



**GOVERNMENT OF THE PUNJAB**

**FINANCE ACCOUNTS**

**1965-66**

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## CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA

This compilation containing the Finance Accounts of the Government of the Punjab for the year 1965-66 presents the accounts of the receipts and outgoings of the Government for the year, together with the financial results disclosed by the revenue and capital accounts, the accounts of the public debt and the liabilities and assets as worked out from the balances recorded in the accounts. It supplements the accounts separately presented in the form of Appropriation Accounts for Voted Grants and Charged Appropriations.

These accounts which as Comptroller and Auditor General I am required to prepare, have been prepared and examined under my direction in accordance with the requirements of Article 149 of the Constitution of India read with paragraph 11(4) of the Government of India (Audit and Accounts) Order, 1936, as adapted under the India (Provisional Constitution) Order, 1947. It is to be noted that the Comptroller and Auditor General's responsibility for the audit of the accounts of the Government does not at present extend in full to the audit of the accounts of revenue, but I am satisfied, on the best information available that the accounts of revenue included in the Finance Accounts, herewith presented, give a correct statement of the sums brought to account. Subject to these observations and also to those contained in this compilation as well as in the Audit Report, 1967, the accounts now presented are correct statements of the receipts and outgoings of the Government of the Punjab for the year 1965-66.

(S. RANGANATHAN)

*Comptroller and Auditor General of India*

NEW DELHI :

*The*

## INTRODUCTORY

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

Part I—Consolidated Fund.

Part II—Contingency Fund.

Part III—Public Account.

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

- (1) Revenue ;
- (2) Capital ; and
- (3) Debt (comprising Public Debt, Loans and Advances and Inter-State Settlement).

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

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

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

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

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

- (1) Debt (other than those included in Part I) and Deposits; and
- (2) Remittances.

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

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

2. *Sections and Heads of Accounts*—Within each of the divisions mentioned above, the transactions are grouped into Sections which are further subdivided into Major Heads of Accounts. The Sections are distinguished by letters of alphabet, a single letter denoting the revenue portion and a double letter denoting the capital portion of particular category of transactions, e.g., Section A denotes the revenue (and expenditure) grouped as "Taxes, Duties and other Principal Heads of Revenue" and Section AA denotes the capital expenditure on works connected therewith.

The Major Heads in the Revenue and Capital divisions are numbered serially, Roman numerals being employed on the receipt side and Arabic on the disbursement side. No numbering is adopted for the Contingency Fund and for Debt, Deposit and Remittance heads, though these are also arranged in Sections.

The Major Heads are sub-divided into Minor Heads and the Minor Heads into Sub-heads and Detailed Heads. Under each of these heads, the expenditure is shown as distributed between Charged and Voted. The Major, Minor and Sub-heads prescribed for the classification of expenditure in the general accounts are not necessarily identical with the Grants, Sub-heads and other units of allotments which are adopted by the Finance Department for Demands for Grants but in general, a certain degree of correlation is maintained between the Demands for Grants and the Finance Accounts.

3. *System of Accounts*—The transactions included in these accounts represent mainly the actual cash receipts and disbursements during the financial year ending 31st March, 1966 as distinguished from amounts due to or by Government during the same period. The cash basis system is, however, not entirely suitable for recording the transactions and for presenting the true state of affairs of Government commercial undertakings run on commercial principles. The detailed accounts of this class of undertakings are, therefore, maintained outside the regular accounts in commercial form and are subject to a test check by the Indian Audit and Accounts Department.

The figures of actuals shown in these accounts are net, after taking into account the recoveries, although the Demands presented to the Legislature and the Appropriation Accounts are for gross expenditure and exclude all credits and recoveries which are otherwise taken as reduction of expenditure.

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

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## STATEMENT NO. 1—

Receipts 1	Actuals	
	1964-65 2	1965-66 3
	(In lakhs of rupees)	
	Part I—Consolidated	
	(1)	
<b>A. Taxes, Duties and Other Principal Heads of Revenue—</b>		
IV. Taxes on Income Other than Corporation Tax .. .. .	5,54.92	5,52.98
V. Estate Duty .. .. .	31.66	31.88
IX. Land Revenue .. .. .	4,15.90	3,98.40
X. State Excise Duties .. .. .	10,72.61	13,25.59
XI. Taxes on Vehicles .. .. .	1,24.14	1,31.92
XII. Sales Tax .. .. .	17,68.69	19,89.24
XIII. Other Taxes and Duties .. .. .	10,51.77	10,94.92
XIV. Stamps .. .. .	6,67.93	5,84.12
XV. Registration Fees .. .. .	56.72	66.61
Total ..	57,44.34	61,75.66
<b>B. Debt Services—</b>		
XVI. Interest .. .. .	15,36.88	17,52.44
Total ..	15,36.88	17,52.44
<b>C. Administrative Services—</b>		
XVII. Administration of Justice .. .. .	47.21	43.29
XVIII. Jails .. .. .	32.31	38.93
XIX. Police .. .. .	35.58	75.06
XX. Supplies and Disposals .. .. .	0.64	0.59
XXI. Miscellaneous Departments .. .. .	14.93	12.96
Total ..	1,30.67	1,70.83



## SUMMARY OF TRANSACTIONS

	Disbursements 4	Actuals	
		1964-65 5	1965-66 6
(In lakhs of rupees)			
<b>Fund</b>			
<b>Revenue</b>			
<b>A. Collection of Taxes, Duties and Other Principal Revenues—</b>			
9. Land Revenue .. .. .		2,16.88	222.78
10. State Excise Duties .. .. .		11.53	12.60
11. Taxes on Vehicles .. .. .		7.76	8.20
12. Sales Tax .. .. .		29.50	33.23
13. Other Taxes and Duties .. .. .		24.36	21.72
14. Stamps .. .. .		9.82	5.63
15. Registration Fees .. .. .		1.59	0.77
Total ..		3,01.44	3,04.93
<b>B. Debt Services—</b>			
16. Interest on Debt and other Obligations		13,96.23	10,73.15
17. Appropriation for Reduction or Avoidance of Debt .. .. .		5,41.01	8,65.59
Total ..		19,37.24	19,38.74
<b>C. Administrative Services—</b>			
18. Parliament, State/Union Territory Legislatures .. .. .		26.34	33.73
19. General Administration .. .. .		3,99.76	4,73.56
21. Administration of Justice .. .. .		79.57	97.29
22. Jails .. .. .		80.25	92.88
23. Police .. .. .		8,41.77	11,84.02
25. Supplies and Disposals .. .. .		4.11	4.31
26. Miscellaneous Departments .. .. .		29.95	34.43
Total ..		14,61.75	19,20.22

## STATEMENT NO. 1—

Receipts 1	Actuals	
	1964-65 2	1965-66 3
	(In lakhs of rupees)	
	Part I—Consolidated	
	(1)	
<b>D. Social and Developmental Services—</b>		
XXII. Education .. .. .	1,18·11	1,71·17
XXIII. Medical .. .. .	57·84	80·67
XXIV. Public Health .. .. .	3·15	3·65
XXV. Agriculture .. .. .	1,38·01	1,64·10
XXVII. Animal Husbandry .. .. .	28·13	35·23
XXVIII. Co-operation .. .. .	25·75	36·80
XXIX. Industries .. .. .	43·73	39·20
XXXI.—Community Development Projects, National Extension Service and Local Development Works .. .. .	1·81	2·23
XXXII.—Miscellaneous Social and Develop- mental Organisations .. .. .	11·93	14·02
Total ..	4,28·46	5,47·07
<b>E. Multipurpose River Schemes, Irrigation, etc.—</b>		
XXXIII. Multipurpose River Schemes ..	2,14·09	2,68·29
XXXIV. Irrigation, etc., Works (Commercial)	4,71·05	5,43·55
XXXV. Irrigation, etc., Works (Non-Com- mercial) .. .. .	6·52	34·62
Total ..	6,91·66	8,51·46
<b>F. Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—</b>		
XXXVII. Public Works .. .. .	1,34·19	1,65·31
Total ..	1,34·19	1,65·31
<b>G. Transport and Communications (other than Roads)—</b>		
XLII. Aviation .. .. .	0·06	0·24
XLIII. Road and Water Transport Schemes	5,58·74	6,77·87
Total ..	5,58·80	6,78·11

## SUMMARY OF TRANSACTIONS—contd.

Disbursements	Actuals	
	1964-65 5	1965-66 6
-4		
	(In lakhs of rupees)	
Fund—contd.		
Revenue—contd.		
<b>D. Social and Developmental Services—</b>		
27. Scientific Departments .. ..	2.25	2.33
28. Education .. ..	18,14.86	21,41.98
29. Medical .. ..	4,31.25	5,06.08
30. Public Health .. ..	1,85.14	3,24.58
31. Agriculture .. ..	5,14.84	5,69.04
33. Animal Husbandry .. ..	1,35.88	1,47.81
34. Co-operation .. ..	97.76	1,13.84
35. Industries .. ..	2,07.47	2,20.45
37. Community Development Projects, National Extension Service and Local Development Works .. ..	3,30.48	3,04.29
38. Labour and Employment .. ..	2,05.62	2,27.29
39. Miscellaneous Social and Developmental Organisations .. ..	29.62	33.82
Total .. ..	39,55.17	45,91.51
<b>E. Multipurpose River Schemes, Irrigation, etc.—</b>		
42. Multipurpose River Schemes .. ..	5,31.25	5,39.60
43. Irrigation, etc., Works (Commercial) ..	5,41.88	6,48.77
44. Irrigation, etc., Works (Non-Commercial)	60.54	89.98
Total .. ..	11,33.67	12,78.35
<b>EE. Capital Account of Multipurpose River Schemes, Irrigation and Electricity Schemes within the Revenue Account—</b>		
47. Capital Outlay on Multipurpose River Schemes .. ..	..	2.50
Total .. ..	..	2.50
<b>F. Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—</b>		
50. Public Works .. ..	3,82.34	6,87.95
Total .. ..	3,82.34	6,87.95 <sup>a</sup>

## STATEMENT NO. 1—

Receipts 1	Actuals	
	1964-65 2	1965-66 3

(In lakhs of rupees)

**Part I—Consolidated**

(1)

**I.—Miscellaneous—**

XLVIII. Contributions and Recoveries towards Pensions and other Retirement Benefits .. .. .	31·34	33·31
XLIX. Stationery and Printing .. .. .	78·71	1,06·25
LI. Forest .. .. .	1,68·57	1,39·72
LII. Miscellaneous .. .. .	7,80·30	4,03·17
Total .. .. .	10,58·92	6,82·45

**J. Contributions and Miscellaneous Adjustments—**

LV. State's Share of Union Excise Duties .. .. .	7,94·73	9,12·23
LVI. Grants-in-aid from Central Government	12,62·20	19,70·67
LVII. Miscellaneous Adjustments between Central, State/Union Territory Governments .. .. .	2·34	3·31
LVIII. Dividends, etc., from Commercial and other Undertakings .. .. .	7·37	14·97
Total .. .. .	20,66·64	29,01·18

**K. Extraordinary Items—**

LX. Extraordinary Receipts .. .. .	0·59	0·84
LXI. Pre-partition Receipts .. .. .	0·05	1·43
LXI-A. Receipts connected with the National Emergency .. .. .	0·81	16·66
Total .. .. .	1·45	18·93
Total—Revenue Receipts .. .. .	1,23,52·01	1,39,43·44
Revenue Surplus .. .. .	+13,12·22	+14,54·18

## SUMMARY OF TRANSACTIONS—contd.

Disbursements	Actuals	
	1964-65	1965-66
4	5	6
	(In lakhs of rupees)	
<b>Fund—contd.</b>		
<b>Revenue—concl'd.</b>		
<b>FF. Capital Account of Public Works (including Roads) and Schemes of Miscellaneous Public Improvements within the Revenue Account—</b>		
52. Capital Outlay on Public Works ..	..	6.22
Total ..	..	6.22
<b>G. Transport and Communications (other than Roads)—</b>		
56. Aviation .. .. .	3.18	10.03
57. Road and Water Transport Schemes ..	4,82.32	5,34.71
Total ..	485.50	5,44.74
<b>GG. Capital Account of Transport and Communications (other than Roads) within the Revenue Account—</b>		
61—Capital Outlay on Rail-Road Co-ordination Schemes .. .. .	12.95	13.02
Total ..	12.95	13.02
<b>I. Miscellaneous—</b>		
64. Famine Relief .. .. .	1,35.89	55.08
65. Pensions and other Retirement Benefits	1,74.79	1,70.05
67. Privy Purses and Allowances of Indian Rulers .. .. .	7.14	6.58
68. Stationery and Printing .. .. .	82.62	1,23.28
70. Forest .. .. .	2,15.50	2,51.17
71. Miscellaneous .. .. .	7,13.07	3,98.32
Total ..	13,29.01	10,04.48
<b>J. Contributions and Miscellaneous Adjustments—</b>		
76. Other Miscellaneous Compensations and Assignments .. .. .	4.32	3.58
Total ..	4.32	3.58
<b>K. Extraordinary Items—</b>		
78. Pre-partition Payments .. .. .	0.09	0.03
78-A. Expenditure connected with the National Emergency .. .. .	36.31	1,92.99
Total ..	36.40	1,93.02
<b>Total—Expenditure met from Revenue ..</b>	<b>1,10,39.79</b>	<b>1,24,89.26</b>

## STATEMENT NO. 1—

Receipts	Actuals	
	1964-65	1965-66
1	2	3

(In lakhs of rupees)

## Part I—Consolidated

(2)

(8)

## Public Debt—

Permanent Debt	..	..	..	..	5,10·82
Floating Debt	..	..	..	63,68·00	45,17·00
Loans from the Central Government	..	..	..	42,78·42	46,58·56
Other Loans	..	..	..	2,51·23	1,55·53
Total	..	..	..	1,08,97·65	98,41·91

## Loans and Advances by the State/Union Territory Governments—

Recoveries of Loans and Advances	..	..	..	7,04·45	13,46·02
Total	..	..	..	7,04·45	13,46·02
Total—Consolidated Fund	..	..	..	2,39,54·11	2,51,31·37

## SUMMARY OF TRANSACTIONS—contd.

Disbursements	Actuals	
	1964-65 5	1965-66 6
4		
	(In lakhs of rupees)	
<b>Fund—concd.</b>		
<b>Capital</b>		
<b>Capital Accounts outside the Revenue Account—</b>		
Agricultural Improvement and Research ..	45·41	43·85
Industrial and Economic Development ..	92·84	1,18·38
	(a) +16·63	
Multipurpose River Schemes .. ..	11,10·72	1,76·92
Irrigation (Commercial) .. ..	9,95·77	7,47·31
Public Works .. ..	7,40·18	7,23·02
Chandigarh Capital Outlay .. ..	64·39	33·50
Aviation .. ..	7·10	7·24
Road and Water Transport Schemes ..	90·57	55·72
Commuted Value of Pensions .. ..	—2·95	—0·88
Schemes of Government Trading .. ..	2,39·10	41·89
<b>Total .. ..</b>	<b>33,99·76</b>	<b>19,48·95</b>
<b>Debt</b>		
<b>Public Debt—</b>		
Permanent Debt .. ..	..	..
Floating Debt .. ..	61,54·00	47,01·00
Loans from the Central Government ..	14,27·13	22,85·59
Other Loans .. ..	30·67	41·37
<b>Total .. ..</b>	<b>76,11·80</b>	<b>70,27·96</b>
<b>Loans and Advances by the State/Union Territory Governments—</b>		
Loans and Advances .. ..	32,50·31	39,52·44
<b>Total .. ..</b>	<b>32,50·31</b>	<b>39,52·44</b>
<b>Total—Consolidated Fund .. ..</b>	<b>2,53,01·66</b>	<b>2,54,18·61</b>

(a) Represents expenditure exhibited under "M13—Capital Outlay on Rail-Road Co-ordination Schemes" in the Finance Accounts for 1964-65. This head has been abolished from 1st April, 1965.

## STATEMENT NO. 1—

Receipts 1	Actuals	
	1964-65 2	1965-66 3
	(In lakhs of rupees)	
	<b>Part II—</b>	
Contingency Fund .. .. .	6.91	30.13
Total—Contingency Fund ..	6.91	(a)30.13
	<b>Part III—</b>	
	Debt (other than	
<b>Unfunded Debt—</b>		
State Provident Funds .. .. .	1,72.42	1,93.82
Total ..	1,72.42	1,93.82
<b>Deposits and Advances—</b>		
<i>Deposits bearing interest—</i>		
Deposits of Depreciation Reserve of Government Commercial Undertakings ..	69.82	80.13
Depreciation Reserve Fund—Government Presses .. .. .	3.64	4.18
Reserve Funds—Transport .. .. .	1.92	2.19
<i>Deposits not bearing interest—</i>		
Appropriation for Reduction or Avoidance of Debt .. .. .	5,64.03	8,93.15
Sinking Fund Investment Account ..	57.81	..
Famine Relief Fund .. .. .	40.00	..

(a) Represents recoupment during 1965-66 of the following expenditure met out of advances from the Contingency Fund during 1964-65:—

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



## SUMMARY OF TRANSACTIONS—contd.

Disbursements 4	Actuals	
	1964-65 5	1965-66 6
(In lakhs of rupees)		
<b>Contingency Fund</b>		
Contingency Fund .. .. .	30-13	(b)18-23
Total—Contingency Fund ..	30-13	18-23
<b>Public Account</b>		
those mentioned in Part I) and Deposits		
<b>Unfunded Debt—</b>		
State Provident Funds .. .. .	57-69	55-29
Total ..	57-69	55-29
<b>Deposits and Advances—</b>		
<i>Deposits bearing interest—</i>		
Deposits of Depreciation Reserve of Government Commercial Undertakings ..	27-33	41-44
Depreciation Reserve Fund—Government Presses .. .. .	..	..
Reserve Funds—Transport .. .. .	2-66	0-89
<i>Deposits not bearing interest—</i>		
Appropriation for Reduction or Avoidance of Debt .. .. .	4-93	..
Sinking Fund Investment Account ..	6,95-06	..
Famine Relief Fund .. .. .	41-00	..

(b) Represents expenditure incurred under "61— Capital Outlay on Rail-Road Co-ordination Schemes" out of advances from the Contingency Fund during 1965-66 which remained unrecouped before the close of 1965-66.

## STATEMENT NO. 1—

Receipts 1	Actuals	
	1964-65 2	1965-66 3
	(In lakhs of rupees)	
	Part III—	
	Debt (other than those	
<b>Deposits and Advances—concl.</b>		
State Agricultural Credit Relief and Guarantee Fund .. .. .	..	2.00
Industrial Loan Fund .. .. .	1,01.65	1,88.47
Fund for Development Schemes .. .. .	—55.35	..
Fund for Development Schemes—Investments	55.35	0.05
Fund for Village Reconstruction and Harijan Uplift .. .. .	3,86.00	..
Foodgrains Reserve Fund .. .. .	3.06	10.83
Deposits of Local Funds .. .. .	8,04.79	8,43.47
Civil Deposits .. .. .	37,13.53	56,23.16
Other Accounts .. .. .	20.19	21.07
Advances not bearing interest .. .. .	1,85.27	2,12.73
Suspense Accounts .. .. .	17,76.88	39,01.95
Cheques and Bills .. .. .	2.58	5.91
Departmental and Similar Accounts .. .. .	48.22	63.76
Miscellaneous .. .. .	3.57	4.72
Total ..	77,82.96	1,18,57.77
<b>Remittances—</b>		
Remittances .. .. .	1,01,07.54	1,16,36.35
Total ..	1,01,07.54	1,16,36.35
Total—Public Account ..	1,80,62.92	2,36,87.94
Total—Parts I, II and III ..	4,20,23.94	4,88,49.44
Opening Cash Balance ..	95.30	—5,10.24
		(a)
GRAND TOTAL ..	4,21,19.24	4,83,39.20

(a) The cash balance decreased during 1964-65 by Rs. 6,05.54 lakhs and increased during 1965-66 by Rs. 6,48.67 lakhs. See also Statement No. 7 at page 42.

## SUMMARY OF TRANSACTIONS—concl'd.

Disbursements 4	Actuals	
	1964-65 5	1965-66 6
(In lakhs of rupees)		
<b>Public Account—concl'd.</b>		
mentioned in Part I) and Deposits—concl'd.		
<b>Deposits and Advances—concl'd.</b>		
State Agricultural Credit Relief and Guarantee Fund .. .. .	..	..
Industrial Loan Fund .. .. .	55.83	1,42.30
Fund for Development Schemes .. .. .	55.35	..
Fund for Development Schemes—Investments	..	..
Fund for Village Reconstruction and Harijan Uplift .. .. .	1,94.76	63.16
Foodgrains Reserve Fund .. .. .	—0.03	(b)
Deposits of Local Funds .. .. .	7,22.33	8,72.91
Civil Deposits .. .. .	35,67.48	52,31.43
Other Accounts .. .. .	24.10	17.52
Advances not bearing interest .. .. .	1,87.22	2,12.42
Suspense Accounts .. .. .	15,18.62	47,05.40
Cheques and Bills .. .. .	2.58	2.99
Departmental and Similar Accounts .. .. .	54.08	74.80
Miscellaneous .. .. .	2.79	5.29
Total	71,56.09	1,13,70.55
<b>Remittances—</b>		
Remittances .. .. .	1,00,83.91	1,13,38.09
Total	1,00,83.91	1,13,38.09
Total—Public Account ..	1,72,97.69	2,27,63.93
Total—Parts I, II and III ..	4,26,29.48	4,82,00.77
Closing Cash Balance ..	—5,10.24	1,38.43
GRAND TOTAL ..	4,21,19.24	4,83,89.20

(b) Rs. 107.

## EXPLANATORY NOTES

1. This statement is a consolidated summary of the receipts and disbursements of the Government of Punjab for the year 1965-66.

