals	5,183	..
(l) Deposit account of Relief and Rehabilitation Loans to be written off	41,72,116	..
(m) Deposit account of grants from the Central Government for the food production drive schemes—Bonus for accelerating production of foodgrains .. .. .	1,38,11,802	1,00,000
Total ..	2,02,62,667	1,00,000

... (a) Subventions from the Central Road Fund .. Cr. Rs. 18,72,481

91. 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 *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 year is given in statement No. 4-XVI of this Report,

(b) Deposit account of the grant made by the Indian Council of Agricultural Research .. .. Cr. Rs. —2,02,694

92. The contributions received from the Indian Council of Agricultural Research for the furtherance of agricultural and veterinary schemes and other allied objects in the Punjab are credited to this head. The actual expenditure on various schemes financed from these grants is recorded under the service head concerned, but at the end of the year, an amount equal to the expenditure debitable to these grants is credited to the corresponding head of the department *per contra* transfer from the fund in the deposit section of the account. The Director of Agriculture has been asked to regularise the minus balance under the head.

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

(c) Deposit account of grants from the Central Government for the development of handloom industries .. .. Cr. Rs. 15,072

93. Grants received from the Central Government from the Cess Fund for development of handloom industry are accounted for under the above head. Expenditure incurred on the schemes for the development of handloom industry financed from the grant received from the Central Government is initially recorded under the service head "43-Industries and Supplies" and at the end of the year an equivalent amount is transferred from the deposit head to the revenue head "XXXII—Industries and Supplies". An account of the transactions for the year is given in statement No. 4-XVIII of this Report.

(d) Deposit account of grants made by the Indian Central Sugarcane Committee .. .. Cr. Rs. —32,421

94. The contributions received from the Indian Central Sugarcane Committee for the furtherance of various sugarcane schemes which were formerly financed by the Indian Council of Agricultural Research or were met out of the Sugar Excise Fund, are credited to this head. The actual expenditure is debited to the service head "40—Agriculture", but at the end of the year, an amount equivalent to the share of expenditure in respect of each of the schemes financed from the grants is transferred from this deposit head to the head "40—Agriculture—Deduct—Charges recoverable from Central Commodity Committees and other Governments". The minus balance under the head is being investigated.

A *proforma* account of the transactions for the year is given in statement No. 4—XIX of this Report.

(e) Central Cotton Committee Research Fund .. .. Cr. Rs. 1,22,267

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

(f) Deposit account of the grant made by the Indian  
Central Cotton Committee . . . . . Gr. Rs. —1,35,559

96. 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 the 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 head 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 year is given in statement No. 4—XXI of this Report.

(g) Deposit account of the grant made by the Central  
Government for financing Cotton Extension Schemes Gr. Rs. 1,42,747

97. 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.

The accounting procedure is similar to that followed in the case of schemes subsidised by the Indian Central Cotton Committee. A *proforma* account of the transactions for the year is given in statement No. 4—XXII of this Report.

(h) Deposit account of grants made by the Indian  
Central Tobacco Committee . . . . . Gr. Rs. 45

98. 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." An account of the transactions for the year is given in statement No. 4—XXIII of this Report.

(i) Deposit account of grants made by the Indian  
Central Oilseeds Committee . . . . . Gr. Rs. 15,992

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

(j) Deposit account of grants from the Ministry of  
Rehabilitation to Educational Institutions . . . . . Gr. Rs. 4,75,836

100. The deposit head records transactions in connection with the grants made by the Government of India, Ministry of Rehabilitation to private educational institutions catering to the needs of displaced students. The Ministry of Rehabilitation retains full control over the expenditure from the grants and the State Government merely acts as the intermediary. An account of the transactions for the year is given in statement No. 4—XXV of this Report.



**(k) Deposits of the sale-proceeds of World Health**

Organisation Seals .. .. . Cr. Rs. 5,183

101. 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 utilised from this fund on health programme, an adjustment is made crediting the revenue head "XXVIII—Public Health—Miscellaneous". A *proforma* account of the transactions for the year under report is given in statement No. 4—XXVI of this Report.

**(l) Deposit account of Relief and Rehabilitation**

Loans to be written off .. .. . Cr. Rs. 41,72,116

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

An account of the transactions for the year is given in statement No. 4—XXVII of this Report.

**(m) Deposit account of grants from the Central Government for the food production drive schemes—**

Bonus for accelerating production of foodgrains .. { Cr. Rs. 1,38,11,802  
Dr. Rs. 1,00,000

103. 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—XXVIII of this Report.

The debit balance of Rs. 1,00,000 under the head represents investments made by the erstwhile P.E.P.S.U. State.

(III) Advances not bearing interest .. { Cr. Rs. 14,28,532  
Dr. Rs. 1,38,75,301

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

	Cr. Rs.	Dr. Rs.
(1) Departmental Advances .. .. .	14,28,532	29,38,903
(2) Permanent Advances .. .. .	..	3,86,816
(3) Accounts with the Government of Burma .. .. .	..	844
(4) Accounts with Part 'B' States .. .. .	..	56,87,022
(5) Accounts with the Reserve Bank .. .. .	..	4,505
(6) Accounts with the Government of Pakistan .. .. .	..	48,57,211
<b>Total .. .. .</b>	<b>14,28,532</b>	<b>1,38,75,301</b>

Net

124,46,769

B

(1) Departmental Advances .. .. .	}	Cr. Rs. 14,28,532
		Dr. Rs. 29,38,903

105. 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.

106. The following are the details:—

	Cr. Rs.	Dr. Rs.
(i) Civil Advances—		
(a) Objection Book Advances .. .. .	..	14,28,102
(b) Miscellaneous Advances (Advances of the Public Works Department) .. .. .	..	61,931
(c) Public Works Advances (erstwhile P.E.P.S.U. State). .. .. .	14,17,636	
(d) Passage Advances .. .. .	..	4,522
(e) Advances by the Welfare Officer, Punjab .. .. .	..	32,678
(ii) Special Advances .. .. .	..	13,81,092
(iii) Forest Advances .. .. .	..	18,486
(iv) Revenue Advances .. .. .	10,896	10,440
(v) Advances for Rest Camps .. .. .	..	1,652
Total .. .. .	14,28,532	29,38,903

(i) Civil Advances—

(a) Objection Book Advances .. .. . Dr. Rs. 14,28,102

107. 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 1958-59 are in the course of completion.

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

Dr. Rs. 61,931

108. The outstandings under this head represent the balance of advances granted for taccavi works. There is a difference of Rs. 2,951 between the broadsheet and ledger figures, which has since been reduced to Rs. 110. The outstanding difference relates to the year 1951-52 and is under settlement.

**(o) Public Works Advances (erstwhile P.E.P.S.U. State)**

Cr. Rs. 14,17,636

109. The advances of the Public Works Department are ordinarily classified under the relevant capital, revenue or service heads but prior to 1st April, 1951, these transactions were classified in erstwhile P.E.P.S.U. State under this head. Although the opening balance adopted on 13th April, 1950 still remains to be proved, this head has been cleared during subsequent years to the extent the balances were outstanding in the Public Works Department books. The credit balance will be wiped off after the opening balances as on 13th April, 1950 have been corrected. The matter is under investigation.

**(d) Passage Advances**

Dr. Rs. 4,522

110. Advances granted to Government servants of non-Asiatic domicile and their families to meet the cost of passages overseas are recorded under this head. The broadsheets for the year 1958-59 are in the course of completion.

**(e) Advances by the Welfare Officer, Punjab**

Dr. Rs. 32,678

111. Advances granted to inmates of settlements by the Welfare Officer without interest are booked under this head. The acknowledgement of the correctness of the balance is awaited. The broadsheet for the year is in the course of completion.

**(ii) Special Advances**

Dr. Rs. 13,81,092

112. Under this head are recorded advances of special nature granted under orders of the State Government. These consist of advances made (i) to the Deputy Commissioners for the requisitioning of wheat stock, (ii) to the Deputy Commissioners, Amritsar, Gurdaspur and Ferozepore to meet expenditure on security measures, (iii) to the Director of Public Instruction, Punjab for expenditure in connection with the salaries of the staff of Advisory Board for books, (iv) to the Registrar, High Court for expenditure in connection with the printing of appeals, (v) to the Director of Agriculture for the purchase of iron and steel required in the manufacture of small agricultural implements to be supplied to cultivators, (vi) to the Principal, Punjab Engineering College for purchase of kitchen and dining room equipment and furniture, (vii) to the Principal, Punjab School of Engineering for purchase of cooking utensils, (viii) to Heads of Departments for the transportation of office records from West Pakistan, (ix) to the Deputy Commissioner, Hoshiarpur for meeting expenditure on the Garh Shankar Tehsil Mela, (x) to the Deputy Commissioner, Ambala for grant to the newly constituted Market Committee, Morinda, (xi) to the Deputy Commissioner, Karnal for payment to the newly constituted Market Committees, Smalkha, Shahabad and Gharaunda, (xii) to the Red Cross Society for purchase of equipment, (xiii) to the Secretary, the Earthquake Relief Committee for grant of stipends to the beneficiaries, (xiv) to the Director of Publicity in connection with the exhibition held at Jaipur, (xv) to the President, Dentist Registration Tribunal, Punjab to enable the tribunal to start functioning, (xvi) to the Controller, Cotton Spinning and Weaving 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 advance to the Market Committee at Loharu to enable it to start functioning, (xxi)

to Government servants upto three months' pay for purchase of equipment, (xxii) to the Deputy Commissioners, Gurdaspur, Amritsar, Jullundur, Ludhiana and Ferozepore for relief to 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 up to two months' pay on their transfer to Chandigarh. The broadsheets for the year are in the course of completion.

(iii) Forest Advances .. .. . Dr. Rs. 18,486

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

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

114. This head consists of the following :—

	Cr. Rs.	Dr. 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 .. .. .	10,896	10,440

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

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

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

116. 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

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

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

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

**(2) Permanent Advances .. .. . Dr. Rs. 3,86,816**

119. 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. —23,414 between the ledger balance and the sum total of the balance in the broadsheet, which pertains to the following periods :—

Prior to 13-4-50 (erstwhile P.E.P.S.U.) .. .. .	—13,170
1950-51 .. .. .	—4,461
1951-52 .. .. .	—2,405
1952-53 .. .. .	—582
1953-54 .. .. .	—1,244
1954-55 .. .. .	—19
1955-56 .. .. .	+126
1956-57 .. .. .	—1,042
1957-58 .. .. .	—663
1958-59 .. .. .	+46
<b>Total .. .. .</b>	<b>—23,414</b>

Action is being taken for the clearance of the outstanding difference. Acceptances of the balances outstanding have not been received from officers holding permanent advances in 240 cases of which 161 are in respect of advances pertaining to the period prior to formation of ex-P.E.P.S.U. State.

**(3) Accounts with the Government of Burma .. .. . Dr. Rs. 844**

120. This head records transactions between the Government of Burma and the Government of the Punjab requiring settlement through the Reserve Bank. The balance represents the outstanding amount for which settlement could not be carried out in the Bank's accounts for the year. There is a discrepancy of Rs. 2 between the above balance and that in the broadsheet, which is in the course of adjustment.

**(4) Accounts with Part 'B' States .. .. . Dr. Rs. 56,87,022**

121. The details are:—

	Rs.
Account with the Government of Hyderabad .. .. .	Dr. 1,581
Account with the Government of P.E.P.S.U. .. .. .	Dr. 59,93,197
Account with the Government of Madhya Bharat .. .. .	Dr. 3,954
Account with the Government of Rajasthan .. .. .	Cr. 3,16,023
Account with the Government of Saurashtra .. .. .	Dr. 10,453
Account with the Government of Mysore .. .. .	Cr. 390
Account with the Government of Vindhya Pradesh .. .. .	Cr. 5,692
Account with the Government of Jammu and Kashmir .. .. .	Cr. 58
<b>Total .. .. .</b>	<b>Dr. 56,87,022</b>

The transactions relating to erstwhile Part 'B' States were accounted for under this head. The accounts with these States were settled either in cash or by bank drafts. The balances outstanding represent net amounts due from or to the States, which have not been settled for want of details. The matter is under correspondence. The balances shown against Governments of Mysore, Vindhya Pradesh and Jammu and Kashmir are owing to erroneous adjustments which are being looked into.

(5) Accounts with the Reserve Bank .. .. Dr. Rs. 4,505

122. The receipts and payments on account of the Reserve Bank appearing in the Government accounts are in the first instance credited or debited to this head pending clearance with the Bank. The above balance which is the net result of such transactions represents the amount due from the Reserve Bank and is made up of the following amounts:—

						Rs.
1953-54	..	..	..	..	..	554
1954-55	..	..	..	..	..	1,485
1955-56	..	..	..	..	..	810
1956-57	..	..	..	..	..	—6
1957-58	..	..	..	..	..	358
1958-59	..	..	..	..	..	1,304
				Total	..	4,505

The matter is under correspondence.

(6) Accounts with the Government of Pakistan .. Dr. Rs. 48,57,211

123. The balance represents the net amount of the debits and credits passed on to the various provincial Governments in Pakistan, requiring monetary settlement. The settlement of transactions with Pakistan is at a standstill.

(IV) Suspense .. .. { Cr. Rs. 68,38,778  
Dr. Rs. 15,73,24,031

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

			Cr. Rs.	Dr. Rs.
(i) Suspense Accounts	..	..	66,46,316	15,45,68,362
(ii) Cheques and Bills	..	..	1,92,462	..
(iii) Departmental and Similar Accounts	..	..	..	27,55,669
		Total	68,38,778	15,73,24,031

(v) Suspense Accounts .. ..	..	..	..	..	Cr. Rs. 66,46,316
125. The balance consists of:—					Dr. Rs. 15,45,68,362
			Cr.	Dr.	
			Rs.	Rs.	
(1) Suspense Account .. ..		66,06,820		39,10,900	/
(2) Reserve Bank Suspense—Headquarters ..		..		3,88,496	
(3) Pay and Accounts Offices Suspense ..		..		8,29,399	
(4) Central Accounts Office—Reserve Bank Suspense .. ..		.. ..		71,109	
(5) Payments on behalf of Central Claims Organisation—Pensions and Provident Funds .. ..		..		..	/
		33,063			
(6) Payments on behalf of Central Claims Organisation—Interim Relief ..		..		40,213	/
(7) Cash Balance Investment Account ..		..		11,28,02,427	/
(8) Recoveries of Service Payments ..		6,433		..	
(9) Departmental Adjusting Account ..		..		8,45,565	/
(10) Punjab Government Suspense ..		..		3,56,80,253	/
	Total ..		66,46,316	15,45,68,362	
(1) Suspense Account—					
Objection Book Suspense .. ..		..		5,41,390	/
East Punjab Suspense .. ..		62,76,823		..	
Unclassified Items .. ..		..		25,70,045	/
Purchase of Fodder .. ..		..		24,617	/
Land Revenue from land belonging to Pakistan Nationals .. ..		8,047		..	
Receipts on account of forfeitures due to enforcement of penal clauses of contracts and agreements against migrants to Pakistan .. ..		..		..	
		25,988		..	
Provident fund payments relating to pre-partition claims made on behalf of Punjab (P) .. ..		..		4,54,979	/
Material and equipment for Community Projects .. ..		..		93,120	/
Amounts due to Muslim contractors ..		4,629		..	
Amounts due to the employees of the defunct Board of Economic Enquiry ..		..		12,134	/
Refund of undisbursed amounts of advances to cultivators .. ..		..		..	
		85,077		..	
Civil List Pensions .. ..		..		67,961	
Unspent balance of purchases of foodgrains for Pakistan .. ..		..		..	
		1,23,816		..	
Public Works Stock Suspense .. ..		..		12,405	
Rulers' Suspense .. ..		..		96,130	
Mistrikhana Suspense .. ..		..		3,768	
Miscellaneous Suspense .. ..		82,440		34,351	
	Total ..		66,06,820	39,10,900	

**Objection Book Suspense .. .. . Dr. Rs. 5,41,390**

126. The transactions under this head represent items which for insufficient information or other reasons could not be allocated to the proper heads in the accounts. The balance has since been adjusted with the exception of a net debit balance of Rs. 1,38,965 which consists of the following amounts:—

	Cr. Rs.	Dr. Rs.
1950-51 .. .. .	59	—550
1951-52 .. .. .	517	—1,486
1952-53 .. .. .	—1,066	5,765
1953-54 .. .. .	665	3,854
1954-55 .. .. .	361	167
1955-56 .. .. .	40	6,020
1956-57 .. .. .	84,824	3,43,949
1957-58 .. .. .	7,991	12,87,506
1958-59 .. .. .	29,97,499	15,84,630
<b>Total .. .. .</b>	<b>30,90,890</b>	<b>32,29,855</b>
<b>Net debit .. .. .</b>		<b>1,38,965</b>

The matter is under correspondence.

**East Punjab Suspense .. .. . Cr. Rs. 62,76,823**

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

**Unclassified Items .. .. . Dr. Rs. 25,70,045**

128. The balance under this head represents amounts passed on by other Accounts Officers through the Inter-State Suspense Account for which full particulars are awaited. A sum of Rs. 7,89,397 has since been adjusted leaving a net balance of Rs. 17,80,648 as shown below:—

	Rs.
1948-49 .. .. .	1,352
1949-50 .. .. .	34,980
Prior to 13-4-50 (erstwhile P.E.P.S.U.) .. .. .	68,232
1950-51 .. .. .	1,40,516
1951-52 .. .. .	1,28,376
1952-53 .. .. .	1,96,263
1953-54 .. .. .	83,380
1954-55 .. .. .	1,65,612
1955-56 .. .. .	—18,78,432
1956-57 .. .. .	31,28,963
1957-58 .. .. .	53,515
1958-59 .. .. .	—3,42,109
<b>Total .. .. .</b>	<b>17,80,648</b>

The matter is under correspondence.



**Purchase of Fodder .. .. . Dr. Rs. 24,617**

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

**Land Revenue from land belonging to Pakistan Nationals .. .. . Cr. Rs. 8,047**

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

**Receipts on account of forfeitures due to enforcement of penal clauses of contracts and agreements against migrants to Pakistan .. .. Cr. Rs. 25,988**

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

**Provident fund payments relating to pre-partition claims made on behalf of Punjab (P) .. .. Dr. Rs. 4,54,979**

132. 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.

**Material and equipment for Community Projects .. Dr. Rs. 93,120**

133. The 25 per cent share of the Government of India in the materials and equipment received under Indo-U.S. T.C.A. programme is adjusted under this suspense head pending receipt of information from the Accountant General, Central Revenues. The debit balance under the head is owing to certain erroneous adjustments which are being looked into.

**Amounts due to Muslim contractors of local bodies .. Cr. Rs. 4,629**

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

**Amount due to the employees of the defunct Board of Economic Enquiry .. .. . Dr. Rs. 12,134**

135. The balances under the head represent payments made under the orders of the Punjab Government to the ex-employees of the defunct Board of Economic Enquiry of undivided Punjab, who have either retired or left service, on account of amounts in their Contributory Provident Fund Accounts as on 14th August, 1947. The suspense head will be cleared on transfer of the provident fund money lying in the Imperial Bank, Lahore, to India.

Refund of undisbursed amounts of advances to cultivators .. .. . Cr. Rs. 85,077

136. Undisbursed advances to cultivators are in the first instance credited under this head pending their adjustment as reduction of expenditure under the loan head concerned.

The balance represents credits which could not be adjusted for want of particulars of original advances. The matter is under correspondence.

Civil List Pensions .. .. . Dr. Rs. 67,961

137. The balance represents the amounts on account of pension paid to the Civil List pensioners of the covenanting States of erstwhile P.E.P.S.U. State other than Kapurthala State. This head will be cleared when the pension contributions are realised from the respective rulers.

Unspent balance of purchase of foodgrains for Pakistan .. .. . Cr. Rs. 1,23,816

138. The balance under the head represents the unspent portion of amount placed at the disposal of the erstwhile P.E.P.S.U. State by the West Pakistan Government for purchase of foodgrains.

Public Works Stock Suspense .. .. . Dr. Rs. 12,405

139. The balance under the head represents the amount placed under suspense for want of proper classification of stock purchased in the erstwhile Patiala State. The matter is under investigation.

Rulers' Suspense .. .. . Dr. Rs. 96,130

140. The balance under the head consists of payments made (i) to the relatives of Maharaja of Patiala on account of their allowances, (ii) on account of furnishing Patiala House, New Delhi, (iii) on account of Raj Tilak ceremony of the Maharaja of Jind, (iv) on account of supply of water, etc., to the palaces at Patiala, (v) on account of the cost of Bone china purchased for a Civil List Department of erstwhile P.E.P.S.U. State and other miscellaneous payments made on behalf of rulers of the covenanting States of erstwhile P.E.P.S.U. State. The matter regarding their adjustments is under correspondence with the State Government.

Mistrikhana Suspense .. .. . Dr. Rs. 3,768

141. Advances made to the Public Works Department for purchase of implements, etc., in connection with the manufacture of furniture for use in the various departments used to be recorded under this head in the erstwhile P.E.P.S.U. State up to 1952-53. The matter regarding the adjustment of outstanding balance is under correspondence.

Miscellaneous Suspense .. .. .	}	Cr. Rs. 82,440
		Dr. Rs. 34,351

142. The transactions under this head represent items relating to erst-while P.E.P.S.U. State which for insufficient information or other reasons could not be allocated to the proper heads in the accounts. After adjustments of Rs. 348 since made in 1959-60 accounts, the credit balance now stands at Rs. 82,092. Action is being taken for the clearance of the outstanding balances which are made up of the following amounts :—

	Cr. Rs.	Dr. Rs.
1950-51 .. .. .	2,870	.. .. .
1951-52 .. .. .	601	273
1952-53 .. .. .	1,388	33,002
1953-54 .. .. .	6,177	400
1954-55 .. .. .	20,517	.. .. .
1955-56 .. .. .	46,907	476
1956-57 .. .. .	3,637	200
<b>Total .. .. .</b>	<b>82,092</b>	<b>34,351</b>

(2) Reserve Bank Suspense—Headquarters .. .. . Dr. Rs. 3,88,496

143. Reserve Bank Drafts purchased or received from the various Pay and Accounts Officers in settlement of the outward accounts received from them are accounted for under this head. The balance has since been reduced to Rs. 2,63,092 which comprises Rs. 1,45,596 relating to the year 1956-57 and Rs. 1,17,496 to 1957-58. The matter is under correspondence.

(3) Pay and Accounts Offices Suspense .. .. . Dr. Rs. 8,29,399

144. The inward transactions on behalf of the various Pay and Accounts Officers are accounted for under this head pending their settlement by Bank drafts. A sum of Rs. 12,46,133 has since been adjusted in 1959-60, leaving a net credit balance of Rs. 4,16,734 as shown below:—

	Year	Rs.
Pay and Accounts Officer, Ministry of Rehabilitation, New Delhi .. .. .	1955-56	Cr. 14,44,300
	1956-57	Cr. 17,41,547
	1957-58	Dr. 1,28,189
	1958-59	Dr. 5,91,737
	<b>Total</b>	<b>Cr. 24,65,921</b>
Pay and Accounts Officer, Ministry of Works, Housing and Supply, New Delhi	1955-56	Dr. 19,43,841
	1956-57	Dr. 1,475
	1958-59	Cr. 4,537
	<b>Total</b>	<b>Dr. 19,40,779</b>

			Rs.
Pay and Accounts Officer, Ministry of Works, Housing and Supply, Bombay	1957-58	Dr.	888
	1958-59	Dr.	7
	Total	Dr.	<u>895</u>
Pay and Accounts Officer, Ministry of Works, Housing and Supply, Calcutta	1955-56	Cr.	30
	1958-59	Cr.	19,742
	Total	Cr.	<u>19,772</u>
Pay and Accounts Officer, Ministry of Food and Agriculture, New Delhi	1955-56	Cr.	37,812
	1956-57	Dr.	190,457
	1957-58	Cr.	38,162
	1958-59	Dr.	6,532
Total	Dr.	<u>1,21,015</u>	
Pay and Accounts Officer, Ministry of Food and Agriculture, Bombay ..	1955-56	Dr.	581
	1956-57	Dr.	44,167
	Total	Dr.	<u>44,748</u>
Pay and Accounts Officer, Ministry of Food and Agriculture, Calcutta ..	1955-56	Dr.	17
	1957-58	Cr.	38,495
	Total	Cr.	<u>38,478</u>
Grand Total	Cr.	<u>4,16,734</u>	

The matter is under correspondence.

(4) Central Accounts Office—Reserve Bank Suspense Dr. Rs. 71,109

145. The balance represents the difference between the net figures according to the advices sent by the bank and the accounts sent by the Accounts Officers. It has been adjusted in the accounts for 1959-60. A discrepancy of Rs. 10 between the broadsheet and ledger balances was noticed, which is under reconciliation.

(5) Payments on behalf of Central Claims Organisation—Pensions and Provident Funds .. Cr. Rs. 33,063

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

(6) Payments on behalf of Central Claims Organisation—Interim Relief .. .. . Dr. Rs. 40,213

147. The outstanding balance is in respect of amounts for which the demand drafts were not received during the year 1958-59. The matter is under correspondence.

(7) Cash Balance Investment Account .. Dr. Rs. 11,28,02,427

148. This head records transactions connected with temporary investments of the cash balance. The balance comprises of (i) long-term securities of the Central Government Rs. 1,70,84,427 and (ii) short-term investments of Rs. 9,18,50,000 held in three months' treasury bills issued by the Government of India and of Rs. 38,68,000 in deposits with the Bank of Patiala, which matured in the year 1959-60.

(8) Recoveries of Service Payments .. .. Cr. Rs. 6,433

149. 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 under adjustment.

(9) Departmental Adjusting Account .. .. Dr. Rs. 8,45,565

150. 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 which could not be cleared during the year. After adjustments of Rs. 29,603 since made in the year 1959-60 it now stands at Rs. 8,15,962 as shown below:—

	Cr. Rs.	Dr. Rs.
1955-56 .. .. .	—38,466	4,044
1956-57 .. .. .	1,17,113	1,72,291
1957-58 .. .. .	1,28,436	1,82,205
1958-59 .. .. .	—85,270	5,79,235
<b>Total</b> .. .. .	<b>1,21,813</b>	<b>9,37,775</b>
<b>Net debit</b> .. .. .		<b>8,15,962</b>

The matter is under correspondence.

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

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

(ii) Cheques and Bills .. .. . Cr. Rs. 1,92,462

152. The following are the details of the balance under this head:—

	Cr. Rs.	Dr. Rs.
Pre-audit Cheques .. .. .	..	37,88,467
Departmental Cheques .. .. .	..	✓ 9,45,546
Bills Payable .. .. .	49,26,475	..
<b>Total</b> ..	<b>49,26,475</b>	<b>47,34,013</b>
<b>Net credit</b> ..	..	<b>1,92,462</b>

**Pre-audit Cheques** .. .. . **Dr. Rs. 37,88,467**

153. The balance under this head represents ordinarily the value of certain cheques issued but remaining unpaid at the end of the year. The debit balance which relates to the period prior to formation of erstwhile P.E.P.S.U. State is being analysed for adjustment.

**Departmental Cheques** .. .. . **Dr. Rs. 9,45,546**

154. The details of the balance under this head are:—

	Rs.
(i) Postal Cheques .. .. .	Dr. 11,70,513
(ii) Other Departmental Cheques .. .. .	Cr. 2,24,967
<b>Total</b> ..	<b>Dr. 9,45,546</b>

Item (i) pertains to the period prior to formation of erstwhile P.E.P.S.U. State. The matter regarding the clearance of the balance is under correspondence with the postal authorities.

Item (ii) represents the cheques issued by a treasury in Patiala Division, (where the arrangements existing in the erstwhile P.E.P.S.U. State continues) on banks, remaining uncleared at the end of March, 1959. The broadsheet is in the course of completion.

**Bills Payable** .. .. . **Cr. Rs. 49,26,475**

155. Claims against Government which were paid by remittance of bills of exchange in the erstwhile P.E.P.S.U. State were first adjusted by credit to this head pending the procuring of a bill of which the cost was debited to this head. The balance is in the course of adjustment.

(iii) Departmental and Similar Accounts .. Dr. Rs. 27,55,669

156. The balance under the head is composed of the following:—

	Rs.
(a) Account current .. .. .	Dr. 7,071
(b) Forest .. .. .	Dr. 5,408
(c) Postal .. .. .	Dr. 22,98,569
(d) Technical Attache at Washington .. .. .	Cr. 1,90,258
(e) Public Works .. .. .	Dr. 6,34,879
Total .. .. .	Dr. 27,55,669

These represent cash balances in the hands of public works and other disbursing officers who are authorised by Government to make direct payments out of them. They do not form part of the general cash balance of Government. The balances under the heads (a) and (c) relate to the period prior to formation of erstwhile P.E.P.S.U. State. The credit balance under (d) is owing to certain erroneous adjustments which are under investigation.

#### SECTION T—REMITTANCES

I—Remittances within India .. .. .

{	Cr. Rs. 45,982
{	Dr. Rs. 16,39,01,090

157. This head consists of:—

	Cr. Rs.	Dr. Rs.
(i) Cash Remittances and Adjustments between officers rendering Accounts to the same Accountant General or Comptroller .. .. .	15,56,73,732	
(ii) Reserve Bank of India Remittances .. .. .		5,24,846
(iii) Adjusting Account between Central and State Governments .. .. .		74,04,230
(iv) Adjusting Account with Railways .. .. .	45,982	
(v) Inter-State Suspense Account .. .. .		2,98,282
Total .. .. .	45,982	16,39,01,090

(i) Cash Remittances and Adjustments between officers rendering Accounts to the same Accountant General or Comptroller .. .. . Dr. Rs. 15,56,73,732

158. The details are given on the next page.

	Cr. Rs.	Dr. Rs.
(1) Cash Remittances between Treasuries ..	7,85,053	..
(2) Forest Remittances .. ..	7,40,849	..
(3) Public Works Remittances—		
(i) Remittances into Treasuries .. ..	..	2,40,18,112
(ii) Public Works Cheques .. ..	4,07,52,313	..
(iii) Other Remittances—		
(a) Items adjustable by Civil .. ..	51,57,532	..
(b) Items adjustable by Public Works Department .. ..	..	7,87,38,929
(4) Transfers between Public Works Officers—		
(a) Inter-Chandigarh Divisions .. ..	..	15,08,049
(b) Inter-Bhakra Nangal Divisions .. ..	..	1,38,63,408
(c) Other Divisions .. ..	..	8,90,40,754
(5) Postal Remittances—		
(a) Circle Money Orders .. ..	..	5,81,214
(b) Inter Money Orders .. ..	20,02,174	..
(c) National Savings Certificates .. ..	..	8,11,603
(d) Postal to Treasury .. ..	6,43,162	..
(e) Remittances between Post Offices .. ..	28,87,498	..
(6) Miscellaneous (Marketing Officer, Amritsar) ..	..	80,244
Total ..	5,29,68,581	20,86,42,313
Net debit ..	15,56,73,732	..

159. 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. Each separate remittance of this kind is watched through a remittance register. 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. The balances under the head "Postal Remittances" pertain to the period prior to 13th April, 1950, the date on which the erstwhile P.E.P.S.U. State was formed. The matter regarding settlement of these balances is under correspondence with the postal authorities.

(ii) Reserve Bank of India Remittances .. .. Dr. Rs. 5,24,846

160. 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 of India, 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 advice 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 as detailed below is in respect of certain drawings and encashments which could not be advised in time to Reserve Bank of India for incorporation in the accounts for the year owing either to non-receipt of daily advices from certain Treasury Agencies or to non-appearances of credits and debits in the treasury accounts in support of daily advices of drawings and encashments.

					Rs.
1953-54	..	..	..	..	3,24,434
1954-55	..	..	..	..	4,39,917
1955-56	..	..	..	..	-9,54,471
1956-57	..	..	..	..	7,78,841
1957-58	..	..	..	..	-3,152
1958-59	..	..	..	..	-60,723
				<b>Total</b>	<b>5,24,846</b>

The matter is under correspondence.

(iii) Adjusting Account between Central and State

Governments .. .. . Dr. Rs. 74,04,230

(iv) Adjusting Account with Railways .. .. Cr. Rs. 45,982

(v) Inter-State Suspense Account .. .. Dr. Rs. 2,98,282

161. 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 year. 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 (I) Government. Discrepancies of Rs. 20 and Rs.—3,16,159 were noticed in the broadsheets and ledger figures under items (iv) and (v) respectively and are under reconciliation.—

**SECTION W—CASH BALANCE** .. .. Dr. Rs. 8,36,77,859

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

					Rs.
Cash in Treasuries	..	..	..	..	93,44,626
Deposits with the Reserve Bank	..	..	..	..	7,37,91,977
Deposits with other Banks	..	..	..	..	5,41,256
				<b>Total</b>	<b>8,36,77,859</b>

The treasury balances have been agreed with those in the consolidated Cash Balance Report for March, 1959 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. 1,18,860 which is under correspondence. The balance in deposit with other banks agrees with that shown in the Bank Account of Patiala Treasury for March 1959.

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

Heads of Receipts 1	Actuals for 1958-59 2	Heads of Disbursements 3	Actuals for 1958-59 4
<b>Part I—Consolidated Fund</b>			
	Rs.		Rs.
Total Revenue as per Account No. 3 of Part A ..	50,21,83,911	Total Expenditure as per Account No. 3 of part A ..	54,36,41,689
<b>N—Public Debt incurred—</b>			
Loans from the Central Government .. ..	13,84,48,032	<b>N—Public Debt discharged—</b>	
Other Loans .. ..	33,85,000	Loans from the Central Government .. ..	5,99,86,824
		Other Loans .. ..	2,56,429
Total ..	14,18,33,032	Total ..	6,02,43,253
<b>P—Loans and Advances by State Governments—</b>			
Loans to Local Funds, Private Parties, etc. ..	3,47,70,580	Loans to Local Funds, Private Parties, etc. ..	6,27,83,144
Loans to Government servants .. ..	9,01,493	Loans to Government servants .. ..	16,56,772
Total ..	3,56,72,073	Total ..	6,44,39,916
Total—Consolidated Fund ..	67,96,89,016	Total—Consolidated Fund ..	66,83,24,858
<b>Part II—Contingency Fund</b>			
Contingency Fund .. ..	2,33,145	Contingency Fund .. ..	22,906
Total—Contingency Fund ..	2,33,145	Total—Contingency Fund ..	22,906

Part III—Public Account

R—Unfunded Debt incurred—

State Provident Funds .. .. .	1,01,01,246
<b>S—Deposits and Advances—</b>	
<b>Deposits bearing interest—</b>	
Deposits of Depreciation Reserve of Commercial Concerns .. .. .	19,45,361
Depreciation Reserve Fund—Government Presses ..	4,32,497
Depreciation Reserve Fund—Electricity .. ..	98,41,401
Reserve Fund—Transport .. .. .	47,967
Other Deposits .. .. .	..
<b>Deposits not bearing interest—</b>	
Appropriation for Reduction or Avoidance of Debt	20,04,640
Famine Relief Fund .. .. .	34,00,000
State Agricultural Credit Relief and Guarantee Fund ..	50,000
Foodgrains Reserve Fund .. .. .	62,301
Deposits of Local Funds .. .. .	5,84,63,717
Civil Deposits .. .. .	20,48,49,922
Other Accounts .. .. .	15,81,537

R—Unfunded Debt discharged—

State Provident Funds .. .. .	64,78,622
<b>S—Deposits and Advances—</b>	
<b>Deposits bearing interest—</b>	
Deposits of Depreciation Reserve of Commercial Concerns .. .. .	1,21,799
Depreciation Reserve Fund—Government Presses ..	..
Depreciation Reserve Fund—Electricity .. ..	1,86,810
Reserve Fund—Transport .. .. .	61,975
Other Deposits .. .. .	636
<b>Deposits not bearing interest—</b>	
Appropriation for Reduction or Avoidance of Debt ..	..
Famine Relief Fund .. .. .	40,00,000
State Agricultural Credit Relief and Guarantee Fund ..	..
Foodgrains Reserve Fund .. .. .	..
Deposits of Local Funds .. .. .	6,01,36,443
Civil Deposits .. .. .	20,55,47,047
Other Accounts .. .. .	20,51,123

**NO. 1.—SUMMARY OF RECEIPTS AND DISBURSEMENTS BY MAJOR HEADS—contd.**

Heads of Receipts 1	Actuals for 1958-59 2	Heads of Disbursements 3	Actuals for 1958-59 4
<b>Part III—Public Account—concl.</b>			
	Rs.		Rs.
<b>Advances not bearing interest—</b>		<b>Advances not bearing interest—</b>	
Departmental Advances .. .. .	77,94,032	Departmental Advances .. .. .	75,81,303
Permanent Advances .. .. .	8,885	Permanent Advances .. .. .	13,708
Accounts with Part 'B' States .. .. .	—1,36,50,540	Accounts with Part 'B' States .. .. .	—2,10,90,841
Accounts with the Government of Burma .. .. .	579	Accounts with the Government of Burma .. .. .	—404
Accounts with the Reserve Bank .. .. .	4,835	Accounts with the Reserve Bank .. .. .	590
Accounts with the Government of Pakistan .. .. .	405	Accounts with the Government of Pakistan .. .. .	87,986
<b>Suspense—</b>		<b>Suspense—</b>	
Suspense Accounts .. .. .	64,62,15,829	Suspense Accounts .. .. .	63,30,69,151
Cheques and Bills .. .. .	18,73,160	Cheques and Bills .. .. .	41,43,220
Departmental and Similar Accounts .. .. .	78,52,917	Departmental and Similar Accounts .. .. .	75,84,061
<b>Miscellaneous—</b>		<b>Miscellaneous—</b>	
Miscellaneous .. .. .	10	Miscellaneous .. .. .	22,369
<b>Total</b> .. .. .	<b>93,27,79,455</b>	<b>Total</b> .. .. .	<b>90,44,16,876</b>

T—Remittances—

Cash Remittances and Adjustments between officers rendering Accounts to the same Accountant General or Comptroller .. .. .	66,47,42,472
Reserve Bank of India Remittances .. .. .	5,50,02,238
Adjusting Account between Central and State Governments .. .. .	7,03,43,215
Adjusting Account with Railways .. .. .	2,73,084
Inter-State Suspense Account .. .. .	25,20,958
Total ..	<u>79,35,71,967</u>
Total—Public Account ..	<u>1,73,04,52,668</u>

W—(Opening) Cash Balance—

Cash in Treasuries .. .. .	1,15,73,559
Deposits with the Reserve Bank .. .. .	1,89,94,810
Deposits with other Banks .. .. .	8,60,521
Total ..	<u>3,14,28,890</u>
GRAND TOTAL ..	<u>2,44,78,03,719</u>

T—Remittances—

Cash Remittances and Adjustments between officers rendering Accounts to the same Accountant General or Comptroller .. .. .	66,46,41,161
Reserve Bank of India Remittances .. .. .	5,50,31,515
Adjusting Account between Central and State Governments .. .. .	6,16,54,964
Adjusting Account with Railways .. .. .	3,21,532
Inter-State Suspense Account .. .. .	26,23,426
Total ..	<u>78,48,82,598</u>
Total—Public Account ..	<u>1,69,57,78,096</u>

W—(Closing) Cash Balance—

Cash in Treasuries .. .. .	93,44,626
Deposits with the Reserve Bank .. .. .	7,37,91,977
Deposits with other Banks .. .. .	5,41,256
Total ..	<u>8,36,77,859</u>
GRAND TOTAL ..	<u>2,44,78,03,719</u>

**NO. 2—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO-END OF THE YEAR 1958-59 AND THE PRINCIPAL SOURCES FROM WHICH FUNDS WERE PROVIDED FOR THAT EXPENDITURE.**

1	On 31st March, 1958	On 31st March, 1959	Increase (+) Decrease (-) in the year ended 31st March, 1959
2	Rs.	Rs.	Rs.
<b>CAPITAL AND OTHER EXPENDITURE—</b>			
Commercial Departments—			
Irrigation .. (b)	+5,02,430	40,20,45,644	+3,90,22,557
Multipurpose River Schemes (a)	36,25,20,657		
Electricity Schemes .. (c)	1,46,73,58,245		
Other Commercial Departments and Undertakings (d)	-10,46,368		
	13,37,01,290	(f) 1,48,67,46,343	(f) +2,15,40,890
	+11,06,424	14,51,73,717	+1,03,66,003
	1,41,10,982	1,72,46,688	+31,02,038
	+33,648		
<b>Total—Commercial Departments</b>	1,97,76,91,174	(f) 2,05,12,12,372	(f) +7,40,31,488
	-5,10,290		
	(b), (c) and (e)		
Other Departments—			
Other Accounts ..	34,76,76,484	39,07,01,452	+4,30,24,968
<b>Total—Capital Expenditure</b> ..	2,32,53,67,658	(f) 2,44,19,13,824	(f) +11,70,56,456
	-5,10,290		
	(b), (c) and (e)		
Loans and Advances—			
Loans to Local Funds, Private Parties, etc. ..	*25,50,42,795	28,30,55,359	+2,80,12,564
Loans to Government servants ..	*23,70,980	31,26,259	+7,55,270
<b>Total—Loans and Advances</b> ..	*25,74,13,775	28,61,81,618	+2,87,67,843
<b>Total—Capital and other Expenditure</b> ..	†2,58,27,81,433	(f) 2,72,80,95,442	(f) +14,58,24,290
	-5,10,290		
	(b), (c) and (e)		
<b>Deduct—Contribution from Revenue and Contingency Fund for Capital Expenditure debitable to Revenue</b> (b)	-2,74,47,144	-2,77,16,429	+2,33,145
	-5,02,430		
<b>Net Capital and other Expenditure (outside the Revenue Account)</b> ..	2,55,53,34,289	(f) *2,70,03,70,013	(f) +14,60,57,444
	-10,13,720		
	(c) and (e)		

**NO. 2—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1958-59 AND THE PRINCIPAL SOURCES FROM WHICH FUNDS WERE PROVIDED FOR THAT EXPENDITURE—contd.**

1	On 31st March, 1958	On 31st March, 1959	Increase (+) Decrease (—) in the year ended 31st March, 1959
2	3	4	
	Rs.	Rs.	Rs.
<b>PRINCIPAL SOURCES OF FUNDS—</b>			
<b>Debt—</b>			
Permanent Debt .. ..	2,03,86,200	2,03,86,200	..
Loans from the Central Government .. ..	2,17,45,52,822	2,25,30,14,030	+7,84,61,208
Other Loans .. ..	1,15,68,500	1,46,97,071	+31,28,571
Unfunded Debt .. ..	5,16,15,320	5,52,37,944	+36,22,624
<b>Total—Outstanding Debt ..</b>	<b>2,25,81,22,842</b>	<b>2,34,33,35,245</b>	<b>+8,52,12,403</b>
Contingency Fund .. ..	97,66,855	99,77,094	+2,10,239
Sinking Funds and Reserve Funds .. ..	†10,22,84,777	11,56,98,380	+1,34,13,583
Net Balance under Deposits, Advances, etc., other than those shown separately	†11,00,04,436	9,98,25,310	—1,01,79,126
Remittances .. ..	†—17,25,44,477	—16,38,55,108	+86,89,369
<b>Total—Debt and other Obligations .. ..</b>	<b>2,30,76,34,433</b>	<b>2,40,49,80,901</b>	<b>+9,73,46,468</b>
<b>Deduct—Cash Balance .. ..</b>	<b>3,14,28,890</b>	<b>8,36,77,859</b>	<b>+5,22,48,969</b>
<b>Deduct—Investments .. ..</b>	<b>16,94,49,008</b>	<b>14,42,98,527</b>	<b>—2,51,50,481</b>
<b>Net Provision of Funds .. ..</b>	<b>2,10,67,56,535</b>	<b>2,17,70,04,515</b>	<b>+7,02,47,980</b>

\* Differs from the closing balance shown in the previous year's Finance Accounts by Rs. 2 due to rounding.

† Differs from the closing balance shown in the previous year's Finance Accounts by Rs. 1 due to rounding.

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

(b) Capital expenditure on Irrigation Works met out of revenue in erstwhile P.E.P.S.U. State during 1953-54 (Rs. 4,02,002) and 1954-55 (Rs. 40,428) adjusted *proforma*.

(c) See footnotes (d), (e) and (f) on page 117.

(d) See footnote (f) on page 119.

(e) *Proforma* adjustment in respect of expenditure erroneously booked under "57—Miscellaneous" instead of "82" during 1956-57 (Rs. 32,070) and 1957-58 (Rs. 1,578).

(f) Excludes expenditure of Rs. 46,83,548 booked during the period 1st February, 1959 to the 31st March, 1959, which is adjustable on the books of the Punjab State Electricity Board.

**NO. 3—STATEMENT OF DEBT AND OTHER INTEREST-BEARING OBLIGATIONS SHOWING THE ADDITIONS TO AND DISCHARGES OF DEBT, ETC., DURING THE YEAR 1958-59 AND THE AMOUNT OF DEBT, ETC., AT THE COMMENCEMENT AND CLOSE OF THE YEAR.**

Description of Debt 1	Amount on the 1st April, 1958 2	Additions during the year 3	Discharges during the year 4	Amount on the 31st March, 1959 5
	Rs.	Rs.	Rs.	Rs.
<b>I—PUBLIC DEBT—</b>				
<b>(a) Permanent Debt—</b>				
4% Punjab Loan, 1958 ..	2,03,86,200	..	..	2,03,86,200
<b>(b) Loans from the Central Government ..</b>	<b>2,17,45,52,822</b>	<b>13,84,48,032</b>	<b>5,90,80,824</b>	<b>2,25,30,14,030</b>
<b>(c) Other Loans—</b>				
<b>(i) Loans from the National Agricultural Credit (Long-term Operation) Fund of Reserve Bank of India ..</b>	<b>75,53,500</b>	<b>33,85,000</b>	<b>..</b>	<b>1,09,43,500</b>
<b>(ii) Loans from the National Co-operative Development and Ware-housing Board</b>	<b>40,10,000</b>	<b>..</b>	<b>2,56,420</b>	<b>37,53,571</b>
<b>Total—Public Debt ..</b>	<b>2,20,65,07,522</b>	<b>14,18,33,032</b>	<b>6,02,43,253</b>	<b>2,28,80,97,301</b>
<b>II—UNFUNDED DEBT—</b>				
<b>State Provident Funds—</b>				
General Provident Fund	4,78,43,419	92,45,570	59,78,864	5,11,10,125
Indian Civil Service Provident Fund .. ..	*12,10,726	1,41,425	43,014	13,09,137
Indian Civil Service (Non-European Members) Provident Fund .. ..	5,27,185	59,029	11,870	5,74,335
All India Services Provident Fund .. ..	9,70,628	4,91,739	3,48,262	11,14,005
Punjab Contributory Provident Fund .. ..	6,34,763	1,29,373	74,415	6,89,721
Workmen's Contributory Provident Fund ..	—47,002	17,318	125	—29,809
Other Miscellaneous Provident Funds ..	*4,75,701	16,792	22,063	4,70,430
<b>Total—Unfunded Debt ..</b>	<b>5,16,15,320</b>	<b>1,01,01,246</b>	<b>64,78,622</b>	<b>5,52,37,944</b>
<b>Total—Debt and other interest-bearing Obligations ..</b>	<b>2,25,81,22,842</b>	<b>15,19,34,278</b>	<b>6,67,21,875</b>	<b>2,34,33,35,245</b>

\*Differs from the closing balance shown in the previous year's Finance Accounts by Re. 1 due to rounding.



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

*I—Deposits of Depreciation Reserve of Government Commercial Concerns—Depreciation Reserve Fund—P.B.P.S.U. Road Transport Corporation*

	Rs.		Rs.
Balance on the 1st April, 1958	1,36,758	Amount of expenditure during the year ..	..
Amount Appropriated from Revenue ..	..	Balance on the 31st March, 1959 ..	1,36,798
<b>Total ..</b>	<b>1,36,798</b>	<b>Total ..</b>	<b>1,36,798</b>

*II—Deposits of Depreciation Reserve of Government Commercial Concerns—Depreciation Reserve Fund—Motor Transport*

	Rs.		Rs.
Balance on the 1st April, 1958 ..	36,08,120	Amount of expenditure during the year	1,21,799
Amount appropriated from Revenue ..	17,75,248	Balance on the 31st March, 1959 ..	54,31,682
Interest .. ..	1,70,113		
<b>Total ..</b>	<b>55,53,481</b>	<b>Total ..</b>	<b>55,53,481</b>

*III—Depreciation Reserve Fund—Electricity*

	Rs.		Rs.
Balance on the 1st April, 1958 ..	3,80,78,294	Amount of expenditure during the year	1,86,810
Amount appropriated from Revenue ..	82,62,051	Balance on the 31st March, 1959 ..	4,77,32,985
Interest .. ..	15,79,350		
<b>Total ..</b>	<b>4,79,19,795</b>	<b>Total ..</b>	<b>4,79,19,795</b>

*IV—Depreciation Reserve Fund—Government Presses*

	Rs.		Rs.
Balance on the 1st April, 1958 ..	7,47,824	Amount of expenditure during the year	..
Amount appropriated from Revenue ..	3,89,970	Balance on the 31st March, 1959 ..	11,80,321
Interest .. ..	42,527		
<b>Total ..</b>	<b>11,80,321</b>	<b>Total ..</b>	<b>11,80,321</b>

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

*V—Reserve Fund—Transport—Accident Reserve Fund*

	Rs.		Rs.
Balance on the 1st April, 1958 ..	2,19,052	Amount expended on ordinary renewals and replacements	61,975
Amount appropriated from Revenue ..	40,434	Balance on the 31st March, 1959 ..	2,05,044
Interest .. ..	7,533		
<b>Total ..</b>	<b>2,67,019</b>	<b>Total ..</b>	<b>2,67,019</b>

*VI—Bharatpur Endowment Fund*

	Rs.		Rs.
Balance on the 1st April, 1958 ..	6,400	Amount of expenditure during the year .. ..	..
Amount appropriated from Revenue ..	..	Balance on the 31st March, 1959 ..	*6,400
<b>Total ..</b>	<b>6,400</b>	<b>Total ..</b>	<b>6,400</b>

\*Securities Rs. 6,400

*VII—Deposits of Charitable Trusts*

	Rs.		Rs.
Balance on the 1st April, 1958 ..	*5,02,200	Amount of expenditure during the year	636
Amount transferred ..	..	Balance on the 31st March, 1959 ..	5,01,564
<b>Total ..</b>	<b>5,02,200</b>	<b>Total ..</b>	<b>5,02,200</b>

\*Differs from the closing balance shown in the previous year's Finance Accounts by Re. 1 due to rounding.

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

*VIII—Sinking Fund for 4 per cent Punjab Loan, 1968 (Amortisation)*

	Rs.		Rs.
Balance on the 1st April, 1958	16,98,850	Amount applied in purchase and cancellation of stock ..	..
Amount appropriated from Revenue	16,98,850	Balance on the 31st March, 1959 ..	33,97,700
<b>Total ..</b>	<b>33,97,700</b>	<b>Total ..</b>	<b>33,97,700</b>

*IX—Sinking Fund for 4 per cent Punjab Loan, 1968 (Depreciation)*

	Rs.		Rs.
Balance on the 1st April, 1958 ..	3,05,790	Amount applied in purchase and cancellation of stock	...
Amount appropriated from Revenue ..	3,05,790	Balance on the 31st March, 1959 ..	6,11,580
<b>Total ..</b>	<b>6,11,580</b>	<b>Total ..</b>	<b>6,11,580</b>

*X—Sinking Fund for Loans from the Central Government*

	Rs.		Rs.
Balance on the 1st April, 1958 ..	1,43,33,333	Balance on the 31st March, 1959 ..	1,43,33,333
Amount appropriated from Revenue ..	..		
<b>Total ..</b>	<b>1,43,33,333</b>	<b>Total ..</b>	<b>1,43,33,333</b>

*XI—Famine Relief Fund*

	Rs.		Rs.
Balance on the 1st April, 1958 ..	7,00,000	Transfer to the Revenue Account	40,00,000
Transfer from the Revenue Account ..	34,00,000	Balance on the 31st March, 1959 ..	1,00,000
<b>Total ..</b>	<b>41,00,000</b>	<b>Total ..</b>	<b>41,00,000</b>

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

<i>XII—Fund for Development Schemes</i>			
	Rs.		Rs.
Balance on the 1st April, 1958 ..	4,13,83,250	Balance on the 31st March, 1959 ..	4,13,83,250*
Amount appropriated from Revenue ..	..		
<b>Total ..</b>	<b>4,13,83,250</b>	<b>Total ..</b>	<b>4,13,83,250</b>
		*Cash ..	1,00,45,460
		Securities ..	3,00,77,660
		Shares ..	12,60,130
<i>XIII—State Agricultural Credit Relief and Guarantee Fund</i>			
	Rs.		Rs.
Balance on the 1st April, 1958 ..	1,50,000	Amount expended during the year ..	..
Amount appropriated from Revenue ..	50,000	Balance on the 31st March, 1959 ..	2,00,000
<b>Total ..</b>	<b>2,00,000</b>	<b>Total ..</b>	<b>2,00,000</b>
<i>XIV—Foodgrains Reserve Fund</i>			
	Rs.		Rs.
Balance on the 1st April, 1958 ..	9,23,366*	Balance on the 31st March, 1959 ..	9,85,667
Amount appropriated from Revenue ..	62,301		
<b>Total ..</b>	<b>9,85,667</b>	<b>Total ..</b>	<b>9,85,667</b>
<i>XV—Civil List Reserve Fund (a)</i>			
	Rs.		Rs.
Balance on the 1st April, 1958 ..	71,629	Balance on the 31st March, 1959 ..	71,629*
<b>Total ..</b>	<b>71,629</b>	<b>Total ..</b>	<b>71,629</b>
		*Cash ..	19,719
		Securities ..	51,910
		<b>Total ..</b>	<b>71,629</b>

\*Differs from the closing balance shown in the previous year's Finance Accounts by Re. 1 due to rounding.

(a) Included under "Personal Deposits".

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

*XVI—Subventions from the Central Road Fund*

	Rs.		Rs.
Balance on the 1st April, 1958 ..	24,91,336	Amount of expenditure during the year	10,67,543
Amount allotted from Central Road Fund	4,48,688	Balance on the 31st March, 1959 ..	18,72,481
<b>Total ..</b>	<b>29,40,024</b>	<b>Total ..</b>	<b>29,40,024</b>

*XVII—Deposit account of the grant made by the Indian Council of Agricultural Research*

	Rs.		Rs.
Balance on the 1st April, 1958 ..	—46,924	Amount expended on various schemes ..	2,79,640
Amount contributed by the Indian Council of Agricultural Research	1,23,870	Balance on the 31st March, 1959 ..	—2,02,694
<b>Total ..</b>	<b>76,946</b>	<b>Total ..</b>	<b>76,946</b>

*XVIII—Deposit account of grants from the Central Government for the development of handloom industries*

	Rs.		Rs.
Balance on the 1st April, 1958 ..	9,320	Amount expended on the schemes ..	..
Amount received from the Central Government ..	5,752	Balance on the 31st March, 1959 ..	15,072
<b>Total ..</b>	<b>15,072</b>	<b>Total ..</b>	<b>15,072</b>

*XIX—Deposit account of grants made by the Indian Central Sugarcane Committee*

	Rs.		Rs.
Balance on the 1st April, 1958 ..	—29,650	Amount expended on the schemes ..	1,00,556
Amount contributed by the Central Government ..	97,785	Balance on the 31st March, 1959 ..	—32,421
<b>Total ..</b>	<b>68,135</b>	<b>Total ..</b>	<b>68,135</b>

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

*XX—Central Cotton Committee Research Fund*

	Rs.		Rs.
Balance on the 1st April, 1958 ..	1,16,455	Amount expended on the schemes ..	22
Amount contributed by the Central Cotton Committee ..	5,834	Balance on the 31st March, 1959 ..	1,22,267
<b>Total ..</b>	<b>1,22,289</b>	<b>Total ..</b>	<b>1,22,289</b>

*XXI—Deposit account of the grant made by the Indian Cotton Committee*

	Rs.		Rs.
Balance on the 1st April, 1958 ..	—92,840	Amount expended on the schemes ..	1,40,105
Amount contributed by the Indian Central Cotton Committee ..	97,386	Balance on the 31st March, 1959 ..	—1,35,559
<b>Total ..</b>	<b>4,546</b>	<b>Total ..</b>	<b>4,546</b>

*XXII—Deposit account of the grant made by the Central Government for financing Cotton Extension Schemes*

	Rs.		Rs.
Balance on the 1st April, 1958 ..	1,42,347	Amount expended on the schemes ..	..
Amount contributed by the Central Government ..	400	Balance on the 31st March, 1959 ..	1,42,747
<b>Total ..</b>	<b>1,42,747</b>	<b>Total ..</b>	<b>1,42,747</b>

*XXIII—Deposit account of the grant made by the Indian Central Tobacco Committee*

	Rs.		Rs.
Balance on the 1st April, 1958 ..	—1,787	Amount expended on the schemes ..	21,928
Amount contributed by the Indian Central Tobacco Committee ..	23,760	Balance on the 31st March, 1959 ..	45
<b>Total ..</b>	<b>21,973</b>	<b>Total ..</b>	<b>21,973</b>

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

*XXIV—Deposit account of grants made by the Indian Central Oilseeds Committee*

	Rs.	Amount expended	Rs.
Balance on the 1st April, 1958 ..	—779	during the year ..	88,829
Amount contributed by the Indian Central Oilseeds Committee	1,05,600	Balance on the 31st March, 1959 ..	15,992
<b>Total ..</b>	<b>1,04,821</b>	<b>Total ..</b>	<b>1,04,821</b>

*XXV—Deposit account of grants from the Ministry of Rehabilitation to Educational Institutions*

	Rs.	Amount expended	Rs.
Balance on the 1st April, 1958 ..	1,58,132	during the year ..	3,52,500
Amount contributed by the Central Government during the year	6,70,004	Balance on the 31st March, 1959 ..	4,75,636
<b>Total ..</b>	<b>8,28,136</b>	<b>Total ..</b>	<b>8,28,136</b>

*XXVI—Deposits of the sale proceeds of World Health Organisation Seals*

	Rs.	Amount expended	Rs.
Balance on the 1st April, 1958 ..	5,212	during the year ..	..
Receipts during the year ..	—29	Balance on the 31st March, 1959 ..	5,183
<b>Total ..</b>	<b>5,183</b>	<b>Total ..</b>	<b>5,183</b>

*XXVII—Deposit account of Relief and Rehabilitation Loans to be written off*

	Rs.	Amount of expenditure during the year	Rs.
Balance on the 1st April, 1958 ..	41,69,616	Balance on the 31st March, 1959 ..	41,72,116
Amount appropriated from Revenue ..	2,500	<b>Total ..</b>	<b>41,72,116</b>
<b>Total ..</b>	<b>41,72,116</b>		

*XXVIII—Deposit account of grants from the Central Government for the food production drive schemes—Bonus for accelerating production of foodgrains*

	Rs.	Amount of expenditure during the year	Rs.
Balance on the 1st April, 1958 ..	1,38,11,815	Balance on the 31st March, 1959 ..	1,38,11,802*
Amount contributed by the Central Government ..	—13	<b>Total ..</b>	<b>1,38,11,802</b>
<b>Total ..</b>	<b>1,38,11,802</b>	*Cash ..	1,37,11,802
		Securities ..	1,00,000
		<b>Total ..</b>	<b>1,38,11,802</b>

**NO. 5—STATEMENT OF LOANS AND ADVANCES SHOWING THE AMOUNTS ADVANCED AND REPAID, INTEREST RECEIVED DURING THE YEAR 1958-59 AND BALANCES OF SUCH LOANS AND ADVANCES AT THE COMMENCEMENT AND CLOSE OF THE YEAR.**

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FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

Major and Minor Heads of Account	Balance on the 1st April, 1958	Amount advanced during the year	Total	Amount repaid during the year	Balance on the 31st March, 1959	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 ..	43,67,756	4,00,000	47,67,756	9,19,225	38,48,531	2,42,448
Loans to District and other Local Fund Committees ..	42,167	..	42,167	..	42,167	..
Loans to Landholders and other Notabilities ..	6,20,243*	..	6,20,243	72,140	5,48,103	..
Advances to Cultivators ..	5,92,85,773	2,92,71,566	8,85,57,339	97,37,889	7,88,19,450	12,25,622
Loans and Advances to Displaced Persons ..	6,00,69,787	72,740	6,01,42,527	1,43,60,996	4,57,81,531	15,02,094
Miscellaneous Loans and Advances ..	10,75,17,551*	2,80,13,738	13,55,31,289	82,70,952	12,72,60,337	28,75,297
Loans and Advances under the Community Development Programme ..	2,31,39,518	50,25,100	2,81,64,618	14,09,378	2,67,55,240	3,67,063
Total ..	25,50,42,795	6,27,83,144	31,78,25,939	3,47,70,580	28,30,55,359	62,12,524



Loans to Government servants—	..	18,04,385	10,14,867	28,18,752	4,35,868	28,82,884	4,009
House Building Advances ..	..	3,76,835	3,45,145	7,21,980	2,18,760	5,03,220	4,935
Advances for the purchase of motor conveyances ..	..	64,430	2,40,419	3,04,849	1,31,137	1,73,712	2,211
Advances for the purchase of other conveyances ..	..	815	..	815	..	815	..
Passage Advances ..	..	1,24,515*	56,841	1,81,356	1,15,728	65,628	650
Other Advances ..	..	23,70,980*	16,56,772	40,27,752	9,01,493	31,26,259	11,805
Total ..	..	25,74,13,775	6,44,39,916	32,18,53,691	3,56,72,073	28,61,81,618	62,24,329
GRAND TOTAL ..	..						