The transactions on revenue account resulted in a surplus of Rs. 14.54 crores in 1965-66 as against a surplus of Rs. 13.12 crores in 1964-65. Taking, however, into account the transactions outside the Revenue Account, there was an overall surplus of Rs. 6.49 crores in 1965-66 as against a deficit of Rs. 6.05 crores in 1964-65. The details are given below:—

	In crores of rupees	
	1964-65	1965-66
Opening Cash Balance .. .. .	0.95	—5.10
<b>Part I—Consolidated Fund—</b>		
<i>(a) Transactions within the Revenue Account—</i>		
(i) Revenue Receipts .. .. .	123.52	139.43
(ii) Revenue Expenditure .. .. .	110.40	124.89
(iii) Revenue Surplus .. .. .	13.12	14.54
<i>(b) Transactions outside the Revenue Account—</i>		
(i) Capital Expenditure .. .. .	33.99	19.49
(ii) Receipts from Borrowings (Net) ..	+32.86	+28.14
(iii) Loans and Advances by State Government (Net) .. .. .	—25.46	—26.06
Part II—Contingency Fund (Net) .. ..	—0.23	+0.12
Part III—Public Account (Net) .. .. .	+7.65	+9.24
Closing Cash Balance .. .. .	—5.10	1.39
Overall deficit (—) surplus (+) .. .. .	—6.05	+6.49

2. The revenue receipts in 1965-66 (Rs. 1,39.43 crores) were Rs. 15.91 crores (12.9 per cent) higher than those in 1964-65 (1,23.52 crores). The increase is analysed below by major heads of account:—

Major Head	Amount of increase (In crores of rupees)	Reasons for increase
1	2	3
<i>Taxes, Duties and other Principal Heads of Revenue—</i>		
(i) State Excise Duties ..	2.53	Mainly due to increase in license fee on account of higher bids at the auctions, more consumption of foreign liquor, beer, etc., and less refunds.

Major Head  1	Amount of increase (In crores of rupees)  2	Reasons for increase  3
<i>Taxes, Duties and other Principal Heads of Revenue —concl.</i>		
(ii) Sales Tax .. ..	2.21	Mainly due to growth in the business activities and economic development and steps taken to check evasion of sales tax.
<i>Debt Services—</i>		
(iii) Interest— ..	2.16	Mainly due to increased interest from (i) commercial departments as a result of increase in capital outlay (ii) loans advanced to the Punjab State Electricity Board and (iii) advances to cultivators for purchase of fertilisers, etc.
<i>Multipurpose River Schemes, Irrigation, etc.</i>		
(iv) Irrigation, etc., Works (Commercial) ..	0.77	Mainly due to increase in direct receipts from water rates and owners' rates.
<i>Transport and Communications (other than Roads)</i>		
(v) Road and Water Trans- port Schemes ..	1.19	Mainly due to operation of new routes and increase in the frequency of operation on the existing routes.
<i>Contributions and Miscella- neous Adjustments</i>		
(vi) Grants-in-aid from Central Government ..	7.08	Due to larger grants-in-aid from the Government of India for State Plan schemes and other development schemes owing to the increase in the Plan outlay for 1965-66 and receipt of grants for maintenance of Border Police.

Major Head	Amount of increase (In crores of rupees)	Reasons for increase
1	2	3
<i>Contributions and Miscellaneous Adjustments—concl'd.</i>		
(vi) States' share of Union Excise Duties ..	1.17	Due to larger allocation made by the Government of India on the basis of divisible pool.

The increase in receipts under the above mentioned heads was counter-balanced by decrease under the head "Miscellaneous" (Rs. 3.77 crores) due to less realisation of income from the sale of evacuee property, both rural and urban and less income from fair price shops.

*Receipts from the Central Government --*

3. The revenue receipts for the financial year 1965-66 include Rs. 34.68 crores received from the Government of India as against the corresponding amount of Rs. 26.44 crores received during the previous financial year. The details of these receipts are as under:—

	In crores of rupees	
	1964-65	1965-66
(i) Share of net proceeds of		
(a) Taxes on Income other than Corporation Tax .. .. .	5.55	5.53
(b) Union Excise Duties .. .. .	7.95	9.12
(c) Estate Duty .. .. .	0.32	0.32
(ii) Grants in lieu of Tax on Railway Passenger Fares .. .. .	1.01	1.01
(iii) Grants-in-aid under Article 275 of the Constitution .. .. .	0.03	0.03
(iv) Other Grants .. .. .	11.58	18.67
Total ..	26.44	34.68

*Expenditure on Revenue Account—*

4. The increase of Rs. 14.49 crores in the expenditure on Revenue Account from Rs. 1,10.40 crores in 1964-65 to Rs. 1,24.89 crores in 1965-66 was mainly under the following heads:—

Major Head 1	Amount of increase (In crores of rupees) 2	Reasons for increase 3
<i>Debt Services</i>		
(i) Appropriation for Reduction or Avoidance of Debt .. ..	3.25	Mainly due to larger provision for the amortization of Bhakra Nangal Loans from the Central Government.
<i>Administrative Services</i>		
(ii) General Administration	0.74	Mainly due to increased expenditure on running of fair price shops and payment of <i>ad hoc</i> grants for development works to districts which achieved the targets of collection of small savings.
(iii) Police .. ..	3.42	Mainly due to the revision of pay scales of the police personnel with effect from 1st October, 1965 and increase in the prices of radio equipment, petrol and spare parts and replacements of unserviceable vehicles.
<i>Social and Developmental Services</i>		
(iv) Education .. ..	3.27	Mainly due to (i) additional expenditure in connection with the upgrading of schools and grant of monetary concessions to teachers and Government employees, (ii) more expenditure on grant of scholarships in Public and Sainik schools and (iii) larger expenditure on Technical Education and Secondary Schools.

Major Head	Amount of increase (In crores of rupees)	Reasons for increase
1	2	3
<i>Social and Developmental Services—concl'd.</i>		
(v) Medical .. ..	0.75	Mainly due to (i) increased expenditure on purchase of medicines and equipment for various hospitals and dispensaries, (ii) extension of Employees' State Insurance Scheme to new areas and (iii) enhancement in Plan Ceiling.
(vi) Public Health ..	1.39	Mainly due to larger expenditure on Rural Water Supply and Family Planning.
<i>Multipurpose River Schemes, Irrigation etc.</i>		
(vii) Irrigation, etc., Works (Commercial) ..	1.07	Mainly due to increased expenditure on maintenance and repairs and interest charges as a result of increase in the capital at charge.
<i>Public Works (including Roads) and Schemes of Miscellaneous Public Improvements</i>		
(viii) Public Works ..	3.06	Mainly due to larger expenditure incurred on repairs to buildings, roads (and damaged by floods).
<i>Extraordinary Items</i>		
(ix) Expenditure connected with the National Emergency. .. ..	1.57	Mainly due to additional measures taken by the Civil Defence Department, appropriation of funds to "Industrial Loan Fund" for grant of loans to the Industrialists in the Border Districts, <i>ex gratia</i> grants to the civilians and providing relief to the uprooted persons as a result of Indo-Pak conflict.



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

Major Head	Amount of decrease (In crores of rupees)	Reasons for decrease
1	2	3
<i>Debt Services</i>		
(i) Interest on Debt and other Obligations ..	3.23	Less payment of interest due to the adjustment of overpayment of interest charges made in the previous years on the Bhakra Nangal loans obtained from the Government of India.
<i>Miscellaneous</i>		
(ii) Famine Relief ..	0.81	Mainly less expenditure incurred on providing gratuitous relief to famine stricken people.
(iii) Miscellaneous ..	3.15	Mainly discontinuance of transfer of funds to the Fund for Village Reconstruction and Harijan Uplift and less expenditure on rewards to military personnel and other miscellaneous items.

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

*(i) Progressive Capital Outlay to end of 1965-66*

Serial No.	Nature of Expenditure	Expenditure to end of 1964-65	Expenditure during 1965-66	Expenditure to end of 1965-66
1	2	3	4	5
(In lakhs of rupees)				
1	95—Capital Outlay on Schemes of Agricultural Improvement and Research .. .. .	3,16.08	43.85	3,59.93
2	96—Capital Outlay on Industrial and Economic Development ..	(a)+89.01 7,13.14 }	1,18.38	9,20.53
3	98—Capital Outlay on Multipurpose River Schemes .. .. .	1,99,43.12 (b)+46.84 (c)—61,23.60 (d)—28.25 }	1,76.92	1,40,15.03
4	99—Capital Outlay on Irrigation, etc., Works (Commercial) ..	(e)79,78.20	7,47.31	87,25.51
5	100—Capital Outlay on Irrigation, etc., Works (Non-Commercial) ..	21.80	..	21.80
6	101—Capital Outlay on Electricity Schemes .. .. .	14,48.95 (c)—14,48.95 }	..	..
7	103—Capital Outlay on Public Works .. .. .	54,93.96	7,23.02	62,16.98

(a) Represents expenditure up to 1964-65 previously exhibited under "113—Capital Outlay on Rail-Road Co-ordination Scheme". This head has been abolished from 1st April, 1965.

(b) *Pro forma* adjustment of expenditure on Nangal Hydro-Electric Scheme erroneously dropped *pro forma* in 1958-59 accounts.

(c) *Pro forma* adjustment of expenditure incurred up to 31st January, 1959 treated as loan to the Punjab State Electricity Board with effect from 1st February, 1959.

(d) *Pro forma* adjustment of expenditure incurred during 1962-63 treated as loan to the Punjab State Electricity Board from 1st February, 1963.

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

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

(i) *Progressive Capital Outlay to end of 1965-66—concl'd.*

Serial No.	Nature of Expenditure	Expenditure to end of 1964-65	Expenditure during 1965-66	Expenditure to end of 1965-66
1	2	3	4	5
				(In lakhs of rupees)
8	105—Chandigarh Capital Outlay ..	17,74.06	35.50	18,09.56
9	109—Capital Outlay on Other Works .. .. .	4.90	..	4.90
10	112—Capital Outlay on Aviation ..	29.78	7.24	37.02
11	114—Capital Outlay on Road and Water Transport Schemes ..	6,49.54	55.72	7,05.26
12	119—Capital Outlay on Forests ..	0.84	..	0.84
13	120—Payments of Commuted Value of Pensions .. ..	53.79	—0.88	52.91
14	124—Capital Outlay on Schemes of Government Trading ..	28.52	41.89	70.41
15	125—Appropriation to the Contingency Fund .. .. .	1,00.00	..	1,00.00
	Grand Total ..	3,10,91.73	19,48.95	3,30,40.68

**EXPLANATORY NOTES**

1. *96—Capital Outlay on Industrial and Economic Development*—The details of Government investments in the shares of Statutory Corporations, Government Companies, Joint Stock Companies, Co-operative Institutions are given in Statement No. 14. The progressive capital outlay includes an amount of Rs. 13.33 lakhs invested in two companies which are under liquidation.

2. *98—Capital Outlay on Multipurpose River Schemes*—The progressive expenditure includes capitalised interest charges in respect of Bhakra Dam (Rs. 32,73.40 lakhs) and Beas Dam Project (Rs. 1.32 lakhs).

Interest charges on loans advanced by the Government of India for Bhakra Nangal Project were capitalised upto 1962-63; the total amount capitalised was Rs. 36.97 crores. Consequent on the decision of the Government of India not to advance loans to cover interest charges on the loans for the Bhakra Nangal Project, the State Government decided not to capitalise the interest charges of the project from 1963-64 but to meet them from the State Revenues.

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

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

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

3. 99—*Capital Outlay on Irrigation, etc., Works (Commercial)*—The progressive expenditure includes capitalised interest charges (Rs. 2.36 crores) in respect of Harike Project.

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

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

4. The return obtained during 1965-66 from some of the more important schemes the expenditure on which appears against major heads "95" and "124", as disclosed by the *pro forma* accounts, is indicated below. The *pro forma* accounts of Punjab Roadways for 1965-66 (under "114—Capital Outlay on Road and Water Transport Schemes") have not been finalised by the Department.

Serial No.	Particulars of the Scheme	Mean capital invested to end of 1965-66	Financial return profit (+) loss (-)	Percentage of profit, loss to mean capital
1	2	3	4	5
				(In lakhs of rupees)
	<i>95—Capital Outlay on Schemes of Agricultural Improvement and Research—</i>			
1	Scheme for the reorganisation of Government Livestock Farm, Hissar	48.38	-1.71	-3.51
2	Scheme for the production of Agricultural Implements in Government Engineering Workshop, Nilokheri.	15.33	-0.41	-2.69
	<i>124—Capital Outlay on Schemes of Government Trading—</i>			
3	Grain Supply Scheme .. ..	*	+12.32	*

\*Balance sheet has not been prepared by the Department.

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

(ii) *Revenue expenditure temporarily capitalised*

Major Head	Amount capitalised		Amount written back to Revenue		Amount outstand- ing to be written back
	During 1965-66	To end of 1965-66	During 1965-66	To end of 1965-66	
1	2	3	4	5	6

(In lakhs of Rupees)

99—Capital Outlay  
on Irrigation, Navi-  
gation, Embankment  
and Drainage Works  
(Commercial)—

Grants to Panchayat  
Samities for Lift Irri-  
gation in Hilly and  
Semi-hilly Areas ..

1.36

1.36

The terms and conditions for the write-back of the expenditure to Revenue Account have not yet been intimated by Government (March, 1967).

## STATEMENT NO. 3—FINANCIAL RESULTS OF IRRIGATION WORKS

Serial No.	Name of Project	Direct Capital Outlay		Revenue Receipts during 1965-66		
		During the year 1965-66	To end of the year 1965-66	Direct Receipts	Indirect Receipts	Total Revenue Receipts
						(In lakhs)
<i>A—Irrigation Works—</i>						
<i>(1) Productive—</i>						
1	Upper Bari Doab Canal .. ..	—8.76	2,28.48 (b)	63.59	7.27	70.86
2	(i) Western Jumna Canal .. ..	2,13.21	13,38.62 (b)	1,26.87	15.18	1,42.05
	(ii) Western Jumna Canal Extension Scheme (a) .. ..	..	1,52.57			
3	Sirhind Canal .. ..	2.17	4,37.23 (b)	1,69.82	1.90	1,71.72
4	Government Central Workshop .. ..	..	—2,54.37	..	..	..
5	Sutlej Valley Project (Eastern Canal)	—0.36	2,53.35	49.58	0.17	49.75
6	Bhakra Dam Project .. ..	84.29	1,12,86.86(b) —28.25*	57.53	0.06	57.59
7	Shah Nahar Canal	0.48	34.39	0.17	..	0.17
8	Munak Tubewell Schemes .. ..	0.13	6.93	..	..	..
9	Radaur Tubewell Scheme .. ..	..	7.03	0.01	..	0.01
10	Madhopur Beas Link .. ..	—2.38	3,20.34	..	..	..
11	Technical Co-operation Assistance Schemes .. ..	2.80	6,75.61	10.77	..	10.77
	Total—(1) Productive .. ..	2,91.58	1,44,64.79	4,78.34	24.58	5,02.92
<i>(2) Unproductive—</i>						
1	Ghaggar Canal .. ..	..	12.04	0.14	0.82	0.96
2	Jagadhri Tubewell Project .. ..	0.01	1,13.01	0.04	..	0.04
	Total—(2) Unproductive .. ..	0.01	1,25.05	0.18	0.82	1.00
	Total A—Irrigation Works .. ..	2,91.59	1,45,89.84	4,78.52	25.40	5,03.92

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

\*Represents *pro forma* adjustment of expenditure incurred during 1962-63 treated as loan to the Punjab State Electricity Board from 1st February, 1963.

## FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT

Direct working expenses during the year	Net Revenue excluding interest		Interest on Capital	Net profit or loss after meeting interest	
	Surplus of revenue over expenditure (+) or expenditure over revenue(-)	Rate per cent on capital outlay to end of the year 1965-66		Surplus of revenue over expenditure (+) or expenditure over revenue(-)	Rate per cent on capital outlay to end of the year 1965-66
8	9	10	11	12	13
of rupees)					
44.87	+25.99]	+11.38	8.80	+17.19	+7.52
56.38	+85.67	+5.74	62.80	+22.87	+1.53
55.03	+1,16.69	+26.69	17.54	+99.15	+22.68
..	..	..	-10.44	+10.44	+4.10
26.10	+23.65	+9.33	10.29	+13.36	+5.27
1,71.36	-1,13.77	-1.01	3,63.23	-4,82.00	-4.28
1.52	-1.35	-3.93	1.27	-2.62	-7.62
2.33	-2.33	-93.62	0.24	-2.57	-37.09
1.10	-1.09	-15.80	0.26	-1.35	-19.20
..	..	..	14.26	-14.26	-4.37
77.69	-66.92	-9.81	27.94	-94.86	-14.04
4,30.38	+66.54	+0.46	5,01.19	-4,34.65	-3.05
..	+0.96	+7.97	0.52	+0.44	-3.69
12.99	-12.95	-11.46	3.95	-16.90	-14.95
12.99	-11.99	-9.59	4.47	-16.46	-13.16
4,49.37	+54.55	+0.38	5,05.66	-4,51.11	-3.09

(b) The differences between the amounts shown against these projects and those shown in Statement No. 13 are due to the fact that receipts on account of betterment levy had been taken as reduction of capital expenditure in the *pro forma* accounts of projects during the period from 1960-61 to 1964-65, although these were treated as indirect receipts for the purposes of general accounts. The matter regarding adjustment of these receipts against indirect capital outlay in the *pro forma* accounts is under correspondence with the State Government.

## EXPLANATORY NOTES

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

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

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

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

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

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

2. The figures shown in column 4 are exclusive of figures for the period 1st April, 1947 to 14th August, 1947, which will be added *pro forma* when the final accounts of the period are received from the Director of Audit and Accounts, West Pakistan, Lahore.

3. The percentage of net loss on the capital outlay during 1965-66 works out to 3.09 as against 2.77 in 1964-65 and 1.73 in 1963-64. This was mainly due to increased expenditure on maintenance and repairs and exclusion of receipts of Bhakra Main Canals for the reasons stated in para 4 below.

4. *Productive and Unproductive Works*—Works in the Irrigation Department are classified as "Productive" or "Unproductive" according as the net revenue (gross revenue less working expenses) derived from each work on the expiry of 10 years from the date of the closure of the construction estimates covers or does not cover the prescribed annual interest charges on the capital invested. The rate of interest prescribed was 4 per cent in the case of Upper Bari Doab Canal, Western Jumna Canal and Sirhind Canal and 6 per cent in the case of Sutlej Valley Project (Eastern Canal).

The productivity test involves certain *pro forma* adjustments, such as the capitalised abatement of Land Revenue, Audit and Accounts charges, etc.,



which do not appear in the regular Government accounts. If a work classed as "Productive" fails to yield the prescribed return for three successive years, it is transferred to "Unproductive" class, unless Government is satisfied that its failure is purely due to transitory causes. Similarly, if a work classed as "Unproductive", succeeds in yielding for three successive years the prescribed return, it is transferred to "Productive" class.

During the year 1965-66 the projects at serial Nos. 1, 2, 3 and 5 satisfied the test of productivity. The schemes at serial Nos. 6 to 11 are still in the preliminary stage of working and have not started yielding the full return expected of them. The reasons for non-appearance of any revenue receipts/working expenses against "Munak Tubewell Scheme", "Madhopur Beas Link" and "Ghaggar Canal" are under investigation.

In the case of Western Jumna Canal (Serial No. 2) the percentage return declined from 9.53 in 1964-65 to 1.53 during 1965-66. This is mainly due to the exclusion of the receipts of Rs. 85.97 lakhs pertaining to the 1st and 2nd Bhakra Main Line Canals. Upto 1964-65, the receipts and expenditure (both revenue and capital) relating to these two canals were accounted for as those of the Western Jumna Canal in accordance with the decision of the Bhakra Control Board. In April, 1966 the Department intimated that these two canals had been completely switched over to the Bhakra System from November, 1963. The receipts pertaining to these canals could not, however, be included in the accounts of the Bhakra Dam Project because information regarding the *pro rata* distribution of working expenses and capital expenditure to be transferred *pro forma* from the Western Jumna Canal has not so far been received from the Department (January, 1967). The progressive capital expenditure and the direct working expenses shown against the Western Jumna Canal in the Statement thus include those relating to 1st and 2nd Bhakra Canals.

The Government Central Workshop at serial No. 4 on its acquisition by the Punjab Government in October, 1946, was allotted to the Irrigation Department for manufacturing Tools and Plant, etc., for the Department. It was transferred to Railways with effect from 1st June, 1956, but the liabilities on account of capital expenditure on the project and the clearance of balances under "Suspense" and "Remittances" are still awaiting adjustments.

5. There was no change of classification of any project from "Productive" to "Unproductive" or *vice versa* during the year under review.

6. Complete information regarding arrears of revenue on account of water rates and betterment levy to end of 1965-66 has not been supplied by Government. According to the information made available by the departmental officers, the recoveries in arrears amounted to Rs. 1,16.34 lakhs (Rs. 1,11.43 lakhs on account of water rates and Rs. 4.91 lakhs on account of betterment levy). The yearwise break-up has not been furnished.

## STATEMENT NO. 4—DEBT POSITION

## (i) Statement of Borrowings

Nature of Borrowing	Amount on 1st April, 1965	Debt raised during the year	Debt discharged during the year	Amount on 31st March, 1966	Net increase (+) or decrease (—)
1	2	3	4	5	6
(In crores of rupees)					
<b>I—Public Debt—</b>					
Permanent Debt ..	11.01	5.10	..	16.11	+5.10
Floating Debt ..	2.14	45.17	47.01	0.30	—1.84
Loans from the Central Government	3,39.29	46.59	22.86	3,63.02	+23.73
Other Loans ..	8.73	1.55	0.41	9.87	+1.14
<b>Total I—Public Debt</b>	<b>3,61.17</b>	<b>98.41</b>	<b>70.28</b>	<b>3,89.30</b>	<b>+28.13</b>
<b>II—Unfunded Debt ..</b>	<b>10.38</b>	<b>1.94</b>	<b>0.55</b>	<b>11.77</b>	<b>+ 1.39</b>
<b>Grand Total ..</b>	<b>3,71.55</b>	<b>1,00.35</b>	<b>70.83</b>	<b>4,01.07</b>	<b>+29.52</b>

No law has been passed by the Legislature of the State under the provisions of Article 293 of the Constitution, laying down the limit within which Government may borrow on the security of the Consolidated Fund of the State.

## EXPLANATORY NOTES

1. *Permanent Debt*—This category covers long-term loans raised in the open market to finance certain projects. During the year a loan of Rs. 5.10 crores bearing interest at  $5\frac{1}{2}$  per cent was raised by the Punjab Government at a discount of 1 per cent and was fully subscribed. This is redeemable at par in 1977.

Full particulars of the outstanding loans will be found in Statement No. 17 at pages 214—215.