\*Differs from the closing balance shown in the previous year's Finance Accounts by Re. 1 due to rounding.

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APPENDIX I

Statement showing the extent to which the Punjab Government was committed on the 31st March, 1959 in respect of sanctioned schemes estimated to cost Rupees 1 lakh or more, expenditure on which is debitabie outside the Revenue Account

(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 1958-59	Further liabilities as per estimate	Total expenditure estimated (columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
	<b>IRRIGATION BRANCH</b>	Rs.	Rs.	Rs.	Rs.	Rs.	
✓ 68	Construction of Irrigation, etc., Works (Commercial)—						
	HARJANA DIVISION—W.J.C., ROHTAK—						
1	Remodelling Bhalaut Sub-Branch 0-124	1,68 ✓	1,48	1	19	1,68	
2	Constructing Sikandarpur Minor ..	3,72	1,91	31	1,50	3,72	
3	Constructing Lift Channel Jahangirpur Minor .. .. .	3,63	2,96	8	59	3,63	
4	Constructing Mathuttale Minor taking off R.D. 17800 L.B. Minor ..	3,20	1,79	—8	1,49	3,20	
5	Constructing Surkhpur Minor ..	1,10	1,07	—9	12	1,10	
6	Extension of Irrigation on Jahangirpur minor of Dubbal distributary ..	1,66	..	53	1,13	1,66	
7	Extending Burkah Minor for irrigating village Dubbal Dham Majori ..	3,56	3,80	..	..	(a) 3,80	
8	Extending tail of Jasrana Minor ..	2,53	2,59	—15	9	2,53	
9	Constructing Dohetta Drain ..	3,05	..	2	3,03	3,05	

KARNAL DIVISION—WESTERN JUMNA  
CANAL—

10	Remodelling Western Jumna Canal ..	9,06	10,22	5,44	..	(a)	15,66
11	Constructing Kheri distributary ..	1,50	2,03	..	..	(a)	2,03
12	Constructing Ramba distributary ..	2,50	2,95	47	..	(a)	3,42
13	Constructing drains in canal irrigated areas .. .. .	4,35	2,73	8	1,54		4,35

DADUPUR DIVISION—WESTERN  
JUMNA CANAL—

14	Adding three more tunnels to single excluder at Tajewala and extending two tunnels .. .. .	2,76	1,74	..	1,02		2,76
15	Replacing Portion Bridge at R.D. 32600 M.L.L. by a D.R. Bridge combined with 5-0 full at Navigation Bay ..	5,16	..	5,50	..	(a)	5,50

DELHI DIVISION WESTERN JUMNA CANAL—

16	Constructing double storeyed offices at Delhi .. .. .	3,06	2,89	..	17		3,06
17	Constructing staff quarters at Delhi ..	2,73	2,01	6	66		2,73
18	Constructing double storeyed menials' quarters at subordinate Rest House at Delhi .. .. .	1,23	1,08	..	15		1,23
19	Constructing double storeyed Canal Rest House at Delhi .. .. .	1,28	1,04	..	24		1,28
20	Constructing marginal bund at left bank of River Jumna at Delhi ..	1,70	78	..	92		1,70
21	Constructing I/L of Rajpura distributary	1,11	..	..	1,11		1,11

## APPENDIX I—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 1958-59	Further liabilities as per estimate	Total expenditure estimated (columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
<b>68—Construction of Irrigation, etc., Works</b>							
<b>(Commercial)—contd.</b>							
<b>DELHI DIVISION—WESTERN JUMNA CANAL—contd.</b>							
22	Constructing damaged crossing Syphon at R.D. 22300 I/L Sulamanki Minor	1,01	..	..	1,01	1,01	
23	Constructing Ganaur distributary taking off at R.D. 124760 Delhi Branch	1,87	..	..	1,87	1,87	
24	Standing Mudka Road of Bowara ..	1,64	..	20	1,44	1,64	
<b>ROHTAK DIVISION—WESTERN JUMNA CANAL</b>							
25	Remodelling Bhiwani distributary 0-107200 and converting it into a Branch Channel .. .. .	21,36	11,82	3,36	6,18	21,36	
26	Remodelling Butana Branch R.D. 82700 to 105000 .. .. .	1,64	1,46	..	18	1,64	
27	Remodelling Butana Branch R.D. 0-175000 .. .. .	1,15	2,11	..	..	(a) 2,11	
28	Remodelling Butana Branch R.D. 105000 to 119810 .. .. .	1,51	2,24	1	..	(a) 2,25	

29	Remodelling Sunder Branch R. D. 146800—174231 .. ..	1,42	74	..	68	1,42
30	Remodelling Bank of Sunder Branch R.D. 81400 to 121602 .. ..	2,86	1,26	..	1,60	2,86
31	Remodelling Sunder Branch R. D. 127600—146800 .. ..	1,96	86	..	1,10	1,96
32	Remodelling bank of Hansi Branch 5000—22500 .. ..	1,30	1,28	..	2	1,30
33	Remodelling bank of Hansi Branch 22500—60000 .. ..	1,86	1,89	..	..	(a)1,89
34	Constructing Dang Minor off taking at R.D. 143500 R Bhiwani Distributary	7,15	2,64	..	4,51	7,15
35	Extending Gujrainsi Minor and con- structing its sub-minors Tigrani and Rajpura .. ..	5,79	3,47	..	2,32	5,79
36	Constructing Mithathal Minor Channel	5,11	3,22	..	1,89	5,11
37	Enlarging Baroda Minor 21210—49500	1,13	1	..	1,12	1,13
38	Extending Bhiwani distributary R.D. 192650—22776 .. ..	14,41	1	..	14,40	14,41
39	Obtaining one No. link belt speeder Dragline No. 132 from Kaithal Divi- sion .. ..	2,88	2,94	..	..	(a)2,94
DIRECTOR IRRIGATION POWER AND RESEARCH, AMRITSAR						
40	Indri Land Reclamation Farm Karnal	3,53	5,69	5	..	(a)5,74
41	Canalising Nasrela Choe along with Nal- lah from Nasrela Railway Bridge to East Bain .. ..	26,24	54	4,29	21,41	26,24

APPENDIX I—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 1958-59	Further liabilities as per estimate	Total expenditure estimated (columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
<b>68—Construction of Irrigation, etc., Works (Commercial)—contd.</b>							
<b>TUBEWELL DIVISION II—AMBALA—</b>							
42	Constructing 355 No. Tubewells under T.C.A. 1952 .. .. .	32,26	23,45	..	8,81	32,26	
43	Sinking 65 No. Tubewells in Shahbad Pipli area, T.C.A. 1953 .. .. .	18,04 ✓	16,97	..	1,07	18,04	
44	Sinking 75 No. Tubewells in Shahbad Barara area T.C.A. 1952 .. .. .	22,83 ✓	22,29	..	54	22,83	
45	Sinking No. 50 Tubewells G.M.F. 1954 .. .. .	13,86 ✓	3,63	..	10,23	13,86	
46	Sinking 50 No. Tubewells in Narwana T.C.A. 1953 .. .. .	13,86 ✓	4,27	..	9,59	13,86	
<b>DRAINAGE DIVISION III, KARNAL—</b>							
47	Obtaining 3 No. Dragline Excavator in Drainage Division III Karnal .. .. .	(b)	4,79	..	..	(b)	
48	Procuring 3 No. Dragline Excavator in Drainage Division No. III .. .. .	4,60	..	..	4,60	4,60	

MECHANICAL DRAINAGE DIVISION,  
AMRITSAR—

49	Obtaining 16 No. Dragline .. ..	(b)	8,44	..	..	(b)
TUBEWELLS CIVIL DIVISIONS III AND IV MALERKOTLA AND LUDHIANA.						
50	Sinking of 309 tubewells, Tubewell Civil Division III Malerkotla .. ..	1,93,80	1,54,38	4,13	35,29	1,93,80
51	Installation of 12 tubewells along Kotla Branch Tubewell Civil Division III, Malerkotla .. ..	5,14	17	—1	4,98	5,14
52	Construction of tubewells at Mullanpur Civil Division III, Malerkotla .. ..	4,45	2,86	..	1,59	4,45
53	Sinking of 160 Tubewells, Tubewell Civil Division IV, Ludhiana .. ..	99,80	76,55	2,45	20,80	99,80
54	Sinking of 130 tubewells Tubewell Division IV, Ludhiana .. ..	90,00	34,69	2,40	52,91	90,00
55	Construction of Triangular Irrigation Channel in Delhi Area .. ..	42,30	29,66	..	12,64	42,30
56	Providing Irrigation and drinking facilities in Narnaul by constructing storage tank .. ..	6,38	6,91	..	..	6,91 (a)
E. M. KAPURTHALA DIVISION, NABHA—						
57	Energisation of tubewells in Zone 'A' ..	2,82	1,76	—13	1,19	2,82
58	Energisation of tubewells in Zone 'B' ..	2,47	1,26	2	1,19	2,47

## APPENDIX I—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 1958-59	Further liabilities as per estimate	Total expenditure estimated. (columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
<b>68—Construction of Irrigation, etc., Works (Commercial)—contd.</b>							
<b>MECHANICAL DIVISION I R.C. GIDDARBAHA—</b>							
59	Making water supply arrangement R.D. 350 to tail S.F. .. .. .	2,61	..	3,96	..	(a) 3,96	
60	Installation electric transmission line between R.D. 350 to tail S.F. .. .. .	1,31	..	2,25	..	(a) 2,25	
61	Obtaining additional machinery from II S.F.C. .. .. .	8,97	..	1,94	7,03	8,97	
<b>GIDDARBAHA DIVISION</b>							
62	Excavating S.F.R.D. 395040 to 400040	1,11	..	33	78	1,11	
63	Making water arrangement for the construction of S.F. .. .. .	2,61	..	..	2,61	2,61	



MALOUT DIVISION, BHATINDA—

64	Excavating S.F.R.D. 425—430 ..	1,78	22	1,44	12	1,78
65	Excavating S.F.R.D. 430—435 ..	1,19	1	1,12	6	1,19
66	Excavating S.F.R.D. 435040 to 4400540	2,10	24	1,08	78	2,10
67	Excavating S.F.R.D. 420040 to 425042	1,48	2	91	55	1,48
68	Making water supply arrangements along S.F.E.D. 350 to tail ..	1,30	12	3	1,15	1,30
69	Excavating S.F.R.D. 440 to 445 ..	1,68	..	52	1,16	1,68

JANDIALA DIVISION U.B.D.C.—

70	Constructing Qadian Distributary off taking R.D. 31700 tail Kasur Br. upper	1,99	2,16	..	..	(a)2,16
71	Constructing Batala distributary off taking R.D. 40288-B with its Salanpur Minor .. ..	4,07	3,61	..	46	4,07
72	Constructing Tangra distributary taking off for R.D. 72250 R and Muchha Minor	4,88	2,49	..	2,39	4,88
73	Constructing Roranwali distributary with its Ram Tirath Minor ..	3,07	1,53	..	1,54	3,07
74	Constructing Bishambarpur distributary .. ..	1,26	1,36	..	..	(a)1,36
75	Constructing Shathiali distributary taking off from R.D. 37100 to tail ..	2,48	1,87	4	57	2,48
76	Constructing Timmowal Minor Khokha Sub minor of Bhindar distributary ..	3,09	2,93	..	16	3,09
✓ 77	Excavation of new distributary of Kasurnullah .. ..	24,40 ✓	1,41 /	75	22,24	24,40

APPENDIX I—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 1958-59	Further liabilities as per estimate	Total expenditure estimated (columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
<b>68—Construction of Irrigation, etc., Works (Commercial)—contd.</b>							
<b>SIRHIND FEEDER PROJECT—</b>							
78	Sirhind Feeder Project .. ..	(b)	1,40,37	1,39,69	..	(b)	
<b>MAJITHA DIVISION—</b>							
79	Extension of irrigation to Ajnala Tehsil	5,25	5,40	16	..	(a) 5,56	
80	Constructing Chherta minor and Madhopur Raja Beas Sansi Link Branch	(b)	5,57	4	..	(b)	
81	Constructing Kiran Nallah .. ..	13,58	11,75	..	1,83	13,58.	
<b>MADHOPUR DIVISION—</b>							
82	Constructing flood protection along river Ravi along side of Dera Baba Nanak .. ..	8,53	8,77	..	..	(a) 8,77	
83	Protecting Indora Town against the attack of River Beas .. ..	1,27	88	2	37	1,27	

GURDASPUR AND MADHOPUR DIVISION  
U.B.D.C.—

84	Madhopur Beas Link .. ..	(b)	1,28,74	17,65	..	(b)
85	Raising banks of channel .. ..	(b)	11,90	..	..	(b)
86	Extension of Irrigation Madhopur arid area in U.B.D.C. .. ..	8,39	6,52	32	1,55	8,39
87	Constructing Kalanaur distributary ..	10,37	6,03	28	4,06	10,37
88	Constructing Sidharthahar Canal ..	26,38	20,21	4,88	1,29	26,38
89	Constructing Baij Nath Kuhl ..	3,64	1,07	38	2,19	3,64
90	Constructing Kuhls in Kangra District	1,63	77	4	82	1,63

HUSSAINIWALA DIVISION—

91	Harike Project .. ..	(b)	8,36,06	30,84	..	(b)
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JULLUNDUR DIVISION—

92	Remodelling Shah-Nahar Canal ..	17,61	20,27	55	..	(a) 20,82
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DRAINAGE DIVISION No. I—

93	Constructing Bassian Drain ..	(b)	9	..	..	(b)
94	Constructing Sukkar Nallah ..	20,00	62	1,00	18,38	20,00
95	Constructing Talwandi Nallah (Nakhu Drain) .. ..	8,10	46	6	7,58	8,10
96	Constructing Wadhiana and Sehna Drain .. ..	6,90	1,15	..	5,75	6,90

## APPENDIX I—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 1958-59	Further liabilities as per estimate	Total expenditure estimated (columns 4 to 6) 7	Remarks
1	2	3	4	5	6	7	8
<b>68—Construction of Irrigation, etc., Works (Commercial)—contd.</b>							
<b>DRAINAGE DIVISION No. I—concl'd.</b>							
97	Investigation and preparation of Flood and Drainage Scheme in Punjab State	(b)	9	3	..	(b)	
98	Constructing Jhagla Drain .. ..	3,62	13	..	3,49	3,62	
99	Constructing Dhadhar Drain .. ..	1,43	8	3	1,32	1,43	
100	Canalizing East Bein (R.D.O.—Railway 95000) from down stream of Narwana Shah line to downstream of Village Bulin .. .. .	8,57	2	36	8,19	8,57	
<b>DRAINAGE DIVISION No. IV—</b>							
101	Constructing Budhiara Nallah including Kasur link .. .. .	(b)	1,43	1,42	..	(b)	
102	Canalizing Kasur Nallah .. .. .	(b)	8,32	3,95	..	(b)	
103	Constructing Vadala Viam Drain .. ..	(b)	15	97	..	(b)	
104	Constructing Sohal Seepage Drain .. ..	(b)	1,71	1,67	..	(b)	

## DRAINAGE DIVISION No. V (Defunct)—

105	Canalizing Kasur Nallah .. ..	5,52	1,44	2,80	1,28	5,52
106	Canalizing Patti Nallah .. ..	(b)	3,29	6,02	..	(b)
107	Constructing Khilchani Drain ..	(b)	72	1,08	..	(b)
EASTERN DIVISION—						
108	Constructing armoured spurs in areas of Sukandri Sub-minor of Mozan Minor of Fazilka distributary opposite left marginal bund of Sulemanki Head-works near Fazilka .. ..	4,74	3,00	1,19	55	4,74
109	Extension of irrigation to new areas of Eastern Canal .. ..	3,47	3,59	..	..	(a) 3,59
110	Constructing of Drains in canal irrigated area in Punjab .. ..	1,91	1,18	1,15	..	(a) 2,33
111	Increasing capacity of channels to 25 per cent of extra discharge ..	1,38	1,37	..	1	1,38
112	Constructing a Diversion cut on left side of river Sutlej 12 miles above Ferozepur .. ..	7,73	4,64	..	3,09	7,73

## APPENDIX I—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 1957-58	Further liabilities as per estimate	Total expenditure estimated (columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
<b>68—Construction of Irrigation, etc., Works (Commercial)—contd.</b>							
<b>DRAINAGE DIVISION No. II—</b>							
113	Investigation and preparation of Flood and Drainage Scheme in the Punjab State	8,73	8	7	8,58	8,73	
114	Constructing Dhuri Drainage System	9,54	58	70	8,26	9,54	
115	Constructing of Moharana Drain	6,15	32	12	5,71	6,15	
116	Constructing of Bassain Drain	9,11	2	1,15	7,94	9,11	
117	Constructing Sahu Drainage System	2,99	..	59	2,40	2,99	
118	Constructing Mohalg wan Drainage System	1,56	..	15	1,41	1,56	
119	Constructing Bahadur Sujawala Drainage System	9,48	..	2,01	7,47	9,48	
120	Constructing of Daunda drain	1,35	..	15	1,20	1,35	

## IRRIGATION BRANCH, SANGRUR—

121	Remodelling of Sangrur distributary ..	1,58	18	1	1,39	1,58
122	Remodelling of Mohalgwara distributary .. .. .	1,21	66	2	53	1,21
123	Remodelling of upto distributary ..	1,47	1,37	..	10	1,47
124	Remodelling of Sheron distributary ..	(b)	1,04	1	..	(b)

## LEHAL DIVISION—

125	Project estimate of remodelling Nidhampur distributary with its off takes ..	1,32	90	..	42	1,32
126	Project estimate of L.B.A. distributary pertaining to Lehara Section (Mile 20 to tail) .. .. .	1,60	97	..	63	1,60
127	Constructing new Dhudal Boha Link	1,27	1,04	1	22	1,27

## 80-A—CAPITAL OUTLAY ON MULTI-PURPOSE RIVER SCHEMES

128	Bhakra Nangal Project—Bhakra Dam	1,01,48,81	86,92,11 } +*2,66 }	5,05,09	9,48,95	1,01,48,81	*Proforma adjustment.
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Total—Irrigation Branch	..	1,11,66,57	1,04,35,02	7,69,98	13,37,67	1,11,86,59
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APPENDIX I—*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 1958-59	Further liabilities as per estimate	Total expenditure estimated (columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
<b>81—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—</b>							
<b>AMBALA PROVINCIAL DIVISION—</b>							
129	Conversion of District Jail into Central Jail, 2nd Instalment .. ..	2,48	2,52	..	..	(a) 2,52	
130	Conversion of District Jail into Central Jail, 3rd Instalment .. ..	5,30	5,62	..	..	(a) 5,62	
131	Conversion of District Jail into Central Jail, 4th Instalment .. ..	3,40	3,85	..	..	(a) 3,85	
132	Conversion of District Jail into Central Jail, 5th Instalment .. ..	5,67	6,01	..	..	(a) 6,01	
133	Constructing Jagadhri Chackrants Paonta Road .. ..	9,50	9,60	..	..	(a) 9,60	
134	Metalling and Tarring Shahabad Barara Road .. ..	5,15	4,77	..	38	5,15	
135	Reconditioning and Joining Barara Shahabad Road .. ..	3,40	4,12	..	..	(a) 4,12	



136	Constructing a metalled Road Mile 2-7 of Ambala Pehova Road ..	2,54	2,21	..	33	2,54
137	Constructing a metalled road miles 22.5 to 30 to Ambala Road ..	4,42	4,34	..	8	4,42
138	Widening Ruper Guzar Nangal Road Ambala and Hoshiarpur District ..	8,29	8,55	2	..	(a) 8,57
139	Construction and development of the unbuilt area Model Town Ambala	2,96	17	..	2,79	2,96
140	Constructing shopping centre at Ambala .. ..	(b)	2,37	..	..	(b)
141	Constructing a metalled road from Barwala to Tohana .. ..	3,31	..	..	3,31	3,31
142	Constructing S.K.A. Road .. ..	1,59	1,50	..	9	1,59
143	Widening Kharar Morinda Road in Ambala District .. ..	2,22	1,16	..	1,06	2,22
144	Widening Morinda Samrala Road in Ambala District .. ..	3,30	3,10	9	11	3,30
145	Constructing P. W. Staff quarters at Rupar .. ..	1,39	1,68	..	..	(a) 1,68
146	Constructing 400 Nos. double storeyed two roomed tenements under the industrial Housing Scheme, Chandigarh .. ..	9,74	7,42	69	1,63	9,74
147	Constructing Punjab Engineering College, Chandigarh (Academic Block) .. ..	11,20	12,07	..	..	(a) 12,07
148	Purchase of additional equipment for Punjab Engineering College, Chandigarh .. ..	11,00	7,43	2,12	1,45	11,00

## APPENDIX I—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 1958-59	Further liabilities as per estimate	Total expenditure estimated (columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
<b>81—Capital Account of Civil Works outside the Revenue Account—contd.</b>							
<b>AMBALA PROVINCIAL DIVISION—contd.</b>							
149	Construction of Post Graduate Hostel in Punjab Engineering College, Chandigarh .. ..	2,54	2,33	..	21	2,54	
150	Constructing Morinda Chamkaur Bella Road .. ..	9,68	10,01	..	..	(a) 10,01	
151	Constructing Basic Training College Hostel at Chandigarh .. ..	5,47	3,06	..	2,41	5,47	
152	Constructing a metalled road from mile 13.5 Ambala Hissar Road ..	2,47	3,15	..	..	(a) 3,15	
153	Constructing Mubarakpur Raipur Road, Section Barnala to Raipur Rani .. ..	3,55	3,37	..	18	3,55	

154	Construction of Hostel for 240 students in the Punjab Engineering College, Chandigarh (Building portion) ..	5,28	..	202	3,26	5,28
155	Purchase of furniture for Punjab Engineering College Hostel at Chandigarh .. .. .	1,33	..	14	1,19	1,33
156	Constructing Dairy Building at Chandigarh .. .. .	1,83	..	3	1,80	1,83
157	Constructing additional accommodation attached to Government Technical Institute, Ambala City ..	1,28	95	..	33	1,28
158	Constructing Hostel attached to the Government Technical Institute, Ambala City .. .. .	1,88	1,16	..	72	1,88
159	Extension of single storeyed laboratory in Punjab Engineering College, Chandigarh .. .. .	(b)	1,74	59	..	(b)
160	Construction of Workshop Block in Punjab Engineering College, Chandigarh .. .. .	1,73	1,36	24	13	1,73
161	Purchase of Equipment for the Central Polytechnic at Chandigarh ..	7,24	..	..	7,24	7,24
162	Constructing Mubarakpur Raipur Rani Road (Bader to Barwala) ..	4,01	3,58	21	22	4,01
163	Extra Cost of approaches to Ghaggar Bridge .. .. .	(b)	3,92	4	..	(b)
164	Constructing Kurali Seswan Road ..	5,58	..	..	5,58	5,58
165	Constructing Ambala to Jagadhri Road in construction sub-division ..	(b)	1,00	..	..	(b)

APPENDIX I—*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 1958-59	Further liabilities as per estimate	Total expenditure estimated (columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
<b>81—Capital Account of Civil Works outside the Revenue Account—<i>contd.</i></b>							
<b>AMBALA PROVINCIAL DIVISION—<i>contd.</i></b>							
166	Constructing Ambala to Jagadhri Road in Jagadhri Sub-Division. ..	(b)	1,00	..	..	(b)	
167	Additions and improvements to Government College, Rupar ..	13,46	13,63	..	..	(a) 13,63	
168	Purchase of Equipment for Punjab Engineering College, Chandigarh ..	8,78	6,01	..	2,77	8,78	
169	Extension of existing laboratories and workshop building in Punjab Engineering College, Chandigarh ..	1,85	1,74	27	..	(a) 2,01	
170	Conversion of District Jail into Central Jail, 6th Instalment .. ..	5,73	2,68	—7	3,12	5,73	
171	Constructing additional accommodation for Government Technical Institute, Ambala .. ..	1,28	88	7	33	1,28	

172	Constructing Mubarakpur Raipur Rani Road .. ..	3,55	2,62	75	18	3,55
173	Constructing Ambala Hissar Road Mile 13·5 to 22 .. ..	6,00	5,49	2,02	..	(a) 7,51
174	Constructing Ambala Hissar Road Mile 27 to 31·15. .. ..	3,69	1,95	77	97	3,69
175	Constructing Ambala Hissar Road Mile 8 to 11 .. ..	2,63	3,33	24	..	(a) 3,57
176	Constructing Ambala Hissar Road Mile 12 to 13·5 .. ..	2,65	1,19	11	1,35	2,65
177	Constructing Ambala Hissar Road Mile 22 to 26 .. ..	2,25	2,53	(—)8	..	(a) 2,45
178	Constructing metalled road Raipur Rani Naraingarh Bilaspur Road (Sadhaura to Bilaspur) .. ..	4,14	77	..	3,37	4,14
179	Constructing metalled road from Model Town to Old Town at Jagadhri .. ..	1,03	29	65	9	1,03
180	Construction of Post Graduate Basic Training College, Kurukshetra ..	1,20	..	1,15	5	1,20
181	Construction of a Hostel of Post Graduate Basic Training College at Kurukshetra .. ..	1,20	..	21	99	1,20
182	Acquisition of Land acquired for the expansion of Development Schemes of Government Polytechnic, Nilokheri	3,65	..	..	3,65	3,65
183	Subsidized Industrial Housing Scheme Construction of 60 two-roomed and double-storeyed houses at Jagadhri	2,36	..	30	2,06	2,36

APPENDIX I—*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 1958-59	Further liabilities as per estimate	Total expenditure estimated (columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8

81—Capital Account of Civil Works outside the Revenue Account—*contd.*

AMBALA PROVINCIAL DIVISION—*contd.*

184	Subsidized Industrial Housing Scheme Construction of 60 two-roomed and double-storeyed houses at Yamna Nagar .. .. .	2,35	..	10	2,25	2,35	
185	Construction of Hostel Block in Government Technical Institute, Ambala .. .. .	1,88	84	32	72	1,88	
186	Constructing Industrial Training Institute at Yamna Nagar .. .. .	(b)	..	1,02	..	(b)	
187	Construction of Chandigarh Mohri Road (Raipur Tarlokpur) .. .. .	3,95	..	39	3,56	3,95	
188	Construction of Naraingarh Raipur Road Sedpur Bilaspur Road .. .. .	2,25	..	34	1,91	2,25	

189	Metalling Ambala Jagadhri Road (Ambala Mulana Section) ..	3,62	..	..	3,62	3,62
190	Metalling Ambala Jagadhri Road (Mulana Jagadhri Section) ..	3,36	..	60	2,76	3,36
191	Constructing Thanesar Mansa Road in Karnal District. ..	6,11	..	1	6,10	6,11
GURGAON PROVINCIAL DIVISION—						
192	Constructing Hodel Punhana Nagina Road in Gurgaon Section miles 5 to 11 .. ..	3,71	1,26	1,00	1,45	3,71
193	Constructing Pali Dhaj Road in Gurgaon District .. ..	1,89	92	76	21	1,89
194	Constructing Sohana Dhaj Road in Gurgaon .. ..	4,53	2,20	1,90	43	4,53
195	Constructing Hodel Purana Nagina Road (Reconditioning mile 1—4) ..	2,00	1,14	51	35	2,00
196	Constructing Nuh Pataudi Road (Section Tarn to Bhora Kalan) ..	4,89	2,18	1,50	1,21	4,89
197	Constructing Pataudi Road in Gur- gaon District (Section from Model mile 1 to 10) .. ..	6,06	1,25	50	4,31	6,06
198	Constructing Hodel Purana Nagina Road. (Section Purana to D. A. Road) .. ..	6,69	2,25	72	3,72	6,69
199	Constructing Hodel Nuh Pataudi Road in Gurgaon District .. ..	1,41	52	53	36	1,41
200	Constructing Hodel Nuh Pataudi Road in Gurgaon District (Section Kot to Nuh) .. ..	7,72	60	2,73	4,39	7,72

APPENDIX I—*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 1958-59	Further liabilities as per estimate	Total expenditure estimated (columns 4 to 6) 7	Remarks
1	2	3	4	5	6	7	8
<b>81— Capital Account of Civil Works outside the Revenue Account—<i>contd.</i></b>							
<b>GURGAON PROVINCIAL DIVISION—<i>contd.</i></b>							
201	Constructing Ballabgarh Gurgaon Road .. .. .	5,57	16	39	5,02	5,57	
202	Constructing Dadri Bund Road ..	8,77	72	10	7,95	8,77	
203	Constructing Dadri Bhiwani Road ..	7,77	10	2,49	5,18	7,77	
204	Constructing Mohindergarh Road ..	10,89	53	1,25	9,11	10,89	
205	Constructing Narnaul Nangal (Chaudhry Road in Mohindergarh District .. .. .	5,42	43	75	4,24	5,42	



206	Constructing Atchi Khem Road ..	3,16	21	1,30	1,65	3,16
207	Constructing Dadri Loharu Road ..	3,41	97	1,10	1,34	3,41
208	Constructing Narnaul Road ..	6,36	10	93	5,33	6,36
209	Reconditioning Dadri Chaudhry Road .. .. .	2,71	..	..	2,71	2,71
210	Constructing 500 mud huts at Gurgaon .. .. .	(b)	5,07	..	..	(b)
211	Conversion of Government High School into Multipurpose school, Gurgaon .. .. .	1,43	1,13	(—)4	34	1,43
212	Constructing Government College for Women at Gurgaon .. . .	(b)	9	96	..	(b)
213	Acquisition of land for Government College for Women, Gurgaon ..	1,05	..	80	25	1,05
214	Constructing Pataudi Patauds Road in Rohtak District .. ..	3,06	10	21	2,75	3,06
215	Constructing Hodel Husnarpur Road	5,02	..	64	4,38	5,02
216	Constructing Rewari Shah Jahan Road	6,89	..	1,00	5,89	6,89

## APPENDIX I—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 1958-59	Further liabilities as per estimate	Total expenditure estimated (columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
<b>81—Capital Account of Civil Works outside the Revenue Account—contd.</b>							
<b>ROAD CONSTRUCTION DIVISION, SIRSA—</b>							
217	Reconditioning Sirsa Attu Road	3,71	2,32	1,30	9	3,71	
218	Constructing Road from Fatehabad to Bhattu .. .. .	5,10	5,39	(—)9	..	(a)5,30	
219	Construction from Ludesar to Bhattu	5,50	4,13	1,30	7	5,50	
220	Constructing Ratia to Fatehabad .. .. .	7,16	6,36	30	50	7,16	
221	Constructing Road from Dabwali to Kalanwali .. .. .	8,60	6,44	1,68	48	8,60	
222	Constructing Road from Dabwali to Chuttala .. .. .	9,32	7,46	1,37	49	9,32	
223	Constructing Road from Kalanwali to Bosaur .. .. .	3,29	2,85	(—)3	47	3,29	
224	Constructing Road from Kalanwali to Rori .. .. .	8,52	3,13	(—)1	5,40	8,52	

225	Constructing Road from Dabwali to Rori .. .. .	5,99	3,32	2,02	65	5,99
226	Constructing Road from Sirsa to Ludesar .. .. .	6,17	3,86	1,61	70	6,17
227	Constructing Road from Fatehabad to Bhuna .. .. .	8,77	3,09	3,02	2,66	8,77
228	Development of Mandi Site at Sirsa	4,02	3,34	2,26	..	(a)5,60
229	Development of Mandi Site at Bhattu	3,21	2,06	58	57	3,21
230	Constructing Road from Ratia to Rori .. .. .	3,51	53	1,54	1,44	3,51
231	Constructing Tohana Ratia Road ..	9,65	5,54	2,26	1,85	9,65
232	Constructing Dharsul Bahua Road ..	5,10	2,76	1,45	89	5,10
233	Constructing Tohana Akalgarh Road	2,62	2,21	35	6	2,62
234	Development of Mandi site at Fatehabad .. .. .	2,08	2,14	31	..	(a)2,45
235	Development of Mandi site at Kalanwali .. .. .	2,17	1,25	11	81	2,17
236	Constructing Rahu Rori Road (mile 7—14·8) .. .. .	5,82	..	..	5,82	5,82
237	Acquisition of Land for development of Mandi Kalanwali .. .. .	1,65	1,62	4	..	(a)1,66
238	General development of Mandi Town Kalanwali .. .. .	1,23	..	..	1,23	1,23
239	General development of Mandi Town at Fatehabad .. .. .	1,41	..	74	67	1,41

## APPENDIX I—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 1958-59	Further liabilities as per estimate	Total expenditure estimated (columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
<b>81.—Capital Account of Civil Works outside the Revenue Account—contd.</b>							
<b>KARNAL PROVINCIAL DIVISION—</b>							
240	Construction Borstal institute and Jail at Karnal.	3,31	1,59	..	1,72	3,31	
241	Extension of sub-jail at Karnal ..	1,62	1,03	49	10	1,62	
242	Constructing Panipat Assaundh Road Mile 1-14. ..	7,80	8,71	44	..	9,15(a)	
243	Constructing Panipat Gohana Road in Karnal District. ..	16,52	1,47	..	15,05	16,52	
244	Constructing Panipat Assaundh Road Mile 23-27 ..	3,28	2,85	25	18	3,28	
245	Constructing Kaithal Gullah Road in Kaithal sub division. ..	9,53	10,75	51	..	11,26(a)	
246	Constructing Kaithal Rajaund Road in Kaithal sub-division ..	7,94	7,44	12	38	7,94	

247	Constructing Karsa Dhaud Road in Karnal District .. ..	4,21	1,81	1,40	1,00	4,21
248	Constructing Ambala Hissar Kaithal Pehowa Road .. ..	6,18	2,42	1,11	2,65	6,18
249	Constructing Pundri Rajaund Road in Karnal district .. ..	8,61	3,20	2,27	3,14	8,61
250	Conversion of Govt. High School into Multipurpose type school Karnal	1,59	1,31	(—)9	37	1,59
251	Constructing New Hostel for Nilokheri Polytechnic .. ..	3,57	22	2,£5	50	3,57
252	Constructing Training centre in respect of State Orphanage, Madhuban. ..	1,57	1,57	..	..	1,57
253	Constructing Karnal Ramla Indri-Ladwa Adoha Road .. ..	8,72	1,61	2,24	4,87	8,72
254	Constructing Panipat Bhopaudi Road in Karnal District .. ..	3,98	27	50	3,21	3,98
255	Constructing Rajaund Assaundh road.	4,93	1,01	22	3,70	4,93
256	Development of <i>Mandi</i> area excluding cost of acquisition and public Health services at Kaithal .. ..	2,12	1,10	39	63	2,12
257	Acquisition of land for development of Mandi at Kaithal .. ..	1,63	97	6	60	1,63
258	Constructing Thanasar Jhansa Road	6,11	1,69	1,82	2,60	6,11
259	Development of residential area in Model Town at Kaithal .. ..	1,29	..	2	1,27	1,29
<b>GOVERNMENT SCHOOL OF ENGINEERING, NILOKHERI</b>						
260	Administration works in Nilokheri Township office, Nilokheri .. ..	2,80	..	..	2,80	2,80

## APPENDIX I—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 1958-59	Further liabilities as per estimate	Total expenditure estimated (column 4 to 6)	Remarks
1	2	3	4	5	6	7	8
<b>81—Capital Account of Civil Works outside the Revenue Account—contd.</b>							
<b>HISSAR PROVINCIAL DIVISION</b>							
261	Construction of two additional <i>merla</i> houses at Bhiwani ..	1,57	2,75	..	..	(a)2,75	
262	Constructing Hansi Barwala Road ..	8,86	3,93	14	4,79	8,86	
263	Constructing of Uklana Bhalun Road ..	5,87	5,38	72	..	(a)610	
264	Constructing Hissar Barwala Road ..	7,59	8,26	(—)14	..	(a)8,12	
265	Constructing Agroha <i>Mandi</i> Adampur Road ..	6,10	4,99	17	94	6,10	
266	Constructing Bhiwani Khera Khurd Road ..	4,82	1,22	93	2,67	4,82	
267	Constructing Uklana Narwan Road ..	1,00	2,38	9	..	(a)2,47	
268	Development of <i>mandi</i> in Hissar District at Bhiwani Khera (excluding water supply and drainage) ..	2,82	1,97	15	70	2,82	

269	Development of Mandi at Barwala	1,81	32	(—) 25	1,74	1,81
270	Do. Adampur	2,09	11	18	1,80	2,09
271	Constructing 126 industrial houses at Bhawani .. ..	3,99	1,12	..	2,87	3,99
272	Constructing Dhasul Behu Road ..	5,10	1,36	..	3,74	5,10
273	Do. Barwala Tohana Road	4,54	4,43	2	9	4,54
274	Do. Hissar Balsaund Road	6,79	6,95	..	..	(a) 6,95
275	Do. Barwala Agroha Road	5,54	3,38	90	1,26	5,54
276	Do. Ratia Tohana Road ..	9,65	2,67	..	6,98	9,65
277	Do. Barwala Tohana Road II	4,96	5,31	..	..	(a) 5,31
278	Reconditioning Hissar Tohana-Bhawani road in Hissar District ..	5,94	83	1,97	3,14	5,94
279	Constructing offices of S.E. & S.D.Os in P.W.D. (B and R) Colony ..	1,62	97	9	56	1,62
280	Constructing of Anatomy, Physiology, surveying block for the Punjab college of Veterinary Science and Animal Husbandry, Hissar ..	2,34	1,00	(—) 1	1,35	2,34
281	Constructing Tohana Agroha Road ..	2,62	1,75	1	86	2,62
282	Do. Barwala Tohana Road	3,31	1,52	1	1,78	3,31
283	Development of Mandi at Barwala ..	1,81	32	(—) 25	1,74	1,81
284	Development of <i>mandi</i> in the Kalanwali <i>Mandi</i> town in Hissar District	2,36	..	..	2,36	2,36
285	Constructing periphery road in the <i>mandi</i> town at Adampur in Hissar District .. ..	1,56	..	..	1,56	1,56
286	Construction of Biological Laboratory Hissar and the residential quarters for the Research Staff .. ..	1,59	1,00	1	58	1,59

APPENDIX I—*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 1958-59	Further liabilities as per estimate	Total expenditure estimated (columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
<b>81—Capital Account of Civil Works outside the Revenue Account—<i>contd.</i></b>							
<b>HISSAR PROVINCIAL DIVISION—<i>contd.</i></b>							
287	Constructing Principal, senior and junior Professors quarters at Hissar (Veterinary College)	1,49	51	50	48	1,49	
288	Constructing Administrative block in Veterinary College, Hissar	6,04	1,26	1,23	3,55	6,04	
289	Constructing Rori Ratia road in Hissar	3,51	..	..	3,51	3,51	
290	Constructing metalled road for Badaun in Hissar District	8,77	..	..	8,77	8,77	
291	Constructing a metalled road from Dabwali to Chautala to Sangrooria ..	9,32	..	..	9,32	9,32	
292	Constructing Ghanaur Shahpur Road	2,48	..	..	2,48	2,48	
293	Reconditioning Hissar Tohana Bhiwani Road (section Khanali to Bhiwani in Hissar District)	2,82	..	..	2,82	2,82	



294	Purchase of tools and plant for Bhabro road schemes .. ..	12,05	7	..	11,98	12,05
295	Development of <i>mandi</i> in Hissar District Bhattu (excluding water supply and drainage) .. ..	3,07	..	..	3,07	3,07
296	Development of <i>mandi</i> at Fatehabad in Hissar District (excluding water supply and drainage) .. ..	1,98	..	..	1,98	1,98
297	Development of <i>mandi</i> in Hissar District at Sirsa (excluding water supply and drainage) .. ..	4,03	..	..	4,03	4,03
298	Construction of road levelling and clear away site in the Estate of Punjab College of Veterinary Science and Animal Husbandry, Hissar .. ..	1,58	..	..	1,58	1,58
299	Acquisition of land for development of <i>mandi</i> and factory area at Dabwali in Hissar District .. ..	1,12	..	..	1,12	1,12
300	Constructing of hostel for students in the Punjab Veterinary College of Animal Husbandry at Hissar .. ..	7,94	7,37	12	45	7,94
301	Constructing roads in Veterinary College, Hissar .. ..	1,89	1,72	—2	19	1,89
ROHTAK PROVINCIAL DIVISION—						
302	Constructing Rewari Rohtak Jind Road	8,38	2,24	99	5,15	8,38
303	Constructing additional accommodation for conversion of Government High School into Multi-purpose type school, Rohtak .. ..	1,63	1,07	9	47	1,63

APPENDIX I—*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 1958-59	Further liabilities as per estimate	Total expenditure estimated (columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
<b>81—Capital Account of Civil Works outside the Revenue Account—<i>contd.</i></b>							
<b>ROHTAK PROVINCIAL DIVISION—<i>contd.</i></b>							
304	Constructing 126 industrial houses at Bhiwani .. .. .	3,99	16	..	3,83	3,99	
305	Constructing 126 No. houses for subsidised industrial area at Sonapat .. .. .	4,24	83	10	3,31	4,24	
306	Constructing 126 No. houses for subsidised industrial area at Rohtak .. .. .	5,54	98	..	4,56	5,54	
307	Constructing Boys' hostel at Government College, Rohtak .. .. .	(b)	2,60	3	..	(b)	
308	Constructing Women hostel at Government College at Rohtak .. .. .	4,34	95	..	3,39	4,34	
<b>KANGRA PROVINCIAL DIVISION—</b>							
309	Construction of Civil Court and S.D.O.'s residence at Nurpur in Kangra .. .. .	1,06	99	5	2	1,06	

310	Constructing Government High School for boys into Multipurpose type at Gurdaspur .. ..	1,45	1,06	19	20	1,45
311	Improving and metalling Ranital Jawalamukhi Road (Bridge Construction Division, Hoshiarpur) ..	10,49 ✓	10,63	—6	..	(a)10,57
312	Constructing Jawalamukhi Nadaun Road .. ..	6,19 ✓	1,57	1,85	2,77	6,19
313	Improving and Metalling Dadh Malan Road .. ..	2,53	1,30	80	43	2,53
314	Improving and Metalling Mandi Kulu Road for one way traffic .. ..	7,76	7,29	5	42	7,76
315	Constructing Dina Nagar Narot Jaimal Singh Road .. ..	4,34	1,13	1,31	1,90	4,34
316	Constructing By-pass link Road at Pathankot .. ..	2,86	1,16	1,00	70	2,86
317	Constructing Parma Nand Bridge, in mile 54/2 of A.P.K. Road .. ..	3,01	50	1,75	76	3,01
318	Construction of Government Basic Training College and Hostel at Dharamsala .. ..	4,46	32	3,03	1,11	4,46
JULLUNDUR PROVINCIAL DIVISION—						
319	Constructing quarters for office and staff in new P.A.P. Lines, Jullundur	6,92 ✓	38	41	6,13	6,92
320	Constructing P.A.P. lines at Jullundur	(b) ✓	18,06	..	..	(b)
321	Construction of 100 one-roomed and 100 two-roomed tenements for Janta Sugar Mills, Bhogpur .. ..	5,96 ✓	2,07	3,04	85	5,96
322	Constructing Nakodar Malsian Lohian Khas Road .. ..	8,19 ✓	3,22	92	4,05	8,19

## APPENDIX I—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 1958-59	Further liabilities as per estimate	Total expenditure estimated (columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
<b>81—Capital Account of Civil Works outside the Revenue Account—contd.</b>							
<b>JULLUNDUR PROVINCIAL DIVISION—contd.</b>							
323	Constructing Adampur Bhogpur Road	5,25 ✓	54	98	3,73	5,25	
324	Development of <i>mandis</i> at Malsian Shahkot Road .. .. .	2,54	1,09	(—)7	1,52	2,54	
325	Construction of married accommodation for 10 Sub-Inspectors, 17 Head Constables, 45 Foot Constables in P.A.P., Lines Jullundur .. .. .	2,71	..	2,22	49	2,71	
326	Construction of Shahkot Dharamkot Road .. .. .	2,69	2,17	38	14	2,69	
327	Metalling Nakodar Kapurthala Road in Jullundur District .. .. .	4,49	1,82	1,17	1,50	4,49	
328	Constructing Nakodar Phagwara Road in Kapurthala District .. .. .	2,76	..	9	2,67	2,76	
329	Acquisition of Land for <i>mandi</i> Malsian Shahkot Road .. .. .	1,47	1,56	..	..	(a)1,56	

330	Development of <i>mandi</i> at Dhaka Mullanpur in Jullundur District ..	1,74	..	1,59	15	1,74
331	Constructing Court for 3 Magistrates Bar Room Suitors at Jullundur ..	1,04	1,01	(—)1	4	1,04
332	Providing additional accommodation to Government Model School for its conversion into Multipurpose school at Jullundur .. ..	1,98	85	..	1,13	1,98
333	Providing additional accommodation in Government Training College, Jullundur .. ..	1,02	14	11	77	1,02
334	Remodelling Phagwara Nawanshahar Road .. ..	1,91	1,71	20	..	1,91
335	Evacuee-property E.Y. 4 at Jullundur (b)	..	..	1,24	..	(b)
336	Constructing 3 span culverts of a bridge over River Beas crossing Sultanpur Fatehgarh Road .. ..	1,69	..	48	1,21	1,69
KULU PROVINCIAL DIVISION—						
337	Constructing Motorable road on the left bank of River Beas from Raison to Mandi .. ..	(b)	1,34	..	..	(b)
338	Making first four miles of Bhuntar Mani Karan Road as jeepable in Kangra District .. ..	1,60	76	45	39	1,60
339	Improving and widening Ruri Ani Road (Section Ani to Khaudan) .. ..	7,31	3,87	4,20	..	(a)8,07
340	Improving and widening Kulu Mandi Road mile 211 to 213 .. ..	7,75	(—)5	16	7,64	7,75

## APPENDIX I—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 1958-59	Further liabilities as per estimate	Total expenditure estimated (columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
<b>81—Capital Account of Civil Works outside the Revenue Account—contd.</b>							
<b>KULU PROVINCIAL DIVISION—contd.</b>							
341	Constructing Bhuntar Mani Karan Jeepable Road from mile 5 to 7 (R.D. 1250) in Kangra District ..	1,38	..	20	1,18	1,38	
342	Improving and Widening Luri-Ani Road (Section mile 60 to 64) ..	3,09	..	84	2,25	3,09	
343	Conversion of Government High School into Multipurpose School at Kulu ..	1,14	..	-6	1,08	1,14	
<b>AMRITSAR PROVINCIAL DIVISION</b>							
344	Constructing Barracks for 400 prisoners' night latrines, Compound walls, sheet-iron doors, in District Jail at Amritsar	3,30	2,98	1	31	3,30	
345	Constructing shed in new District Jail at Amritsar .. .. .	8,47	48	72	7,27	8,47	

346	Providing Electric Installation in new District Jail, Amritsar .. ..	1,16	..	..	1,16	1,16
347	Constructing 40-Bedded Ward in Punjab Mental Hospital at Amritsar .. ..	2,61	1,27	1,33	1	2,61
348	Constructing 200-Bedded wards in V.J. Hospital at Amritsar .. ..	4,24	2,51	2,78	..	(a)5,29
349	Constructing Radiological Block at Amritsar .. ..	1,89	12	..	1,77	1,89
350	Constructing Vaccine Hygiene Institute, Amritsar .. ..	1,30	..	46	84	1,30
351	Constructing building for the Hygiene and Vaccine Institute, Amritsar .. ..	1,31	..	46	85	1,31
352	Constructing Industrial houses at Dhariwal .. ..	2,09	76	2	1,31	2,09
353	Constructing Industrial houses at Batala .. ..	1,56	11	9	1,36	1,56
354	Constructing 100 Industrial houses at Islamabad .. ..	(b) 9,02 ✓	..	1,50	..	(b) 9,02
355	Constructing Chabhal Attari Road .. ..	9,02 ✓	63	1,49	6,90	9,02
356	Constructing metalled road from Ajnala to Fatehgarh Churian .. ..	7,99 ✓	4,15	1,42	2,42	7,99
357	Widening Amritsar Jandiala Tarn-Taran Road .. ..	3,13	2,18	27	68	3,13
358	Constructing Chogwana Ajnala Road .. ..	5,93	86	82	4,25	5,93
359	Constructing Jandiala Verowal Road (Except E.N.) .. ..	5,85	3,73	89	1,23	5,85
360	Constructing Qadian Hardowal Road .. ..	4,33	4	2,00	2,29	4,33
361	Constructing Khaunuran Siri Gobindpur Road .. ..	8,75 ✓	2,26	3,00	3,49	8,75

APPENDIX I—*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 1958-59	Further liabilities as per estimate	Total expenditure estimated (columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
<b>81—Capital Account of Civil Works outside the Revenue Account—<i>contd.</i></b>							
<b>AMRITSAR PROVINCIAL DIVISION—<i>contd.</i></b>							
362	Constructing approach Road from Batala to Sathiala .. ..	1,11	27	22	62	1,11	
363	Constructing approach road from Kala-Algana to Village Jip .. ..	1,77	53	32	92	1,77	
364	Constructing Majitha Fatehgarh Churian Road in Amritsar District ..	1,20	..	64	56	1,20	
365	Constructing Udhonangal Shri Gobindpur Road .. ..	8,40	8,38	2	..	8,40	
366	Fatehbad Chola Sahib Govindwal Road .. ..	9,00	..	..	9,00	9,00	
367	Building Required for V. J. Hospital, Amritsar .. ..	2,84	2,79	..	5	2,84	
368	Constructing Amritsar Bhikhiwind ..	9,45	7,21	..	2,24	9,45	



369	Constructing Amritsar Udhonangal Road .. .. .	11,49	11,29	..	20	11,49
370	Extension of District Jail, Amritsar ..	2,02	2,43	..	..	(a) 2,43
371	Constructing 400 Industrial Prisoners' barracks in new District Jail at Amritsar .. .. .	2,59	3,21	..	..	(a) 3,21
372	Constructing 300 married Industrial quarters at new District Jail in Amritsar	1,17	1,44	..	..	(a) 1,44
373	Providing a building for the Establishment of Social and Medical Welfare ..	1,45	1,34	..	11	1,45
374	Requisition of land for the construction of new District Jail .. .. .	2,18	..	..	2,18	2,18
375	Constructing Permanent Bridge in A.P.K. Road .. .. .	3,01	..	..	3,01	3,01
376	Constructing Hostel in G. M. College Amritsar .. .. .	4,81	4,87	..	..	(a) 4,87
377	Providing permanent Water Supply in New Township, Sonapat .. .. .	2,67	2,62	..	5	2,67
378	Providing permanent Water Supply in New Township, Rewari .. .. .	3,00	26	1	2,73	3,00
379	Providing permanent Water Supply in New Township, Palwal .. .. .	2,33	1,30	..	1,03	2,33
380	Providing permanent drainage system in New Township, Gurgaon .. .. .	2,10	2,46	..	..	(a) 2,46
381	Providing permanent drainage system in New Township, Rewari .. .. .	4,01	4,01	..	..	4,01
382	Providing permanent drainage system in New Township, Sonapat .. .. .	4,21	3,03	-1	1,19	4,21

APPENDIX I—*contd.*

(In thousands of rupees)

Serial No.	Major head of account and name of work	Amount of Expenditure sanctioned estimate	Expenditure to end of previous year	Expenditure during the year 1958-59	Further liabilities as per estimate	Total expenditure estimated (columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
<b>81—Capital Account of Civil Works outside the Revenue Account—<i>contd.</i></b>							
<b>AMRITSAR PROVINCIAL DIVISION—<i>contd.</i></b>							
383	Providing permanent water Supply in New Township, Rohtak ..	1,97	1,65	..	32	1,97	
384	Providing permanent Water Supply in Mandi town Bhiwani Khera ..	(b)	1,57	89	..	(b)	
385	Providing permanent drainage system in New Township, Gurgaon ..	1,51	1,40	..	11	1,51	
386	Providing permanent drainage system in New Township, Sonapat ..	1,03	1,02	..	1	1,03	
387	Providing permanent drainage system in New Township, Gurgaon ..	1,50	1,39	8,99	..	(a) 10,38	
388	Providing surface drain in Nilokheri ..	(b)	..	1,20	..	(b)	

389	Providing water Supply in C/W Conversion of District Jail, Ambala ..	3,03	1,99	(—) 75	1,79	3,03
390	Providing water supply and drainage system in C/W conversion of Central Jail, Ambala .. .. .	2,24	2,40	92	■	(a) 3,32
391	Constructing 6 tubewells from No. 6 to 11 at Ambala City under 1st Five Year Plan .. .. .	3,09	..	..	3,09	3,09
<b>BUILDINGS AND ROADS, BHATINDA DIVISION—</b>						
392	Expansion of Bhatinda Hospital ..	45,34	13,28	14	31,92	45,34
393	Construction of District Jail, Bhatinda	11,27	7,56	59	3,12	11,27
394	Construction of Bhatinda Dabwali Road	13,53	5,66	2,99	4,88	13,53
395	Construction of Bhatinda Muktsar Road .. .. .	6,43	69	1,44	4,30	6,43
396	Rama Talwandi Saboo Rampur Phul Road or Rampura Mau Road ..	9,81	79	87	8,15	9,81
397	Construction of Talwandi Saboo Rori Road .. .. .	7,42	43	(—)26	7,25	7,42
398	Construction of Sunam, Bhikhi, Mansa Talwandi Saboo Road .. .. .	39,00	-26,01	(—)3	13,02	39,00
399	Construction of Budhlada Ratia Road .. .. .	7,57	..	1,41	6,16	7,57
400	Construction of Sunam Jakhal Road	16,88	..	3,12	13,76	16,88
401	Construction of Budhlada Jakhal Road .. .. .	13,25	—	2,31	10,94	13,25
402	Construction of Session Court, Bhatinda .. .. .	3,28	..	7	3,21	3,28
403	Construction of New Rajindra College, Bhatinda .. .. .	4,69	1,83	5	2,81	4,69

## APPENDIX I—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 1958-59	Further liabilities as per estimate	Total expenditure estimated (columns 4 to 6)	Remarks
1.	2	3	4	5	6	7	8
<b>81—Capital Account of Civil Works outside the Revenue Account—contd.</b>							
<b>BUILDINGS AND ROADS, BHATINDA DIVISION—contd.</b>							
404	Construction of Grain Market at Bhatinda .. .. .	2,60	65	1,02	93	2,60	
405	Construction of Roads at Civil Station Bhatinda .. .. .	1,76	..	..	1,76	1,76	
406	Construction of Sultanpur Talwandi Choudhrian Fattu DHINGA Road .. .	17,54	6,62	..	10,92	17,54	
407	Construction of Bridges over <i>Bein</i> .. .	2,75	..	..	2,74	2,75	
408	Public Health Civil Welfare Construction .. .. .	6,60	1,56	..	5,04	6,60	
409	Health Centre .. .. .	4,06	1,91	..	2,15	4,06	
410	Construction of Parade Area of Phagwara .. .. .	5,00	1,09	..	3,91	5,00	
411	Construction of Barnala Bajekhana Road .. .. .	26,89	16,60	..	10,29	26,89	
412	Construction of Barnala Raikot Road .. .. .	14,67	1,49	..	13,18	14,67	

## BUILDINGS AND ROADS, PATIALA DIVISION—

413	Construction of Government Medical College, (Main Estimate) I Stage ..	17,33	18,67	(—)19	..	(a)18,48
414	Construction of Government Medical College, II Stage .. .. .	6,24	2,54	(—)20	3,90	6,24
415	Construction of Post-graduate, under graduate and 'E' Type quarters Hostel Technical Training Institute Patiala ..	5,91	65	..	5,26	5,91
416	Construction of residential quarters at Patiala .. .. .	24,74	2,46	29	21,99	24,74
417	Constructing Blunaheri Phewa Road .. .. .	9,25	5,13	16	3,96	9,25
418	Construction of Patiala Chikar Road	5,65	29	1,24	4,12	5,65
419	Construction of Patiala Sirbind Road	12,60	..	48	12,12	1,260
420	Construction of Boys Hostel for 102 students of Government Medical College	4,35	97	1,32	2,06	4,35
421	Construction of New Rajindra Hospital, Patiala .. .. .	(b)	57,38	..	..	(b)
422	Construction of Boys' Hostel and Dining Hall Ayurvedic College, Patiala .. .. .	2,96	55	1,13	1,28	2,96
423	Construction of Government Medical College, Patiala .. .. .	53,87	51,87	..	2,00	53,87
424	Construction of Teacher's Training Institute, Patiala .. .. .	28,40	23,48	..	4,92	28,40
425	Construction of Technical Training Institute, Patiala .. .. .	12,23	9,65	..	2,58	12,23
426	Construction of Multipurpose School at Patiala .. .. .	7,91	7,92	..	..	(a)7,92

APPENDIX I—*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 1958-59	Further liabilities as per estimate	Total expenditure estimated (columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
<b>81—Capital Account of Civil Works outside the Revenue Account—<i>contd.</i></b>							
<b>BUILDINGS AND ROADS, PATIALA DIVISION—<i>contd.</i></b>							
427	Construction of Central Public Library, Patiala .. .. .	6,27	6,12	..	15	6,27	
428	Construction of New Police Lines .. .. .	(b)	11,32	..	..	(b)	
429	Moti Bagh Palace at Patiala .. .. .	(b)	7,04	..	..	(b)	
430	Putting up Water Reservoir at Patiala .. .. .	5,23	2,59	..	2,64	5,23	
431	Construction of Ayurvedic College Hostel, and Hospital at Patiala .. .. .	(b)	92	..	..	(b)	
432	Widening and Improving Chail Kanda-ghat Road .. .. .	3,82	1,03	..	2,79	3,82	
433	Improvement of Patiala Chandigarh Road .. .. .	3,29	1,14	..	2,15	3,29	
434	Construction of Copper Wire Factory .. .. .	(b)	3,34	..	..	(b)	
435	Construction of Model Town, Patiala .. .. .	11,50	11,84	..	..	(a)11,84	
436	Construction of Cycle Factory at Rajpura .. .. .	(b)	1,74	..	..	(b)	