*Arrangements for Amortisation*—The following arrangements have been made for the amortisation of loans raised in the open market. These are in accordance with the announcements made at the time of floating of the loans.

(a) *Depreciation Fund*—A sum equal to  $1\frac{1}{2}$  per cent of the total nominal amount of the loans is set apart to form a Depreciation Fund for purchasing the securities of the loans for cancellation.

(b) *Sinking Fund*—In addition to the annual contribution to the respective Depreciation Funds, an annual contribution is made to Sinking Fund for amortisation of loans at such rates as the Government may decide from time to time.

The balances in the Funds at the commencement and end of 1965-66 are given below:—

Fund	Balance on 1st April, 1965	Addition during the year	Withdrawal during the year	Balance on 31st March, 1966
1	2	3	4	5
(In lakhs of rupees)				
Depreciation Funds ..	69.20	20.26	..	89.46
Sinking Funds ..	4,10.35	1,08.35	—1.42(a)	5,20.12
Total ..	4,79.55	1,28.61	—1.42	6,09.58

Out of the total balance in the Sinking Funds, a sum of Rs. 1,84.69 lakhs stood invested, as at the end of March, 1966, in the securities of the Government of India (Rs. 1,58.39 lakhs) and other State Governments (Rs. 26.30 lakhs).

**2. Floating Debt**—This represents borrowings of a temporary nature such as treasury bills, short-term loans obtained on cash credit basis from banks for financing the food procurement programme of the State Government and ways and means advances from the Reserve Bank of India including the shortfalls in the cash balances with the Bank, which are repayable within twelve months.

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

No treasury bills were issued during the year.

Besides the amount of Rs. 2.14 crores outstanding from the previous year, ways and means advances aggregating to Rs. 30.96 crores were obtained from the Reserve Bank of India during the year under review. These were repaid to the extent of Rs. 32.80 crores, leaving a balance of Rs. 30 lakhs at the end of the year. A sum of Rs. 14.97 lakhs on account of interest at rates ranging from 5 per cent to 6 per cent was paid during the year on these advances. Short-term loans aggregating to Rs. 6.50 crores were obtained from banks, which were repaid during the year together with an interest of Rs. 27.42 lakhs at the rate of 7 per cent. The shortfalls in the minimum balance with the Reserve Bank amounted to Rs. 7.71 crores. These were repaid during the year together with an interest of Rs. 1.06 lakhs thereon.

**3. Loans from the Central Government**—A statement of loans taken by the State Government is given in Statement No. 17 at pages 214—217.

The terms and conditions of repayment in respect of 4 loans amounting to Rs. 36.72 lakhs received during the year under review, have not yet been settled. No repayment has been made in respect of these loans either towards principal or interest. All other loans are being repaid in accordance with the prescribed terms and conditions.

(a) The minus figure is due to an adjustment made to set right an error of classification in accounts.

The repayment of rehabilitation loans outstanding on 31st March, 1956 is arranged with reference to the amounts actually realised from the displaced persons in accordance with the terms and conditions agreed to between the Government of India and the State Government. A package deal regarding losses on loans advanced to the Punjab Government for rehabilitation of displaced persons was entered into between the State Government and the Government of India in March, 1965. According to the terms of this agreement, the Government of India accepted liability to the extent of 65% of the outstanding amount of loans as on 1st January, 1964, subject to the condition that the payment of the balance 35% is made by the State Government before 31st March, 1965. The outstanding amount of loans was tentatively reckoned at Rs. 1.67 crores on the 1st January, 1964. Out of Rs. 58 lakhs payable by the State Government as their share, a sum of Rs. 20 lakhs was paid in cash and the balance (Rs. 38 lakhs) was set off against the earlier overpayments of loans. The matter regarding reconciliation of the outstanding amount of loans as on 1st January, 1964 and write off of the balance 65% loans is under correspondence with the Government of India. In the meanwhile, recoveries effected against the verified claims of displaced persons are being adjusted towards repayment of these loans.

The repayment of rehabilitation loans sanctioned after 31st March, 1956 is being made in accordance with the terms and conditions applicable to each loan.

An aggregate amount of Rs. 19.81 crores was received by the State Government during 1965-66 for Plan Schemes, of which Rs. 10.71 crores have been adjusted as loan for State Plan Schemes as well as Centrally Sponsored Schemes and Rs. 9.10 crores as grant. This loan has been included in the total of Rs. 46.59 crores received during the year.

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

Name of Sinking Fund	Balance on 1st April, 1965	Addition during the year 1965-66	Withdrawal during the year 1965-66	Balance on 31st March, 1966
1	2	3	4	5
(In lakhs of rupees)				
1 Loans received for Bhakra Nangal Project by				
(a) the former P.E.P.S.U. State .. ..	1,43.33	..	..	1,43.33
(b) the Government of Punjab .. ..	8,00.61	7,34.13	1.42	15,33.32
2 Loans received out of consolidated open market borrowings of the Government of India ..	45.61	30.41	..	76.02
Total ..	9,89.55	7,64.54	1.42	17,52.87

Out of the total balance in the Sinking Fund for repayment of loans received for Bhakra Nangal Project, a sum of Rs. 5,46.17 lakhs stood invested, as at the end of March, 1966, in the securities of Government of India.

4. *Other Loans*—Particulars of the outstanding loans will be found in Statement No. 17 at pages 218-219.

5. *Unfunded Debt*—This item comprises the Provident Fund balances of Government servants.

(ii) *Other Obligations*

In addition to the above, the following also constitute the liability of State Government. This relates to the balances at the credit of earmarked and other funds as also certain deposits, to the extent to which they have not been invested but are merged with general cash balance of Government. The amount of such liability at the end of March, 1966 stood at Rs. 45.14 crores, as indicated below; further details are given in Statement Nos. 16 and 19.

Nature of obligation	Amount on 1st April, 1965	Receipts during the year	Repayments during the year	Balance on 31st March, 1966	Net increase (+) or decrease (-) during the year
1	2	3	4	5	6
	(In crores of rupees)				
Interest bearing obligations, such as Depreciation Reserve Funds of Commercial Undertakings, etc.	2.63	0.86	0.42	3.07	+0.44
Non-interest bearing obligations, such as Deposits of Local Funds, Civil Deposits and other Earmarked Funds, etc.	29.53	75.82	63.28	42.07	+12.54
Total	32.16	76.68	63.70	45.14	+12.98

(iii) *Service of Debt*

(a) *Interest on Debt and other Obligations*—The outstanding gross debt and other obligations and the total net amount met from the revenue during the years 1964-65 and 1965-66 on account of interest charges were as shown below:—

	(In crores of rupees)		
	1964-65	1965-66	Net increase (+) or decrease (-)
Gross Debt and other obligations outstanding at the end of the year	4,03.71	4,46.21	+42.50

\*Excludes balance of Rs. 4.77 crores in the Depreciation Reserve Fund—Electricity. Under the orders of Government, the balance in the Fund was deducted from the progressive capital expenditure and the net amount treated as loan to the State Electricity Board and dropped *pro forma*. (c.f. footnote (a) at page 230).

	1964-65	(In crores of rupees)	
		1965-66	Net increase (+) or decrease (—)
(i) Interest paid by Government—			
(a) On Public Debt and Unfunded Debt ..	13.85	10.59	—3.28
(b) On other obligations ..	0.11	0.14	+0.03
Total ..	13.96	10.73	—3.23
(ii) <i>Deduct</i> —			
Interest received on loans and advances given by Government .. ..	—7.93	—9.18	—1.25
Interest realised on Investment of Cash Balances ..	—0.25	—0.30	—0.05
(iii) Net amount of interest charges .. ..	5.78	1.25	—4.53
(iv) Percentage of gross interest item (i) to total revenue receipts .. ..	11.30	7.70	—3.60
(v) Percentage of net interest—item (iii) to total revenue receipts .. ..	4.68	0.90	—3.78

The interest paid on 'Public Debt and Unfunded Debt' decreased during 1965-66 mainly due to adjustment of overpayment of interest charges made in the previous years on the Bhakra Nangal loans obtained from the Government of India.

There were in addition certain other receipts and adjustments totalling Rs. 8.04 crores such as interest received from commercial departments, interest portion of equated payments on account of commuted value of pensions, etc.

Government also received during the year a sum of Rs. 14.97 lakhs by way of dividends on investments in the commercial undertakings. These investments were made mainly out of borrowed funds.

(b) *Appropriation for reduction or avoidance of debt.*

	1964-65	(In crores of rupees)	
		1965-66	Net increase (+) or decrease (—)
Contribution to Sinking Funds	5.41	8.66	+3.25

**STATEMENT NO. 5—LOANS AND ADVANCES BY STATE GOVERNMENT**

(3) *Statement of Loans and Advances*

Categories of Loans and Advances,	Amount standing on 1st April, 1965	Amount paid during the year	Amount repaid during the year	Amount standing on 31st March, 1966	Net addition during the year	
1	2	3	4	5	6	
(In crores of rupees)						
Loans to Municipalities—						
(i) Loans under the National Water Supply and Sanitation Scheme .. ..	3.04	0.23	0.05	3.22	+0.18	
(ii) Other Loans .. ..	0.69	0.23	0.05	0.87	+0.18	
Loans to District and other Local Fund Committees ..	**0.01	..	..	0.01	..	
Loans to Landholders and other Notabilities .. ..	0.03	..	..	0.03	..	
Advances to Cultivators ..	25.27	10.34	7.15	28.46	+3.19	
Loans and Advances to Displaced Persons .. ..	-0.47	0.11	1.27	-1.63	-1.16	
Miscellaneous Loans and Advances—	+70.96(a)					
(i) Loans to Punjab State Electricity Board .. ..	+0.28(b)	51.58	22.33	+0.07	1,45.08	+22.26
(ii) Loans under the Punjab State Aid to Industries Act, 1935 .. ..	1.69	0.09	0.02	1.76	+0.07	
(iii) Loans under the Low/Middle Income Group Housing Scheme .. ..	10.55	0.68	0.34	10.89	+0.34	
(iv) Loans to Village Panchayats for Revenue Earning Schemes .. ..	0.66	0.01	0.02	0.65	-0.01	
(v) Loans for building houses at Chandigarh .. ..	3.92	0.08	0.01	3.99	+0.07	
(vi) Other Loans .. ..	3.81	1.95	1.34	4.42	+0.61	
Total—Miscellaneous Loans and Advances .. ..	1,43.45	25.14	+1.80	1,66.79	+23.34	
Loans and Advances under the Community Development Programme .. ..	4.57	0.88	0.60	4.85	+0.28	
Loans to Government Servants, etc.	0.84	2.59	2.54	0.89	+0.05	
Grand Total .. ..	1,77.43	39.52	13.46	2,03.49	+26.06	

A more detailed account is given in Statement No. 18 at pages 220—229.

\*\*In the Finance Accounts for 1964-65, this item was included under 'Loans to Landholders and other Notabilities'.

(a) *Pro forma* adjustment of expenditure incurred up to 31st January, 1959 less the balance in the Depreciation Reserve Fund—Electricity treated as loan to the Punjab State Electricity Board with effect from 1st February, 1959 under the orders of Government.

(b) *Pro forma* adjustment of capital expenditure incurred during 1962-63 treated as loan to the Punjab State Electricity Board from 1st February, 1963.

## (ii) Recoveries in arrears

According to the orders issued by Government in December, 1961 the Administrative Departments are required to intimate to Audit by the 10th August of every year the arrears in the recovery of principal and the realisation of interest in respect of the loans, the detailed accounts of which are maintained by the departmental officers. Out of 128 statements due for the year 1965-66 from 24 departmental officers only 2 statements from 2 departmental officers have been received so far (February, 1967). According to the information made available, a sum of Rs. 97.06 lakhs (Principal Rs. 74.11 lakhs and Interest Rs. 22.95 lakhs) was in arrears on the 31st March, 1966 as indicated below—

				(In lakhs of rupees)	
				Principal	Interest
Loans under the Co-operative Credit Societies Act, 1912	..	..	..	4.97	4.29
Loans under the Punjab State Aid to Industries Act, 1935	..	..	..	69.14	18.66
Total				74.11	22.95

Yearwise analysis is given below—

1962-63 and earlier years	..	..	..	55.07	16.17
1963-64	..	..	..	9.86	2.47
1964-65	..	..	..	5.46	1.58
1965-66	..	..	..	3.72	2.73
Total				74.11	22.95

As regards loans to Municipalities, District and other Local Fund Committees, etc., the detailed accounts of which are maintained in the Audit Office, the amounts overdue at the end of 1965-66 are as indicated below—

		(In lakhs of rupees)	
		Principal	Interest
Loans to Punjab State Electricity Board	Year in which the amount fell due		
	1961-62	..	37.16
	1962-63	..	1,84.62
	1963-64	..	1,54.91
	1964-65	..	12.69
	1965-66	..	51.98
Total		..	4,41.36



(In lakhs of rupees)

	Year in which the amount fell due		Principal	Interest
Loans to District and other Local Fund Committees	Upto 1962-63	..	0.02	..
	1963-64	..	0.02	0.02
	1964-65	..	0.02	0.02
	1965-66	..	0.02	0.01
	Total	..	0.08	0.05
Loans to Landholders and other Notabilities	Upto 1962-63	..	0.60	0.04
	1965-66	..	0.05	..
	Total	..	0.65	0.04
Loans to Municipalities	Upto 1961-62	..	0.04	0.17
	1962-63	..	0.03	0.08
	1963-64	..	0.18	0.25
	1964-65	..	0.75	1.89
	1965-66	..	2.25	4.14
	Total	..	3.25	6.53

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

The statement given below indicates the guarantees given by the Government of the Punjab in respect of loans, etc., raised by Statutory Corporations Local Bodies, Co-operative Banks and Societies and other institutions and outstanding as on 31st March, 1966. No law has been passed under the provisions of Article 293(1) of the Constitution laying down the limits within which Government may give guarantee on the security of the Consolidated Fund of the State.

Guarantees for loans, debentures, bonds, etc., raised	Maximum amount guaranteed.	Sums guaranteed outstand- ing on 31st March, 1966
1	2	3
		(In lakhs of rupees)
(i) Statutory Corporations and Boards..	7,65.00	7,65.00
(ii) Co-operative Banks and Societies ..	20,50.60	9,83.53
(iii) Local Bodies .. .. .	1,83.00	1,59.00
(iv) Private Companies .. .. .	1,21.22	1,18.68
(v) Private Individuals .. .. .	2.00	2.00
Total ..	31,21.82	20,28.21

The particulars of guarantees given by Government and outstanding on 31st March, 1966 are given below—

Name of the public or other body for which the guarantee has been given and brief nature of the guarantee	Maximum amount guaranteed	Sums guaran- teed outstand- ing on 31st March, 1966
1	2	3
		(In lakhs of rupees)

*Statutory Corporations and Boards—*

(a) Standing guarantees to Central Bank of India (Rs. 20 lakhs) and other Banks (Rs. 1,60 lakhs) for overdraft facilities to Punjab State Electricity Board ..	1,80.00	1,80.00
(b) Guarantee for loans raised in the open market by the Punjab State Electricity Board .. .. .	1,75.00	1,75.00
(c) Guarantee for payment of redeemable bonds issued by the Punjab Financial Corporation .. .. .	4,00.00	4,00.00

Name of the public or other body for which the guarantee has been given and brief nature of the guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March, 1966
1	2	3

(In lakhs of rupees)

*Statutory Corporations and Boards—concl'd.*

(d) Guarantee to the State Bank of India/ Punjab National Bank, Ltd., for loan to the Small Scale Industries Corporation, Ltd. . . . .	10.00	10.00
Total—Statutory Corporations and Boards	7,65.00	7,65.00

*Co-operative Banks and Societies—**(a) Co-operative Banks—*

(i) Guarantee for repayment of debentures floated by the Punjab State Co-operative Land Mortgage Bank, Ltd., Chandigarh . . . . .	5,50.00	4,40.43
(ii) Surety to the Reserve Bank of India for payment of principal and interest on loans taken by the Punjab State Co-operative Bank, Ltd., Chandigarh . . . . .	13,17.50	3,94.08
Total—Co-operative Banks . . . . .	18,67.50	8,34.51

*(b) Co-operative Societies—*

(i) Surety to the Reserve Bank of India for the repayment of principal and interest on loans taken by the Batala Co-operative Sugar Mills, Ltd., Batala . . . . .	45.00	45.00
(ii) Surety to the Reserve Bank of India for the repayment of principal and interest on loans taken by the Co-operative Sugar Mills, Morinda . . . . .	45.00	45.00
(iii) Guarantee given to the Industrial Finance Corporation of India in respect of repayment of 50% of the loan taken by Janta Co-operative Sugar Mills, Bhogpur . . . . .	22.60	5.66
(iv) Guarantee to the Central Co-operative Bank, Nawanshahar for the repayment of medium term loan raised by the Doaba Co-operative Sugar Mills, Ltd., Nawanshahar . . . . .	30.00	30.00

Name of the public or other body for which the guarantee has been given and brief nature of the guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March, 1966
		(In lakhs of rupees)
1	2	3

*Co-operative Banks and Societies—concl'd.*

*(b) Co-operative Societies—concl'd.*

(v) Guarantee given to the Industrial Finance Corporation of India in respect of repayment of 50% of the loan taken by the Haryana Co-operative Sugar Mills ..	27.50	10.96
(vi) Surety to the Punjab National Bank, Ltd., for repayment of principal and interest on loans taken by the Panch-shilla Industrial Co-operative Society, Ltd., Faridabad .. .. .	12.00	12.00
(vii) Surety to the Central Co-operative Bank, Kangra for repayment of principal and interest on loan of Rs. 20,000 each year for a period of five years by Muleteers' Transport Co-operative Society, Spiti at Kaza .. .. .	1.00	0.40
Total—Co-operative Societies ..	1,83.10	1,49.02
Total—Co-operative Banks and Societies ..	20,50.60	9,83.53

*Local Bodies—*

Guarantee to the Life Insurance Corporation of India for the repayment of principal and interest on loans granted by the Corporation to 48 Municipal Committees in the State .. .. .	1,83.00	1,59.00
Total—Local Bodies ..	1,83.00	1,59.00

*Private Companies—*

(a) Guarantees given to the Punjab Financial Corporation for loans advanced by it to the following Industrial concerns—		
(i) Madan Engineering Tools Products, Faridabad .. .. .	2.00	1.40
(ii) Bharat Carbon Ribbon Manufacturing Co., Ltd., Faridabad ..	1.75	1.75

Name of the public or other body for which the guarantee has been given and brief nature of the guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March, 1966
	(In lakhs of rupees)	
1	2	3
<i>Private Companies—concd.</i>		
(iii) Free Wheels (India), Ltd., Faridabad ..	3.75	2.40
(iv) Good Earth Manufacturing Corporation Private, Ltd., Faridabad ..	1.91	1.55
(v) New India Motors (Pvt.), Ltd., New Delhi .. .. .	0.40	0.33
(vi) India Lands Berg Implements Corporation (Pvt.), Ltd., Faridabad ..	1.00	0.84
(vii) Eicher Tractors (India), Ltd., Faridabad .. .. .	1.16	1.16
(b) Surety given to the Punjab National Bank, Ltd., in respect of principal and interest on loans advanced by it to Napco Bevel Gear of India, Faridabad ..	1,09.25	1,09.25
Total—Private Companies ..	1,21.22	1,18.68
<i>Private Individuals—</i>		
Guarantee given to the Punjab National Bank, Ltd., for repayment of principal and interest on loan given by it to a film producer in Bombay .. .. .	2.00	2.00
Total—Private Individuals ..	2.00	2.00

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

	As on 1st April, 1965	As on 31st March, 1966
	(In lakhs of rupees)	
<i>(a) General Cash Balance</i>		
1. Cash in Treasuries .. .. .	9.05	9.29
2. Deposits with the Reserve Bank ..	-5,19.29	1,29.14
3. Deposits with other Banks ...	..	*
Total ..	-5,10.24	1,38.43 (cf. page 213)
4. Investments held in the "Cash Balance Investment Account" .. .. .	3,14.61	3,84.88 (cf. page 205)
Total (a) ..	-1,95.63	5,23.31
<i>(b) Other Cash Balances and Investments—</i>		
(i) Cash with the Departmental Officers, viz., Postal (erstwhile P.E.P.S.U.), Public Works, etc. .. .. .	29.25	40.28 (cf. page 207)
(ii) Permanent Advances for contingent expenditure with Departmental Officers	4.48	4.26 (cf. page 201)
(iii) Investments of Earmarked Funds	9,90.47	9,90.42 (cf. page 233)
Total (b) ..	10,24.20	10,34.96
Total (a) and (b) ..	8,28.57	15,58.27

**EXPLANATORY NOTES**

1. Under an agreement with the Reserve Bank of India, the Government of the Punjab have to maintain with the Bank a minimum balance of

\*See note 3 below the Statement.

Rs. 20 lakhs on Fridays and not less than Rs. 16 lakhs on other days. The Bank informs the Government by telegram of their daily balance with the Bank at the close of each working day. If this balance falls on weekly settling days below the agreed minimum, the deficiency is made good either by taking a ways and means advance from the Reserve Bank or by selling the Government of India Treasury Bills held by the State Government.

Besides the amount of Rs. 2.14 crores outstanding from the previous year, ways and means advances amounting to Rs. 30.96 crores were obtained on 68 occasions and interest (at rates varying between 5 per cent and 6 per cent) amounting to Rs. 14.97 lakhs was paid thereon during 1965-66.

Ways and means advances are granted by the Bank only up to a limit mutually agreed upon between the Bank and the Government and if even after the maximum advance is given, the cash balance is below the minimum, the deficiency is left uncovered, but the Bank charges interest on such shortfalls. There were 35 such occasions when the shortfalls were left uncovered. The shortfalls on these occasions aggregated Rs. 7.71 crores. These were repaid in full during the year. Government paid interest at the rate of 6 per cent amounting to Rs. 1.06 lakhs on the shortfalls.

Short-term loans on cash credit basis aggregating to Rs. 6.50 crores were obtained from other Banks to finance the food procurement programme of the State Government and interest of Rs. 27.42 lakhs at the rate of 7 per cent was paid on these loans.

Further, a sum of Rs. 2 crores was sanctioned by the Government of India as ways and means advance during June, 1965 to wipe out the overdraft with the Reserve Bank of India. An interest of Rs. 2.08 lakhs (at the rate of 4 per cent) was paid thereon.