437	Construction of Jeep Track in Hills ..	7,00	8,57	..	..	(a)8,57
438	Construction of Tenements at Rajpura ..	1,00	1,21	..	..	(a)1,21
439	Construction of 'D' type Bungalows at Model Town, Patiala .. ..	(b)	1,31	..	..	(b)
440	Construction of 'E' type Quarters at Model Town, Patiala .. ..	(b)	1,95	..	..	(b)
441	Construction of 'P' type Quarters at Power House Colony, Patiala ..	(b)	1,10	..	..	(b)
442	Construction of land acquired for Thapar Institute .. ..	1,54	..	..	1,54	1,54
443	Construction of Institute of Engineering and Technology .. ..	30,00	2,00	..	28,00	30,00
444	Land Purchase for the development of Mandis .. ..	(b)	2,01	..	..	(b)
PUBLIC HEALTH DIVISION, FERROZEPUR—						
445	Providing water supply and sanitary installation in Central Jail, Ferozepur ..	3,28	1	4	3,23	3,28
446	Providing water supply at Civil Station in Bhatinda .. ..	(b)	48	1,24	..	(b)
447	Construction of Pakhoke Ramgarh Road .. ..	7,05	50	54	6,01	7,05
448	Construction of Dhuri Multowal Road ..	4,81	..	2,43	2,38	4,81
449	Construction of Government College, Malerkotla .. ..	4,62	1,28	3	3,31	4,62
450	Construction of District Jail at Sangrur .. ..	10,46	4,52	..	5,94	10,46
451	Construction of Government College, Nabha .. ..	3,61	74	2	2,85	3,61

APPENDIX I—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 1958-59	Further liabilities as per estimate	Total expenditure estimated (columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
<b>SI—Capital Account of Civil Works outside the Revenue Account—contd.</b>							
<b>PUBLIC HEALTH DIVISION, FERROZEPUR—contd.</b>							
452	Construction of Civil Hospital at Gobindgarh .. .. .	3,05	3,11	47	..	(a)3,58	
453	Building for Maternity and Child Welfare Centre .. .. .	6,60	2,25	..	4,35	6,60	
454	Construction of 100 tenements at Gobindgarh .. .. .	2,52	38	1,36	78	2,52	
455	Building for rural Health Centre .. .. .	4,06	3,47	1	58	4,06	
456	Construction of Police lines at Sangrur .. .. .	12,61	12,33	..	28	12,61	
457	Construction of Mastuana-Sangrur Dhanaula Road .. .. .	13,30	11,77	..	1,53	13,30	
458	Construction of Barnala Bajekhana Road .. .. .	(b)	1,48	4,02	..	(b)	
459	Construction of Mandi at Sangrur .. .. .	(b)	..	1,09	..	(b)	
460	Construction of Barnala Sangrur Mairman Road .. .. .	(b)	1,27	..	..	(b)	



461	Construction of Dhūri Katron Sherpur Road .. .. .	(b)	2,12	..	..	(b)
462	Construction of Barnala Raikot Road .. .. .	(b)	34	1,43	..	(b)
463	Construction of Government High School, Jind .. .. .	1,16	1,23	..	..	(a)1,23
464	Construction of Uklana Narwana Kaithal Road .. .. .	(b)	2,19	..	..	(b)
465	Construction of Road from Sirhind Mandi to Town .. .. .	2,00	40	..	1,60	2,00
466	Constructing of Sunam South Talwandi Saho Road .. .. .	36,05	18,86	(—)48	17,67	36,05
467	Constructing Bhupinder Sagar Narwana Road .. .. .	17,70	19,83	(—)1	..	(a)19,82
468	Constructing of Bhupinder Sagar Narwana Road .. .. .	9,21	8,32	5	84	9,21
469	Constructing Jind Ram Rai Road .. .. .	(b)	5,10	1	..	(b)
470	Constructing Bhupinder Sagar Rohtak Road .. .. .	9,58	9,68	22	..	(a)9,90
471	Constructing Jind Rohtak Road .. .. .	11,23	2,30	19	8,74	11,23
472	Constructing Uklana Narwana Kaithal Road .. .. .	10,90	1,83	5	9,02	10,90
473	Constructing Jakhla Budhlada Road .. .. .	13,25	64	(—)1	12,62	13,25
474	Constructing of Budhlada Ratia Road .. .. .	7,57	15	..	7,42	7,57
475	Constructing Ratia Road of Munak Tohana Road .. .. .	4,45	5,21	20	..	(a) 5,41
476	Purchase of Road-Working Machinery .. .. .	3,00	2,56	..	44	3,00
477	Construction of Panipat Safidon Assaund Road .. .. .	6,58	1,67	..	4,91	6,58
478	Constructing bridge over Bhupindra Sagar lake .. .. .	1,57	1,42	..	15	1,57

## APPENDIX I—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 and of previous year	Expenditure during the year 1958-59	Further liabilities as per estimate	Total expenditure estimated (columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
<b>81—Capital Account of Civil Works outside the Revenue Account—contd.</b>							
<b>PUBLIC HEALTH DIVISION, FERROZEPUR—conold.</b>							
479	Constructing Suam Jakhal Road ..	16,88	46	..	16,42	16,88	
<b>LUDHIANA PUBLIC HEALTH DIVISION—</b>							
480	Providing water supply Sanitary Installation in Industrial Estate Ludhiana .. ..	7,20	..	3,14	4,06	7,20	
481	Providing water supply and Sanitary installation in 400 Industrial Housing Scheme 30, Sector, Chandigarh ..	3,06	1,14	16	1,76	3,06	
482	Providing water supply and Sewerage in New Civil Hospital, Hoshiarpur ..	2,22	1,56	50	16	2,22	
483	Providing water supply and sanitary installations in Agriculture College, Ludhiana .. ..	3,05	..	41	2,64	3,05	

484	Providing water supply and sewerage in Punjab Agriculture College, Ludhiana (Research Institute) ..	1,39		86	59	1,39
485	Providing water supply and drainage system in PAP lines Jullundur ..	6,07	1	25	5,81	6,07

PUBLIC HEALTH DIVISION, AMRITSAR—

486	Providing water supply in New District Jail, Amritsar .. ..	5,49	4,64	40	45	5,49
487	Providing permanent drainage system, New Township, Jullundur .. ..	4,97	5,00	..	..	(a)5,00
488	Providing Drainage New Township, Hoshiarpur .. .. .	2,14	1,17	..	97	2,14

PUBLIC HEALTH DIVISION, PATIALA—

489	Water supply scheme in village Kalka	1,14	89	6	19	1,14
490	Water supply scheme rural area Sangrur, District .. ..	2,16	1,28	14	74	2,16
491	Water supply scheme Dharampur .. ..	2,18	1,88	7	23	2,18
492	Water supply scheme, Nalagarh .. ..	2,48	2,12	1	35	2,48
493	Providing water supply scheme <i>Mandi</i> Town, Sirsa .. .. .	(b)	5,94	2,58	..	(b)
494	Providing water supply scheme <i>Mandi</i> Town, Batta .. .. .	(b)	3,95	2,07	..	(b)
495	Providing water supply scheme <i>Mandi</i> Town, Fatehabad .. .. .	(b)	2,44	3,14	..	(b)

APPENDIX I—*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 1958-59	Further liabilities as per estimate	Total expenditure estimated (columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
<b>81.—Capital Account of Civil Works outside the Revenue Account—<i>contd.</i></b>							
<b>PUBLIC HEALTH DIVISION, PATIALA—<i>contd.</i></b>							
496	Providing water supply scheme <i>Mandi</i> Town, Kalanwali .. .. .	(b)	..	1,02	..	(b)	
497	Providing Estate Water supply in Veterinary Estate Cottage, Hissar ..	1,82	1,10	39	33	1,82	
498	Providing drainage <i>Mandi</i> Town, Fatehabad .. .. .	(b)	7	107	..	(b)	
499	Providing Drainage <i>Mandi</i> Town Sirsa .. .. .	(b)	34	1,50	..	(b)	
<b>LUDHIANA CONSTRUCTION DIVISION.</b>							
500	Construction of 60 shops in old Police lines, Ludhiana .. .. .	1,56	1	42	1,13	1,56	
501	Constructing Hall and Compound Wall of Government College for Women, Ludhiana .. .. .	1,87	77	..	1,10	1,87	
502	Constructing hostel for Government College for Women, Ludhiana .. .. .	4,24	3,82	..	42	4,74	

503	Conversion of High School into Multi-purpose School .. ..	1,44	73	67	4	1,44
504	Widening Ludhiana Samrala Road ..	8,28	7,25	10	93	8,28
505	Widening Samrala Morinda Road ..	3,34	2,67	80	..	(a)3,47
506	Constructing Khanna Malerkotla Road in Ludhiana District ..	7,69	3,40	2,26	2,03	7,69
507	Constructing Lassara Rahon Road ..	5,52	5,61	..	..	(a)5,61
508	Constructing link road to Industrial Area from Ludhiana to Samrala ..	1,68	1,63	12	..	(a)1,75
509	Constructing Rahon Jadla Road ..	1,25	57	..	68	1,25
510	Constructing Ring Road (inner road) Ludhiana .. ..	3,75	49	34	2,92	3,75
511	Constructing main building of Government Agriculture College, Ludhiana	16,66	12,46	1,08	3,12	16,66
512	Constructing Hostel for Agriculture College, Ludhiana .. ..	3,14	3,28	(- )2	..	(a)3,26
513	Constructing 124 houses for Industrial Labour, Ludhiana .. ..	3,35	2,84	..	51	3,35
514	Constructing Police post at Khanna ..	1,49	10	43	96	1,49
515	Setting up of an Industrial Estate at Ludhiana .. ..	29,42	..	..	29,42	29,42
516	Constructing of 6 tenements under the Subsidized Industrial Housing Scheme at Ludhiana .. ..	3,82	..	1,99	1,83	3,82
517	Construction of <i>mandies</i> at Dekha ..	1,74	..	1	1,73	1,74
518	Acquisition of Land in Government Agriculture College, Ludhiana ..	(b)	7,60	3,13	..	(b)
519	Construction of Workshop in Industrial Estate, Ludhiana .. ..	(b)	98	9,22	..	(b)

APPENDIX I—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 1958-59	Further liabilities as per estimate	Total expenditure estimated (columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
<b>SI—Capital Account of Civil Works outside the Revenue Account—contd.</b>							
<b>FEROZEPUR PROVINCIAL DIVISION—</b>							
520	Constructing Fazilka Arinwala Road ..	7,64	4,27	2,09	1,28	7,64	
521	Constructing Abohar Usman Khara Road ..	7,65	2,26	2,41	2,98	7,65	
522	Construction of Abohar Sitagarh Dubwali Road ..	8,03	..	3,84	4,19	8,03	
523	Reconstruction of Baghapurana Nihal Singh Wala Road ..	6,22	5,04	1,17	1	6,22	
524	Constructing Muktsar Bhatinda Road ..	1,36	3,13	3,24	..	(a)6,37	
525	Constructing Talwandi Muktsar Road ..	5,22	4,01	74	47	5,22	
526	Construction of Dharamkot Shabkot Road ..	4,25	59	1,50	2,16	4,25	

527	Metalling and Testing Ferozepur Zira Road .. ..	10,59 ✓	1,21	71	8,67	10,59
528	Constructing Moga Ramgarh Badusi Road .. ..	10,28 ✓	1,54	1,53	7,21	10,28
529	Providing East West bridge and culverts on Ferozepur Zira Road .. ..	4,11	1,30	1,08	1,73	4,11
530	Constructing Faridkot Shaheed Deep Singh Wala Road .. ..	9,51	1,99	1,75	5,77	9,51
531	Constructing Khai <i>mandi</i> Road .. ..	3,70	1,10	95	1,65	3,70
532	Constructing Muktsar Jalalabad Road	8,45 ✓	8,12	4	29	8,45
533	Extension of Ferozepur Jail to accommodate 1000 prisoners .. ..	8,89	8,60	..	29	8,89
534	Constructing Zira Dharamkot Road	1,50	1,11	..	39	1,50

## HOSHIARPUR CONSTRUCTION DIVISION—

535	Constructing 5 new Pacca barracks in R.T.C., Johan Kalan .. ..	1,97	41	1,26	30	1,97
536	Constructing Garhshankar Nurpur Road	13,20 ✓	5,14	2,24	5,82	13,20
537	Constructing bridges and culverts on Garhshankar Balachaur Road .. ..	1,92	1,75	4	13	1,92
538	Constructing metalled Bank Road at Una .. ..	1,39	1,20	4	15	1,39

APPENDIX I—*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 1958-59	Further liabilities as per estimate	Total expenditure estimated (columns 4 to 6)	Remarks
1	2	3	4	5	6	7	8
<b>81—Capital Account of Civil Works outside the Revenue Account—contd.</b>							
<b>HOSHIARPUR CONSTRUCTION DIVISION—contd.</b>							
539	Constructing Dasuya Miani Road ..	5,44 ✓	2,60	1,23	1,61	5,44	
540	Constructing Hoshiarpur Tanda Road	11,20 ✓	11,24	3	..	(a) 11,27	
541	Remodelling bridges and culverts on Tanda Guru Govindpur Road ..	1,05	67	8	30	1,05	
542	Constructing Garh Shankar Balachaur Road (Metalling) ..	7,39 ✓	2,12	1,92	3,35	7,39	
543	Do. (Earth Work) ..	1,34	1,28	5	1	1,34	
544	Constructing Una Guzar Nangal Road	14,52 ✓	15,88	..	..	(a) 15,88	
545	Constructing Tanda Guru Gobindpur Road ..	4,06	4,14	3	..	(a) 4,17	
546	Construction of New Civil Hospital Hoshiarpur (Main Building) ..	3,54	4,32	64	..	(a) 4,96	
547	Constructing New Civil Hospital Hoshiarnur (Resident Quarters) ..	1,96	33	19	1,44	1,96	



548	Constructing a hall, & lecture rooms and 16 menial quarters in Government College, Hoshiarpur .. ..	3,88	4,88	..	..	(a) 4,88
549	Constructing S. D. O.'s residence and also a judicial lock up .. ..	1,21	21	71	29	1,21
550	Constructing Mukerian Nawanshahar Road .. ..	2,72	71	1,08	93	2,72
551	Constructing Una Churn Chowhini Road .. ..	7,91	96	1,24	5,71	7,91
552	Constructing Mubarkpur Nadaun Road .. ..	7,79	10	79	6,90	7,79
553	Constructing a high level bridge over Swan Nadi, Hoshiarpur Una Road at 21-22 mile .. ..	15,47	28	85	14,34	15,47
<b>79—Expenditure on new Capital of Punjab at Chandigarh.</b>						
554	Chandigarh Capital Project .. ..	23,40,73	2,25,64 9,22,97	1,03,19 3,02,67	11,15,09	23,40,73
<b>Total—Buildings and Roads Branch ..</b>		<b>45,01,60</b>	<b>21,26,99</b>	<b>5,45,53</b>	<b>20,76,15</b>	<b>45,48,51</b>
<b>Grand Total ..</b>		<b>1,56,68,17</b>	<b>1,25,62,01</b>	<b>13,15,51</b>	<b>34,13,82</b>	<b>1,57,35,10</b>

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

(b) Items 47, 49, 78, 80, 84, 85, 91, 93, 97, 101, 102, 103, 104, 106, 107, 124, 140, 159, 163, 165, 166, 186, 210, 212, 307, 320, 335, 337, 354, 384, 388, 421, 428, 429, 431, 434, 436, 439, 440, 441, 444, 446, 458, 459, 460, 461, 462, 464, 469, 493, 494, 495, 496, 498, 499, 518 and 519. 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.

92297  
30267  
922567

## APPENDIX II

Statement showing details of investments in shares of commercial concerns  
(Referred to in para 16 of Part A of the Report)

Serial No.	Name of concern	Number and type of shares purchased	Purchase price	Amount invested	Market value of the shares on 31st March, 1959	Amount of dividend declared and credited to the Consolidated Fund	Remarks
1	2	3	4	5	6	7	8
			Rs.	Rs.			
1	Shri Gopal Paper Mills Limited, Jagadhri.	10,000 preference shares of Rs. 100 each.	10,00,000	10,00,000	Not quoted on stock exchange.	Dividend for Rs. 11,890 received by the State Government for the period 30th April, 1958 to 30th June, 1958.	
2	Punjab Financial Corporation, Jullundur.	41,905 fully paid ordinary shares of Rs. 100 each.	41,90,500	41,90,500	Do.	The Punjab Government have guaranteed the payment of a minimum dividend of 3 per cent per annum on the paid up share capital of the Corporation. A sum of Rs. 3,00,000 was payable on account of minimum guaranteed dividend for the year 1958-59. The profit available for payment of dividend amounted to Rs. 2,31,232. The balance i.e. Rs. 68,768 is payable by the State Government on the above account. A sum of Rs. 1,25,715 as share of dividend of the Punjab Government for 1958-59 is to be credited to the Consolidated Fund of the State for which a dividend warrant has not so far (September, 1959) been received by the State Government. Similarly the dividend	

3	P.E.P.S.U. Road Transport Corporation, Patiala.	Working capital	30,70,400	30,70,400		
4	Punjab State Co-operative Warehousing Corporation.	7,500 fully paid ordinary shares of Rs 100 each.	7,50,000	7,50,000		
5	Patiala Cement Company Ltd. (since amalgamated with Associated Cement Co., Ltd.)	1,600 equity shares of Rs. 100 each.	1,60,000	1,60,000	Rs. 153 per share	
6	Patiala Electric Industries Ltd., Patiala.	50,000 ordinary shares of Rs. 10 each.	5,00,000	5,00,000	Gone into liquidation since 4th September, 1956.	
7	Dholpur Glass Works Ltd., Dholpur.	5,000 ordinary shares of Rs. 10 each.	50,000	50,000	Not available.	
8	Shri Ude Bhan Industries Limited.	1,000 preference shares of Rs. 100 each. 10,000 ordinary shares of Rs. 10 each. 15,000 deferred shares of Rs. 10 each.	1,00,000 1,00,000 1,50,000	1,00,000 1,00,000 1,50,000	} Under liquidation	
9	Jind Industries Ltd., Sangrur.	2,500 ordinary shares of Rs. 6 each.	15,000	15,000		The company is running into loss. According to the Balance Sheet as on 31st December, 1957 there was a loss of Rs. 4,139. The face value of each share has been reduced from Rs. 10 to Rs. 6.

warrant for Rs. 1,25,715 for the previous year has also not been released so far as the amount of subvention received from the State Government for that year fell short by Rs. 36,741.

Dividends for Rs. 13,600 received for the period ending 31st July, 1958. The profits for the above period amounted to Rs. 1,81,19,824.

There is no likelihood of the State Government receiving any return out of this investment.

APPENDIX II—contd.

Serial No.	Name of concern	Number and type of shares purchased	Purchase price	Amount invested	Market value of the shares on 31st March, 1959	Amount of dividend declared and credited to the Consolidated Fund	Remarks	
1	2	3	4	5	6	7	8	
			Rs.	Rs.				
10	Dalmia cement (Bharat) Ltd.	2,500 preference shares of Rs. 10 each. 5,400 ordinary shares of Rs. 10 each. 1,500 deferred shares of Rs. 1 each.	25,000 54,000 1,500	25,000 54,000 1,500	There was a net profit of Rs. 47,63,425 for the year ended 31st December, 1957 and a dividend of 7 per cent on preference shares and 12 per cent on ordinary and deferred shares was declared. The Government share in the profits amounts to Rs. 8,410. The preference shares of Rs. 100 each has been reduced to Rs. 10 each.			
11	Dalmia Dadri Cement Limited.	480 6 per cent debentures of Rs. 1,000 each.	4,80,000	4,80,000		Not quoted on Stock Exchange.		
12	Harindra Ice and General Mills Co. Ltd., Faridkot.	200 ordinary shares of Rs. 100 each.	20,000	20,000		The company is running into loss. The total loss suffered upto 16th October, 1957 amounted to Rs. 29,203.		
13	Suljhjit Starch and Chemicals Ltd., Phagwara.	1,500 ordinary shares of Rs. 10 each.	15,000	15,000	Not quoted. The company has suffered a loss of Rs. 3,87,002 upto 31st December, 1958.			

14	Dalmia Jain Airways Ltd.	5,000 ordinary shares of Rs. 10 each.	23,750	23,750*	Gone into voluntary liquidation.	*This is the net amount after deducting Rs. 20,250 received up till 16th October, 1958 in part payment of the shares capital. The balance is stated to be recoverable in five equal yearly instalments.
15	Shri Krishna Rajindra Mills Ltd., Mysore.	200 equity shares of Rs. 50 each.	18,048	18,048	Not available.	
16	Mysore Paper Mills, Limited.	2,000 shares of Rs. 10 each.	7,025	7,025	Quoted at Rs. 20 at stock exchange.	The State Government received Rs. 200 as dividends declared for the year ended 31st March, 1958.
17	Calcutta Landing and Shipping Co. Ltd.	1,000 shares of Rs. 10 each.	38,399	38,399	Shares were quoted at Rs. 15-50 per share on 31st October, 1957.	As reported by the State Government the investment yields a return of Rs. 1,500 per annum.
18	Jagatjit Cotton Textile Mills Ltd.	2,000 5 per cent preference shares of Rs. 100 each. 1,500 6 per cent mortgaged debentures of Rs. 1,000 each.	2,00,000 15,00,000	2,00,000 15,00,000	} Not quoted on stock exchange.	The dividend of Rs. 12,500 was received by the State Government for the period ended 31st January, 1958.
19	Motor Hire Purchase, Ltd.	50 ordinary shares of Rs. 100 each.	5,000	5,000		
20	Jagjit Distilling and Allied Industries, Limited.	2,000 debentures of Rs. 1,000 each.	20,00,000	20,00,000		Interest amounting to Rs. 3,55,000 upto 31st December, 1958 is reported to be recoverable from the company.
21	Hindustan Wire Products Ltd., Patiala.	300 6 per cent debentures of Rs. 1,000 each.	3,00,000	3,00,000	Not available.	
22	Kasturba Sewa Mandir, Rajpura.	Working capital	6,15,700	6,15,700	Do.	This amount was advanced for the development of Khadi and Village Industries.

APPENDIX II—concl'd.

Serial No.	Name of concern	Number and type of shares purchased.	Purchase price	Amount invested.	Market value of the shares on 31st March, 1959	Amount of dividend declared and credited to the Consolidated Fund	Remarks
1	2	3	4	5	6.	7	8
			Rs.	Rs.			
23	Janta Co-operative Sugar Mills Ltd., Bhogpur (Jullundur).	20,000 ordinary shares of Rs. 100 each.	20,00,000	20,00,000	Not available.		
24	Haryana Co-operative Sugar Mills Ltd. Roh-tak.	20,000 ordinary shares of Rs. 100 each.	20,00,000	20,00,000	Do.		The net loss suffered by the Mill for the period ending 30th June, 1957 comes to Rs. 2,73,441.
25	Panipat Co-operative Sugar Mills Ltd., Panipat.	20,000 ordinary shares of Rs. 100 each.	20,00,000	20,00,000	Do.		
26	Morinda Co-operative Sugar Mills Ltd., Morinda.	12,000 ordinary shares of Rs. 100 each.	12,00,000	12,00,000	Do.		
27	Desh Sewak Co-operative Sugar Mills, Batala.	10,100 ordinary shares of Rs. 100 each.	10,10,000	10,10,000	Not quoted on stock list.		
28	Malwa Sugar Mills Co. Ltd., Dhuri.	81,000 ordinary shares of Rs. 10 each. 7,000 preference shares of Rs. 25 each. 1,000 6 per cent mortgaged debentures of Rs. 500 each. 1,000 debentures of Rs. 500 each.	8,10,000 1,90,000 5,00,000 5,00,000	8,10,000 1,90,000 5,00,000 5,00,000	} Not quoted on stock list.		

29	Investments through Messrs Shamji Karamji		9,01,509	9,04,509	Do.	The investment consists of amounts advanced by Shri Shamji Karamji to other parties on behalf of erstwhile Nabha State Civil suit against the party was filed in the Bombay High Court and the Court has granted decree against Shri Shamji Karamji, which is still under execution.
30	Bank of Patiala	Wholly subscribed by Government.	15,00,000	15,00,000	Do.	The net profit for the year ended 31st December, 1958 amounted to Rs. 10,00,455 out of which the State Government's share comes to Rs. 4,00,114.
31	Central Co-operative Banks.	80,465 ordinary shares of Rs. 100 each. 2,666 ordinary shares of Rs. 75 each. 27,400 ordinary shares of Rs. 50 each.	80,46,500 1,99,950 13,70,000	80,46,500 1,99,950 13,70,000	Do.	
32	Marketing, Processing Co-operative Societies and Rural Banks.	100 ordinary shares of Rs. 500 each. 125 ordinary shares of Rs. 200 each. 4,285 ordinary shares of Rs. 100 each. 87,407 ordinary shares of Rs. 50 each. 2,082 ordinary shares of Rs. 25 each. 2,530 ordinary shares of Rs. 20 each. 18,342 ordinary shares of Rs. 10 each.	50,000 25,000 4,28,500 43,70,350 52,300 50,800 1,83,420	50,000 25,000 4,28,500 43,70,350 52,300 50,800 1,83,420	Do.	
		Total	4,27,81,351	4,27,81,351		

APPENDIX III

Statement showing the details of the outstanding loans due to the Central Government, referred to in paragraph 13 of Part A and paragraph 8 of Part B of the Report

Serial No.	Date of drawal	Purpose of the loan	Amount	Rate of interest	Balance outstanding on the 31st March, 1959	Terms and conditions
1	2	3	4	5	6	7
			Rs.		Rs.	
1	30th December, 1947	Ways and means advance	1,00,00,000	1%	88,97,000	The repayment of the balance is under the consideration of the State Government.
2	31st December, 1947	For the Bhakra Nangal Project.	1,97,31,700 *—4,81,250	2-7/8%	1,92,50,450	Repayable in one instalment on the 31st December, 1962 or earlier, if agreed to between the two Governments.
3	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.
4	4th August, 1948	For the Bhakra Nangal Project.	2,72,00,000	2-7/8%	2,72,80,000	} Repayable in one instalment on the 4th August, 1963, unless any arrangements for earlier repayment are agreed to between the two Governments.
5	4th August, 1948	For other development schemes.	51,00,000	2-7/8%	51,00,000	
6	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.
7	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.
8	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 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.



9	17th February, 1949	For rural rehabilitation loans	3,28,000	3-5 5/8%	3,26,198	Repayable in five annual equated instalments of principal and interest, first instalment of recovery commencing from 1950-51. No interest to be paid for the first year.
10	17th February, 1949	For urban rehabilitation loans	12,81,000	3-5/8%	12,16,195	Repayable in annual equated instalments of principal and interest in a period of six years. No interest to be charged for the first year, simple interest alone to be recovered during the second and third years. Repayment to be made in the remaining three years.
11	31st March, 1949	For financing electricity schemes.	36,00,000	2-7/8%	36,00,000	Repayable in one instalment on the 31st March, 1964, unless any arrangements for earlier repayment are agreed to between the two Governments.
12	22nd June, 1949	For financing expenditure on work centres.	40,66,000	3-5/8%	16,11,034	Repayable in three annual equated instalments of principal and interest commencing from the 4th anniversary of the loan.
13	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.
14	23rd December, 1949	For construction of township at Rajpura (P.E.P.S.U. Development Board).	10,00,000	3 1/2%	10,00,000	} Repayable in twenty years in fifteen instalments, first instalment commencing from 1955-56. The capitalized amount of the accrued simple interest for the first five years will be paid with the capital.
15	19th January, 1950	For construction of township at Rajpura (P.E.P.S.U. Development Board).	30,00,000	3 1/2%	30,00,000	
16	21st January, 1950	For rehabilitation of families of the Gujrat train tragedy.	1,00,000	3%	30,711	Repayable in seven annual equated instalments of principal and interest.
17	24th January, 1950	For urban rehabilitation loans	10,00,000	3%	9,72,346	Repayable in annual equated instalments of principal and interest in six years. No recovery to be made in the first year; simple interest alone to be recovered during the second and third years. Repayment to be made in the remaining three years.

\*Share of the Rajasthan Government in the loan transferred to that Government.

APPENDIX III—contd.

Serial No.	Date of drawal	Purpose of the loan	Amount	Rate of interest	Balance outstanding on the 31st March, 1959	Terms and Conditions
1	2	3	4	5	6	7
			Rs.		Rs.	
18	24th January, 1950	For rural rehabilitation loans	20,00,000	3%	17,26,480	Repayable in ten annual equated instalments of principal and interest with an interest free period of one year.
19	24th January, 1950	For urban rehabilitation loans	11,00,000	3%	8,81,073	Repayable in annual equated instalments of principal and interest in a period of six years. No recovery to be made in the first year, simple interest alone to be recovered during the second and third years. Repayment to be made in the remaining three years.
20	24th January, 1950	For construction of huts and repair of houses.	5,50,000	3½%	5,50,000	Repayable in fifteen annual equated instalments of principal and interest, commencing from 1950-51.
21	28th January, 1950	For cheap housing schemes	20,00,000	3½%	15,56,855	Repayable in 15 annual equated instalments of principal and interest.
22	3rd February, 1950	For grow more food schemes	1,25,34,000	..	1,01,18,000	The loan is repayable in equated instalments of principal and interest as below— Rs. 24,16,000 at 2½% by the end of 1954-55. Rs. 30,58,000 at 3% by the end of 1959-60. Rs. 64,60,000 at 3½% by the end of 1969-70.
23	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.
24	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.
25	18th February, 1950	For grant of urban loans to displaced persons.	66,86,000	3%	23,61,640	
26	18th February, 1950	For grant of rural loans to displaced persons.	85,00,000	3%	52,04,697	

27	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 be due after 3 years, simple interest being chargeable for this period.
28	18th February, 1950	For cheap housing schemes	40,14,000	3½%	37,35,159	Repayable in 15 annual equated instalments of principal and interest.
29	16th March, 1950	For food loans to Buria Muslims	20,000	3%	5,694	Repayable within a maximum period of six years by annual equated instalments.
30	25th March, 1950	For cheap housing scheme	30,00,000	3½%	23,34,080	Repayable in 15 annual equated instalments of principal and interest.
31	30th March, 1950	For cheap housing scheme	8,00,000	3½%	6,38,919	Repayable in 15 annual equated instalments of principal and interest.
32	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.
33	31st March, 1950	For the Harike Project	18,00,000	3-1/8%	18,00,000	Do.
34	20th August, 1950	For the Bhakra Nangal Project	1,61,80,000	3-1/4%	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.
35	14th October, 1950	For grow more food schemes	1,10,97,000	See column 7.	1,06,82,000	Repayable in three instalments of principal and interest as below— Rs. 4,15,000 at three per cent by the end of 1955-56. Rs. 70,05,500 at 3-1/8% by the end of 1960-61. Rs. 36,70,500 at 3½% by the end of 1965-66.
36	21st October, 1950	For construction of township at Rajpura (P.E.P.S.U. Development Board).	10,00,000	3½%	10,00,000	} Repayable in twenty years in fifteen instalments, first instalment of repayment commencing from 1956-57. The capitalised amount of the accrued simple interest for the first five years will be paid with the capital.
37	29th January, 1951	For construction of township at Rajpura (P.E.P.S.U. Development Board).	20,00,000	3½%	20,00,000	

APPENDIX III—*contd.*

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FINANCE ACCOUNTS, GOVERNMENT OF THE PUNJAB

Serial No.	Date of drawal	Purpose of the loan	Amount	Rate of interest	Balance outstanding on the 31st March, 1959	Terms and Conditions
1	2	3	4	5	6	7
			Rs.		Rs.	
38	10th February, 1951	For rural rehabilitation scheme of P.E.P.S.U. Development Board, Rajpura.	5,00,000	3%	5,00,000	Repayable in annual equated instalments of principal and interest in six years commencing from 1952-53. No interest to be paid for the first year.
39	22nd February, 1951	For rural loans to displaced persons.	90,00,000	3½%	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.
40	27th February, 1951	For urban rehabilitation scheme of P.E.P.S.U. Development Board, Rajpura.	5,00,000	3-1/8%	5,00,000	Repayable in annual equated instalments of principal and interest in six years, commencing from 1952-53. No interest to be paid for the first year.
41	2nd March, 1951	For urban loans to displaced persons.	20,00,000	3-1/8%	20,00,000	Repayable in annual equated instalments of principal and interest within six years. No interest for the first year. Simple interest alone to be charged for the second and third years. Repayment to be made in the remaining three years.
42	9th March, 1951	For construction of a new Capital at Chandigarh.	1,00,00,000	3½%	70,38,107	Repayable in annual equated instalments of principal and interest in a period of twenty years. First instalment to start after three years. Simple interest chargeable for this period.
43	12th March, 1951	For housing schemes	80,00,000	3½%	70,19,725	Repayable in twenty annual equated instalments of principal and interest. The first instalment to start after three years. Simple interest to be charged for this period.
44	31st March, 1951	For grow more food schemes	17,00,000	3-3/8%	8,98,702	Repayable in 18 annual equated instalments of principal and interest.