Treasury bills to the extent of Rs. 23.23 crores were also rediscounted on 62 occasions during the year to make up the deficiency in the cash balance.

2. The accounts of the State Government for a particular year are kept open in the books of the Reserve Bank of India up to the 25th April of succeeding year for monetary settlement in respect of inter-Governmental transactions advised to the Reserve Bank of India up to that date. The balance under 'Deposits with the Reserve Bank' represents the balance according to Government Accounts which include such adjustments and does not represent balance reported by the Bank as on the 31st March, 1966.

3. A portion of the cash balance of the former P.E.P.S.U. State was kept in the treasuries while the rest was deposited with certain private banks with which the State had current accounts. The arrangement has since been discontinued and there is only a balance of Rs. 99 with the Punjab National Bank Ltd., Lahore. The term "Deposits with other Banks" represents this balance.

4. The details of investments held in the Cash Balance Investment Account are given below:—

				(In lakhs of rupees)
Government of India Treasury Bills	..	..	..	0·25
Government of India Securities	..	..	..	1,99·38
Securities of the Government of				
Gujarat	..	..	..	30·00
Madhya Pradesh	..	..	..	20·00
West Bengal	..	..	..	20·00
Punjab State Electricity Board Bonds	..	-	..	1,15·25
			Total	3,84·88

The interest realised during the year on these investments amounted to Rs. 30·23 lakhs.

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

6. The details of investments in the shares of Joint Stock Companies from out of the earmarked funds have been given in Statement No. 14. These include investments in Shri Udai Bhan Industries Ltd. (Rs. 0·88 lakh), which is under liquidation. In the case of investments made through M/s Shanji Karamji, Bombay (Rs. 9·05 lakhs), a decree has been obtained to recover the amount and information regarding actual recovery is awaited.



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

The following is a summary of the balances as on 31st March, 1966:—

Debit Balances	Section of the General Account	Name of Account	Page	Credit Balances
1	2	3	4	5
Rs.	A to N and Part of Section T	Government Account		Rs.
2,00,18,70,074			46	
		<b>Consolidated Fund—</b>		
	O	Public Debt ..	183	3,89,30,34,856
2,03,48,99,858	Q	Loans and Advances by the State/Union Territory Governments ..	185	
		<b>Contingency Fund—</b>		
		Contingency Fund ..	187	81,76,999
		<b>Public Account—</b>		
	S	Unfunded Debt ..	187	11,76,89,965
	T	Deposits and Advances—		
		(i) Deposits bearing interest—		
		Gross balance ..	189	3,06,73,683
6,400		Investments ..	189	
		(ii) Deposits not bearing interest—		
		Gross balance ..	199	51,97,84,597
9,90,35,752		Investments ..	199	
86,19,869		(iii) Advances not bearing interest ..	201	
		(iv) Suspense—		
3,84,88,165		Investments ..	205	
11,33,93,600		Other Items (Net) ..	207	
	U	Remittances—		
25,92,03,462		I—Remittances within India ..	211	
1,38,43,120	X	Cash Balance (Closing)	213	
4,56,93,60,100		Total ..		4,56,93,60,100

## EXPLANATORY NOTES

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

Under the system of book keeping followed in the Indian Government Accounts, the amounts booked under revenue, capital and other transactions of Government, in respect of which the balances are not carried forward from year to year are closed to a single head called, "Government Account". The balance under this head represents the cumulative result of all such transactions so that after adding thereto the balances under Debt, Deposit, Remittance heads and Contingency Fund, the closing cash balance at the end of the year may be worked out and proved. The Government Account for 1965-66 given below will show how the net amount at the end of the year has been arrived at:-

Dr.	Details	Cr.
Rs.		Rs.
1,95,23,36,171	A--Amount at the debit of the Government Account as on 1st April, 1965	
	B--Revenue Receipts	.. 1,39,43,43,689
1,24,89,25,711	C--Expenditure on Revenue Account	
19,48,95,264	D--Capital Expenditure outside the Revenue Account	
56,617	E--Miscellaneous	
	F--Amount at the debit of the Government Account as on 31st March, 1966	.. 2,00,18,70,074
3,39,62,13,763	Total	.. 3,39,62,13,763

The amount at the debit as on 1st April, 1965 differs by Rs. 76,00,79,732 from the amount shown in the Finance Accounts for 1964-65 owing to *pro forma* dropping of capital expenditure incurred on Nangal Hydro-Electric Scheme and other Electricity Schemes up to 31st January, 1959 (Rs. 75,72,54,748) treated as loan to the Punjab State Electricity Board with effect from 1st February, 1959 and capital expenditure of Rs. 28,24,984 incurred during 1962-63 treated as loan to the Board with effect from 1st February, 1963.

The amount of Rs. 56,617 shown against "E--Miscellaneous" represents irreconcilable differences under certain Debt, Deposit and Remittance heads written off during 1965-66.

2. The other headings in this summary take into account the balances under all account heads in Government books in regard to which Government has a liability to repay the moneys received or has a claim to recover the amounts paid and also heads of account opened in the books for adjustment of Remittance transactions. It must be understood that these balances cannot be regarded as a complete record of the financial position of the Government of the Punjab, as these do not take into account all the physical assets of the State, such as Lands, Buildings, Communications, etc., nor any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accounting followed by Government.

3. A summary of receipts, disbursements and balances under heads of account relating to Debt, Deposits, Remittances and Contingency Fund is given in Statement No. 16.

In a number of cases (marked with \* mark in Statement No. 16) there are unreconciled differences in the closing balances as reported in that statement and those shown in the separate registers or other records maintained in the Accounts Office/Departmental Offices for the purpose. Steps are being taken to settle the discrepancies as soon as possible. In many cases, the full details and documents required for the purpose are awaited from the Departmental/Treasury Officers as detailed in Appendix to this compilation.

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

Head of Account	No. of acceptances awaited	Year from which acceptances awaited	Amount outstanding in respect of these items as on 31st March, 1966
			(In lakhs of rupees)
1	2	3	4
<b>Loans to Municipalities—</b>			
<b>Loans under the National Water Supply and Sanitation Scheme .. .. .</b>			
	2	1962-63	1.70
	8	1963-64	15.64
	30	1964-65	48.90
<b>Other Loans . . . . .</b>			
	3	1962-63	0.65
	17	1963-64	4.88
	36	1964-65	7.47
<b>Loans to District and other Local Fund Committees . . .</b>			
	1	1962-63	0.02
	1	1964-65	0.36
<b>Loans to Landholders and other Notabilities .. .. .</b>			
	2	1962-63	2.93

Head of Account	No. of acceptances awaited	Year from which acceptances awaited	Amount outstanding in respect of these items as on 31st March, 1966
			(In lakhs of rupees)
1	2	3	4
Advances to cultivators ..	22	1950-51	2,20.33
	7	1951-52	69.86
	11	1953-54	81.40
	5	1955-56	48.05
	29	1956-57	4,59.00
	2	1957-58	3.81
	10	1958-59	2,02.19
	19	1959-60	1,66.90
	5	1960-61	2,77.14
	10	1961-62	38.60
	26	1963-64	71.69
	31	1964-65	31.67
Miscellaneous Loans and Advances .. .. .	1	1947-48	1.00
	1	1948-49	4.18
	3	1949-50	22.31
	3	1951-52	9.79
	6	1953-54	5.85
	22	1955-56	9,93.55
	31	1956-57	6,67.02
	5	1957-58	2.87
	8	1958-59	35.67
	12	1959-60	8.28
	24	1960-61	34.99
	10	1961-62	23.32
	14	1962-63	73,92.49
	14	1963-64	77.19
	71	1964-65	4,07.33
Loans and Advances to Displaced Persons .. .. .	1	1948-49	67.45
	113	1950-51	1,60.20
	62	1956-57	98.96
	3	1958-59	8.42
	1	1962-63	1.22

Head of Account	No. of acceptances awaited	Year from which acceptances awaited	Amount outstanding in respect of these items as on 31st March, 1966
			(In lakhs of rupees)
1	2	3	4
Loans and Advances under the Community Development Programme .. .. .	1	1961-62	1.54
	35	1962-63	1,51.72
	20	1963-64	12.88
Loans to Government Servants— House Building Advances (Non-Gazetted) : ..	984	1963-64	7.82
	61	1964-65	1.75
Advances for the purchase of motor conveyances (Non-Gazetted) .. .. .	57	1963-64	0.37
	46	1964-65	0.52
Advances for the purchase of other conveyances ..	1,000	1963-64	0.47
	435	1964-65	0.18
Deposits of Local Funds—			
District Funds .. .. .	6	1961-62	5.14
	7	1962-63	58.91
	5	1963-64	36.89
Municipal Funds .. .. .	39	1958-59	17.42
	58	1961-62	21.04
State Transport Corporation Fund .. .. .	1	1963-64	17.36
Town and Bazar Funds ..	1	1959-60	0.58
	2	1960-61	0.55
	3	1964-65	0.34
Public Works Funds (Shah Nahar Canal Fund) .. .. .	1	1960-61	20.81
Village Panchayat Fund ..	1	1960-61	0.12

Head of Account	No. of acceptances awaited	Year from which acceptances awaited	Amount outstanding in respect of these items as on 31st March, 1966  (In lakhs of rupees)
1	2	3	4
<b>Deposits of Local Funds—<i>contd.</i></b>			
Panchayat Samiti Fund ..	4	1961-62	5.33
	80 \	1962-63	1,16.79
	42	1963-64	74.41
	28	1964-65	41.56
Zila Parishad Fund .. ..	4	1961-62	20.80
	9	1962-63	65.20
	2	1963-64	30.41
<b>Civil Deposits—</b>			
Personal Deposits .. ..	2	1957-58	0.12
	6	1958-59	21.62
	16	1959-60	47.40
	20	1960-61	16.34
	34	1961-62	35.52
	68	1962-63	1,96.88
	79	1963-64	18.16
	104	1964-65	61.12
<b>Deposits on account of Police Funds—</b>			
Police Clothing and Equipment Fund .. .. .	2	1957-58	4.68
	1	1960-61	3.62
	11	1961-62	11.22
	6	1962-63	7.08
	1	1963-64	0.75
	1	1964-65	0.99
<b>Deposits of Educational Institu- tions .. .. .</b>			
	1	1957-58	0.01
	15	1958-59	1.31
	7	1959-60	1.27
	26	1960-61	2.01
	9	1961-62	1.11
	118	1962-63	4.38
	159	1963-64	7.31
	255	1964-65	17.89
<b>Permanent Advances .. ..</b>			
	47	1960-61	0.18
	58	1961-62	0.55
	64	1962-63	0.65
	81	1963-64	0.68
	117	1964-65	0.72

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

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

Heads	Amount in thousands of rupees	Percent- age of total revenue	Percent- age of total expendi- ture
1	2	3	4
<b>REVENUE—</b>			
Taxes, Duties and Other Principal Heads of Revenue—			
Taxes on Income other than Corporation Tax ..	5,52,98	3.97	4.43
Estate Duty .. ..	31,88	0.23	0.25
Land Revenue .. ..	3,98,10	2.86	3.19
State Excise .. ..	13,25,59	9.50	10.61
Taxes on Vehicles ..	1,31,92	0.94	1.06
Sales Tax .. ..	19,89,24	14.27	15.93
Other Taxes and Duties ..	10,94,92	7.85	8.77
Stamps .. ..	5,84,12	4.19	4.68
Registration Fees ..	66,61	0.48	0.53
Total Taxes, Duties and Other Principal Heads of Revenue .. ..	61,75,66	44.29	49.45
Debt Services .. ..	17,52,44	12.57	14.03
Administrative Services ..	1,70,83	1.23	1.37
Social and Developmental Services .. ..	5,17,07	3.92	4.38
Multipurpose Rivor Schemes, Irrigation, etc. .. ..	8,51,46	6.11	6.82
Public Works (including Roads), etc. .. ..	1,65,31	1.18	1.32
Transport and Communica- tions (other than Roads) ..	6,78,11	4.87	5.43
Miscellaneous .. ..	6,82,45	4.89	5.46
Contributions and Miscella- neous Adjustments ..	29,01,18	20.80	23.23
Extraordinary Items ..	18,93	0.14	0.15
<b>Total Revenue</b>	<b>1,39,43,14</b>	<b>100.00</b>	<b>111.64</b>



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

Heads	Amount in thousands of rupees	Percent- age of total revenue	Percent- age of total expendi- ture
1	2	3	4
<b>EXPENDITURE—</b>			
Collection of Taxes, Duties, and Other Principal Revenues—			
Land Revenue ..	2,22,78	1.60	1.73
State Excise Duties ..	12,60	0.09	0.11
Taxes on Vehicles ..	8,20	0.06	0.06
Sales Tax .. ..	33,23	0.23	0.26
Other Taxes and Duties	21,72	0.16	0.18
Stamps .. ..	5,63	0.04	0.04
Registration Fees ..	77	0.01	0.01
Total—Collection of Taxes, Duties, etc. ..	3,04,93	2.19	2.44
Debt Services .. ..	19,38,74	13.90	15.52
Administrative Services—			
General Administration	4,73,56	3.40	3.79
Administration of Justice	97,29	0.70	0.78
Jails .. ..	92,88	0.66	0.74
Police .. ..	11,84,02	8.49	9.48
Other Services .. ..	72,47	0.52	0.58
Total—Administrative Services .. ..	19,20,22	13.77	15.37
Social and Developmental Services—			
Education .. ..	21,41,98	15.36	17.15
Medical and Public Health .. ..	8,30,66	5.96	6.65
Agriculture .. ..	5,69,04	4.08	4.56
Other Services .. ..	10,49,83	7.53	8.40
Total—Social and Developmental Services	45,91,51	32.93	36.76

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

Heads	Amount in thousands of rupees	Percent- age of total revenue	Percent- age of total expenditure
1	2	3	4
<b>EXPENDITURE—concl'd.</b>			
Multipurpose River Schemes, Irrigation, etc.	12,78,35	9·17	10·24
Capital Account of Multi- purpose River Schemes Irrigation, etc., within the Revenue Account ..	2,50	0·02	0·02
Public Works (including Roads) .. ..	6,87,95	4·93	5·51
Capital Account of Public Works (including Roads) within the Revenue Account .. ..	6,22	0·04	0·05
Transport and Communi- cations (other than Roads) .. ..	5,44,74	3·91	4·36
Capital Account of Trans- port and Communications (other than Roads) within the Revenue Ac- count .. ..	13,02	0·09	0·10
<b>Miscellaneous—</b>			
Miscellaneous ..	3,98,32	2·86	3·19
Other heads .. ..	6,06,16	4·35	4·86
Total—Miscellaneous ..	10,04,48	7·21	8·05
Contributions and Miscel- laneous Adjustments ..	3,58	0·03	0·03
Extraordinary Items ..	1,93,02	1·39	1·55
Total—Expenditure met from Revenue ..	1,24,89,26	89·58	100·00

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

Particulars	Actuals for 1965-66		Total
	Charged	Voted	
	1	2	
	Rs.	Rs.	Rs.
Expenditure on Revenue Account as in Statement No. 12 .. ..	20,06,20,593	1,04,83,05,118	1,24,89,25,711
Expenditure outside the Revenue Account as in Statement No. 12 ..	9,65,737	19,39,29,527	19,48,95,264
Disbursements under Public Debt and Loans and Advances (a) ..	70,27,96,284	39,52,44,231	1,09,80,40,515
Total ..	90,43,82,614	1,63,74,78,876	2,54,18,61,490(A)

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

**O—Public Debt—**

Floating Debt .. ..	47,01,00,000	..	47,01,00,000
Loans from the Central Government .. ..	22,85,58,804	..	22,85,58,804
Other Loans .. ..	41,37,480	..	41,37,480

**Q—Loans and Advances by the State/Union Territory Governments—**

Loans to Local Funds, Private Parties, etc. ..	..	36,92,94,848	36,92,94,848
Loans to Government Servants, etc. .. ..	..	2,59,49,383	2,59,49,383
Total ..	70,27,96,284	39,52,44,231	1,09,80,40,515

(A) Includes an expenditure of Rs. 30,12,950 met out of advances from the Contingency Fund during 1964-65 which was recouped to the Fund during 1965-66, but excludes an expenditure of Rs. 18,23,001 met out of advances from the Contingency Fund during 1965-66 which remained unrecouped before the close of 1965-66.

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

Heads	Actuals for 1965-66 Rs.
<b>I—REVENUE RECEIPTS</b>	
<b>A. Taxes, Duties and Other Principal Heads of Revenue—</b>	
<b>IV—Taxes on Income other than Corporation Tax—</b>	
Share of net proceeds assigned to States .. ..	5,52,97,852
Total .. ..	5,52,97,852
<b>V—Estate Duty—</b>	
<b>A. Estate Duty on Agricultural Land—</b>	
Share of net proceeds assigned to States .. ..	1,25,000
<b>B. Estate Duty on property other than Agricultural Land—</b>	
Share of net proceeds assigned to States .. ..	30,63,000
Total .. ..	31,88,000
<b>IX. Land Revenue—</b>	
Ordinary Revenue .. .. .	3,13,88,739
Sale of Government Estates .. .. .	19,317
Sale-proceeds of waste-lands and redemption of land tax .. .. .	318
Rates and Cesses on land .. .. .	1,91,382
Recoveries of overpayments .. .. .	2,27,401
Collection of payments for services rendered .. .. .	716
Miscellaneous .. .. .	1,10,23,798
<i>Deduct</i> —Portion of Land Revenue due to Irrigation Works .. .. .	—25,39,661
<i>Deduct</i> —Refunds .. .. .	—4,71,625
Total .. ..	3,98,40,385
<b>X. State Excise Duties—</b>	
Country Spirits .. .. .	11,64,90,992
Country Fermented Liquor .. .. .	11,13,628
Malt Liquors .. .. .	9,83,832
Wines and Spirits (foreign liquors other than beer, medicated wines and commercial spirits) .. .. .	1,13,87,478
Receipts from commercial spirits, including denatured spirits and medicated wines .. .. .	9,39,020
Opium .. .. .	38,650

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

Heads	Actuals for 1965-66 Rs.
<b>A. Taxes, Duties and Other Principal Heads of Revenue</b>	
- contd.	
<b>X. State Excise Duties—concl'd.</b>	
Duties on medicinal and toilet preparations containing alcohol, opium, etc. .. .. .	64,767
Hemp and other drugs .. .. .	81,735
Receipts from Distilleries .. .. .	32,532
Sale of alcohol for use as motor fuel .. .. .	315
Fines, Confiscations and Miscellaneous .. .. .	10,65,021
Recoveries of overpayments .. .. .	3,614
Collection of payments for services rendered .. .. .	10,16,703
<i>Deduct</i> - Refunds .. .. .	-6,59,358
Total .. .. .	13,25,58,929
<b>XI. Taxes on Vehicles—</b>	
Receipts under the Indian Motor Vehicles Act .. .. .	35,15,359
Receipts under the State Motor Vehicles Taxation Act .. .. .	94,12,715
Receipts under non-Motor Vehicles Act .. .. .	22,992
Other Receipts .. .. .	2,41,349
<i>Deduct</i> - Refunds .. .. .	-542
Total .. .. .	1,31,91,873
<b>XII. Sales Tax—</b>	
Receipts under the Central Sales Tax Act .. .. .	4,43,02,343
Receipts under the State Sales Tax Act .. .. .	15,62,39,749
Licence Fees .. .. .	30,879
Miscellaneous .. .. .	1,27,461
<i>Deduct</i> - Refunds .. .. .	-17,76,622
Total .. .. .	19,89,23,810
<b>XIII. Other Taxes and Duties—</b>	
<b>A. Taxes on Luxuries including Taxes on Entertainments, Amusements, Betting and Gambling—</b>	
Entertainment Tax .. .. .	1,50,87,073
<i>Deduct</i> - Refunds .. .. .	-13,379
Total—Taxes on Luxuries, etc. .. .. .	1,50,73,694
<b>B. Electricity Duties—</b>	
Fees under the Indian Electricity Rules, 1956 and fees for the electrical inspection of cinemas .. .. .	2,67,94,534
<i>Deduct</i> - Refunds .. .. .	-1,050
Total—Electricity Duties .. .. .	2,67,93,484

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

Heads	Actuals for 1965-66 Rs.
<b>A. Taxes, Duties and Other Principal Heads of Revenue—contd.</b>	
<b>XIII. Other Taxes and Duties—concl'd.</b>	
<b>C. Tobacco Duties—</b>	
Tobacco Vend Fees .. .. .	5,728
Total—Tobacco Duties ..	5,728
<b>D. Other Items—</b>	
Receipts under the Punjab Urban Immovable Property Tax Act, 1940 .. .. .	1,07,22,066
Receipts under the Punjab Forward Contract Tax Act, 1951 .. .. .	1,559
Receipts under the Punjab Passengers and Goods Taxation Act, 1952 .. .. .	5,12,92,958
Taxes on Professions, Trades, Callings and Employment ..	59,09,167
Recoveries of overpayments .. .. .	5,704
<i>Deduct</i> —Refunds .. .. .	—3,12,386
Total—Other Items ..	6,76,19,068
TOTAL—OTHER TAXES AND DUTIES ..	10,94,91,974
<b>XIV. Stamps—</b>	
<b>A. Non-Judicial—</b>	
Sale of stamps .. .. .	4,64,67,316
Duty on impressing documents .. .. .	6,19,957
Fines and penalties .. .. .	36,636
Miscellaneous .. .. .	9,684
<i>Deduct</i> —Refunds .. .. .	—4,16,106
Total—A. Non-Judicial ..	4,67,17,487
<b>B. Judicial—</b>	
<b>(i) Court Fees—</b>	
Court fees realised in stamps .. .. .	1,17,21,030
<b>(ii) Other Receipts—</b>	
Fines and Penalties .. .. .	12,176
Miscellaneous .. .. .	3,289
<i>Deduct</i> —Refunds .. .. .	—41,307
Total—B. Judicial ..	1,16,95,188
TOTAL—STAMPS ..	5,84,12,675

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

Heads				Actuals for 1965-66 Rs.
<b>A. Taxes, Duties and Other Principal Heads of Revenue—concl'd.</b>				
<b>XV. Registration—</b>				
Fees for registering documents	..	..	..	62,12,659
Fees for copies of registered documents	..	..	..	3,21,703
Miscellaneous	..	..	..	94,262
<i>Deduct</i> —Refunds	..	..	..	—800
Total				66,60,824
Total—A. Taxes, Duties and Other Principal Heads of Revenue				61,75,66,322
<b>B. Debt Services—</b>				
<b>XVI. Interest—</b>				
<b>F. Interest from Commercial Departments—</b>				
Interest received from Commercial Departments	..	..	..	8,03,40,969 <sup>(a)</sup>
<b>G. Other Interest Receipts—</b>				
Interest on loans and advances by the State/Union Territory Governments	..	..	..	9,17,98,123
Interest realised on investments of Cash Balances	..	..	..	30,23,637
Interest portion of equated payments on account of Computed Value of Pensions	..	..	..	96,025
<i>Deduct</i> —R funds	..	..	..	—14,827
Total				17,52,43,927
Total—B. Debt Services				17,52,43,927
<b>C. Administrative Services—</b>				
<b>XVII. Administration of Justice—</b>				
Sale proceeds of unclaimed and escheated property	..	..	..	83,656
Court fees realised in cash	..	..	..	60,317
General fees, fines and forfeitures	..	..	..	36,56,056
Miscellaneous fees and fines	..	..	..	85,988
Miscellaneous	..	..	..	1,00,133
R coversies of overpayments	..	..	..	4,848
Collection of payments for services rendered	..	..	..	5,19,809
<i>Deduct</i> —Refunds	..	..	..	—1,81,751
Total				43,29,056

(a) Includes Rs. 48,45,129 on account of interest debited to "124—Capital Outlay on Schemes of Government Trading".

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

Heads	Actuals for 1965-66 Rs.
<b>C. Administrative Services—concl'd.</b>	
<b>XVIII. Jails—</b>	
Jails .. .. .	2,85,521
Jail manufactures .. .. .	36,99,519
Recoveries of overpayments .. .. .	1,182
<i>Deduct</i> —Refunds .. .. .	-3,463
Total ..	38,92,759
<b>XIX. Police—</b>	
Fees, fines and forfeitures .. . . .	39,454
Recoveries of overpayments .. .. .	2,59,874
Collection of payments for services rendered .. .. .	43,25,036
Miscellaneous .. .. .	29,76,108
<i>Deduct</i> —Refunds .. .. .	-93,854
Total ..	75,00,118
<b>XX. Supplies and Disposals—</b>	
Other Miscellaneous Receipts .. .. .	59,043
Total ..	59,043
<b>XXI. Miscellaneous Departments—</b>	
Examination Fees .. .. .	2,67,919
Patent Fees .. .. .	18
Sales of Stores and Materials .. .. .	20
Administration of Indian Partnership Act, 1932 .. .. .	21,024
Miscellaneous .. .. .	10,12,064
<i>Deduct</i> —Refunds .. .. .	-5,260
Total ..	12,95,785
TOTAL—C. ADMINISTRATIVE SERVICES ..	1,70,82,761



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

Heads	Actuals for 1965-66 Rs.
<b>D. Social and Developmental Services—</b>	
<b>XXII. Education—</b>	
<b>A. University—</b>	
Fees, Government Arts Colleges .. .. .	23,11,215
Fees, Government Professional Colleges .. .. .	2,46,873
<b>B. Secondary—</b>	
Fees, Government Secondary Schools .. .. .	29,57,452
<b>C. Primary—</b>	
Fees, Government Primary Schools .. .. .	16,429
<b>D. Special—</b>	
Fees and other receipts, Government Special Schools ..	49,094
<b>E. Technical Education—</b>	
Fees and other receipts, Government Technical Institutions .. .. .	10,16,368
<b>F. General—</b>	
Contributions .. .. .	50,08,873
Recoveries of overpayments .. .. .	5,64,693
Collection of payments for services rendered .. .. .	3,48,979
Miscellaneous .. .. .	46,24,397
<i>Deduct—Refunds</i> .. .. .	—57,364
<b>Total</b> .. .. .	<b>1,71,17,909</b>
<b>XXIII. Medical—</b>	
Fees, Medical Schools and Colleges .. .. .	7,27,718
Hospital Receipts .. .. .	18,03,598
Mental Hospital Receipts .. .. .	2,01,880
Sale of medicines .. .. .	23,340
Contributions .. .. .	45,20,029
Recoveries of overpayments .. .. .	76,494
Collection of payments for services rendered .. .. .	82,915
Miscellaneous .. .. .	6,75,021
<i>Deduct—Refunds</i> .. .. .	—44,091
<b>Total</b> .. .. .	<b>80,66,904</b>

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

Heads	Actuals for 1965-66 Rs.
<b>D. Social and Developmental Services—contd.</b>	
<b>XXIV. Public Health—</b>	
Sale proceeds of sera and vaccines, etc. .. .. .	66,586
Recoveries of overpayments .. .. .	37,236
Collection of payments for services rendered .. .. .	39,348
Miscellaneous .. .. .	2,23,230
<i>Deduct—Refunds</i> .. .. .	—1,444
Total .. .. .	3,64,956
<b>XXV. Agriculture—</b>	
Agricultural receipts .. .. .	1,56,44,157
Fisheries .. .. .	7,52,286
Recoveries of overpayments .. .. .	22,100
Collection of payments for services rendered .. .. .	34,141
<i>Deduct—Refunds</i> .. .. .	—42,890
Total .. .. .	1,64,09,796
<b>XXVII. Animal Husbandry—</b>	
Other receipts .. .. .	35,13,998
Collection of payments for services rendered .. .. .	15,249
<i>Deduct—Refunds</i> .. .. .	—6,732
Total .. .. .	35,22,515
<b>XXVIII. Co-operation—</b>	
Audit Fees .. .. .	25,51,882
Miscellaneous .. .. .	11,30,444
<i>Deduct—Refunds</i> .. .. .	—2,410
Total .. .. .	36,79,916
<b>XXIX. Industries—</b>	
Industries .. .. .	18,24,073
Cottage and Small Scale Industries .. .. .	2,87,208
Handloom Schemes .. .. .	52,272
Other Miscellaneous Receipts .. .. .	17,74,267
Recoveries of overpayments .. .. .	17,671
<i>Deduct—Refunds</i> .. .. .	—34,988
Total .. .. .	39,20,503

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

Heads	Actuals for 1965-66 Rs.
<b>D. Social and Developmental Services—concid.</b>	
<b>XXXI. Community Development Projects, National Extension Service and Local Development Works—</b>	
<b>A. Community Development Projects—</b>	
Community Development Projects .. .. .	113
<b>B. National Extension Service—</b>	
National Extension Service . . . . .	1,92,178
<b>C. Local Development Works—</b>	
Local Development Works .. .. .	9,003
<b>D. General—</b>	
Miscellaneous .. .. .	21,504
Total ..	2,22,798
<b>XXXII. Miscellaneous Social and Developmental Organisations—</b>	
Labour and Employment .. .. .	13,81,132
Miscellaneous .. .. .	21,234
Total ..	14,02,366
<b>TOTAL—D. SOCIAL AND DEVELOPMENTAL SERVICES ..</b>	<b>5,47,06,765</b>
<b>E. Multipurpose River Schemes, Irrigation and Electricity Schemes—</b>	
<b>XXXIII. Multipurpose River Schemes—</b>	
<b>Bhakra Nangal Project—</b>	
<b>Bhakra Dam—Irrigation Branch—</b>	
<b>Direct Receipts—</b>	
Water rates .. .. .	28,69,644
Sale of Water .. .. .	93,169
Plantations .. .. .	1,162
Water-power .. .. .	25,43,318
Rents .. .. .	39,087

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

Heads	Actuals for 1965-66 Rs.
<b>E. Multipurpose River Schemes, Irrigation and Electricity Schemes—contd.</b>	
<b>XXXIII. Multipurpose River Schemes—concl'd.</b>	
<b>Bhakra Nangal Project—concl'd.</b>	
<b>Bhakra Dam—Irrigation Branch—concl'd.</b>	
<b>Direct Receipts—concl'd.</b>	
Recoveries of expenditure .. .. .	2,47,137
<i>Deduct</i> —Receipts transferred to other Governments ..	—18,284
<i>Deduct</i> —Receipts creditable to the Punjab State Electricity Board .. .. .	—22,196
<b>Indirect Receipts—</b>	
Portion of Land Revenue due to Works .. .. .	6,235
Betterment Levy .. .. .	2,10,73,217
<i>Deduct</i> —Refunds .. .. .	—3,275
<b>Total ..</b>	<b>2,68,29,214</b>
<b>XXXIV. Irrigation, Navigation, Embankment and Drainage Works (Commercial)—</b>	
<b>A. Irrigation Works—</b>	
<b>(1) Productive Works—</b>	
<b>Direct Receipts—</b>	
Water rates .. .. .	4,57,14,369
Owners' rates .. .. .	13,11,335
Water Supply to Towns .. .. .	19,665
Sales of Water .. .. .	1,98,004
Plantations .. .. .	4,73,607
Other canal produce .. .. .	614
Water power .. .. .	3,83,518
Navigation .. .. .	2,21,234
Rents .. .. .	4,78,448
Recoveries of expenditure .. .. .	2,14,082
Miscellaneous .. .. .	19,21,460
<b>Indirect Receipts—</b>	
Portion of Land Revenue due to Works .. .. .	24,52,062
Betterment Levy .. .. .	51,476
<i>Deduct</i> —Refunds .. .. .	—32,599
<b>TOTAL—(1) PRODUCTIVE WORKS ..</b>	<b>5,34,07,275</b>

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

Heads	Actuals for 1965-66 Rs.
<b>E. Multipurpose River Schemes, Irrigation and Electricity Schemes—contd.</b>	
<b>XXXIV. Irrigation, Navigation, Embankment and Drainage Works (Commercial)—concl.</b>	
<b>A. Irrigation Works—concl.</b>	
<b>(2) Unproductive Works—</b>	
<b>Direct Receipts—</b>	
Water rates .. .. .	4,23,244
Owners' rates .. .. .	2,428
Rents .. .. .	12,879
Recoveries of expenditure .. .. .	3,86,716
Miscellaneous .. .. .	5,44,658
<b>Indirect Receipts—</b>	
Portion of Land Revenue due to Works .. .. .	81,364
Deduct—Refunds .. .. .	—4,276
<b>TOTAL—(2) UNPRODUCTIVE WORKS .. .. .</b>	<b>14,47,013</b>
<b>TOTAL—XXXIV. IRRIGATION, ETC., WORKS (COMMERCIAL)</b>	<b>5,48,54,288</b>
<b>XXXV. Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—</b>	
<b>A. Irrigation Works—</b>	
<b>Direct Receipts—</b>	
Water rates .. .. .	29,87,688
Owners' rates .. .. .	2,77,490
Sales of Water .. .. .	5,143
Plantations .. .. .	760
Other canal produce .. .. .	5,341
Water power .. .. .	3,923
Rents .. .. .	14,819
Miscellaneous .. .. .	1,45,616
<b>Indirect Receipts—</b>	
Betterment Levy .. .. .	12,758
<b>Total .. .. .</b>	<b>34,53,538</b>

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

Heads	Actuals for 1965-66 Rs.
<b>E. Multipurpose River Schemes, Irrigation and Electricity Schemes—conold.</b>	
<b>XXXV. Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—conold.</b>	
<b>B. Navigation, Embankment and Drainage Works—</b>	
<b>Direct Receipts—</b>	
Rents .. .. .	1,529
Recoveries of expenditure .. .. .	4,667
Miscellaneous .. .. .	2,263
<b>Total ..</b>	<b>8,459</b>
<b>Total—XXXV. Irrigation, etc., Works (Non-Commercial)</b>	<b>34,81,997</b>
<b>TOTAL—E. MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES ..</b>	<b>8,51,45,499</b>
<b>F. Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—</b>	
<b>XXXVII. Public Works—</b>	
Rents .. .. .	49,91,707
Ferry Receipts .. .. .	1,19,415
Tolls on Roads .. .. .	7,32,828
Recoveries of Expenditure .. .. .	8,92,261
Miscellaneous .. .. .	1,01,31,380
Deduct—Refunds .. .. .	—3,36,879
<b>Total ..</b>	<b>1,65,30,712</b>
<b>TOTAL—F. PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENTS ..</b>	<b>1,65,30,712</b>
<b>G. Transport and Communications (other than Roads)</b>	
<b>XLII. Aviation—</b>	
Aviation Receipts .. .. .	24,081
<b>Total ..</b>	<b>24,081</b>
<b>XLIII. Road and Water Transport Schemes—</b>	
<b>A. Road Transport—</b>	
Road Transport Services .. .. .	6,77,86,689
<b>Total ..</b>	<b>6,77,86,689</b>
<b>TOTAL—G. TRANSPORT AND COMMUNICATIONS (OTHER THAN ROADS) ..</b>	<b>6,78,10,770</b>

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

Heads	Actuals for 1965-66 Rs.
<b>I. Miscellaneous—</b>	
<b>XLVIII. Contributions and Recoveries towards Pensions and other Retirement Benefits—</b>	
Contributions for pensions and gratuities .. .. .	32,51,442
Miscellaneous .. .. .	86,369
Receipts in England .. .. .	194
<i>Deduct—Refunds</i> .. .. .	—7,032
Total ..	33,30,973
<b>XLIX. Stationery and Printing—</b>	
Stationery receipts .. .. .	2,89,732
Sale of plain paper used with stamps .. .. .	2,20,872
Sale of Gazettes and other Government Publications ..	1,56,073
Sale of Text-Books .. .. .	90,32,328
Other press receipts .. .. .	7,74,667
Receipts of Government Typewriter workshop ..	1,51,728
Total ..	1,06,25,400
<b>LI. Forest—</b>	
Timber and other produce removed from the forests by Government agency .. .. .	48,58,451
Timber and other produce removed from the forests by consumers or purchasers .. .. .	81,60,335
Drift and waif wood and confiscated forest produce ..	4,324
Revenue from forests not managed by Government ..	1,63,262
Miscellaneous .. .. .	7,95,267
<i>Deduct—Refunds</i> .. .. .	—9,359
Total ..	1,39,72,280

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

Heads	Actuals for 1965-66 Rs.
<b>I. Miscellaneous—concl'd.</b>	
<b>LII. Miscellaneous—</b>	
Unclaimed deposits .. .. .	42,99,140
Sale of old stores and materials .. .. .	26,441
Sale of land and houses, etc. .. .. .	4,99,419
Fees for Government audit .. .. .	7,85,904
Rents, rates and taxes .. .. .	1,00,826
Other fees, fines and forfeitures .. .. .	18,32,017
Recoveries of overpayments .. .. .	2,96,803
Collection of payments for services rendered .. .. .	38,55,380
Receipts in connection with Elections .. .. .	53,964
Receipts on account of displaced persons .. .. .	2,16,26,425
Receipts in connection with Lahaul and Spiti .. .. .	5,11,267
Receipts from surcharges .. .. .	53,64,665
Miscellaneous .. .. .	1,21,50,026
Loss or gain by exchange .. .. .	3
<i>Deduct</i> —Refunds .. .. .	—1,10,85,511
<b>Total</b> .. .. .	<b>4,03,16,769</b>
<b>TOTAL—I. MISCELLANEOUS</b> .. .. .	<b>6,82,45,422</b>
<b>J. Contributions and Miscellaneous Adjustments—</b>	
<b>LV. State's share of Union Excise Duties—</b>	
State's share of Union Excise Duties .. .. .	6,71,47,000
State's share of Union Excise Duties under the Additional Duties of Excise (Goods of Special Importance) Act, 1957 .. .. .	2,40,76,000
<b>Total</b> .. .. .	<b>9,12,23,000</b>
<b>LVI. Grants-in-aid from Central Government—</b>	
<b>(A) Statutory Grants in-aid—</b>	
Grants under Article 275 of the Constitution .. .. .	3,05,000
<b>Total—A</b> .. .. .	<b>3,05,000</b>



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

Heads	Actuals for 1965-66 Rs.
<b>J. Contributions and Miscellaneous Adjustments-- contd.</b>	
<b>LVI. Grants-in-aid from Central Government- contd.</b>	
<b>(B) Other Grants-in-aid—</b>	
Police .. .. .	4,07,11,520
Miscellaneous Departments .. .. .	50,359
Scientific Departments .. .. .	44,46,437
Education .. .. .	2,36,80,588
Medical .. .. .	46,71,000
Public Health .. .. .	1,21,49,312
Agriculture .. .. .	1,08,26,472
Animal Husbandry .. .. .	33,62,533
Co-operation .. .. .	2,81,100
Industries .. .. .	53,46,000
Community Development Projects, National Extension Service and Local Development Works .. .. .	1,11,52,533
Labour and Employment .. .. .	2,67,70,400
Miscellaneous Social and Developmental Organisations	9,69,000
Public Works .. .. .	1,25,04,255
Forest .. .. .	41,32,901
Irrigation .. .. .	1,70,000
<b>Miscellaneous—</b>	
Grants in lieu of Tax on Railway Passenger Fares ..	1,01,00,000
Welfare of Backward Classes .. .. .	46,47,000
Relief and Rehabilitation of Displaced Persons ..	72,21,963
Development of Border Areas .. .. .	18,00,000
Miscellaneous .. .. .	1,18,33,099
<i>Deduct—Refunds</i> .. .. .	—64,885
<b>Total—B</b> ..	<b>19,67,61,587</b>
<b>TOTAL—GRANTS-IN-AID FROM CENTRAL GOVERNMENT</b> ..	<b>19,70,66,587</b>

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

Heads	Actuals for 1965-66 Rs.
<b>J. Contributions and Miscellaneous Adjustments—conold.</b>	
<b>LVII. Miscellaneous Adjustments between Central and State/ Union Territory Governments—</b>	
Contributions from the Central Government on account of administration of the Explosives Act .. ..	3,896
Contributions from the Central Government on account of administration of the Petroleum Act .. ..	6,104
Contributions from the Central Government on account of administration of the Indian Arms Act .. ..	3,21,300
Total ..	3,31,300
<b>LVIII. Dividends, etc., from Commercial and other Undertakings—</b>	
Government Commercial and Industrial Undertakings ..	4,50,000
Other Commercial and Industrial Undertakings .. ..	4,93,166
Co-operative Societies .. .. .	2,65,344
Other Miscellaneous Undertakings .. .. .	2,88,694
Total ..	14,97,204
<b>TOTAL—J. CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS</b> ..	<b>29,01,18,091</b>
<b>K. Extraordinary Items—</b>	
<b>LX—Extraordinary Receipts—</b>	
Sale of Land .. .. .	84,597
Total ..	84,597
<b>LXI. Pre-partition Receipts—</b>	
General Administration .. .. .	73
Jails .. .. .	1,000
Miscellaneous .. .. .	1,41,758
Total ..	1,42,831

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

Heads	Actuals for 1965-66 Rs.
<b>K. Extraordinary Items—concl'd.</b>	
<b>LXI. A. Receipts connected with the National Emergency</b>	
Miscellaneous .. .. .	16,65,994
Total ..	16,65,994
<b>TOTAL—K. EXTRAORDINARY ITEMS ..</b>	<b>18,93,422</b>
<b>TOTAL—REVENUE RECEIPTS ..</b>	<b>1,39,43,43,689</b>

## STATEMENT No. 12—DETAILED ACCOUNT

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
<b>II. EXPENDITURE MET FROM REVENUE</b>		
<b>A. Collection of Taxes, Duties and Other Principal Revenues—</b>		
<b>9. Land Revenue—</b>		
Charges of administration .. ..	..	11,78,342
Survey, Settlement and Record Operations ..	..	1,95,449
Land Records .. ..	295	1,23,96,713
Consolidation of Holdings .. ..	..	..
Charges on account of Encumbered Estates	76	..
Works .. ..	..	56,789
Total ..	371	1,38,27,293
<b>10. State Excise Duties—</b>		
Superintendence .. ..	..	5,525
District Executive Establishment ..	25,245	11,02,095
Distilleries .. ..	..	93,523
Cost of Opium supplied to State Excise Department .. ..	..	2,400
Excise Bureau .. ..	..	31,525
Total ..	25,245	12,35,068
<b>11. Taxes on Vehicles—</b>		
Charges of collection under Motor Vehicles Acts .. ..	..	10,385
Inspection of Motor Vehicles ..	..	8,09,139
Total ..	..	8,19,524
<b>12. Sales Tax—</b>		
Collection charges .. ..	146	33,23,061
Total ..	146	33,23,061

## OF EXPENDITURE BY MINOR HEADS

1965-66

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	11,78,342	..	11,78,342
..	..	1,95,449	..	1,95,449
..	..	1,23,97,008	..	1,23,97,008
20,525	84,29,824	..	84,50,349	84,50,349
..	..	76	..	76
..	..	56,789	..	56,789
20,525	84,29,824	1,38,27,661	84,50,349	2,22,78,013
..	..	5,525	..	5,525
..	..	11,27,340	..	11,27,340
..	..	93,523	..	93,523
..	..	2,400	..	2,400
..	..	31,525	..	31,525
..	..	12,60,313	..	12,60,313
..	..	10,385	..	10,385
..	..	8,09,139	..	8,09,139
..	..	8,19,524	..	8,19,524
..	..	33,23,207	..	33,23,207
..	..	33,23,207	..	33,23,207

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
<b>A. Collection of Taxes, Duties and Other Principal Revenues—concl'd.</b>		
<b>13. Other Taxes and Duties—</b>		
Collection Charges—		
Charges under the Electricity Acts ..	2,946	1,27,140
Taxes and Duties having a common administrative staff .. ..	..	20,42,266
Total ..	2,946	21,69,406
<b>14. Stamps—</b>		
<b>A. Non-Judicial—</b>		
Superintendence .. ..	..	29,355
Charges for the sale of stamps ..	..	4,07,556
Cost of stamps supplied from Central Stamp Stores .. ..	..	46,873
Total—Non-Judicial ..	..	4,83,784
<b>B. Judicial—</b>		
Superintendence .. ..	..	32,523
Charges for the sale of stamps ..	..	45,260
Cost of stamps supplied from Central Stamp Stores .. ..	..	11,260
Total—Judicial ..	..	79,043
TOTAL—STAMPS ..	..	5,62,827
<b>15. Registration Fees—</b>		
District Charges .. ..	370	76,587
Total ..	370	76,587
TOTAL—A. COLLECTION OF TAXES, DUTIES AND OTHER PRINCIPAL REVENUES ..	29,078	2,20,13,766