45	31st March, 1951	For the Harike Project	2,07,00,000	3-3/8%	2,07,00,000	Repayable in one instalment on the 31st March, 1960, unless any arrangement for earlier repayment is agreed to between the two Governments.
46	31st March, 1951	For the Bhakra Nangal Project.	6,95,74,000	3-3/8%	6,95,74,000	Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.
47	31st March, 1951	For purchase of tube-wells (G.M.F.).	40,00,000	3-3/8%	26,32,568	Repayable in fifteen annual equated instalments of principal and interest. First instalment to start from 1953-54, simple interest to be charged for the interim period.
48	17th April, 1951	For the P.E.P.S.U. Development Board, Rajpura.	8,00,000	3 1/2%	8,00,000	Repayable in fifteen annual equated instalments of principal and interest in twenty years, first instalment of recovery commencing from 1956-57. The capitalised amount of the accrued simple interest for the first five years will be paid with the capital.
49	17th April, 1951	For urban rehabilitation schemes of the P.E.P.S.U. Development Board, Rajpura.	2,00,000	3 1/2%	2,00,000	Repayable in five annual, equated instalments of principal and interest in a period of six years. No interest to be charged for the first year.
50	17th April, 1951	For rural rehabilitation loans	20,00,000	3-1/8%	10,06,889	Repayable in five annual equated instalments of principal and interest in a period of six years. No interest to be charged for the first year.
51	31st August, 1951	For housing schemes	30,00,000	3-5/8%	28,95,272	Repayable in twenty annual equated instalments of principal and interest. Payment of the first instalment to start after two years, simple interest to be charged for the intervening period.
52	25th September, 1951	For urban rehabilitation loans.	8,50,000	3-1/8%	8,50,000	Repayable in three annual equated instalments of principal and interest in a period of six years. No interest chargeable for the first year. Simple interest alone to be charged for the second and third years. Complete repayment of the loan in the next three years.
53	3rd October, 1951	For the Bhakra Nangal Project.	2,42,70,000	3-5/8%	2,42,70,000	Repayable in one instalment in 1960, unless any arrangement for earlier repayment is agreed to between the two Governments.
54	8th January, 1952	For rural rehabilitation loans	50,00,000	3 1/2%	38,35,341	Repayable in nine annual equated instalments of principal and interest with interest free period of one year.

APPENDIX III—contd.

Serial No.	Date of drawal	Purpose of the loan	Amount	Rate of interest	Balance outstanding on the 31st March, 1959	Terms and Conditions
1	2	3	4	5	6	7
			Rs.		Rs.	
55	21st February, 1952	For the Bhakra Nangal Project.	7,32,95,400	3½%	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.
56	8th March, 1952	For the Harike Project	1,55,00,000	3½%	1,55,00,000	Do.
57	19th March, 1952	For urban rehabilitation schemes.	5,00,000	3-1/8%	4,94,908	Repayable in three annual equated instalments of principal and interest in a period of six years. No interest chargeable for the first year. Simple interest alone to be charged for the second and third years. Complete repayment of the loan in the next three years.
58	20th March, 1952	For construction of a new Capital at Chandigarh.	1,00,00,000	3½%	86,42,020	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 the intervening period.
59	21st March, 1952	For the P.E.P.S.U. Development Board, Rajpura.	15,00,000	3½%	15,00,000	Repayable in twenty years in fifteen annual equated instalments of principal and interest, the first instalment commencing from the sixth anniversary date of the drawal of the loan. Interest to be paid annually.
60	28th March, 1952	For housing schemes	25,35,000	3½%	19,35,000	Repayable in 20 years by annual equated instalments of principal and interest. Payment of the first instalment to begin after two years, simple interest alone to be charged for the interim period.
61	March, 1952 (a)	For resettlement of ex-service-men in P.E.P.S.U.	1,00,000	3½%	1,00,000	Repayable in five annual equated instalments of principal and interest, commencing from 1954-55.

62	31st March, 1952	For grow more food schemes	52,62,000	3½%	17,72,224	Repayable in ten annual equated instalments of principal and interest.
63	31st March, 1952	For sinking of percolation wells (G.M.F.)	14,00,000	3½%	8,41,687	Repayable in fifteen annual equated instalments of principal and interest.
64	31st March, 1952	For Jagadhri Tubewell Scheme	18,74,000	3½%	11,23,050	Repayable in fifteen annual equated instalments of principal and interest.
65	7th April, 1952	For the P.E.P.S.U. Development Board, Rajpura.	20,00,000	3-5/8%	20,00,000	Repayable in fifteen annual equated instalments of principal and interest in twenty years, first instalment of the recovery commencing from 1958-59. Simple interest for the first five years will be paid annually.
66	10th April, 1952	For the P.E.P.S.U. Development Board, Rajpura.	15,00,000	3½%	15,00,000	Do.
67	11th July, 1952	For the Bhakra Nangal Project.	4,00,00,000 } *—77,00,000 }	4-1/8%	3,23,00,000	Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.
68	5th August, 1952	For percolation wells (grow more food loans).	15,00,000	4-1/8%	10,06,158	Repayable in fifteen annual equated instalments of principal and interest.
69	5th August, 1952	For other grow more food loans	10,00,000	4%	4,47,533	Repayable in ten annual equated instalments of principal and interest.
70	1st October, 1952	For intensive cultivation schemes.	2,00,000	4%	2,00,000	Repayable in ten annual equated instalments of principal and interest. Repayment to start after two years from the date of drawal of loan, simple interest to be paid during the intervening period.
71	1st October, 1952	For intensive cultivation schemes.	2,00,000	3-1/8%	2,00,000	Repayable in two annual equated instalments of principal and interest.
72	1st October, 1952	For intensive cultivation schemes.	3,00,000	4%	3,00,000	Repayable in nine annual equated instalments of principal and interest.
73	1st October, 1952	For intensive cultivation schemes.	10,62,500	4%	10,62,500	Repayable in seven annual equated instalments of principal and interest, repayment starting after two years from the date of drawal of the loan. Simple interest will, however, be payable annually during the first two years.

(a) Exact date of credit not known.

\* Share of the Rajasthan Government in the loan transferred to that Government.

APPENDIX III—contd.

Serial No.	Date of drawal	Purpose of the loan	Amount	Rate of interest	Balance outstanding on the 31st March, 1959	Terms and Conditions
1	2	3	4	5	6	7
			Rs.		Rs.	
74	15th October, 1952	For the Bhakra Nangal Project.	2,00,00,000 } *—38,50,000 }	4-1/8%	1,01,50,000	Repayable in one instalment in 1967 or earlier, if agreed to between the two Governments.
75	2nd December, 1952	For construction of a new Capital at Chandigarh.	1,00,00,000	4 1/2%	87,07,503	Repayable in annual 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.
76	21st January, 1953	For the Bhakra Nangal Project.	1,00,00,000 } *—19,25,000 }	4-1/8%	80,75,000	Repayable in one instalment on the 21st January, 1968, unless earlier repayment is agreed to between the two Governments.
77	4th February, 1953	For the Bhakra Nangal Project.	10,00,000	4-1/8%	10,00,000	Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.
78	11th February, 1953	For the Bhakra Nangal Project.	2,00,00,000 } *—38,50,000 }	4 1/2%	1,01,50,000	Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.
79	16th February, 1953	For housing loans	20,00,000	4 1/2%	20,00,000	Repayable in annual equated instalments of principal and interest in 20 years. Simple interest chargeable for the first three years. Repayment of the loan to start from the fourth year.
80	18th March, 1953	For the Harike Project.	1,78,00,000	4-1/8%	1,78,00,000	Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.
81	18th March 1953	For the Bhakra Nangal Project.	3,00,00,000 } *—57,75,000 }	4-1/8%	2,42,25,000	Do,



82	27th March, 1953	For the construction of tubewells under the Indo-U.S. Technical Co-operative Aid Programme.	47,000	4-1/8%	30,733	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.
83	27th March, 1953	For special minor irrigation schemes.	17,80,100	4%	7,96,055	Repayable in ten years by annual equated instalments of principal and interest.
84	28th March, 1953	For the Bhakra Nangal Project.	4,91,00,000 } *—94,51,750 }	4-1/8%	3,06,48,250	Repayable in one instalment at the end of fifteen years, unless earlier repayment is agreed to between the two Governments.
85	30th March, 1953	For water supply schemes	15,93,000	4 1/2%	15,93,000	Repayable in twenty years. Simple interest chargeable for the first three years. Recoveries to start from the fourth year.
86	31st March, 1953	For Irrigation (Jagadhri Tubewell) Schemes.	8,79,858	4%	3,93,703	Repayable in ten annual equated instalments of principal and interest.
87	31st March, 1953	For construction of tubewell under the T.C.A. Programme	20,00,000	4-1/8%	10,90,712	Repayable in annual equated instalments of principal and interest in fifteen years. First instalment due on the 4th anniversary date of the drawal of the loan.
	31st March, 1953	For PEPSU Development Board, Rajpura	10,00,000	4 1/2%	10,00,000	Repayable in twenty years in fifteen annual equated instalments of principal and interest, the first instalment beginning from sixth anniversary date of drawal of the loan. Interest to be paid annually.
89	31st March, 1953	For grow more food schemes	11,81,010	4%	6,48,713	Repayable in ten annual equated instalments of principal and interest.
90	31st March, 1953	For grow more food schemes	7,84,330	4-1/8%	5,73,645	Repayable in fifteen annual equated instalments of principal and interest.
91	31st March, 1953	For rural rehabilitation loans	19,25,000	3-5/8%	19,23,569	Repayable in five annual equated instalments of principal and interest in a period of six years with an interest free period of one year.
92	31st March, 1953	For purchase of tractors	1,50,000	4%	1,35,827	Repayable in nine annual equated instalments of principal and interest, the first instalment falling due on the 2nd anniversary date of the drawal of the loan.
93	31st March, 1953	For housing loans to displaced persons.	6,00,000	4 1/2%	6,00,000	Repayable in twenty years. Simple interest chargeable for the first three years. Repayment of the loan to start from the fourth year.

\*Share of Rajasthan Government in the loan transferred to that Government.

APPENDIX III—*contd.*

Serial No.	Date of drawal	Purpose of the loan	Amount	Rate of interest	Balance outstanding on the 31st March, 1959	Terms and conditions
1	2	3	4	5	6	7
94	31st March, 1953	For construction of tubewells under the Indo-U.S. T.C.A. Programme.	Rs. 10,00,000	4-1/8%	Es. 10,00,000	Repayable in fifteen annual equated instalments of principal and interest. The first instalment of repayment will fall due on the fourth anniversary date of the drawal of the loan, simple interest to be paid during the interim period.
95	31st March, 1953	For Community Projects.	1,00,000	4%	70,504	Repayable in twelve annual equated instalments of principal and interest. Recovery to commence in 1956.
96	31st March, 1953	For the Bhakra Nangal Project.	15,00,000	4-1/8%	15,00,000	Repayable in one instalment on the 31st March, 1958, unless any arrangements for earlier repayment are agreed to between the two Governments.
97	15th June, 1953	For the Bhakra Nangal Project.	1,00,00,000 } *—19,26,000 }	4-1/8%	80,74,000	Repayable in one instalment at the end of fifteen years or earlier, if agreed to between the two Governments.
98	19th June, 1953	For special minor irrigation schemes.	5,00,000	4%	2,74,437	Repayable in ten annual equated instalments of principal and interest.
99	18th July, 1953	For the Bhakra Nangal Project.	1,00,00,000 } *—19,26,000 }	4-1/8%	80,74,000	Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.
100	3rd August, 1953	For the Bhakra Nangal Project.	1,50,00,000 } *—28,89,000 }	4-1/8%	1,21,11,000	
101	6th August, 1953	For the Harike Project	50,00,000	4-1/8%	50,00,000	
102	1st September, 1953	For the Bhakra Nangal Project.	1,50,00,000 } *—28,89,000 }	4-1/8%	1,21,11,000	
103	7th September, 1953	For the Bhakra Nangal Project.	2,00,00,000 } *—38,52,000 }	4-1/8%	1,61,48,000	
104	18th September, 1953	For the Bhakra Nangal Project.	2,00,00,000 } *—38,52,000 }	4-1/8%	1,61,48,000	
105	30th September, 1953	For the Bhakra Nangal Project.	1,00,00,000 } *—30,81,600 }	4-1/8%	1,29,18,400	
106	13th October, 1953	For Community Projects	9,00,000	4%	6,65,999	Repayable in twelve annual equated instalments of principal and interest.

107	16th November, 1953	For the Bhakra Nangal Project.	1,50,00,000 } *—28,89,000 }	4-1/8%	1,21,11,000	Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.
108	20th November, 1953	For financial assistance to co-operative societies.	35,00,000	3 1/2%	35,00,000	Repayable in a period of three years by disposal of the Government of India securities as soon as they are received from the West Pakistan Government.
109	23rd November, 1953	For the Bhakra Nangal Project.	3,00,00,000 } *—57,78,000 }	4-1/8%	2,42,22,000	Repayable in one instalment at the end of fifteen years, unless earlier repayment is agreed to between the two Governments.
110	24th November, 1953	For Community Projects	2,50,000	4%	2,50,000	Repayable in twelve annual equated instalments of principal and interest, first instalment of recovery commencing in 1956. Interest to be paid annually.
111	9th December, 1953	For urban loans to displaced families at Faridabad.	2,00,000	3-5/8%	78,000	Repayable in three annual equated instalments of principal and interest commencing from the third anniversary of the date of drawal of loan. No recovery to be made in the first year. Simple interest alone to be recovered during the next two years.
112	11th January, 1954	For the new Capital at Chandigarh.	25,00,000	4%	18,54,201	Repayable in seven annual equated instalments of principal and interest commencing from 1957-58. Simple interest to be charged for the first three years.
113	11th January, 1954	For the Bhakra Nangal Project.	1,25,00,000 } *—24,07,500 }	4 1/2%	1,00,92,500	Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.
114	16th January, 1954	For the Bhakra Nangal Project.	1,75,00,000 } *—33,70,500 }	4 1/2%	1,41,29,500	Do.
115	22nd January, 1954	For Community Projects	1,17,000	4%	83,933	Repayable in twelve annual equated instalments of principal and interest.
116	6th February, 1954	For National Extension Service Scheme.	1,12,000	4-1/8%	71,819	Do.
117	6th February, 1954	For the Bhakra Nangal Project.	2,00,00,000 } *—38,52,000 }	4 1/2%	1,61,48,000	Repayable in one instalment at the end of fifteen years, unless earlier repayment is agreed to between the two Governments.
118	15th February, 1954	For the Bhakra Nangal Project.	1,15,00,000 } *—22,14,800 }	4 1/2%	92,85,100	Do.

\*Share of the Rajasthan Government in the loan transferred to that Government.

APPENDIX III—contd.

Serial No.	Date of drawal	Purpose of the loan	Amount	Rate of interest	Balance outstanding on the 31st March, 1959	Terms and conditions
1	2	3	4	5	6	7
			Rs.		Rs.	
119	23rd February, 1954	For the new Capital at Chandigarh.	50,00,000	4%	37,08,382	Repayable in seven annual equated instalments of principal and interest commencing from 1957-58.
120	15th March, 1954	For the Bhakra Nangal Project.	5,25,00,000 **—1,01,11,500	4 1/2%	4,23,88,500	Repayable in one instalment at the end of fifteen years, unless earlier repayment is agreed to between the two Governments.
121	26th March, 1954	For construction of tubewells under the T.C.A. Programme.	10,99,000	4-1/8%	9,87,998	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.
122	31st March, 1954	For loans under the scheme of sharing small savings collections.	8,00,000	4%	8,00,000	Repayable in one instalment at the end of ten years from the date of the drawal of the loan. Interest will be payable annually.
123	31st March, 1954	For urban rehabilitation loans	5,00,000	3-5/8 %	5,00,000	Repayable in annual equated instalments of principal and interest in a period of six years. No recovery of principal or interest to be made during the first year. Simple interest alone to be recovered during the second and third years. Complete repayment of the loan within the next three years.
124	31st March, 1954	For installation of pumping sets.	2,00,000	3 1/2%	2,00,000	Repayable in ten equated half-yearly instalments of principal and interest, commencing from the 2nd anniversary date of drawal of the loan.

126	31st March, 1954	For rehabilitation loans to families to be weeded out from infirmaries or homes.	2,30,000	3-5/8 %	2,30,000	Repayable in annual equated instalments of principal and interest in a period of six years. No recovery of principal or interest to be made during the first year. Simple interest alone to be recovered during the second and third years. Complete repayment of the loan within the next three years.
120	31st March, 1954	For National Extension Service Blocks.	64,000	4-1/8%	55,368	Repayable in twelve annual equated instalments of principal and interest.
127	31st March, 1954	For house building loans to displaced allottees of plots in 6,800 sites.	10,00,000	4 1/2%	10,00,000	Repayable in seventeen 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.
128	31st March, 1954	For the Harike Project	61,00,000	4 1/2%	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.
129	31st March, 1954	For subsidised industrial housing scheme.	3,26,000	4 1/2%	2,84,804	Repayable in twenty five annual equated instalments of principal and interest.
130	31st March, 1954	For the Bhakra Nangal Project.	60,50,000	4 1/2%	60,50,000	Repayable in one instalment at the end of fifteen years or earlier, if agreed to between the two Governments.
131	31st March, 1954	For land reclamation and sinking of tubewells.	36,00,000	4 1/2%	36,00,000	Repayable in fifteen annual equated instalments of principal and interest.
132	31st March, 1954	For loans under the scheme of sharing small savings collections.	16,00,000	4%	16,00,000	Repayable in one instalment at the end of ten years.
133	31st March, 1954 and 31st March, 1955	For construction of tubewells under the T.C.A. Programme.	*11,57,553	4 1/2%	10,41,634	Repayable in fifteen annual equated instalments of principal and interest. First instalment to start on the fourth anniversary date of drawal of the loan, simple interest will be paid during the interim period.
134	31st March, 1954	For construction of tubewells under the T.C.A. Programme	3,00,000	4-1/8%	3,00,000	Repayable in fifteen annual equated instalments of principal and interest, first instalment of recovery commencing from 1957-58.
135	31st March, 1954	For grow more food schemes	16,42,280	4%	16,61,420	Repayable in 10 annual equated instalments of principal and interest.

\*Includes a loan of R. 463 shown against serial No. 212 in the previous year's Finance Accounts.

\*\*Share of the Rajasthan Government in the loan transferred to that Government.

APPENDIX III—contd.

Serial No.	Date of drawal	Purpose of the loan	Amount	Rate of interest	Balance outstanding on the 31st March, 1959	Terms and conditions
1	2	3	4	5	6	7
			Rs.		Rs.	
136	31st March, 1954	For grow more food schemes	2,98,000	3½%	63,344	Repayable in five annual equated instalments of principal and interest.
137	31st March, 1954	For grow more food schemes.	14,62,150	4½%	11,56,651	Repayable in fifteen annual equated instalments of principal and interest.
138	31st March, 1954	For Community Projects (G. M.F.)	9,17,000	4%	7,26,495	Repayable in twelve annual equated instalments of principal and interest.
139	31st March, 1954	For minor irrigation schemes	20,46,300	4%	18,22,541	Repayable in twelve annual equated instalments of principal and interest.
140	31st March, 1954	For urban rehabilitation schemes of the P.E.P.S.U. Development Board.	5,00,000	3-5/8%	5,00,000	Repayable in annual equated instalments of principal and interest in a period of six years. No recovery of principal and interest will be made during the first year. Simple interest alone to be recovered during the 2nd and 3rd years. Repayment to be made in the remaining three years.
141	31st March, 1954	For the P.E.P.S.U. Development Board.	5,00,000	4½%	5,00,000	Repayable in twenty years in fifteen annual equated instalments of principal and interest, the first instalment beginning from the sixth anniversary date of drawal of the loan. Interest to be paid annually.
142	31st March, 1954	For reclamation scheme in Karnal.	76,610	4%	49,515	Repayable in ten annual equated instalments of principal and interest.
143	8th May, 1954	For the Bhakra Nangal Project.	2,50,00,000	} 4½%	} 2,15,07,500	} Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.
144	7th June, 1954	For the Bhakra Nangal Project.	*—34,02,500			
145	22nd June, 1954	For Jagadhri Tubewell Project.	2,00,00,000			
			*—27,22,000	4½%	1,72,78,000	
			27,11,000	4½%	22,95,136	Repayable in fifteen annual equated instalments of principal and interest starting from the 2nd anniversary of the date of the drawal of the loan. Simple interest alone to be charged for the first year.

146	26th June, 1954	For the Bhakra Nangal Project.	50,00,000	4½%	50,00,000	Repayable in one instalment at the end of 15 years or earlier, if agreed to between the two Governments.
147	26th June, 1954	For the Bhakra Nangal Project.	3,50,00,000 } *—47,83,500 }	4½%	3,02,36,500	Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.
148	2nd July, 1954	For Community Development Project.	3,83,000	4%	2,94,350	Repayable in twelve annual equated instalments of principal and interest.
149	16th August, 1954	For the Bhakra Nangal Project.	2,50,00,000 } *—34,02,500 }	4½%	2,15,97,500	Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.
150	11th September, 1954	For the Bhakra Nangal Project.	2,20,00,000 } *—29,94,200 }	4½%	1,90,05,800	Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.
151	15th October, 1954	For the Bhakra Nangal Project.	1,50,00,000 } *—20,41,500 }	4½%	1,29,58,500	Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.
152	October, 1954 (a)	For development of handloom industries.	13,950	Interest free.	11,300	Repayable in ten annual equated instalments of principal and interest commencing two years after the date of drawal of the loan.
153	23rd October, 1954	For sinking of tube-wells. . .	16,00,000	4½%	12,65,095	Repayable in fifteen annual equated instalments of principal and interest.

(a) Exact date of credit not known.

\*Share of the Rajasthan Government in the loan transferred to that Government.

APPENDIX III—contd.

Serial No.	Date of drawal	Purpose of the loan	Amount	Rate of interest	Balance outstanding on the 31st March, 1959	Terms and conditions
1	2	3	4	5	6	7
			Rs.	%	Rs.	
154	8th November, 1954	For the Bhakra Nangal Project.	1,81,00,000 } *—21,77,600 }	4½%	1,38,22,400	Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.
155	30th November, 1954	For National Extension Services Scheme.	1,28,000	4-1/8%	92,016	Repayable in twelve annual equated instalments of principal and interest.
156	1st December, 1954	For the Bhakra Nangal Project.	85,00,000 } *—11,56,850 }	4½%	73,43,150	Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.
157	2nd December, 1954	For financial assistance to small scale industries.	4,00,000	3½%	2,57,405	Repayable in ten annual equated instalments of principal and interest.
158	4th December, 1954	For development scheme	1,00,00,000	4%	87,33,904	Repayable in seven annual equated instalments of principal and interest. Repayment to start from 1958-59.
159	3rd January, 1955	For development schemes	1,51,00,000	4%	1,31,00,856	Repayable in seven annual equated instalments of principal and interest commencing from 1958-59.
160	4th January, 1955	For development of cottage and small scale industries.	2,10,000	3½%	2,10,000	Repayable in six annual equated instalments of principal and interest, first instalment of recovery commencing from 1959-60. Simple interest to be paid in annual instalments for the first four years.
161	8th January, 1955	For the Bhakra Nangal Project.	2,00,00,000 } *—27,22,000 }	4½%	1,72,78,000	Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.
162	12th January, 1955	For 'Community' Development Programme.	43,40,000	4½%	31,39,321	Repayable in twelve annual equated instalments of principal and interest.



163	13th January, 1955	For National Extension services Blocks.	80,000	4-1/8%	74,714	Repayable in twelve annual equated instalments of principal and interest.
164	15th January, 1955	For small scale industries ..	9,000	3 1/2%	9,000	Repayable in three equated instalments of principal and interest commencing from the end of the third year from the date of drawal of the loan.
165	21st January, 1955	For educational development schemes.	2,00,000	Interest free	1,70,999	Repayable in not more than thirty annual equated instalments of Rs. 6,667 commencing from 1956-57.
166	5th February, 1955	For Community Development Projects.	2,14,000	4-1/8%	1,99,858	Repayable in twelve annual equated instalments of principal and interest.
167	9th February, 1955	For cheap tonements scheme	1,83,000	4 1/2%	1,83,000	Repayable in annual equated instalments in a period of twenty years. Repayment to start after a period of three years.
168	16th February, 1955	For development schemes ..	1,00,00,000	4%	87,33,904	Repayable in seven annual equated instalments of principal and interest commencing from 1958-59.
169	18th February, 1955	For development of handloom industries.	3,15,000	Interest free	1,07,800	Different terms.
170	18th February, 1955	For grow more food schemes	50,00,000	3% to 4%	26,10,263	Different terms.
171	19th February, 1955	For national water supply and sanitation schemes.	18,75,000	4 1/2%	17,43,514	Repayable in thirty annual equated instalments of principal and interest.
172	23rd February, 1955	For the Bhakra Nangal Project.	3,70,00,000 } *—50,35,700 }	4 1/2%	3,19,64,300	Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.
173	23rd February, 1955	For resettlement of ex-servicemen in P.E.P.S.U.	3,00,000	4-1/8%	3,00,000	Repayable in eleven annual equated instalments of Rs. 30,000 comprising principal and interest. First instalment of recovery will commence from 1956-57, simple interest alone to be paid for the first year.
174	23rd February, 1955	For development of handloom industries.	20,250	Interest free	20,250	Repayable in ten annual instalments commencing two years after the date of the drawal of the loan.
175	2nd March, 1955	For development of handloom industries.	20,000	Do.	20,000	Repayable in ten annual instalments commencing two years after the date of drawal of the loan.

\*Share of the Rajasthan Government in the loan transferred to that Government.

APPENDIX III—contd.,

Serial No.	Date of drawal	Purpose of the loan	Amount	Rate of interest	Balance outstanding on the 31st March, 1955	Terms and conditions
1	2	3	4	5	6	7
176	8th March, 1955	For subsidised industrial housing scheme.	Rs. 82,402	4½%	Rs. 74,291	Repayable in twenty five equated instalments of principal and interest.
177	11th March, 1955	For land reclamation scheme	16,00,000	4-1/8%	16,00,000	Repayable in ten annual equated instalments of principal and interest. The first instalment will fall due on the second anniversary date of the drawal of the loan.
178	11th March, 1955	For installation of pumping sets.	3,00,000	3-5/8%	3,00,000	Repayable in five annual equated instalments of principal and interest.
170	11th March, 1955	For sinking of tubewells ..	3,00,000	3-7/8%	3,00,000	Repayable in eight annual equated instalments of principal and interest.
180	11th March, 1955	For purchase of tractors and implements.	4,00,000	3-7/8%	4,00,000	Repayable in eight annual equated instalments of principal and interest.
181	11th March, 1955	For sinking of percolation wells	12,46,500	3-5/8%.	12,46,500	Repayable in five annual equated instalments of principal and interest.
182	11th March, 1955	For urban composting scheme	1,00,000	3-5/8%	1,00,000	Repayable in five annual equated instalments of principal and interest.
183	15th March, 1955	For urban water supply and drainage scheme.	3,75,000	4½%	3,75,000	Repayable in thirty annual equated instalments of principal and interest, commencing from 1955-56.
184	17th March, 1955	For the Bhakra Nangal Project.	60,00,000	4½%	60,00,000	Repayable in one instalment at the end of fifteen years or earlier if agreed to between the two Governments.
185	25th March, 1955	For development of <i>Mandis</i> and shopping centres for displaced persons in urban areas.	7,78,000	4½%	7,78,000	Repayable in twenty annual 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.
186	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 alone to be recovered during 2nd and 3rd years. Recovery to be affected in the last three years.