## OF EXPENDITURE BY MINOR HEADS—contd.

1965-66

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	1,30,086	..	1,30,086
..	..	20,42,266	..	20,42,266
..	..	21,72,352	..	21,72,352
..	..	29,355	..	29,355
..	..	4,07,556	..	4,07,556
..	..	46,873	..	46,873
..	..	4,83,784	..	4,83,784
..	..	22,523	..	22,523
..	..	45,260	..	45,260
..	..	11,260	..	11,260
..	..	79,043	..	79,043
..	..	5,62,827	..	5,62,827
..	..	76,957	..	76,957
..	..	76,957	..	76,957
20,525	84,29,824	2,20,42,844	84,50,349	3,04,93,193

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
<b>B. Debt Services—</b>		
<b>16. Interest on Debt and Other Obligations—</b>		
<b>A. Interest on Public Debt and Other Obligations—</b>		
<b>I. Interest on Ordinary Debt—</b>		
<b>Debt raised in India—</b>		
1. Interest on Permanent Loans—		
4 per cent Punjab Loan, 1968 ..	8,03,558	..
4 per cent Punjab Loan, 1971 ..	8,56,754	..
4½ per cent Punjab Loan, 1972 ..	10,52,758	..
4½ per cent Punjab Loan, 1974 ..	16,18,399	..
5½ per cent Punjab Loan, 1977 ..	11,66,996	..
2. Discount on Loans—		
5½ per cent Punjab Loan, 1977 ..	5,10,823	..
3. Floating Loans—		
Interest on other Floating Loans ..	43,45,136	..
4. Other Items—		
Management of Debt .. ..	27,299	..
Expenditure connected with the issue of new loans and sale of securities held in the Cash Balance Investment Account	440	..
Miscellaneous .. ..	868	..
5. Interest on Other Loans .. ..	38,60,073	..
<b>Total—I.—Interest on Ordinary Debt ..</b>	<b>1,42,43,104</b>	<b>..</b>



## OF EXPENDITURE BY MINOR HEADS—contd.

1965-66

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	8,03,558	..	8,03,558
..	..	8,56,754	..	8,56,754
..	..	10,52,758	..	10,52,758
..	..	16,18,399	..	16,18,399
..	..	11,66,996	..	11,66,996
..	..	5,10,823	..	5,10,823
..	..	43,45,136	..	43,45,136
..	..	27,299	..	27,299
..	..	440	..	440
..	..	868	..	868
..	..	38,60,073	..	38,60,073
..	..	1,42,43,104	..	1,42,43,104

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
<b>B. Debt Services—contd.</b>		
<b>16. Interest on Debt and Other Obligations—contd.</b>		
<b>A. Interest on Public Debt and Other Obligations—concl.</b>		
<b>2. Interest on Unfunded Debt—</b>		
<b>State Provident Funds—</b>		
Interest on General Provident Fund ..	35,52,322	..
Interest on Indian Civil Service Provident Fund .. .. .	30,620	..
Interest on Indian Civil Service (Non-European Members) Provident Fund ..	28,267	..
Interest on All India Services Provident Fund .. .. .	1,00,778	..
Interest on Contributory Provident Funds ..	5,61,910	..
Interest on Other Miscellaneous Provident Funds .. .. .	17,552	..
Total-2.—Interest on Unfunded Debt ..	42,91,449	..
<b>3. Interest on Other Obligations—</b>		
Interest on Charitable and other Funds ..	14,773	..
Miscellaneous .. .. .	56,988	..
Total-3.—Interest on Other Obligations ..	71,761	..
Total—A.—Interest on Public Debt and Other Obligations ..	1,86,06,314	..

## OF EXPENDITURE BY MINOR HEADS—contd.

1965-66

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	35,52,322	..	35,52,322
.	..	30,620	..	30,620
.	..	28,267	..	28,267
..	..	1,00,778	..	1,00,778
..	..	5,61,910	..	5,61,910
..	..	17,552	..	17,552
..	..	42,91,449	..	42,91,449
..	..	14,773	..	14,773
..	..	56,988	..	56,988
..	..	71,761	..	71,761
..	..	1,86,06,314	..	1,86,06,314

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads	Actuals for	
	Non-Plan	
	Charged	• Voted
1	2	3
	Rs.	Rs.
<b>B. Debt Services—concl'd.</b>		
<b>16. Interest on Debt and Other Obligations—concl'd.</b>		
<b>B. Interest on Inter-Governmental Debt—</b>		
Interest paid to the Central Government	8,73,63,257	..
<b>C. Interest on Reserve Funds, etc.—</b>		
Interest on Depreciation Reserve and other Reserve Funds—		
Interest on Deposits of Depreciation Reserves of Government Commercial Undertakings .. .. .	13,45,147	..
Total—Interest on Debt and Other Obligations .. .. .	10,73,14,718	..
<b>17. Appropriation for Reduction or Avoidance of Debt—</b>		
Sinking Funds .. .. .	8,65,59,260	..
Total .. .. .	8,65,59,260	..
TOTAL—B. DEBT SERVICES .. .. .	19,38,73,978	..
<b>C. Administrative Services—</b>		
<b>18. Parliament, State/Union Territory Legislatures—</b>		
<b>B. State/Union Territory Legislature—</b>		
Legislative Council .. .. .	40,978	6,58,077
Legislative Assembly .. .. .	59,674	18,10,098
<b>C. Elections—</b>		
Other Election Charges .. .. .	..	8,04,441
Total .. .. .	1,00,652	32,72,616

## OF EXPENDITURE BY MINOR HEADS—contd.

1965—66

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	8,73,63,257	..	8,73,63,257
..	..	13,45,147	..	13,45,147
..	..	10,73,14,718	..	10,73,14,718
..	..	8,65,59,260	..	8,65,59,260
..	..	8,65,59,260	..	8,65,59,260
..	..	19,38,73,978	..	19,38,73,978
..	..	6,99,055	..	6,99,055
..	..	18,69,772	..	18,69,772
..	..	8,04,441	..	8,04,441
.	..	33,73,268	..	33,73,268

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
<b>C. Administrative Services—contd.</b>		
<b>19. General Administration—</b>		
<b>A. President, Vice-President, Heads of States/Union Territories, Cabinet and Ministers—</b>		
Emoluments and/or Allowances of the Governor .. .. .	74,073	..
Secretariat Staff of the Governor ..	1,13,412	..
Staff and Household of the Governor..	91,197	..
Entertainment and Hospitality expenses	12,784	..
Medical facilities to Governors, their family and staff .. .. .	16,412	..
Expenditure from Contract Allowance	98,315	..
Tour Expenses .. .. .	49,008	..
Ministers .. .. .	..	2,81,543
Miscellaneous .. .. .	585	8,52,006
<b>C. Secretariat and Attached Offices—</b>		
Civil Secretariat .. .. .	..	2,01,18,148
Public Service Commission .. ..	3,62,751	..
Board of Revenue, Financial Commissioner and Establishments ..	..	22,21,998
Local Fund Audit Establishments ..	..	9,26,312
<b>D. Commissioners—</b>		
Commissioners .. .. .	..	5,47,916
<b>E. District Administration—</b>		
General Establishments .. .. .	2,345	1,73,83,466
Sub-divisional Establishments ..	..	13,17,820
Other Establishments .. .. .	..	6,08,519
<b>F. Works—</b>		
Repairs .. .. .	..	8,590

## OF EXPENDITURE BY MINOR HEADS—contd.

1965-66

Charged	Plan		Total		Grand Total
	Voted		Non-Plan	Plan	
4	5		6	7	8
Rs.	Rs.		Rs.	Rs.	Rs.
.	..		74,073	..	74,073
..	..		1,13,412	..	1,13,412
..	..		91,197	..	91,197
..	..		12,784	..	12,784
..	..		16,412	..	16,412
.	..		98,315	..	98,315
.	..		49,008	..	49,008
.	..		2,81,543	..	2,81,543
.	..		8,52,591	..	3,52,591
.	6,70,324		2,01,18,148	6,70,324	2,07,88,472
.	..		3,62,751	..	3,62,751
..	..		22,21,998	..	22,21,998
..	..		9,26,312	..	9,26,312
..	..		5,47,916	..	5,47,916
.	14,26,669		1,73,85,811	14,26,669	1,88,12,480
..	..		13,17,820	..	13,17,820
..	..		6,08,519	..	6,08,519
.	..		8,590	..	8,590

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads  1	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
<b>C. Administrative Services—contd.</b>		
<b>19. General Administration—concl.</b>		
<b>G. Miscellaneous—</b>		
Discretionary Grants by Heads of States, etc. .. .. .	9,975	10,481
Miscellaneous .. .. .	..	19,930
Charges in England—		
Share of the cost of High Commissioner's establishment debitable to State Governments .. .. .	..	1,30,867
Total ..	8,30,857	4,44,27,596
<b>21. Administration of Justice—</b>		
High Courts .. .. .	24,04,541	..
Law Officers .. .. .	..	8,63,297
Administrator General and Official Trustee .. .. .	..	13,423
Civil and Sessions Courts .. .. .	3,600	61,02,764
Courts of Small Causes .. .. .	..	89,623
Criminal Courts .. .. .	..	2,41,478
Charges in England.. .. .	10,711	..
Total ..	24,18,352	73,10,585
<b>22. Jails—</b>		
Jails .. .. .	..	70,28,722
Jail Manufactures .. .. .	..	20,61,234
Works .. .. .	..	60,872
Total ..	..	91,50,828
<b>23. Police—</b>		
Superintendence .. .. .	..	7,91,596
District Executive Force .. .. .	42,107	10,56,84,435
Police Training Schools and Colleges ..	..	4,50,451
Home Guards .. .. .	..	67,27,700
Railway Police .. .. .	..	9,02,414
Criminal Investigation Department ..	..	31,90,683
Miscellaneous .. .. .	..	1,27,172
Works .. .. .	..	4,85,058
Charges in England.. .. .	..	88
Total ..	42,107	11,83,59,597



## OF EXPENDITURE BY MINOR HEADS—contd.

1965-66

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	20,456	..	20,456
..	..	19,930	..	19,930
..	..	1,30,867	..	1,30,867
..	20,96,993	4,52,58,453	20,96,993	4,73,55,446
..	..	24,04,541	..	24,04,541
..	..	8,63,297	..	8,63,297
..	..	13,423	..	13,423
..	..	61,06,364	..	61,06,364
..	..	89,623	..	89,623
..	..	2,41,478	..	2,41,478
..	..	10,711	..	10,711
..	..	97,29,437	..	97,29,437
..	1,36,997	70,28,722	1,36,997	71,65,719
..	..	20,61,234	..	20,61,234
..	..	60,872	..	60,872
..	1,36,997	91,50,828	1,36,997	92,87,825
..	..	7,91,596	..	7,91,596
..	..	10,57,26,542	..	10,57,26,542
..	..	4,50,451	..	4,50,451
..	..	67,27,700	..	67,27,700
..	..	9,02,414	..	9,02,414
..	..	31,90,683	..	31,90,683
..	..	1,27,172	..	1,27,172
..	..	4,85,058	..	4,85,058
..	..	88	..	88
..	..	11,84,01,704	..	11,84,01,704

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
<b>C. Administrative Services—conold.</b>		
<b>25. Supplies and Disposals—</b>		
Purchase Organisations .. ..	..	3,18,006
Inspection Organisations .. ..	..	27,871
Total .. ..	..	3,45,877
<b>26. Miscellaneous Departments—</b>		
Examinations .. ..	..	10,834
Administration of Indian Partnership Act, 1932 .. ..	..	10,110
Miscellaneous .. ..	2,855	16,20,545
Total .. ..	2,855	16,41,489
<b>TOTAL—C.—ADMINISTRATIVE SERVICES !..</b>	<b>33,95,323</b>	<b>18,45,08,588</b>
<b>D. Social and Developmental Services—</b>		
<b>27. Scientific Departments—</b>		
Museums .. ..	..	1,82,093
Total .. ..	..	1,82,093
<b>28. Education—</b>		
<b>A. University—</b>		
Grants to Universities .. ..	..	(a) 34,76,520
Government Arts Colleges .. ..	2,555	54,87,553
Grants to non-Government Arts Colleges .. ..	..	60,550
Government Professional Colleges .. ..	..	9,68,662

(a) Includes expenditure of Rs. 6,00,000 met out of advance from the Contingency Fund during 1964-65 which was recouped to the Fund during 1965-66.

## OF EXPENDITURE BY MINOR HEADS—contd.

1965-66

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	85,262	3,18,006	85,262	4,03,268
..	..	27,871	..	27,871
..	85,262	3,45,877	85,262	4,31,139
..	..	10,834	..	10,834
..	..	10,110	..	10,110
..	17,98,512	16,23,400	17,98,512	34,21,912
..	17,98,512	16,44,344	17,98,512	34,42,856
..	41,17,764	18,79,03,911	41,17,764	19,20,21,675
..	50,541	1,82,093	50,541	2,32,634
..	50,541	1,82,093	50,541	2,32,634
.	41,71,360	34,76,520	41,71,360	76,47,880
..	24,87,225	54,90,108	24,87,225	79,77,333
..	11,03,650	60,550	11,03,650	11,64,200
..	3,72,375	9,68,662	3,72,375	13,41,037

## STATEMENT NO. 13—DETAILED ACCOUNT

Heads  1	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
<b>D. Social and Developmental Services—contd.</b>		
<b>28. Education—concl'd.</b>		
<b>A. University—concl'd.</b>		
Grants to non-Government Professional Colleges .. .. .	..	2,940
<b>B. Secondary—</b>		
Government Secondary Schools ..	1,697	6,67,87,018
Direct grants to non-Government Secondary Schools .. .. .	..	13,85,779
Grants to local bodies for Secondary Education .. .. .	..	9,000
<b>C. Primary—</b>		
Government Primary Schools ..	509	4,35,26,043
Direct grants to non-Government Primary Schools .. .. .	..	6,07,562
Grants to local bodies for Primary Education .. .. .	..	52,827
Works .. .. .	..	11,48,405
<b>D. Special—</b>		
Government Special Schools .. .. .	..	9,51,834
<b>E. Technical Education—</b>		
Direction .. .. .	..	1,01,220
Technical Institutions .. .. .	..	26,39,381
Grants-in-aid, Contributions, etc. .. .. .	..	..
Miscellaneous .. .. .	..	1,71,405
<b>F. General—</b>		
Direction .. .. .	..	15,72,644
Inspection .. .. .	..	56,80,552
Scholarships .. .. .	..	25,78,162
Miscellaneous .. .. .	..	30,08,327
Expenditure for promotion of education amongst the educationally backward classes .. .. .	..	50,57,722
<i>Deduct—</i> Amount met from Reserve Funds and Deposit Accounts—Amount met from the Fund for Village Re-construction and Harijan Uplift .. .. .	..	—20,70,190
Total .. .. .	4,761	14,32,03,916

## OF EXPENDITURE BY MINOR HEADS—contd.

1965-66

1965-66				Grand Total
Plan		Total		
Charged	Voted	Non-Plan	Plan	8 Rs.
4 Rs.	5 Rs.	6 Rs.	7 Rs.	
..	500	2,940	500	3,440
..	2,90,82,255	6,67,88,715	2,90,82,255	9,58,70,970
..	1,63,932	13,85,779	1,63,932	15,49,711
..	..	9,000	..	9,000
..	1,80,08,153	4,35,26,552	1,80,08,153	6,15,34,705
..	..	6,07,562	..	6,07,562
..	..	52,827	..	52,827
..	..	11,48,405	..	11,48,405
..	3,12,680	9,51,834	3,12,680	12,64,514
..	2,28,313	1,01,220	2,28,313	3,29,533
..	43,14,561	26,39,381	43,14,561	69,53,942
..	13,27,556	..	13,27,556	13,27,556
..	8,08,143	1,71,405	8,08,143	9,79,548
..	3,15,814	15,72,644	3,15,814	18,88,458
..	5,55,545	56,80,552	5,55,545	62,36,097
..	31,05,209	25,78,162	31,05,209	56,83,371
..	12,34,796	30,08,327	12,34,796	42,43,123
..	33,97,725	50,57,722	33,97,725	84,55,447
..	..	-20,70,190	..	-20,70,190
..	7,09,89,792	14,32,08,677	7,09,89,792	21,41,98,469

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads  1	Actuals for	
	Non-Plan	
	Charged	Voted
	2 Rs.	3 Rs.
<b>D. Social and Developmental Services—contd.</b>		
<b>29. Medical—</b>		
Medical Establishment .. ..	1,016	20,91,888
Hospitals and Dispensaries .. ..	..	2,26,15,005
Grants for Medical Purposes .. ..	..	18,53,937
Medical Colleges and Schools .. ..	..	37,31,850
Mental Hospital .. ..	..	11,35,786
Chemical Examiner .. ..	..	1,98,437
Employees' State Insurance Scheme .. ..	..	29,29,684
Charges in England .. ..	..	133
Total .. ..	1,016	3,45,56,720
<b>30. Public Health—</b>		
Public Health Establishment .. ..	1,070	84,97,367
Grants for Public Health Purposes .. ..	..	3,00,990
Expenses in connection with epidemic diseases .. ..	80	4,83,341
Bacteriological Laboratories .. ..	..	15,010
Total .. ..	1,150	92,96,708
<b>31. Agriculture—</b>		
Direction .. ..	..	3,70,484
Superintendence .. ..	..	2,04,688
Experimental Farms .. ..	(a)450	6,14,036
Agricultural Demonstration and Propaganda including Public exhibitions and fairs .. ..	..	1,50,05,417
Agricultural Experiments and Research .. ..	..	14,11,197
Agricultural Education .. ..	..	74,979
Agricultural Engineering .. ..	..	9,900
Boring Operations .. ..	..	3,75,856
Botanical and other Public Gardens .. ..	..	38,499
Grants-in-aid, Contributions, etc. .. ..	..	40,82,129
Fisheries .. ..	..	4,49,516

(a) Represents expenditure met out of advance from the Contingency Fund during the year 1964-65 which was recouped to the Fund during the year 1965-66.

## OF EXPENDITURE BY MINOR HEADS—contd.

1965-66

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	4,74,379	20,92,904	4,74,379	25,67,983
..	34,96,823	2,26,15,005	34,96,823	2,61,11,828
..	..	18,53,937	..	18,53,937
..	96,23,717	37,31,850	96,23,717	1,33,55,567
..	..	11,35,786	..	11,35,786
..	..	1,98,437	..	1,98,437
..	24,55,279	29,29,684	24,55,279	53,84,963
..	..	133	..	133
..	1,60,50,198	3,45,57,736	1,60,50,198	5,06,07,934
..	61,67,194	84,98,437	61,67,194	1,46,65,631
..	1,12,11,360	3,00,990	1,12,11,360	1,15,12,350
..	57,81,238	4,83,421	57,81,238	62,64,659
..	..	15,010	..	15,010
..	2,31,59,792	92,97,858	2,31,59,792	3,24,57,650
..	64,196	3,70,484	64,196	4,34,680
..	..	2,04,688	..	2,04,688
..	15,03,624	6,14,486	15,03,624	21,18,110
..	36,74,316	1,50,05,417	36,74,316	1,86,79,733
..	89,42,591	14,11,197	89,42,591	1,03,53,788
..	4,78,566	74,979	4,78,566	5,53,545
..	4,55,658	9,900	4,55,658	4,65,558
..	3,36,465	3,75,856	3,36,465	7,12,321
..	..	38,499	..	38,499
..	1,61,57,215	40,82,129	1,61,57,215	2,02,39,344
..	5,33,539	4,49,516	5,33,539	9,83,055

## STATEMENT NO. 12—DETAILED ACCOUNT

Actuals for

Heads 1	Non-Plan	
	Charged 2	Voted 3
	Rs.	Rs.
<b>D. Social and Developmental Services—contd.</b>		
<b>31. Agriculture—concl'd.</b>		
Miscellaneous .. .. .	..	..
Works .. .. .	..	35,443
<i>Deduct</i> —Amount met from Reserve Funds and Deposit Accounts—Amount met from the Deposit Account of assistance given by the Ford Foundation ..	..	..
Total ..	450	2,26,72,144
<b>33. Animal Husbandry—</b>		
Direction .. .. .	..	1,73,813
Superintendence .. .. .	..	3,82,771
Veterinary Education and Research ..	..	3,97,594
Subordinate Establishment .. .. .	..	31,32,070
Hospitals and Dispensaries .. .. .	..	2,59,402
Breeding Operations .. .. .	..	35,94,670
Camel Specialist .. .. .	..	9,517
Grants-in-aid, Contributions, etc. ..	..	6,87,982
Works .. .. .	..	4,492
Total ..	..	86,42,311
<b>34. Co-operation—</b>		
Direction .. .. .	..	5,42,967
Superintendence .. .. .	591	62,36,054
Transfer to the State Agricultural Credit Relief and Guarantee Fund .. .. .	..	..
<i>Deduct</i> —Amount met from Reserve Funds and Deposit Accounts—Amount met from the Deposit Account of grants made by the National Co-operative Development and Warehousing Board .. .. .	..	..
Total ..	591	67,79,021
<b>35. Industries—</b>		
Industries] .. .. .	19,82,379	45,86,990
Cottage and Small Scale Industries ..	..	7,33,937
Development of Handloom Industry ..	..	1,55,203
Development of Khadi Industry .. ..	..	3,70,497
Transfers to Industrial Loan Fund ..	..	..
Total ..	19,82,379	58,46,627



## OF EXPENDITURE BY MINOR HEADS—contd.

1965-66

Plan		Total		Grand Total
Charged 4 Rs.	Voted 5 Rs.	Non-Plan 6 Rs.	Plan 7 Rs.	
..	11,09,722	..	11,09,722	11,09,722
..	13,97,325	35,443	13,97,325	14,32,768
..	—4,21,710	..	—4,21,710	—4,21,710
..	3,42,31,507	2,26,72,594	3,42,31,507	5,69,04,101
..	22,397	1,73,813	22,397	1,96,210
..	28,567	3,82,771	28,567	4,11,338
..	3,17,674	3,97,594	3,17,674	7,15,268
..	6,83,377	31,32,070	6,83,377	38,15,447
..	2,83,154	2,59,402	2,83,154	5,42,556
..	46,23,568	35,94,670	46,23,568	82,18,238
..	..	9,517	..	9,517
..	1,79,518	6,87,982	1,79,518	8,67,500
..	..	4,492	..	4,492
..	61,38,255	86,42,311	61,38,255	1,47,80,566
..	1,76,885	5,42,967	1,76,885	7,19,852
..	(a)55,37,095	62,36,645	55,37,095	1,17,73,740
..	2,00,000	..	2,00,000	2,00,000
..	—13,09,030	..	—13,09,030	—13,09,030
..	46,04,950	67,79,612	46,04,950	1,13,84,562
..	63,30,882	65,69,369	63,30,882	1,29,00,251
..	5,40,590	7,33,937	5,40,590	12,74,527
..	4,76,226	1,55,203	4,76,226	6,31,429
..	1,38,036	3,70,497	1,38,036	5,08,533
..	67,29,830	..	67,29,830	67,29,830
..	1,42,15,564	78,29,006	1,42,15,564	2,20,44,570

(a) Includes expenditure of Rs. 6,31,250 met out of advance from the Contingency Fund during the year 1964-65 which was recouped to the Fund during the year 1965-66.

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
<b>D. Social and Developmental Services—contd.</b>		
<b>37. Community Development Projects, National Extension Service and Local Development Works—</b>		
<b>A. Community Development Projects—</b>		
Supervision .. .. .	..	..
Project/Block Headquarters .. ..	..	..
Animal Husbandry and Agricultural Extension .. .. .	..	..
Irrigation (a) .. .. .	..	..
Health and Rural Sanitation .. ..	..	..
Education .. .. .	..	..
Social Education .. .. .	..	..
Communication .. .. .	..	..
Rural Arts, Crafts and Industries ..	..	..
Total-A .. .. .	..	..
<b>B. National Extension Service—</b>		
Recurring expenditure on personnel trained on National Extension Service pattern .. .. .	..	96,91,234
Total-B .. .. .	..	96,91,234
<b>C. Local Development Works—</b>		
Supervision .. .. .	..	10,56,123
Other Miscellaneous Schemes .. ..	..	21,67,621
Total-C .. .. .	..	32,23,744
<b>D. General—</b>		
Training Scheme .. .. .	..	..
Other Schemes .. .. .	..	76,961
Total-D .. .. .	..	76,961
<b>TOTAL—COMMUNITY DEVELOPMENT PROJECTS, ETC.</b> .. .. .	..	<b>1,29,91,939</b>

(a) Includes expenditure on 'Reclamation' which was not separately provided for in the State Budget Estimates.

## OF EXPENDITURE BY MINOR HEADS—contd.

1965-66

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	15,934	..	15,934	15,934
..	50,47,803	..	50,47,803	50,47,803
..	41,01,009	..	41,01,009	41,01,009
..	5,74,250	..	5,74,250	5,74,250
..	11,22,388	..	11,22,388	11,22,388
..	7,95,510	..	7,95,510	7,95,510
..	10,88,609	..	10,88,609	10,88,609
..	8,27,987	..	8,27,987	8,27,987
..	14,80,585	..	14,80,585	14,80,585
..	1,50,54,075	..	1,50,54,075	1,50,54,075
..	..	96,91,234	..	96,91,234
..	..	96,91,234	..	96,91,234
..	..	10,56,123	..	10,56,123
..	21,95,277	21,67,621	21,95,277	43,62,898
..	21,95,277	32,23,744	21,95,277	54,19,021
..	..	..	..	..
..	1,88,089	76,961	1,88,089	2,65,050
..	1,88,089	76,961	1,88,089	2,65,050
..	1,74,37,441	1,29,91,939	1,74,37,441	3,04,29,380

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads  1	Actuals for	
	Non-Plan	
	Charged	Voted
	2 Rs.	3 Rs.
<b>D. Social and Developmental Services—conold.</b>		
<b>38. Labour and Employment—</b>		
Labour .. .. .	..	8,22,251
Factories .. .. .	..	1,35,114
Inspection of Steam Boilers .. .. .	..	45,065
Resettlement and Employment .. .. .	..	1,03,53,089
Total .. .. .	..	1,13,55,519
<b>39. Miscellaneous Social and Developmental Organisations—</b>		
Bureau of Commercial Intelligence including Statistics .. .. .	..	5,67,475
Gazetteer and Statistical Memoirs . . . . .	..	..
State Statistics .. .. .	..	3,269
Preservation and Translation of Ancient Manuscripts .. .. .	..	2,870
Miscellaneous .. .. .	..	9,90,719
Total .. .. .	..	15,64,333
TOTAL—D. SOCIAL AND DEVELOPMENTAL SERVICES .. .. .	19,90,347	25,70,91,331
<b>E. Multipurpose River Schemes, Irrigation and Electricity Schemes—</b>		
<b>42. Multipurpose River Schemes—</b>		
<b>A. Working Expenses—</b>		
<b>Bhakra Nangal Project—</b>		
<b>1. Bhakra Dam—Irrigation Branch—</b>		
Extensions and Improvements .. .. .	..	6,17,079
Maintenance and Repairs .. .. .	..	77,55,788
Establishment .. .. .	..	95,12,180
Tools and Plant .. .. .	..	52,167
Suspense .. .. .	..	88,804
Deduct—Amount transferred to other Governments .. .. .	..	—8,89,607
Total—A. Working Expenses .. .. .	..	1,71,36,411

## OF EXPENDITURE BY MINOR HEADS—contd.

1965-66

Plan				Total	Grand Total
Charged	Voted	Non-Plan	Plan		
4	5	6	7		8
Rs.	Rs.	Rs.	Rs.		Rs.
..	2,00,004	8,22,251	2,00,004		10,22,255
..	2,700	1,35,114	2,700		1,37,814
..	..	45,065	..		45,065
..	1,11,70,895	1,03,53,089	1,11,70,895		2,15,23,984
..	1,13,73,599	1,13,55,519	1,13,73,599		2,27,29,118
..	5,44,753	5,67,475	5,44,753		11,12,228
..	1,02,205	..	1,02,205		1,02,205
..	..	3,269	..		3,269
..	..	2,870	..		2,870
..	11,70,627	9,93,719	11,70,627		21,61,346
..	18,17,585	15,64,333	18,17,585		33,81,918
..	20,00,69,224	25,90,81,678	20,00,69,224		45,91,50,902
..	..	6,17,079	..		6,17,079
..	..	77,55,788	..		77,55,788
..	..	95,12,180	..		95,12,180
..	..	52,167	..		52,167
..	..	88,804	..		88,804
..	..	-8,89,607	..		-8,89,607
..	..	1,71,36,411	..		1,71,36,411

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
<b>E. Multipurpose River Schemes, Irrigation and Electricity Schemes—contd.</b>		
<b>42. Multipurpose River Schemes—concl'd.</b>		
<b>B. Interest—</b>		
<b>Bhakra Dam—</b>		
Interest .. .. .	..	3,68,23,230
Total—B. Interest .. .. .	..	3,68,23,230
Total—I. Bhakra Dam .. .. .	..	5,39,59,641
<b>II. Nangal Hydro-Electric Scheme—</b>		
<b>A. Main Project—</b>		
<b>▲ (i) Common Pool—</b>		
<b>Irrigation Branch Portion—</b>		
<b>P—Production—</b>		
Extensions and Improvements .. .. .	..	1,10,790
Maintenance and Repairs .. . . .	..	14,80,532
Establishment .. .. .	..	16,19,588
Tools and Plant .. .. .	..	6,140
<i>Deduct</i> —Amount transferred to other Governments .. .. .	..	—2,29,036
Total—P. Production .. .. .	..	29,88,014
<i>Deduct</i> —Amount debitablc to the Punjab State Electricity Board .. .. .	..	—29,88,014
Total—II. Nangal Hydro-Electric Scheme .. .. .	..	..
<b>TOTAL—MULTIPURPOSE RIVER SCHEMES .. .. .</b>	<b>..</b>	<b>5,39,59,641</b>

## OF EXPENDITURE BY MINOR HEADS—contd.

1965-66

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	3,68,23,230	..	3,68,23,230
..	..	3,68,23,230	..	3,68,23,230
..	..	5,39,59,641	..	5,39,59,641
..	..	1,10,790	..	1,10,790
..	..	14,80,532	..	14,80,532
..	..	16,19,588	..	16,19,588
..	..	6,140	..	6,140
..	..	-2,29,036	..	-2,29,036
..	..	29,88,014	..	29,88,014
..	..	-29,88,014	..	-29,88,014
..	..	..	..	..
..	..	5,39,59,641	..	5,39,59,641

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
<b>E. Multipurpose River Schemes, Irrigation and Electricity Schemes—contd.</b>		
<b>48. Irrigation, Navigation, Embankment and Drainage Works (Commercial)—</b>		
<b>A. Irrigation Works—</b>		
<b>(a) Productive Works—</b>		
<b>(i) Working Expenses—</b>		
Extensions and Improvements .. .. .	..	3,57,412
Maintenance and Repairs .. .. .	..	1,62,90,379
Establishment .. .. .	..	1,00,62,399
Tools and Plant .. .. .	..	80,185
Total—(i) Working Expenses .. .. .	..	2,67,90,375
<b>(ii) Interest—</b>		
Interest .. .. .	..	1,38,57,994
Total—(a) Productive Works .. .. .	..	4,06,48,369
<b>(b) Unproductive Works—</b>		
<b>(i) Working Expenses—</b>		
Maintenance and Repairs .. .. .	..	19,76,022
Establishment .. .. .	..	4,18,463
Tools and Plant .. .. .	..	3,940
Total—(i) Working Expenses .. .. .	..	23,98,425
<b>(ii) Interest—</b>		
Interest .. .. .	..	2,18,29,971
Total—(b) Unproductive Works .. .. .	..	2,42,28,396
<b>TOTAL—IRRIGATION, ETC., WORKS (COMMERCIAL) .. .. .</b>	..	<b>6,48,76,765</b>



## OF EXPENDITURE BY MINOR HEADS—contd.

1965-66

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	3,57,412	..	3,57,412
..	..	1,62,90,379	..	1,62,90,379
..	..	1,00,62,399	..	1,00,62,399
..	..	80,185	..	80,185
..	..	2,67,90,375	..	2,67,90,375
..	..	1,38,57,994	..	1,38,57,994
..	..	4,06,48,369	..	4,06,48,369
..	..	19,76,022	..	19,76,022
..	..	4,18,463	..	4,18,463
..	..	3,940	..	3,940
..	..	23,98,425	..	23,98,425
..	..	2,18,29,971	..	2,18,29,971
..	..	2,42,28,396	..	2,42,28,396
..	..	6,48,76,765	..	6,48,76,765

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
	1	2
	Rs.	Rs.
<b>E. Multipurpose River Schemes, Irrigation and Electricity Schemes—contd.</b>		
<b>44. Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—</b>		
<b>A. Irrigation Works—</b>		
<b>(i) Works—</b>		
Works .. .. .	..	—497*
Extensions and Improvements .. .. .	..	840
Maintenance and Repairs .. .. .	..	36,003
Establishment .. .. .	..	36,333
Tools and Plant .. .. .	..	832
Suspense .. .. .	..	—1,27,439
Total—(i) Works .. .. .	..	—53,928
<b>(ii) Miscellaneous Expenditure—</b>		
Establishment .. .. .	..	31,60,774
Tools and Plant .. .. .	..	15,025
Miscellaneous .. .. .	68,485	3,16,009
Grants-in-aid .. .. .	..	20,000
Suspense .. .. .	..	2,486
Total—(ii) Miscellaneous Expenditure	68,485	35,14,294
Total—A. Irrigation Works .. .. .	68,485	34,60,366
<b>B. Navigation, Embankment and Drainage Works—</b>		
<b>(i) Works—</b>		
Works .. .. .	..	4,29,730
Extensions and Improvements .. .. .	..	18,780
Maintenance and Repairs .. .. .	..	23,11,597
Establishment .. .. .	..	10,45,353
Tools and Plant .. .. .	..	16,885
Suspense .. .. .	..	—10,509
Total—(i) Works .. .. .	..	38,11,836

## OF EXPENDITURE BY MINOR HEADS—contd.

1965-66

1965-66				Grand Total
Plan		Total		
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	2,19,702	-497*	2,19,702	2,19,205
..	..	840	..	840
..	..	36,003	..	36,003
..	5,22,593	36,333	5,22,593	5,58,926
..	7,319	832	7,319	8,151
..	-5,003	-1,27,439	-5,003	-1,32,442
..	7,44,611	-53,928	7,44,611	6,90,683
..	8,19,565	31,60,774	8,19,565	39,80,339
..	7,699	15,025	7,699	22,724
..	31,420	3,84,494	31,420	4,15,914
..	..	20,000	..	20,000
..	4,963	2,486	4,963	7,449
..	8,63,647	35,82,779	8,63,647	44,46,426
..	16,08,258	35,28,851	16,08,258	51,37,109
..	3,362	4,29,730	3,362	4,33,092
..	..	18,780	..	18,780
..	..	23,11,597	..	23,11,597
..	349	10,45,353	349	10,45,702
..	9	16,885	9	16,894
..	..	-10,509	..	-10,509
..	3,720	38,11,836	3,720	38,15,556

\* The reasons for minus expenditure are under examination.

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads  1	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
<b>E. Multipurpose River Schemes, Irrigation and Electricity Schemes—concl.</b>		
<b>44. Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—concl.</b>		
<b>B. Navigation, Embankment and Drainage Works—concl.</b>		
<b>(ii) Miscellaneous Expenditure—</b>		
Establishment .. .. .	..	4,030
Tools and Plant .. .. .	..	71
Miscellaneous .. .. .	..	41,856
Total—(ii) Miscellaneous Expenditure	..	45,957
Total—B. NAVIGATION, ETC., WORKS ..	..	38,57,793
<b>TOTAL—IRRIGATION, ETC. (NON-COMMERCIAL)</b>	<b>68,485</b>	<b>73,18,159</b>
<b>TOTAL—E. MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES</b>	<b>68,485</b>	<b>12,61,54,565</b>
<b>EE. Capital Account of Multipurpose River Schemes, Irrigation and Electricity Schemes within the Revenue Account—</b>		
<b>47. Capital Outlay on Multipurpose River Schemes—</b>		
<b>I. Bhakra Dam—</b>		
Works .. .. .	..	..
<b>Total</b> .. .. .	..	..
<b>TOTAL—EE. CAPITAL ACCOUNT OF MULTIPURPOSE RIVER SCHEMES, ETC.</b>	..	..

## OF EXPENDITURE BY MINOR HEADS—contd.

1965-66

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	4,030	..	4,030
..	..	71	..	71
..	..	41,856	..	41,856
..	..	45,957	..	45,957
..	3,720	38,57,793	3,720	38,61,513
..	16,11,978	73,86,644	16,11,978	89,98,622
..	16,11,978	12,62,23,050	16,11,978	12,78,35,028
..	2,50,000	..	2,50,000	2,50,000
..	2,50,000	..	2,50,000	2,50,000
..	2,50,000	..	2,50,000	2,50,000

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads  1	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
<b>F. Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—</b>		
<b>50. Public Works—</b>		
Original Works—Buildings—		
Land Revenue .. .. .	..	343
Excise .. .. .	..	98,856
General Administration .. .. .	4,166	3,57,304
Administration of Justice .. .. .	..	24,654
Jails .. .. .	..	1,41,141
Police .. .. .	225	2,53,892
Education .. .. .	..	5,57,041
Medical .. .. .	..	3,95,060
Public Health .. .. .	..	1,54,961
Agriculture .. .. .	..	5,554
Animal Husbandry .. .. .	..	1,523
Industries .. .. .	..	21,597
Civil Works .. .. .	78,011	2,61,434
Stationery and Printing .. .. .	..	4,093
Miscellaneous Departments .. .. .	11,608	390
Original Works—Communications .. .. .	2,720	18,81,414
Original Works—Miscellaneous .. .. .	..	—13,599*
Repairs .. .. .	1,90,174	2,76,81,222
Establishment .. .. .	..	38,04,140
Tools and Plant .. .. .	..	10,72,109
Grants-in-aid .. .. .	..	6,78,964
Suspense .. .. .	1,900	1,94,90,330
Transfer of grants for Road Development to the Deposit Head "Subventions from Central Road Fund" .. .. .	..	..
<i>Deduct</i> —Expenditure on Displaced Persons transferred to the head "71—Miscellaneous" .. .. .	..	—26,111
<i>Deduct</i> —Amount met from Reserve Funds and Deposit Accounts—Amount met from Subventions from Central Road Fund .. .. .	..	..
Total .. .. .	2,88,804	5,68,46,312
<b>TOTAL—F. PUBLIC WORKS (INCLUDING ROADS) ETC. ..</b>	<b>2,88,804</b>	<b>5,68,46,312</b>

\* The reasons for minus expenditure are under examination.

## OF EXPENDITURE BY MINOR HEADS—contd.

1965-66

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	343	..	343
..	..	98,856	..	98,856
..	1,66,334	3,61,470	1,66,334	5,27,804
..	..	24,654	..	24,654
..	4,515	1,41,141	4,515	1,45,656
..	..	2,54,117	..	2,54,117
..	8,298	5,57,041	8,298	5,65,339
..	67,199	3,95,060	67,199	4,62,259
..	23,832	1,54,961	23,832	1,78,793
..	267	5,554	267	5,821
..	*—2,736	1,523	*—2,736	*—1,213
..	28,419	21,597	28,419	50,016
..	3,305	3,39,445	3,305	3,42,750
..	3	4,093	3	4,096
..	137	11,998	137	12,135
48,829	99,13,143	18,84,134	99,61,972	1,18,46,106
..	3,09,699	*—13,599	3,09,699	2,96,100
..	..	2,78,71,396	..	2,78,71,396
..	8,39,351	38,04,140	8,39,351	46,43,491
..	2,47,998	10,72,109	2,47,998	13,20,107
..	..	6,78,964	..	6,78,964
902	..	1,94,92,230	902	1,94,93,132
..	17,00,000	..	17,00,000	17,00,000
..	..	—26,111	..	—26,111
..	—17,00,000	..	—17,00,000	—17,00,000
49,731	1,16,09,764	5,71,35,116	1,16,59,495	6,87,94,611
49,731	1,16,09,764	5,71,35,116	1,16,59,495	6,87,94,611

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
<b>FF. Capital Account of Public Works (including Roads) and Schemes of Miscellaneous Public Improvement within the Revenue Account—</b>		
<b>52. Capital Outlay on Public Works—</b>		
Amount transferred from 103-Capital Outlay on Public Works outside the Revenue Account .. .. .	..	4,24,075
Total .. .. .	..	4,24,075
<b>TOTAL—FF. CAPITAL ACCOUNT OF PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENT WITHIN THE REVENUE ACCOUNT .. .. .</b>	..	<b>4,24,075</b>
<b>G. Transport and Communications (other than Roads)—</b>		
<b>56. Aviation— (b)</b>		
Direction .. .. .	..	21,146
Aeronautical Training and Education .. .. .	..	9,410
Grants-in-aid .. .. .	..	35,283
Works .. .. .	..	97,079
Miscellaneous .. .. .	7,00,000	..
Total .. .. .	7,00,000	1,62,918

(b) This head of account is not operated in the States books. The classification adopted here follows the State Budget Estimates for 1965-66.



## OF EXPENDITURE BY MINOR HEADS—contd.

1965-66

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	1,97,395	4,24,075	1,97,395	6,21,470
..	1,97,395	4,24,075	1,97,395	6,21,470
..	1,97,395	4,24,075	1,97,395	6,21,470
..	16,495	21,146	16,495	37,641
..	3,106	9,410	3,106	12,516
..	36,000	35,283	36,000	71,283
..	84,340	97,079	84,340	1,81,419
..	..	7,00,000	—	7,00,000
..	1,39,941	8,62,918	1,39,941	10,02,859

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
<b>G. Transport and Communications other than Roads—contd.</b>		
<b>57. Road and Water Transport Schemes—</b>		
<b>A. Road Transport—</b>		
<b>(i) Working Expenses—</b>		
Direction .. .. .	..	2,86,418
Operation .. .. .	..	5,02,50,524
<b>(ii) Interest—</b>		
Interest .. .. .	..	29,84,645
Total .. .. .	..	5,34,71,587
<b>TOTAL—G. TRANSPORT AND COMMUNICATIONS (OTHER THAN ROADS)</b> .. ..	<b>7,00,000</b>	<b>5,36,34,505</b>
<b>GG. Capital Account of Transport and Communications (other than Roads) within the Revenue Account—</b>		
<b>61—Capital Outlay on Rail-Road Co-ordination Schemes—</b>		
Investment in shares of Road Transport Companies .. .. .	.. (a)	13,01,930
Total .. .. .	..	13,01,930
<b>TOTAL—GG. CAPITAL ACCOUNT OF TRANSPORT AND COMMUNICATIONS (OTHER THAN ROADS) WITHIN THE REVENUE ACCOUNT</b> .. .. .	..	<b>13,01,930</b>
<b>I. Miscellaneous—</b>		
<b>64. Famine Relief—</b>		
<b>A. Famine Relief—</b>		
Salaries and Establishment .. .. .	..	1,19,535
Gratuitous Relief .. .. .	..	42,21,020
Miscellaneous .. .. .	..	11,67,173
Total .. .. .	..	55,07,728

(a) Excludes expenditure of Rs. 18,23,001 met out of advance from the Contingency Fund during the year 1965-66 which remained unrecouped to the Fund before the close of the year 1965-66.