187	28th March, 1955	For small savings scheme ..	31,00,000	4%	31,00,000	Repayable in one instalment at the end of ten years.
188	30th March, 1955	For development schemes	2,15,00,000	4%	2,13,08,065	Repayable in seven annual equated instalments of principal and interest commencing from 1958-59.
189	30th March, 1955	For Community Development Programmes.	73,000	4 1/8%	68,176	Repayable in twelve annual equated instalments of principal and interest.
190	30th March, 1955	For construction of tube-wells	20,10,655	4-1/8%	20,10,655	} Repayable in fifteen annual equated instalments of principal and interest, first instalment of recovery commencing from 1959-60.
191	31st March, 1955	For construction of tube-wells	12,80,345	4-1/8%	12,80,345	
192	31st March, 1955	For cheap tenement* scheme	15,000	4 1/2%	15,000	Repayable in annual equated instalments in a period of twenty years. Repayment of loan to start after a period of three years.
193	31st March, 1955	For the Bhakra Nangal Project.	2,61,00,000 } *—35,38,000 }	4 1/2%	2,24,61,400	Repayable in one instalment at the end of fifteen years or earlier, if agreed to between the two Governments.
194	31st March, 1955	For urban rehabilitation loans	50,000	3 1/2%	50,000	Repayable in annual equated instalments of principal and interest in a period of six years. No recovery of principal and interest will be made during the first year, simple interest alone to be recovered during the second and third years. Repayment to be made in the remaining three years.
195	31st March, 1955	For house building loans to displaced persons.	30,00,000	Interest free	30,00,000	No cash recovery to be made from the State Government. The amount of loan will be adjusted against compensation when it is paid to displaced persons.
196	31st March, 1955	For construction of tube-wells under the T.C.A. Programme.	49,13,000	4 1/2%	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.
197	31st March, 1955	Do.	6,00,000	Do.	6,00,000	

\*Share of the Rajasthan Government in the loan transferred to that Government.

APPENDIX III—contd.

Serial No.	Date of drawal	Purpose of the loan	Amount	Rate of interest	Balance outstanding on the 31st March, 1959	Terms and conditions
1	2	3	4	5	6	7
			Rs.		Rs.	
198	31st March, 1955	For construction of tube-wells under the T.C.A. Programme.	27,55,198	4 1/2%	26,20,137	Repayable in fifteen annual equated instalments commencing from the fourth anniversary of the loan, simple interest to be paid during the interim period.
199	31st March, 1955	For flood protection scheme	1,00,000	4 1/2%	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.
200	31st March, 1955	For development of handloom industries.	9,000	Interest free.	..	..
201	31st March, 1955	For Community Development Projects.	6,14,000	4-1/8%	4,87,199	Repayable in twelve annual equated instalments of principal and interest.
202	31st March, 1955	For Community Development Projects.	11,15,000	4-1/8%	8,84,732	Do.
203	31st March, 1955	For various grow more food schemes.	3,87,356	4%	2,71,842	Repayable in ten annual equated instalments of principal and interest.
204	31st March, 1955	For Low Income Group Housing Schemes.	20,00,000	4 1/2%	18,97,159	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.
205	31st March, 1955	For Community Development Blocks.	2,00,000	4-1/8%	1,86,784	Repayable in twelve annual equated instalments of principal and interest.

206	31st March, 1955	For construction of tube-wells under the T.C.A. Programme	28,22,005	4½%	28,22,005	Repayable in fifteen annual equated instalments of principal and interest, the first instalment of repayment commencing from the fourth anniversary date of the drawal of the loan.
207	31st March, 1955	For construction of tube-wells under the T.C.A. Programme.	17,52,788	4½%	17,52,788	Repayable in fifteen annual equated instalments of principal and interest, commencing from the fourth anniversary date of the drawal of the loan.
208	31st March, 1955	For construction of tube-wells under the T.C.A. Programme.	32,815	4½%	32,815	Repayable in fifteen annual equated instalments of principal and interest, commencing from the 1st April, 1958.
209	26th April, 1955	For Low Income Group Housing Scheme.	36,00,000	4½%	34,79,325	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.
210	27th May, 1955	For National Extension Service Blocks.	80,000	4-1/8%	63,479	Repayable with interest in twelve annual equated instalments or earlier with the prior agreement of the Government of India.
211	31st May, 1955	For granting loans to small scale industrial units.	1,50,000	4%	1,40,050	Repayable either (a) in ten annual equated instalments commencing after the expiry of one year from the date of the drawal of the loan, or (b) by payment of interest only in annual instalments for the first four years and thereafter the loan with interest in six annual instalments.
212	24th June, 1955	For the construction of hostel for the Punjab Engineering College, Chandigarh.	2,30,000	Interest free.	2,30,303	Repayable in thirty three annual instalments.
213	4th July, 1955	For National Extension Service Blocks.	80,000	4-1/8%	80,000	Repayable in twelve annual equated instalments of principal and interest.
214	21st July, 1955	For Low Income Group Housing Scheme.	30,00,000	4½%	28,99,437	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.

APPENDIX III—contd.

Serial No.	Date of drawal	Purpose of the loan	Amount	Rate of interest	Balance outstanding on the 31st March, 1959	Terms and conditions
1	2	3	4	5	6	7
			Rs.		Rs.	
215	3rd August, 1955	For purchase of tractors ..	2,03,500	3-7/8%	2,03,500	Repayable in eight annual equated instalments of principal and interest.
216	3rd August, 1955	For sinking of tube-wells ..	48,500	3-7/8%	48,500	Do.
217	3rd August, 1955	For installation of pumping sets.	50,000	3-5/8%	50,000	Repayable in five annual equated instalments of principal and interest.
218	3rd August, 1955	For grow more food schemes	3,12,000	4 1/2%	3,12,000	Repayable in sixteen half-yearly equated instalments of principal and interest.
219	3rd August, 1955	For Community Development Programme.	3,72,000	4-1/8%	3,72,000	Repayable in twelve annual equated instalments of principal and interest.
220	9th August, 1955	For National Extension Services Programme.	1,18,000	4-1/8%	1,18,000	Do.
221	11th August, 1955	For grow more food schemes	1,04,483	4%	1,21,702	Repayable in ten annual equated instalments of principal and interest.
222	24th August, 1955	For Low Income Group Housing Scheme.	3,00,000	3 1/2%	..	Out of the loan of Rs. 5,00,000 shown in the last year's accounts, Rs. 2,00,000 converted into a long term loan vide item 223 below.
223	24th August, 1955	For Low Income Group Housing Scheme.	2,00,000	4 1/2%	1,93,290	Repayable in thirty annual equated instalments.
224	24th August, 1955	For Low Income Group Housing Scheme.	5,00,000	4 1/2%	4,83,230	Repayable in thirty annual equated instalments, the first instalment being due two years after the date on which the amount is drawn.
225	9th September, 1955	For granting loans to small scale industrial units.	8,50,000	4%	7,05,573	Repayable in ten annual equated instalments, the first instalment being due in the second year following the grant of the loan.
226	27th September, 1955	For Community Development Projects.	54,000	4-1/8%	54,000	Repayable in twelve annual equated instalments of principal and interest.
227	27th September, 1955	Do.	2,16,000	4-1/8%	2,16,000	Do.

228	29th September, 1955	For Low Income Group Housing Scheme.	50,00,000	4½%	48,32,307	Repayable in thirty annual equated instalments, the first instalment being due two years after the date on which the amount is paid to the State Government.
220	8th October, 1955	For National Extension Service Blocks.	80,000	4-1/8%	63,479	Repayable in twelve annual equated instalments or earlier with the prior agreement with the Government of India.
230	10th October, 1955	For the Bhakra Nangal Project.	1,00,00,000	4½%	1,00,00,000	Repayable in one instalment at the end of fifteen years or earlier, if agreed to between the two Governments.
231	12th October, 1955	For the Bhakra Nangal Project.	6,00,00,000 } *—55,26,000 }	4½%	5,44,74,000	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.
232	18th October, 1955	For Low Income Group Housing Scheme.	3,00,000	4½%	3,00,000	Repayable in thirty annual equated instalments of principal and interest, the first instalment of repayment falling due two years after the date of drawal of the loan.
233	20th October, 1955	For construction of transmission lines.	30,00,000	4%	30,00,000	Repayable in seven annual equated instalments of principal and interest, commencing from 1959-60, simple interest to be paid during the interim period.
234	28th October, 1955	For Low Income Group Housing Scheme.	75,00,000	4½%	72,48,594	Repayable in thirty annual equated instalments, the first instalment being due two years after the date on which the loan is drawn.
235	29th October, 1955	For National Extension Service Blocks.	3,05,000	4-1/8%	2,42,010	Repayable in twelve annual equated instalments or earlier with the prior agreement with the Government of India.
236	3rd November, 1955	For Community Development Blocks.	14,000	4-1/8%	11,107	Repayable with interest in twelve annual equated instalments or earlier with the prior agreement with the Government of India.
237	8th November, 1955	For National water supply and drainage scheme.	28,12,500	4½%	26,67,878	Repayable with interest in thirty annual equated instalments.

\*Share of the Rajasthan Government in the loan transferred to that Government.

APPENDIX III—contd.

Serial No.	Date of drawal	Purpose of the loan	Amount	Rate of interest	Balance outstanding on the 31st March, 1959	Terms and conditions
1	2	3	4	5	6	7
239	9th November, 1955	For development of handloom industry.	Rs. 2,00,000	Interest free.	Rs 1,00,000	The loan is for a period of one year from the date of drawal, but will be renewed for a further period of one year subject to the fulfilment of the following conditions:— (i) That 10 per cent of the loan is paid on the due date. (ii) That the loan is really required to be renewed for increased production of <i>khadi</i> . (iii) That there are genuine reasons for loanees' inability to repay the entire or substantial portion of the loan without jeopardising future production of <i>khadi</i> .
239	9th November, 1955	For development of <i>Khadi</i> industry.	94,500	4%	94,500	Repayable in ten annual equated instalments of principal and interest, the first instalment to be paid at the end of the second year from the date of drawal of the loan.
240	18th November, 1955	For construction of transmission lines.	10,00,000	4%	10,00,000	Repayable in seven annual equated instalments of principal and interest commencing from 1959-60, unless any arrangements for earlier repayment are agreed to between the two Governments. The interest to be paid annually.
241	16th November, 1955	For flood relief scheme	5,00,000	4%	5,00,000	Repayable in ten annual equated instalments of principal and interest commencing from the 1st anniversary date of drawal of the loan.
242	7th December, 1955	For granting loans to co-operative sugar factories.	32,00,000	4-1/8%	25,39,139	Repayable in twelve annual equated instalments.
243	9th December, 1955	For subsidised industrial housing scheme.	45,000	4 1/2%	45,000	Repayable in twenty five annual equated instalments of principal and interest.
244	9th December, 1955	For National Extension Service Scheme.	16,000	4-1/8%	16,000	Repayable in twelve annual equated instalments of principal and interest.



245	10th December, 1955	For subsidised industrial housing scheme.	18,000	4½%	18,000	Repayable in twenty five annual equated instalments of principal and interest.
246	10th December, 1955	For development of handmade paper industry.	7,500	3%	7,500	Loan for non-recurring expenditure shall be repayable within a period of 5 years from the date of drawal and no interest will be charged if repaid within the stipulated period. Loan for working capital shall be repayable within a period of three years, no interest to be charged for the first year.
247	14th December, 1955	For land reclamation scheme	20,00,000	4%	20,00,000	Repayable in ten annual equated instalments of principal and interest.
248	14th December, 1955	For sinking of wells and installation of pumping sets.	8,48,850	3-7/8%	8,48,850	Repayable in ten six-monthly equated instalments of principal and interest, the first instalment being due for repayment on the 2nd anniversary date of the drawal of the loan.
249	14th December, 1955	For sinking of tubewells	2,50,000	4%	2,50,000	Repayable in fifteen six-monthly equated instalments of principal and interest, the first instalment of repayment falling due on the 2nd anniversary of the date of drawal of the loan.
250	14th December, 1955	For purchase of tractors	2,00,000	3-7/8%	2,00,000	Repayable in fifteen six-monthly equated instalments of principal and interest.
251	14th December, 1955	For urban composting scheme	50,000	3-5/8%	50,000	Repayable in ten six-monthly equated instalments of principal and interest.
252	14th December, 1955	For land reclamation scheme	3,00,625	3-5/8%	3,00,625	Do.
253	14th December, 1955	For construction of transmission lines.	10,00,000	4%	10,00,000	Repayable in seven annual equated instalments of principal and interest, commencing from 1959-60.
254	27th December, 1955	For development of handloom industry.	2,33,000	Interest free.	1,86,400	The loan is for a period of one year from the date of drawal but will be renewed for a further period of one year subject to the fulfilment of the following conditions :— (i) That 10 per cent of the loan is paid on due date. (ii) That the loan is really required to be renewed for increased production of <i>khadi</i> . (iii) That there are genuine reasons for loaners' inability to repay the entire or substantial portion of the loan without jeopardising future production of <i>khadi</i> .

APPENDIX III—*contd*

Serial No.	Date of drawal	Purpose of the loan	Amount	Rate of interest	Balance outstanding on the 31st March, 1959	Terms and conditions
1	2	3	4	5	6	7
			Rs.		Rs.	
255	27th December, 1955	For small scale industries	1,73,250	4%	1,73,250	Repayable in ten annual equated instalments of principal and interest, the first instalment of repayment falling due on the second anniversary date of drawal of the loan. Simple interest for the first year to be recovered along with the first instalment.
256	28th December, 1955	For the Bhakra Nangal Project	3,00,00,000 } *—27,63,000 }	4½%	2,72,37,000	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.
257	29th December, 1955	For construction of tubewells	56,00,000	4-1/8%	56,00,000	Repayable in fifteen annual equated instalments of principal and interest. The first instalment of repayment of the loan due on the fourth anniversary of the date of drawal of the loan. Simple interest to be paid annually during this interim period.
258	29th December, 1955	For grow more food schemes	30,00,000	4½%	30,00,000	Interest free for the first five years. Unless any arrangements for earlier repayment are agreed to between the two Governments, the loan will be repayable in twenty five annual equated instalments of principal and interest commencing from 1961-62.
259	29th December, 1955	For National Extension Service Blocks.	8,000	4-1/8%	8,000	Repayable in twelve annual equated instalments of principal.

260	11th January, 1956	For Low Income Group Housing Scheme.	25,00,000	4½%	25,00,000	Repayable in thirty annual equated instalments of principal and interest, the first instalment of repayment being due two years after the date of drawal of the loan. Simple interest for the first year to be recovered along with the first equated instalment of repayment of the loan.
261	13th January, 1956	For development of handloom industry.	34,050	Interest free.	34,050	Repayable in ten years commencing two years after the date of drawal of the loan.
262	13th January, 1956	For grow more food schemes	4,07,000	4%	3,01,475	Repayable in ten annual equated instalments of principal and interest.
263	13th January, 1956	For grow more food schemes	4,57,115	4%	3,38,265	Repayable in ten annual equated instalments
264	13th January, 1956	For grow more food schemes	8,40,725	4½%	7,11,756	Repayable in fifteen annual equated instalments.
265	13th January, 1956	For grow more food schemes	0,00,000	3-5/8%	2,56,680	Repayable in five annual equated instalments.
266	19th January, 1956	For construction of tubewell under the T.C.M. Tubewell, Projects.	45,59,000	4-1/8%	45,50,000	Repayable in fifteen annual equated instalments of principal and simple 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.
267	19th January, 1956	For construction of Kalanaur distributary.	42,800	4%	31,672	Repayable in ten annual equated instalments of principal and interest.
268	24th January, 1956	For financing expenditure on Harike Project.	40,00,000	4-1/4%	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.

\* Share of the Rajasthan Government in the loan transferred to that Government.  
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APPENDIX III—contd.

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Serial No.	Date of drawal	Purpose of the loan	Amount	Rate of interest	Balance outstanding on the 31st March, 1959	Terms and conditions
1	2	3	4	5	6	7
			Rs.		Rs.	
269	30th January, 1956	For flood relief measures	25,00,000	4%	25,00,000	Repayable in ten annual equated instalments of principal and interest, first instalment of recovery commencing from the first anniversary of the drawal of the loan.
270	4th February, 1956	For grow more food schemes	4,52,450	4%	3,34,813	Repayable in ten annual equated instalments of principal and interest.
271	4th February, 1956	For grow more food schemes	11,02,000	4½%	9,32,952	Repayable in fifteen annual equated instalments of principal and interest.
272	6th February, 1956	For loans to small scale industrial units.	10,00,000	4%	8,30,086	Repayable in ten annual equated instalments, the first instalment being due in the second year following the grant of the loan.
273	6th February, 1956	For loans to small scale industrial units.	1,17,100	4%	1,17,100	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 will be charged for the intervening period, the amount of interest so due being payable with the first instalment of repayment of the loan.
274	14th February, 1956	For Community Development Projects.	50,59,000	4-1/8%	40,14,223	Repayable in twelve equated instalments or earlier, if arranged by prior agreement with the Government of India.
275	28th February, 1956	For construction of tubewells under the T.O.M. Tubewell Projects.	89,92,000	4-1/4%	89,92,000	Repayable in fifteen annual equated instalments of principal and simple interest, the first instalment being due on the fourth anniversary of the date of drawal of the loan.

276	20th February, 1956	For Community Development Blocks.	6,93,000	4-1/8%	5,49,883	Repayable in twelve annual equated instalments or earlier if arranged by prior agreement with the Government of India.
277	2nd March, 1956	For Low Income Group Housing Scheme.	69,00,000	4 1/2%	66,68,706	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.
278	5th March, 1956	For the Biakra Nangal Project.	5,00,00,000 —46,05,000*	4 1/2%	4,53,95,000	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.
279	7th March, 1956	For National Extension Service Blocks.	2,000	4-1/8%	2,000	Repayable in twelve annual equated instalments of principal and interest.
280	7th March, 1956	For development of 205 shop plots in Rajpura township.	37,850	4 1/2%	37,850	Repayable in annual equated instalments of principal and interest in a period of twenty years. The first instalment of repayment will commence after a period of three years, simple interest being chargeable for the interim period.
281	8th March, 1956	For Community Development Blocks.	83,000	4-1/8%	65,859	Repayable with interest in twelve equated annual instalments or earlier if arranged by prior agreement with the Government of India.
282	8th March, 1956	For National Extension Service Blocks.	1,19,000	4-1/8%	94,424	Do.

\* Share of the Rajasthan Government in the loan transferred to that Government.

APPENDIX III—*contd.*

Serial No.	Date of drawal	Purpose of the loan	Amount	Rate of interest	Balance outstanding on the 31st March, 1959	Terms and conditions
1	2	3	4	5	6	7
			Rs.		Rs.	
283	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 payment is agreed to between the two Governments. The repayment will commence from 1959-60.
284	10th March, 1956	For construction of students' hostel for the Government Technical Institute, Ambala.	2,00,000	Interest free.	1,87,880	Repayable in thirty three annual instalments.
285	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.
286	19th March, 1956	Do.	1,43,090	4½%	1,43,090	Do.
287	19th March, 1956	For construction of tubewells under G.M.F. programme.	21,70,000	4½%	21,70,000	Repayable in fifteen annual equated instalments of principal and simple interest, the first instalment being due on the fourth anniversary of the date of drawal of the loan.
288	20th March, 1956	For subsidised industrial housing scheme.	45,000	4½%	42,887	Repayable in twenty five annual equated instalments of principal and interest.
289	20th March, 1956	For granting loans to small scale industrial units.	10,00,000	4%	8,30,086	Repayable in ten annual equated instalments, the first instalment being due in the second year following the grant of the loan.
290	21st March, 1956	For co-operative sugar factories.	8,00,000	4-1/8%	6,34,786	Repayable in twelve annual equated instalments.

201	21st March, 1956	For Community Development Projects.	5,000	4-1/8%	5,000	Repayable in twelve annual equated instalments of principal and interest.
202	24th March, 1956	For development of handloom industries.	60,000	Interest free.	48,000	Repayable in ten annual instalments commencing immediately after expiry of two years from the date of drawal of the loan.
203	27th March, 1956	For loans under the scheme of sharing small savings collections.	26,50,000	4 1/4%	26,50,000	Repayable in one instalment at the end of ten years from the date of drawal of the loan.
204	29th March, 1956	For the Bhakra Nangal Project.	12,00,000 -1,10,520*	4 1/4%	10,89,480	Repayable in one instalment at the end of fifteen years, unless any arrangement for earlier payment is agreed to between the two Governments. The interest to be paid half yearly.
205	29th March, 1956	For Ferozepur Canals (Harika Project).	20,00,000	4 1/4%	20,00,000	Do.
206	29th March, 1956	For flood relief measures	6,00,000	4 1/4%	6,00,000	Interest free for the first five years. Unless any arrangement for earlier repayment is agreed to between the two Governments, the loan will be repayable in 25 annual equated instalments of principal and interest, first instalment of recovery commencing from 1961-62.
207	31st March, 1956	For construction of tubewells under the T.C.A. Tubewells Project.	14,19,170	4 1/4%	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.
208	31st March, 1956	Do.	18,89,572	4 1/4%	18,89,572	Do.
209	31st March, 1956	Do.	3,15,853	4 1/4%	3,15,853	Do.
300	31st March, 1956	Do.	26,08,089	4 1/4%	26,08,089	Do.

\*Share of the Rajasthan Government in the loan transferred to that Government.

APPENDIX III—contd.

Serial No.	Date of drawal	Purpose of the loan	Amount	Rate of interest	Balance outstanding on the 31st March, 1959	Terms and conditions
1	2	3	4	5	6	7
			Rs.		Rs.	
301	31st March, 1956	For adjustment of cost of imported equipment	2,339	4-1/8%	2,181	Repayable in twelve annual equated instalments of principal and interest.
302	31st March, 1956	Do.	30,722	4%	24,338	Do.
303	31st March, 1956	For rehabilitation of Kashmiri displaced persons of Yole Camp in Kangra and Pathankot.	2,16,000	3-3/4%	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 recovered in the first year. Simple interest to be paid on the second and third anniversary of loan. The repayment of equated instalments will commence on the fourth anniversary.
304	31st March, 1956	For subsidised housing scheme for industrial works.	41,700	4 1/2%	41,700	Repayable in twenty five annual equated instalments.
305	31st March, 1956	Do.	2,32,667	4 1/2%	2,32,667	Repayable in twenty five annual equated instalments of principal and interest.
306	31st March, 1956	For Low Income Group Housing Scheme.	10,00,000	4 1/2%	9,83,609	Repayable in thirty annual equated instalments, the first instalment being due two years after the date of the loan.
307	31st March, 1956	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.



303	31st March, 1953	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.
309	31st March, 1956	For flood control schemes	7,00,000	4½%	7,00,000	Repayable in twenty five annual equated instalments of principal and interest commencing from 1961-62, unless any arrangement for earlier repayment is agreed to.
310	31st March, 1956	For grow more food schemes	19,47,915	4%	16,16,938	Repayable in ten annual equated instalments of principal and interest.
311	31st March, 1956	For grow more food schemes	7,50,000	3-5/8%	4,65,918	Repayable in five annual equated instalments of principal and interest.
312	31st March, 1956	For grow more food schemes	13,98,000	4½%	12,58,027	Repayable in fifteen annual equated instalments of principal and interest.
313	31st March, 1956	For co-operative sugar factories.	10,00,000	4-1/8%	8,65,114	Repayable in twelve annual equated instalments of principal and interest.
314	31st March, 1956	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 instalments commences.
315	31st March, 1956	For National Extension Service Blocks.	30,000	4-1/8%	25,953	Repayable with interest in twelve annual equated instalments or earlier if arranged by prior agreement with the Government of India.
316	31st March, 1956	For Low Income Group Housing Scheme.	13,00,000	4½%	13,00,000	Repayable in thirty annual equated instalments of principal and interest, the first instalment of repayment becoming due two years after the date of drawal of the loan. Simple interest on the loan for the first year to be recovered alongwith the first equated instalment of repayment.

APPENDIX III—contd.

Serial No.	Date of drawal	Purpose of the loan	Amount	Rate of interest	Balance outstanding on the 31st March, 1959	Terms and conditions
1	2	3	4	5	6	7
317	31st March, 1956	For small scale urban loans to non-claimant displaced persons.	Rs. 25,000	3-3/4%	Rs. 25,000	Repayable in annual 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 alone to be recovered during the second and third years. Complete repayment of the loan in the remaining three years.
318	31st March, 1956	For loans under the scheme of sharing small savings collections.	13,00,000	4%	13,00,000	Repayable in one instalment at the end of ten years.
319	31st March, 1956	For land reclamation scheme	10,00,000	4%	10,00,000	Repayable in ten annual equated instalments of principal and interest.
320	31st March, 1956	For sinking of wells	3,48,000	3-7/8%	3,48,000	Repayable in ten six-monthly equated instalments of principal and interest, the first instalment of repayment being due on the second anniversary date of drawal of the loan.
321	31st March, 1956	For installation of pumping sets.	75,000	8-7/8%	75,000	Repayable in ten six-monthly equated instalments of principal and interest, the first instalment being due for repayment on the second anniversary date of drawal of the loan.
322	31st March, 1956	For purchase of tractors	1,00,000	3-7/8%	1,00,000	Repayable in fifteen six-monthly equated instalments of principal and interest.
323	31st March, 1956	For urban composting scheme	9,000	3-3/4%	9,000	Repayable in ten six-monthly equated instalments of principal and interest.

324	31st March, 1956	For land reclamation scheme	1,50,300	3-3/4%	1,50,300	Repayable in ten six-monthly equated instalments of principal and interest.
325	31st March, 1956	For purchase of tractors and implements.	2,00,000	3-7/8%	2,00,000	Repayable in fifteen six monthly equated instalments of principal and interest.
326	31st March, 1956	For Community Development Projects.	9,24,000	4-1/8%	9,24,000	Repayable in twelve annual equated instalments of principal and interest.
327	31st March, 1956	For construction of tubewells under the Indo-U.S. T.C.A. programme.	20,50,000	4 1/4%	20,50,000	} Repayable in fifteen annual equated instalments of principal and interest. The first instalment of repayment will fall due on the fourth anniversary date of drawal of the loan, simple interest being payable during the interim period.
328	31st March, 1956	For construction of tubewells under the Indo-U.S. programme.	16,90,000	4 1/2%	16,90,000	
329	31st March, 1956	For construction of building for the cycle factory at Rajpura Township.	1,48,000	4 1/2%	1,48,000	Repayable in annual equated instalments of principal and interest over a period of twenty years. The first instalment will fall due for repayment on the fourth anniversary date of drawal of the loan, simple interest to be paid during the interim period. If, however, the firm chooses to purchase the building before the expiry of the above period, the entire outstanding amount of loan along with the interest due will be repaid immediately.
330	31st March, 1956	For a boua-meal factory at Rajpura Township.	23,000	4 1/2%	23,000	} Repayable in annual equated instalments of principal and interest over a period of twenty years. The first instalment will fall due for repayment on the fourth anniversary date of drawal of the loan, simple interest to be paid during the interim period. If, however, the firm chooses to purchase the building before the expiry of the above period, the entire outstanding amount of loan along with the interest due will be repaid immediately.
331	31st March, 1956	Do.	3,900	4 1/2%	3,900	
332	31st March, 1956	Do.	72,500	4 1/2%	72,500	
333	31st March, 1956	Do.	50,000	4%	50,000	Repayable in eight annual equated instalments of principal commencing from the third anniversary date of drawal of the loan. Simple interest alone to be paid during the first two years.

APPENDIX III—contd.

Serial No.	Date of drawal	Purpose of the loan	Amount	Rate of interest	Balance outstanding on the 31st March, 1959	Terms and conditions
1	2	3	4	5	6	7
334	31st March, 1956	For construction of tubewells under the T.C.M. Tube well Project.	Rs. 13,11,404	4½%	Rs. 13,11,404	Repayable in fifteen annual equated instalments of principal and interest. The first instalment of the repayment will fall due on the fourth anniversary date of drawal of the loan, simple interest to be paid during the interim period.
335	31st March, 1956	Do.	19,91,718	4½%	19,91,718	Do.
336	31st March, 1956	For cycle factory at Rajpura Township.	85,000	4½%	85,000	Repayable in equated instalments of principal and interest over a period of ten years. On the first anniversary date of drawal of the loan, only simple interest will be paid, thereafter commencing from the third anniversary equated instalments will be recovered over a period of eight years.
337	25th May, 1956	For flood relief measures	30,00,000	4%	30,00,000	Repayable in ten annual equated instalments of principal and interest, commencing from the first anniversary on the drawal of the loan.
338	6th June, 1956	For small scale industries	15,00,000	4%	13,75,064	Repayable in ten annual equated instalments of principal and interest. The first instalment will fall due at the second 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 repayment of the loan.
339	18th June, 1956	For Low Income Group Housing Scheme.	25,00,000	4½%	24,59,021	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 is recoverable along with the first instalment of repayment of loan.

340	27th June, 1956	For National Extension Services Blocks.	1,92,000	4½%	1,66,103	Repayable in twelve annual equated instalments of principal and interest.
341	31st July, 1956	Do.	64,000	4½%	64,000	Repayable in twelve annual equated instalments of principal and interest.
342	4th August, 1956	For grow more food schemes	13,41,900	3½%	13,41,900	Repayable within a period of eighteen months of its drawal. Interest to be paid for a maximum period of fifteen months or for the actual period for which the loan is retained, whichever is less.
343	14th August, 1956	For subsidised industrial housing scheme.	78,300	4½%	69,888	} Repayable in twenty five annual equated instalments of principal and interest.
344	30th August, 1956	For construction of transmission lines.	25,00,000	4%	* + 1,702 25,00,000	
345	4th September, 1956	For small-scale industrial units.	1,50,000	4%	1,50,000	Repayable in ten annual equated instalments of principal and interest, commencing from the second anniversary of the drawal of the loan, simple interest to be paid for the intervening period.
346	9th October, 1956	For installation of pumping sets.	85,000	3½%	85,000	Repayable in ten half-yearly equated instalments of principal and interest, commencing from the second anniversary of the drawal of the loan. Simple interest to be paid during the intervening period.
347	9th October, 1956	For land reclamation scheme	8,20,100	4%	8,20,100	Repayable in ten annual equated instalments of principal and interest.
348	9th October, 1956	For sinking of tubewells	30,000	4%	30,000	Repayable in fifteen half-yearly equated instalments of principal and interest, commencing from the second anniversary of drawal of the loan. Simple interest to be paid for the intervening period.
349	15th October, 1956	For subsidised industrial housing scheme.	66,240	4½%	66,240	Repayable in twenty five annual equated instalments of principal and interest.

\* Write back of excess payment in the previous year.

APPENDIX III—contd.

Serial No.	Date of drawal	Purpos of the loan	Amount	Rate of interest	Balance outstanding on the 31st March, 1959	Terms and conditions
1	2	3	4	5	6	7
350	26th October, 1956	For loans under the scheme of sharing small savings collections.	Rs. 2,05,00,000	4%	Rs. 2,05,00,000	Repayable in one instalment at the end of ten years.
351	31st October, 1956	For Community Development Projects.	17,000	4½%	17,000	Repayable in twelve annual equated instalments of principal and interest.
352	31st October, 1956	For the Bhakra Nangal Project.	14,73,875	4½%	14,73,875	Repayable in one instalment at the end of fifteen years. Interest to be paid half-yearly.
353	31st October, 1956	Do.	8,00,00,000 (-)-20,88,000	4½%	2,79,12,000	Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.
354	31st October, 1956	For loans under the scheme of sharing small savings collections.	16,75,000	4%	16,75,000	Repayable in one instalment at the end of ten years. Interest to be paid annually.
355	31st October, 1956	For loans to small scale industrial units.	20,00,000	4%	18,33,418	Repayable in ten annual equated instalments of principal and interest. The first instalment will fall due on the second anniversary date of the drawal of the loan, simple interest being payable for the interim period.
356	31st October, 1956	For National Extension Service Scheme.	20,000	4½%	17,301	Repayable in twelve annual equated instalments of principal and interest or earlier with prior agreement with the Government of India.
357	31st October, 1956	For Community Development Programme.	2,52,000	4½%	2,18,011	Repayable in twelve annual equated instalments of principal and interest or earlier with prior agreement with the Government of India.
358	31st October, 1956	For National Extension Service Blocks.	96,000	4½%	83,052	Do.
359	31st October, 1956	For construction of students' hostel in Nilokheri Polytechnic.	2,00,000	Interest free	1,87,830	Repayable in three annual equated instalments.

360	31st October, 1956	For Community Development Programme.	2,27,000	4½ %	1,06,383	Repayable in twelve annual equated instalments of principal and interest or earlier with prior agreement with the Government of India.
361	7th December, 1956	For sinking of wells and installation of pumping sets.	2,63,345	3-7/8%	2,30,226	Repayable in ten six-monthly equated instalments of principal and interest, the first instalment being due for repayment on the second anniversary date of the drawal of the loan.
362	7th December, 1956	For sinking of tubewells	46,500	4%	43,811	Repayable in fifteen six-monthly equated instalments of principal and interest, the first instalment being due for repayment on the second anniversary date of the drawal of the loan.
363	7th December, 1956	For purchase of tractors	99,000	3-7/8%	81,411	Repayable in fifteen six-monthly equated instalments of principal and interest.
364	7th December, 1956	For land reclamation schemes	1,50,375	3-3/8%	1,08,063	Repayable in ten six-monthly equated instalments of principal and interest.
365	15th December, 1956	For development of small-scale industries.	5,00,000	4%	4,58,354	Repayable in ten annual equated instalments of principal and interest. The first instalment of repayment will fall due on the second anniversary date of 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.
366	7th January, 1957	For National Extension Service Programme.	3,37,000	4-1/2%	2,91,546	} Repayable in twelve annual equated instalments of principal and interest or earlier with prior agreement with the Government of India.
367	7th January, 1957	Do.	1,72,000	4-1/8%	1,48,801	
368	18th January, 1957	Do.	58,000	4-1/8%	50,177	
369	21st January, 1957	For Low Income Group Housing Scheme.	10,50,000	4-1/2%	10,32,789	
370	31st January, 1957	For subsidised industrial housing scheme.	2,01,300	4-1/4%	2,01,300	Repayable in thirty annual equated instalments of principal and interest, the first instalment being due two years after the date of drawal of the loan. Simple interest for the first year is recoverable along with the first instalment of repayment of the loan.
371	16th February, 1957	For grow more food schemes	1,86,400	4%	1,54,729	Repayable in twenty five annual equated instalments of principal and interest.
						Repayable in ten annual equated instalments of principal and interest.

\* Share of the Rajasthan Government in the loan transferred to that Government.

APPENDIX III—contd.

Serial No.	Date of drawal	Purpose of the loan	Amount	Rate of interest	Balance outstanding on the 31st March, 1959	Terms and conditions
1	2	3	4	5	6	7
			Rs.		Rs.	
372	16th February, 1957	For sinking of percolation wells (G.M.F.).	1,20,000	4-1/4%	1,07,986	Repayable in fifteen annual equated instalments of principal and interest.
373	26th February, 1957	Do.	5,00,000	4-1/4%	4,49,938	Do.
374	2nd March, 1957	For Police Housing Scheme	5,00,000	4%	5,00,000	Repayable in twenty annual equated instalments of principal and interest. The first instalment will fall due on the fifth anniversary date of the drawal of the loan, simple interest being chargeable for the first four years.
375	5th March, 1957	For small scale industries	20,00,000	4-1/2%	19,36,248	Repayable in twenty annual equated instalments of principal and interest. The first instalment will fall due on the second anniversary date of 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.
376	5th March, 1957	For Low Income Group Housing Scheme.	50,00,000	4-1/2%	49,18,043	Repayable in thirty annual equated instalments of principal and interest, the first instalment of repayment being due two years after the date of drawal of the loan. Simple interest for the first year is recoverable with the first instalment of repayment of the loan.
377	6th March, 1957	For grow more food schemes	96,17,655	3-1/8%	..	..



378	11th March, 1957	For construction of one-roomed single storeyed tenements.	41,400	4-1/4%	41,400	Repayable in twenty five annual equated instalments of principal and interest.
379	13th March, 1957	For installation of power looms.	13,32,188	See column 7	12,11,202	Rs. 10,938 (for loans to 125 weavers for subscribing towards share capital) repayable at 3-1/2 per cent per annum in two annual equated instalments of principal and interest. Rs. 13,21,250 (for purchase of power looms, etc.) repayable at 4 per cent per annum in ten annual equated instalments of principal and interest. The first instalment of repayment will fall due on the second anniversary date of drawal of the loan. Simple interest will be charged for the intervening period, the interest so due being payable with the first instalment of the repayment of the loan.
380	13th March, 1957	For construction of buildings and for purchase of equipment.	1,00,000	3%	62,122	Repayable in five annual equated instalments of principal and interest.
381	13th March, 1957	For loans to non-claimant urban displaced persons.	3,40,000	3-3/4%	3,10,300	Repayable in six annual equated instalments of principal and interest. No recovery of principal and interest to be made during the first year, simple interest alone to be recovered during the second and third years. Repayment to be made in the remaining three years.
382	13th March, 1957	For subsidised industrial housing scheme.	90,000	4-1/4%	85,733	Repayable in twenty five annual equated instalments of principal and interest.
383	13th March, 1957	Do.	1,43,090	4-1/4%	1,43,090	Do.
384	13th March, 1957	Do.	2,32,667	4-1/4%	2,32,667	Do.
385	13th March, 1957	Do.	1,46,580	4-1/4%	1,46,580	Do.
386	13th March, 1957	For State Forestry Schemes	2,00,000	4%	1,66,018	Repayable in ten annual equated instalments of principal and interest.

APPENDIX III—*contd.*

Serial No.	Date of drawal	Purpose of the loan	Amount	Rate of interest	Balance outstanding on the 31st March, 1959	Terms and conditions
1	2	3	4	5	6	7
			Rs.		Rs.	
387	15th March, 1957	For financing the Dadri irrigation scheme.	4,00,000	4-1/4%	4,00,000	Repayable in twenty five annual equated instalments of principal and interest commencing from 1962-63. No interest to be charged for the first five years.
388	15th March, 1957	For expansion of power facilities.	1,00,000	4-1/2%	..	..
389	19th March, 1957	For urban loans to displaced persons.	70,000	3-1/4%	70,000	Repayable in annual equated instalments of principal and interest in a period of six years. No recovery of principal and interest during the first year, simple interest alone to be recovered during the second and third years. The repayment to be made in the remaining three years.
390	20th March, 1957	For subsidised industrial housing scheme.	34,900	4-1/4%	34,900	Repayable in twenty five annual equated instalments of principal and interest.
391	20th March, 1957	For grow more food schemes	61,375	4%	50,947	Repayable in ten annual equated instalments of principal and interest.
392	21st March, 1957	For flood control scheme	8,00,000	4-1/2%	8,00,000	Repayable in twenty five annual equated instalments of principal and interest commencing from 1962-63. No interest to be charged for the first five years.
393	21st March, 1957	For the Bhakra Nangal Project	$\left. \begin{array}{l} \text{Rs. } 50,00,000 \\ \text{59,16,000} \end{array} \right\}$	4-1/4%	7,90,84,000	Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.

394	23rd March, 1957	For development of small scale industries.	4,22,000	4-1/2%	4,06,062	Repayable in twenty annual equated instalments of principal and interest. The first instalment of repayment will fall due on the second anniversary date of drawal of the loan. Simple interest will be charged for the first year, the interest so due being payable with the first instalment of the repayment of the loan.
395	25th March, 1957	For National Extension Service Blocks.	23,000	4-1/8%	19,897	} Repayable in twelve annual equated instalments of principal and interest or earlier with prior agreement with the Government of India.
396	25th March, 1957	Do.	15,000	4-1/8%	12,977	
397	26th March, 1957	For poultry development schemes.	20,000	3-5/8%	12,425	Repayable in five annual equated instalments of principal and interest.
398	26th March, 1957	For grow more food schemes	85,000	4%	77,237	Repayable in ten six-monthly equated instalments of principal and interest, the first instalment being due on the second anniversary date of drawal of the loan.
399	26th March, 1957	Do.	90,000	4-1/4%	84,842	Repayable in fifteen six-monthly equated instalments of principal and interest commencing from the second anniversary date of the drawal of the loan.
400	26th March, 1957	Do.	10,07,660	4%	8,36,446	Repayable in ten annual equated instalments of principal and interest.
401	26th March, 1957	Do.	3,00,000	4-1/4%	2,69,963	Repayable in fifteen annual equated instalments of principal and interest.
402	26th March, 1957	Do.	27,42,795	4%	22,70,756	Repayable in ten annual equated instalments of principal and interest.
403	26th March, 1957	For pumping sets and sinking of percolation wells.	3,50,000	4-1/4%	3,14,957	Repayable in fifteen annual equated instalments of principal and interest.

\*Share of the Rajasthan Government in the loan transferred to that Government.

APPENDIX III—*contd.*

Serial No.	Date of drawal	Purpose of the loan	Amount	Rate of interest	Balance outstanding on the 31st March, 1959	Terms and conditions
1	2	3	4	5	6	7
404	26th March, 1957	For National Extension Service Blocks.	Rs. 4,00,000	4-1/8%	Rs. 3,40,048	Repayable in twelve annual equated instalments of principal and interest or earlier, if agreed to between the two Governments.
405	26th March, 1957	For development of fisheries	15,000	3-5/8%	9,318	Repayable in five annual equated instalments of principal and interest.
406	28th March, 1957	For the Bhakra Nangal Project.	2,00,00,000 } *(—)13,92,000 }	4-1/4%	1,86,08,000	Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.
407	28th March, 1957	For approved development schemes,	1,00,00,000	4%	1,00,00,000	Repayable in seven annual equated instalments of principal and interest commencing from 1960-61. Interest to be paid annually.
408	31st March, 1957	For construction of tubewells under the Indo-U.S. T.C.A. programme.	16,25,535	4-1/4%	16,25,535	} Repayable in fifteen annual equated instalments of principal and interest. The first instalment will fall due on the fourth anniversary date of the drawal of the loan, simple interest being payable during the interim period.
409	31st March, 1957	Do.	23,62,425	4-1/4%	23,62,425	
410	31st March, 1957	For Community Projects	538	4-1/8%	405	Repayable in twelve annual equated instalments of principal and interest.
411	26th May, 1957	For National Extension Service Schemes.	16,000	4-1/8%	14,043	Repayable in twelve annual equated instalments of principal and interest.
412	26th May, 1957	For Community Development programme,	84,000	4-1/8%	78,449	Repayable in twelve annual equated instalments of principal and interest or earlier with prior agreement with the Government of India,

413	3rd June, 1957	For Community Development Programme.	24,000	4-1/8%	22,414	Do.
414	3rd June, 1957	For National Extension Service programme.	48,000	4-1/8%	44,823	Do.
415	4th July, 1957	For Low Income Group Housing Scheme.	30,00,000	4-1/2%	30,00,000	Repayable in thirty annual equated instalments of principal and interest, the first instalment of repayment being due two years after the date of drawal of the loan. Simple interest for the first year to be charged along with the first instalment of repayment of the loan.
416	6th July, 1957	.. For construction of tubewells.	35,13,000	4 1/2%	35,13,000	Repayable in fifteen annual equated instalments of principal and interest commencing from the fourth anniversary date of drawal of the loan. Simple interest to be paid during the interim period.
417	24th August, 1957 21st March, 1958	} For small scale industries ..	24,00,000†	4%	22,00,102	Repayable in ten annual equated instalments of principal and interest.
418	27th August, 1957					
419	6th September, 1957	For subsidised industrial housing schemes.	22,270	4 1/2%	22,270	Repayable in twenty five annual equated instalments of principal and interest.
420	24th September, 1957	For sinking of tubewells at Rajpura.	8,000	4 1/2%	8,000	Repayable in twenty years in seventeen equated instalments of principal and interest commencing from the fourth anniversary date of drawal of the loan. Simple interest to be paid during the interim period.
421	7th October, 1957	For small scale fruit preservation centres.	30,000	Not yet settled	..	Repaid on 5th December, 1958.
422	12th October, 1957	For national water supply and sanitation scheme.	10,00,000	4 1/2%	9,83,008	Repayable in thirty annual equated instalments of principal and interest.

\*Share of the Rajasthan Government in the loan transferred to that Government.

†Includes, loan of Rs. 18,00,000 shown against serial No. 463 in the previous year's Finance Accounts.

APPENDIX III—*contd.*

Serial No.	Date of drawal	Purpose of the loan	Amount	Rate of interest	Balance outstanding on the 31st March, 1959	Terms and conditions
1	2	3	4	5	6	7
423	30th October, 1957	For National Extension Service programme.	Rs. 2,12,000	4-1/8%	Rs. 1,97,992	Repayable in twelve annual equated instalments of principal and interest.
424	1st November, 1957	For Public Housing Scheme	10,00,000	4½%	10,00,000	Repayable in twenty annual equated instalments of principal and interest commencing from the fifth anniversary date of drawal of the loan. Simple interest to be paid during the interim period.
425	14th November, 1957	For subsidised industrial housing scheme.	78,300	4½%	76,544	} Repayable in twenty five annual equated instalments of principal and interest.
426	14th November, 1957	Do.	1,30,200	4½%	1,30,200	
427	20th November, 1957	For purchase and distribution of fertilizers.	1,05,00,000	3-1/8%	1,05,00,000	Repayable within a period of eighteen months from the date of drawal. Simple interest will be charged for a maximum period of fifteen months or for the actual period for which the loan is retained, whichever is less.
428	30th November, 1957	For Community Development programme.	1,50,000	4-1/8%	1,40,088	Repayable in twelve annual equated instalments of principal and interest.
429	27th December, 1957	For loans under the scheme of sharing small savings collections.	2,74,81,000	4%	2,74,61,000	Repayable in one instalment at the end of ten years. Interest to be paid annually.
430	8th January, 1958	For grow more food schemes	6,07,226	4%	5,08,749	Repayable in ten annual equated instalments of principal and interest.
431	9th January, 1958	For loans under the scheme of sharing small savings collections.	1,35,00,000	4%	1,35,00,000	Repayable in one instalment at the end of ten years. Interest to be paid annually.

432	21st January, 1958	For subsidised industrial housing scheme.	13,960	4½%	13,960	Repayable in twenty five annual equated instalments of principal and interest.
433	22nd January, 1958	For development of fruit production.	12,00,000	4½%	12,00,000	Repayable in ten annual equated instalments of principal and interest beginning from the sixth year. Simple interest for the first five years will be repayable in ten equal instalments along with the equated instalments of repayment of the loan.
434	25th January, 1958	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.
435	31st January, 1958	For construction of Government Agricultural College at Habbowal (Ludhiana).	9,62,000	4½%	9,14,842	Repayable in fifteen annual equated instalments of principal and interest.
436	11th February, 1958	For National Extension Service Blocks.	1,92,000	4-1/8%	1,79,313	Repayable in twelve annual equated instalments of principal and interest.
437	12th February, 1958	Do.	2,75,000	4-1/8%	2,56,829	Do.
438	12th February, 1958	For Community Development Projects.	54,000	4-1/8%	50,432	Do.
439	13th February, 1958	For National Extension Service Blocks.	68,000	4-1/8%	63,507	Do.
440	14th February, 1958	For loans under the scheme of sharing small savings collections.	13,00,000	4%	13,00,000	Repayable in one instalment at the end of ten years. Interest to be paid annually.
441	20th February, 1958	For Community Development Projects.	81,000	4-1/8%	75,047	Repayable in twelve annual equated instalments of principal and interest.
442	26th February, 1958	Do.	2,22,000	4-1/8%	2,07,330	Do.

APPENDIX III—*contd.*

Serial No.	Date of drawal	Purpose of the loan	Amount	Rate of interest	Balance outstanding on the 31st March, 1958	Terms and conditions
1	2	3	4	5	6	7
443	3rd March, 1958	For State Forestry Scheme	Rs. 2,00,000	3%	Rs. 1,83,342	Repayable in ten annual equated instalments of principal and interest.
444	4th March, 1958	For Co-operative Development schemes.	6,83,000	4½%	6,49,520	Repayable in fifteen annual equated instalments of principal and interest.
445	11th March, 1958	For approved development schemes.	1,00,00,000	4%	1,00,00,000	Repayable in fifteen annual equated instalments of principal and interest.
446	11th March, 1958	For subsidised industrial housing scheme.	36,000	4½%	36,000	Repayable in twenty five annual equated instalments of principal and interest.
447	13th March, 1958	For the Bhakra Nangal Project.	11,00,00,000	4½%	11,00,00,000	Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.
448	17th March, 1958	For National Extension Service Programme.	66,000	4-1/8%	61,639	Repayable in twelve annual equated instalments of principal and interest.
449	19th March, 1958	For small cottage industries	82,250	4%	82,250	Repayable in ten years in eight annual equated instalments. Simple interest to be charged for the first two years. Repayment of loan to start from the third anniversary date of drawal of the loan.
450	20th March, 1958	For loans under the scheme of sharing small savings collections.	25,00,000	4%	25,00,000	Repayable in one instalment at the end of the ten years. Interest to be paid annually.
451	20th March, 1958	For construction of godowns by the large-sized societies.	75,000	4½%	71,324	Repayable in fifteen annual equated instalments of principal and interest.



452	20th March, 1958	For multiplication and distribution of improved seeds.	3,37,750	4%	1,54,588	Repayable in ten annual equated instalments of principal and interest.
453	20th March, 1958	For permanent improvement in scarcity areas.	4,50,000	4½%	4,50,000	Repayable in twenty five annual equated instalments of principal and interest commencing from 1963-04. No interest to be charged for the first five years.
454	24th March, 1958	For construction of dairy building at Hisar.	20,000	4%	5,524	Repayable in ten annual equated instalments of principal and interest.
455	24th March, 1958	For grow more food schemes	32,08,024	See column 7	28,90,884	Rs. 16,32,235 @ 4%. Repayable in ten annual equated instalments of principal and interest. Rs. 14,00,000 @ 4½%. Repayable in fifteen annual equated instalments of principal and interest. Rs. 1,75,789 at 3-5/8%. Repayable in five annual equated instalments of principal.
456	24th March, 1958	For the establishment of a milk supply union at Chandigarh.	1,20,000	4%	61,205	Repayable in ten annual equated instalments of principal and interest.
457	24th March, 1958	For Gosadan Scheme ..	17,000	3-5/8%	2,052	Repayable in five annual equated instalments of principal and interest.
458	24th March, 1958	For poultry development scheme.	51,000	4%	17,474	Repayable in ten annual equated instalments of principal and interest.
459	24th March, 1958	For scheme for stocking fish	44,000	4½%	..	..
460	24th March, 1958	For construction of tube-wells under the Indo-U.S. T.O.A. programme.	32,00,000	4½%	32,00,000	Repayable in fifteen annual equated instalments of principal and interest. The first instalment will fall due on the fourth anniversary date of the drawal of the loan. Simple interest to be paid during the interim period.
461	25th March, 1958	For Community Development Projects.	1,00,000	4-1/8%	93,392	Repayable in twelve annual equated instalments of principal and interest.

## APPENDIX III—contd.

Serial No.	Date of drawal	Purpose of the loan	Amount	Rate of interest	Balance outstanding on the 31st March, 1959	Terms and conditions
1	2	3	4	5	6	7
462	25th March, 1958	For National Extension Service Blocks.	Rs. 44,000	4-1/8%	Rs. 41,093	Repayable in twelve annual equated instalments of principal and interest.
463	25th March, 1958	Do.	30,000	4-1/8%	28,017	Do.
464	25th March, 1958	Do.	1,000	4-1/8%	934	Do.
465	25th March, 1958	Do.	40,000	4-1/8%	37,357	Do.
466	25th March, 1958	For grow more food schemes	64,64,230	3-1/8%	64,64,230	Repayable within a maximum period of eighteen months from the date of drawal of the loan. Interest to be charged for a maximum period of 15 months or for the actual period for which the loan is retained, whichever is less.
467	25th March, 1958	For National Extension Service Blocks.	10,000	4-1/8%	9,340	Repayable in twelve annual equated instalments of principal and interest.
468	25th March, 1958	Do.	61,000	4-1/8%	58,969	Do.
469	25th March, 1958	Do.	2,92,000	4-1/8%	2,72,705	Do.
470	25th March, 1958	For Low Income Group Housing Scheme.	36,75,000	4 1/2%	36,75,000	Repayable in thirty annual equated instalments of principal and interest, the first instalment of repayment being due two years after the date of drawal of the loan. Simple interest for the first year to be charged along with the first instalment of repayment of loan.

	1958	For construction of godowns by marketing societies.	83,000	4½%	78,932	Repayable in fifteen annual equated instalments of principal and interest.
472	March, 1958	For construction of godowns by the large-sized societies.	75,000	4½%	71,323	Repayable in fifteen annual equated instalments of principal and interest.
473	25th March, 1958	For participation in the share capital of the Batala Co-operative.	1,00,000	4 1/8%	93,392	Repayable in twelve annual equated instalments of principal and interest.
474	25th March, 1958	For National Extension Service Blocks.	4,75,000	4-1/8%	4,43,013	Repayable in twelve annual equated instalments of principal and interest.
475	26th March, 1958	For rehabilitation of Kashmiri displaced persons.	93,000	3-3/4%	93,000	Repayable in five annual equated instalments of principal and interest in six years, with interest-free period of one year.
476	27th March, 1958	For subsidised industrial housing scheme.	2,12,700	4½%	2,12,700	Repayable in twenty five annual equated instalments of principal and interest.
477	27th March, 1958	For construction of 100 one-roomed single storied tenements at Chandigarh.	48,600	4½%	48,600	Repayable in twenty five annual equated instalments of principal and interest.
478	27th March, 1958	For subsidised industrial housing scheme.	85,500	4½%	85,500	Repayable in twenty five annual equated instalments of principal and interest.
479	27th March, 1958	For subsidised industrial housing scheme.	13,960	4½%	13,900	Do.
480	29th March, 1958	For Khalsa Training College for Women, Sidhwan Khurd.	10,500	Interest free.	10,500	Repayable in thirty equated instalments. The first instalment shall fall due in the year following that in which the hostel is completed.
481	29th March, 1958	For construction of hostel for Chhotu Ram College, Hodel.	35,000	Interest free.	35,000	Do.
482	31st March, 1958	For construction of tubewells under the Indo-U.S. T.C.A. programme.	20,623	4½%	6,20,023	Repayable in fifteen annual equated instalments of principal and interest. The first instalment will fall due on the fourth anniversary date of drawal of the loan. Simple interest to be paid during the interim period.
483	Do.	Do.	1,31,149	4½%	1,31,149	Do.
484	10th April, 1958	For the Bhakra Nangal Project	2,25,00,000	4½%	2,25,00,000	Repayable in one instalment at the end of fifteen years, unless any arrangements for earlier repayment are agreed to between the two Governments.

APPENDIX III—contd.

Serial No.	Date of drawal	Purpose of the loan	Amount	Rate of interest	Balance outstanding on the 31st March 1969	Terms and conditions
1	2	3	4	5	6	7
485	10th April, 1958	For flood control schemes	Rs. 60,00,000	4½%	Rs. 60,00,000	Repayable in twenty five annual equated instalments of principal and interest, unless any arrangement for earlier repayment is agreed to between the two Government. No interest will be charged for the first five years.
486	14th April, 1958	For financing expenditure on approved development schemes.	1,50,00,000	4%	1,50,00,000	Repayable in seven annual equated instalments of principal and interest, unless any arrangement for earlier repayment is agreed to between the two Governments. Interest commencing from 1962-03.
487	1st October, 1958	For the Bhakra Nangal Project.	15,38,00,000	4½%	15,38,00,000	Repayable in one instalment at the end of fifteen years, unless any arrangement for earlier repayment is agreed to between the two Governments.
488	Do.	For development of hand-loom industries.	26,16,000	4%	26,16,000	Repayable in ten equated annual instalments of principal and interest. The first instalment of repayment falls due on the first anniversary date of drawal of loan.
489	Do.	Financial assistance to Industrial Estates.	14,41,000	4½%	14,41,000	Repayable in twenty annual equated instalments of principal and interest. The first instalment of repayment falls due on the first anniversary date of the drawal of the loan.
490	Do.	Awaited .. ..	1,31,42,000	..	1,31,42,000	Awaited
491	Do.	Central assistance for State Plan/State Schemes and centrally sponsored schemes.	8,28,000	..	8,28,000	Repayable in thirty three instalments. The repayment of the loan will commence a year after the completion of the hostel building.
492	Do.	Rehabilitation of Kashmiri displaced persons.	30,000	3-3/4%	30,000	Repayable in five annual equated instalments of principal and interest in a period of six years. Simple interest only will be charged for the first year. The first instalment of

493	Lo.	For flood control schemes ..	1,30,00,000	4½%	1,30,00,000	Repayment will fall due on the second anniversary date of the drawal of the loan. Repayable in twenty five annual equated instalments of principal and interest commencing from 1964-65, unless any arrangements for earlier repayment are agreed to between the two Governments. During the first five years only interest on the loan will be recovered annually.
494	Do.	For the Centrally-aided Housing schemes.	56,16,000	4½%	56,16,000	(a) Rs. 9,50,000 repayable in twenty five annual equated instalments, the first instalment of repayment being due one year after the date of the drawal of the loan. (b) Rs. 46,66,000 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 for the first year is recoverable on the first anniversary date of payment of the loan.
495	Do.	For slum clearance scheme	1,40,000	4½%	1,40,000	Repayable in thirty annual equated instalments of principal and interest. The first instalment of repayment will fall due two years after the drawal of the loan. Simple interest only will be charged for the first year.
496	Do.	For village housing projects schemes.	2,65,000	4½%	2,65,000	Repayable in twenty annual equated instalments of principal and interest. The repayment will commence from the second anniversary date of the drawal of the loan. Simple interest for the first year would be recoverable along with the first equated instalment of repayment of loan.
497	Do.	For development of handicrafts.	1,66,000	4%	1,66,000	Awaited.
498	Do.	For industrial schemes in displaced persons' townships/colonies.	2,48,700	4%	2,48,700	Repayable in ten instalments. Simple interest only to be paid annually for the first two years. The repayment of the loan will commence from the third anniversary of the date of the payment and the whole amount will be recovered in eight annual equated instalments of principal and interest.

APPENDIX III—concl'd.

Serial No.	Date of drawal	Purposa of the loan	Amount	Rate of interest	Balance outstanding on the 31st March, 1959	Terms and conditions
1	2	3	4	5	6	7
499	1st October, 1958	For development of hand-loom industry.	Rs. 22,000	Rs. ..	Rs. 22,000	Awaited.
500	Do.		1,97,000	..	1,97,000	Do.
501	Do.	For co-operative development schemes.	5,22,250	4½%	5,22,250	Repayable in fifteen annual equated instalments of principal and interest.
502	Do.	For Community Development programme.	30,55,000	4-1/8%	30,55,000	Repayable in twelve annual equated instalments of principal and interest.
503	Do.	For Centrally aided schemes	36,00,000	4-1/8%	36,00,000	Repayable in thirty annual equated instalments of principal and interest.
504	23rd February, 1959	For share capital contribution to marketing societies.	1,68,750	4½%	1,68,750	Repayable in fifteen annual equated instalments of principal and interest.
505	6th March, 1959	For Community Development Blocks.	5,98,000	4½%	5,98,000	Repayable in twelve annual equated instalments of principal and interest.
506	10th March, 1959	For loans under the scheme of sharing small savings collections.	3,29,00,000	4%	3,20,00,000	Repayable in one instalment at the end of ten years. Simple interest to be paid annually.
507	11th March, 1959	For veterinary education and training.	6,38,000	4½%	6,38,000	Repayable in thirty three annual equated instalments of principal and interest.
508	18th March, 1959	For Community Development Blocks/N.E.S. Blocks.	13,85,000	4-1/8%	13,85,000	Repayable in twelve annual equated instalments of principal and interest.
509	Do.	Do.	3,48,000	4-1/8%	3,48,000	Do.
510	31st March, 1959	For subsidized industrial housing scheme.	6,47,400	4½%	6,47,400	Repayable in twenty five annual equated instalments of principal and interest.
511	31st March, 1959	Do.	3,402	4½%	3,402	Do.
<p><i>Debit</i>—Recoveries effected from compensation claims of displaced persons on account of loans granted to them by the State Government adjusted in repayment of rehabilitation loans by the Government of India, the loanwise details of which are awaited from the State Government</p>						
					—3,46,17,808	
Total					2,25,30,14,030	