## OF EXPENDITURE BY MINOR HEADS—contd.

1965-66

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	2,36,418	..	2,36,418
..	..	5,02,50,524	..	5,02,50,524
..	..	29,84,645	..	29,84,645
..	..	5,34,71,587	..	5,34,71,587
..	1,39,941	5,43,31,505	1,39,941	5,44,74,446
..	..	13,01,930	..	13,01,930
..	..	13,01,930	..	13,01,930
..	..	13,01,930	..	13,01,930
..	..	1,19,535	..	1,19,535
..	..	42,21,020	..	42,21,020
..	..	11,67,173	..	11,67,173
..	..	55,07,728	..	55,07,728

## STATEMENT No. 12—DETAILED ACCOUNT

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
	1	3
	2	3
	Rs.	Rs.
<b>I. Miscellaneous—contd.</b>		
<b>65. Pensions and Other Retirement Benefits—</b>		
Superannuation and Retired Allowances	1,16,807	1,84,72,448
Amount of equated payments of commuted value of pensions transferred from "120—Payments of Commuted Value of Pensions outside the Revenue Account" .. .. .	..	4,15,045
Compassionate Allowances .. .. .	..	1,25,870
Gratuities .. .. .	13,000	16,98,102
Family Pensions .. .. .	7,516	4,00,693
Pensions for distinguished and meritorious services .. .. .	..	16,042
Donations to Provident Funds .. .. .	..	11,10,367
Pensions to Destitutes .. .. .	..	10,01,092
Equated payments on account of capital outlay on sterling Pensions to the Government of India .. .. .	..	42,855
Charges in England .. .. .	..	13,783
<i>Deduct</i> —Pensionary charges transferred to Commercial Departments and Concerns .. .. .	..	—14,28,215
Total .. .. .	1,37,323	1,68,68,087
<b>67. Privy Purses and Allowances of Indian Rulers—</b>		
Privy Purses and Allowances of Rulers of Integrated States and Allowances of their Relatives and Servants—		
Integrated States (i.e. those merged in the States) .. .. .	..	6,57,648
Total .. .. .	..	6,57,648

## OF EXPENDITURE BY MINOR HEADS—contd.

1965-66

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	1,35,89,255	..	1,35,89,255
..	..	4,15,045	..	4,15,045
..	..	1,25,870	..	1,25,870
..	..	17,11,102	..	17,11,102
..	..	4,08,214	..	4,08,214
..	..	16,042	..	16,042
..	..	11,10,367	..	11,10,367
..	..	10,01,092	..	10,01,092
..	..	42,855	..	42,855
..	..	13,783	..	13,783
..	..	-14,28,215	..	-14,28,215
..	..	1,70,05,410	..	1,70,05,410
..	..	8,57,648	..	8,57,648
..	..	8,57,648	..	8,57,648

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads  I	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
<b>I. Miscellaneous—contd.</b>		
<b>68. Stationery and Printing—</b>		
<b>I. Stationery—</b>		
Stationery Offices and Stores .. .. .	..	1,03,999
Purchase of Stationery Stores .. .. .	66,368	69,15,388
Discount on plain paper used with stamps .. .. .	..	3,657
Purchase of plain paper used with stamps .. .. .	..	51,870
<i>Deduct</i> —Amounts recovered from other Governments, Departments, etc. .. .. .	..	—4,62,749
<b>II. Printing—</b>		
Government Presses .. .. .	..	34,66,063
Printing at Private Presses .. .. .	..	85,648
Printing of Text-books .. .. .	..	21,02,482
Lithography .. .. .	..	5,12,919
Cost of printing work done by other Governments .. .. .	..	9,458
<i>Deduct</i> —Amounts recovered from other Governments, Departments, etc. .. .. .	..	—9,36,832
<b>III. Government Typewriter Workshop .. .. .</b>		
	..	1,15,687
Total .. .. .	66,368	1,19,67,588
<b>70. Forest—</b>		
General Direction .. .. .	..	2,36,016
Conservancy and Works .. .. .	..	66,63,050
Establishment .. .. .	449	38,54,182
Total .. .. .	449	1,07,53,248

## OF EXPENDITURE BY MINOR HEADS—contd.

1965-66

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	1,03,999	..	1,03,999
..	1,41,001	69,81,756	1,41,001	71,22,757
..	..	3,657	..	3,657
..	..	51,870	..	51,870
..	..	—4,62,749	..	—4,62,749
..	12,238	34,66,063	12,238	34,78,301
..	..	85,648	..	85,648
..	1,40,804	21,02,482	1,40,804	22,43,286
..	..	5,12,919	..	5,12,919
..	..	9,458	..	9,458
..	..	—9,36,832	..	—9,36,832
..	..	1,15,685	..	1,15,685
..	2,94,043	1,20,33,956	2,94,043	1,23,27,999
..	2,19,151	2,36,016	2,19,151	4,55,167
..	1,08,09,934	66,63,050	1,08,09,934	1,74,72,984
..	33,34,516	38,54,631	33,34,516	71,89,147
..	1,43,63,601	1,07,53,697	1,43,63,601	2,51,17,298

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
<b>I. Miscellaneous—concl'd.</b>		
<b>71. Miscellaneous—</b>		
1 Cost of books and periodicals .. .. .	..	15,287
2 Donations for charitable purposes .. .. .	..	5,453
3 Special Commissions of Enquiry .. .. .	..	128
4 Publicity Board .. .. .	..	25,04,282
5 Irrecoverable temporary loans and advances written off .. .. .	..	1,20,164
6 Irrecoverable Loans to Displaced Persons written off .. .. .	..	3,08,537
7 Expenditure on Displaced Persons .. .. .	..	42,78,087
8 Grants-in-aid, Contributions, etc. .. .. .	..	63,18,731
9 Expenditure on the Administration of Lahaul and Spiti .. .. .	..	11,82,862
10 Charges in connection with Village Panchayats Act .. .. .	32	34,24,368
11 Miscellaneous and Unforeseen Charges .. .. .	150	1,98,61,654
12 Loss or gain by exchange .. .. .	..	26
13 Loss on conversion to decimal coinage .. .. .	..	349
14 Total .. .. .	182	3,80,19,928
15 TOTAL—I. MISCELLANEOUS .. .. .	2,04,322	8,37,74,227
<b>7. Contributions and Miscellaneous Adjustments—</b>		
<b>76. Other Miscellaneous Compensations and Assignments—</b>		
Other Miscellaneous Assignments, Compensations, etc. —		
Land Revenue .. .. .	..	3,58,417
Total .. .. .	..	3,58,417
TOTAL—J. CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS .. .. .	..	3,58,417



## OF EXPENDITURE BY MINOR HEADS—contd.

1965-66

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	15,287	..	15,287
..	..	5,453	..	5,453
..	..	128	..	128
..	13,81,837	25,04,282	13,81,837	38,86,119
..	..	1,20,164	..	1,20,164
..	..	3,08,537	..	3,08,537
..	..	42,78,087	..	42,78,087
..	..	63,18,731	..	63,18,731
..	..	11,82,862	..	11,82,862
..	6,03,613	34,24,400	6,03,613	40,28,013
..	*-1,73,278	1,98,61,804	*-1,73,278	1,96,88,526
..	..	26	..	26
..	..	349	..	349
..	18,12,172	3,80,20,110	18,12,172	3,98,32,282
..	1,64,69,816	8,39,78,549	1,64,69,816	10,04,48,365
..	..	3,58,417	..	3,58,417
..	..	3,58,417	..	3,58,417
..	..	3,58,417	..	3,58,417

\* The reasons for minus expenditure are under examination.

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
<b>K. Extraordinary Items—</b>		
<b>78. Pre-partition Payments—</b>		
General Administration .. .. .	..	148
Jails .. .. .	..	349
Irrigation .. .. .	..	1,881
Total	..	2,378
<b>78-A. Expenditure connected with the National Emergency</b>		
<b>Civil Defence—</b>		
Direction .. .. .	..	2,89,284
Air Raid Precautions .. .. .	..	8,13,465
<i>Deduct</i> —Amounts recovered from other Governments, Departments etc. ..	..	—3,75,000
<b>Other Expenditure—</b>		
Emergency Manpower .. .. .	..	12,37,928
Miscellaneous .. .. .	..	1,73,33,641
Total	..	1,92,99,318
TOTAL—K. EXTRAORDINARY ITEMS ..	..	1,93,01,696
GRAND TOTAL—II. EXPENDITURE MET FROM REVENUE .. .. .	20,05,50,337	80,54,09,412

## OF EXPENDITURE BY MINOR HEADS—contd.

1965-66

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	148	..	148
..	..	349	..	349
..	..	1,881	..	1,881
..	..	2,378	..	2,378
..	..	2,89,284	..	2,89,284
..	..	8,13,465	..	8,13,465
..	..	-3,75,000	..	-3,75,000
..	..	12,37,928	..	12,37,928
..	..	1,73,33,641	..	1,73,33,641
..	..	1,92,99,318	..	1,92,99,318
..	..	1,93,01,696	..	1,93,01,696
70,256	24,28,95,706	1,00,59,59,749	24,29,65,962	1,24,89,25,711

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
<b>CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT—</b>		
<b>DD. Capital Account of Social and Developmental Services outside the Revenue Account—</b>		
<b>95. Capital Outlay on Schemes of Agricultural Improvement and Research—</b>		
Scheme for the Supply of improved Agricultural implements .. ..	..	5,51,653
Scheme for setting up of Agro-Industrial Corporation in the State .. ..	..	17,391
Scheme for Setting up of Land Development and Seed Corporation ..	..	30,00,000
Land Reclamation and Mechanical Cultivation of Culturable waste lands ..	..	..
Scheme for the production of Agricultural implements in the Government Engineering Workshop Nilokheri ..	..	..
Scheme for the expansion of existing Dairy Schemes .. .. .	..	..
Scheme for the reorganisation of the Government Live Stock Farm, Hissar ..	..	4,230
Scheme for the establishment of Four Milk Supply Schemes in the Punjab ..	..	..
Milk Supply Scheme, Chandigarh ..	..	..
Composite Milk Plant, Amritsar ..	..	..
<i>Deduct—Receipts and Recoveries on Capital Account .. .. .</i>	..	—5,88,757
<b>Total .. .. .</b>	..	<b>29,84,517</b>

## OF EXPENDITURE BY MINOR HEADS—contd.

1965-66

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	5,51,653	..	5,51,653
..	..	17,391	..	17,391
..	..	30,00,000	..	30,00,000
..	92,493	..	92,493	92,493
..	82,603	..	82,603	82,603
..	3,99,382	..	3,99,382	3,99,382
..	8,51,450	4,230	8,51,450	8,55,680
..	1,32,562	..	1,32,562	1,32,562
..	985	..	985	985
..	28,437	..	28,437	28,437
..	-1,87,466	-5,88,757	-1,87,466	-7,76,223
..	14,00,446	29,84,517	14,00,446	43,84,963

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
<b>96. Capital Outlay on Industrial and Economic Development—</b>		
Capital Outlay on Departmental Commercial Undertakings .. ..	..	29,723
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. ..	..	—7,85,703
Investments in Government Commercial and Industrial Undertakings .. ..	..	..
Investments in other Commercial and Industrial Undertakings .. ..	..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. ..	..	—28,000
Investments in Cooperative Societies .. ..	..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. ..	..	..
Other Miscellaneous Undertakings .. ..	..	..
Total .. ..	..	—7,83,980
<b>EE. Capital Account of Multipurpose River Schemes, Irrigation and Electricity Schemes outside the Revenue Account—</b>		
<b>98. Capital Outlay on Multipurpose River Schemes—</b>		
<b>Bhakra Nangal Project—</b>		
<b>I. Bhakra Dam—</b>		
<b>Irrigation Branch—</b>		
Works .. ..	..	..
Establishment .. ..	..	..
Tools and Plant .. ..	..	..
Suspense .. ..	..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. ..	..	..
Total—Bhakra Dam .. ..	..	..

## OF EXPENDITURE BY MINOR HEADS—contd.

1955-56

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	29,723	..	29,723
..	—2,89,292	—7,85,703	—2,89,292	—10,74,995
..	35,66,920	..	35,66,920	35,66,920
..	30,25,300	..	30,25,300	30,25,300
..	..	—28,000	..	—28,000
..	41,44,300	..	41,44,300	41,44,300
..	—5,72,206	..	—5,72,206	—5,72,206
..	27,47,000	..	27,47,000	27,47,000
..	1,26,22,022	—7,83,980	1,26,22,022	1,18,38,042
..	—8,036*	..	—8,036*	—8,036*
..	18,61,794	..	18,61,794	18,61,794
..	59,615	..	59,615	59,615
..	87,20,392	..	87,20,392	87,20,392
..	—22,05,245	..	—22,05,245	—22,05,245
..	84,28,520	..	84,28,520	84,28,520

\*The reasons for minus expenditure are under examination.

## STATEMENT NO. 12—DETAILED ACCOUNT

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



## OF EXPENDITURE BY MINOR HEADS—contd.

1965-66

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	64,22,492	..	64,22,492	64,22,492
..	19,51,638	..	19,51,638	19,51,638
..	3,04,908	..	3,04,908	3,04,908
..	86,79,038	..	86,79,038	86,79,038
..	—86,79,038	..	—86,79,038	—86,79,038
..	..	..	..	..
..	13,04,52,010	..	13,04,52,010	13,04,52,010
..	1,60,07,253	..	1,60,07,253	1,60,07,253
..	8,81,607	..	8,81,607	8,81,607
..	3,05,41,187	..	3,05,41,187	3,05,41,187
..	—11,96,060	..	—11,96,060	—11,96,060
..	—9,23,39,000	..	—9,23,39,000	—9,23,39,000
..	—7,50,83,420	..	—7,50,83,420	—7,50,83,420
..	92,63,577	..	92,63,577	92,63,577
..	1,76,92,097	..	1,76,92,097	1,76,92,097

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
<b>EE. Capital Account of Multipurpose River Schemes, Irrigation and Electricity Schemes outside the Revenue Account—concl'd.</b>		
<b>99. Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)—</b>		
<b>A. Irrigation Works—</b>		
<b>(1) Productive—</b>		
Works	.. .. .	90,423
Establishment	.. .. .	22,377
Tools and Plant	.. .. .	113
Suspense	.. .. .	—13,10,573
<i>Deduct—Receipts and Recoveries on Capital Account</i>	.. .. .	..
<b>Total</b>	<b>.. .. .</b>	<b>—11,97,680</b>
<b>(2) Unproductive—</b>		
Works	.. .. .	18,936
Establishment	.. .. .	3,147
Tools and Plant	.. .. .	24
Suspense	.. .. .	..
<i>Deduct—Receipts and Recoveries on Capital Account</i>	.. .. .	..
<b>Total</b>	<b>.. .. .</b>	<b>22,107</b>
<b>TOTAL—99. CAPITAL OUTLAY ON IRRIGATION; ETC., WORKS (COMMERCIAL)</b>	<b>.. .. .</b>	<b>—11,75,553</b>

## OF EXPENDITURE BY MINOR HEADS—contd.

1965-66

				Grand Total
Plan		Total		
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	1,86,17,977	90,423	1,86,17,977	1,87,08,400
..	24,86,787	22,377	24,86,787	25,09,164
..	43,772	113	43,772	43,885
..	23,24,268	-13,10,573	23,24,268	10,13,695
..	-4,69,133	..	-4,69,133	-4,69,133
..	2,30,03,671	-11,97,660	2,30,03,671	2,18,06,011
..	5,21,05,456	18,936	5,21,05,456	5,21,24,392
..	73,51,439	3,147	73,51,439	73,54,586
..	1,14,871	24	1,14,871	1,14,895
..	-48,28,106	..	-48,28,106	-48,28,106
..	-18,40,621	..	-18,40,621	-18,40,621
..	5,29,03,039	22,107	5,29,03,039	5,29,25,146
..	7,59,06,710	-11,75,553	7,59,06,710	7,47,31,157

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads  1	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
<b>FF. Capital Account of Public Works (including Roads) and Schemes of Miscellaneous Public Improvements outside the Revenue Account—</b>		
<b>103. Capital Outlay on Public Works—</b>		
Original Works—Buildings—		
Land Revenue .. .. .	1,48,129	6,85,771
General Administration .. .. .	352	67,218
Jails .. .. .	5,453	4,395
Police .. .. .	2,542	14,39,983
Education .. .. .	15,912	4,471
Medical .. .. .	..	79,927
Public Health .. .. .	..	*—82
Agriculture .. .. .	..	1,076
Animal Husbandry .. .. .	..	60
Industries .. .. .	15,819	1,865
Civil Works .. .. .	..	1,266
Stationery and Printing .. .. .	..	27
Miscellaneous Departments .. .. .	4,24,732	1,06,87,633
Original Works—Communications .. .. .	43,445	13,03,760
Original Works—Miscellaneous .. .. .	..	..
Establishment .. .. .	..	13,23,328
Tools and Plant .. .. .	..	3,90,995
<i>Deduct</i> —Capital Expenditure transferred to "52—Capital Outlay on Public Works within the Revenue Account" .. .. .	..	—4,24,075
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. .. .	..	—1,54,75,360
<b>Total .. .. .</b>	<b>6,56,384</b>	<b>92,258</b>
<b>105. Ghandigarh Capital Outlay—</b>		
Works .. .. .	..	48,01,162
Establishment .. .. .	..	..
Tools and Plant .. .. .	..	..
Suspense .. .. .	..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. .. .	..	—35,51,109
<b>Total .. .. .</b>	<b>..</b>	<b>12,50,053</b>

## OF EXPENDITURE BY MINOR HEADS—contd.

1965-66

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	23,073	8,33,900	23,073	8,56,973
..	16,074	67,570	16,074	83,644
..	4,130	9,848	4,130	13,978
..	1,64,569	14,42,525	1,64,569	16,07,094
13,854	86,46,779	20,383	86,60,633	86,81,016
11,687	1,07,27,679	79,927	1,07,39,366	1,08,19,293
..	2,325	—82*	2,325	2,243
..	—66,118*	1,076	—66,118*	—65,042*
..	23,39,304	60	23,39,304	23,39,364
79,827	31,70,051	17,684	32,49,878	32,67,562
51,164	1,662	1,266	52,826	54,092
..	13,51,139	27	13,51,139	13,51,166
37,547	31,46,023	1,11,12,365	31,83,570	1,42,95,935
60,236	3,06,93,459	13,47,205	3,07,53,695	3,21,00,900
..	31,81,305	..	31,81,305	31,81,305
..	62,48,090	13,23,328	62,48,090	75,71,418
..	18,46,085	3,90,995	18,46,085	22,37,080
..	—1,97,395	—4,24,075	—1,97,395	—6,21,470
..	648	—1,54,75,360	648	—1,54,74,712
2,54,315	7,12,98,882	7,48,642	7,15,53,197	7,23,01,839
55,038	87,82,878	48,01,162	88,37,916	1,36,39,078
..	21,60,024	..	21,60,024	21,60,024
..	—58,374	..	—58,374	—58,374
..	—15,71,446	..	—15,71,446	—15,71,446
..	—70,68,208	—35,51,109	—70,68,208	—1,06,19,317
55,038	22,44,874	12,50,053	22,99,912	35,49,965

\*The reasons for minus expenditure are under examination.

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
<b>GG. Capital Account of Transport and Com- munications (other than Roads) outside the Revenue Account—</b>		
<b>112. Capital Outlay on Aviation—</b>		
<b>A—Aviation—</b>		
Works .. .. .	..	5,80,610
Total .. .. .	..	5,80,610
<b>114. Capital Outlay on Road and Water Transport Schemes—</b>		
<b>Road Transport—</b>		
Motor Transport Services .. .. .	..	55,72,463
Total .. .. .	..	55,72,463
<b>II. Miscellaneous Capital Account outside the Revenue Account—</b>		
<b>120. Payments of Commuted Value of Pen- sions—</b>		
Payments in India .. .. .	..	2,31,016
<i>Deduct</i> —Amount of equated payments transferred to Revenue Account .. .. .	..	—3,19,020
Total .. .. .	..	—88,004
<b>124. Capital Outlay on Schemes of Govern- ment Trading—</b>		
Grain Supply Scheme .. .. .	..	95,78,723
Milk Supply Scheme .. .. .	..	—1,85,134
Material and Equipment under T.C.A. Programme .. .. .	..	12,10,947
Other Miscellaneous Schemes .. .. .	..	—64,16,000
Total .. .. .	..	41,88,536
<b>TOTAL—CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT .. .. .</b>	<b>6,56,384</b>	<b>1,26,20,900</b>
<b>TOTAL—EXPENDITURE .. .. .</b>	<b>20,12,06,721</b>	<b>81,80,30,312</b>

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

1965-66

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	1,43,596	5,80,610	1,43,596	7,24,206
..	1,43,596	5,80,610	1,43,596	(a)7,24,206
..	..	55,72,465	..	55,72,463
..	..	55,72,463	..	55,72,463
..	..	2,31,016	..	2,31,016
..	..	-3,19,020	..	-3,19,020
..	..	-88,004	..	-88,004
..	..	95,78,723	..	(b) 95,78,723
..	..	-1,85,134	..	-1,85,134
..	..	12,10,947	..	12,10,947
..	..	-64,16,000	..	-64,16,000
..	..	41,88,536	..	41,88,536
3,09,353	18,13,08,627	1,32,77,284	18,16,17,980	19,48,95,264
3,79,609	42,42,04,333	1,01,92,37,033	42,45,83,942	1,44,38,20,975

(a) This head of account is not operated in the State books. The classification adopted here follows the State Budget Estimates for 1965-66.

(b) Includes Rs. 48,45,129 on account of interest.

**STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL  
END OF**

Nature of Expenditure	Expenditure during
1	Non-Plan
	2
	Rs.
<b>95. CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH—</b>	
Land Reclamation and Mechanical Cultivation Scheme ..	
Survey of Cultivable Waste Land ..	
Sinking of Tube-wells .. .. .	
Purchase of Jeeps and Land Rovers .. ..	
Intensification of composite production .. ..	
Workshop for repair of Tractors .. .. .	
Scheme for Reclamation of 10,000 acres of Banjar Land ..	
Scheme for Mechanized Nucleous Seed Farm in the Punjab .. .. .	
Milk Supply Scheme, Chandigarh .. .. .	
Establishment of Factory for the manufacture of Milk Powder in the Punjab .. .. .	
Construction of modern Dairy Buildings in the Government Live Stock Farm, Hissar .. .. .	
Strengthening of existing Dairy Farm, Hissar .. ..	
Re-organization of Government Live Stock Farm, Hissar ..	4,230
Scheme for the improvement of the Agricultural Implementments .. .. .	5,51,653
Government Engineering Workshop, Nilokheri .. ..	
Sutlej Bed Reclamation Scheme .. .. .	
Various Milk Supply Schemes in the Punjab .. ..	
Scheme for setting up of Agro-Industrial Corporation in the State .. .. .	17,391
Contribution towards Share Capital of Land Development and Seed Corporation .. ..	30,00,000
Expansion of existing Dairy Schemes .. .. .	
Composite Milk Plant, Amritsar .. .. .	
Schemes in former P.E.P.S.U. State .. .. .	
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	-5,88,757
Net expenditure .. .. .	29,84,517



**EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO THE YEAR**

1965-66	Plan	Total	Expenditure to end of 1965-66
	3	4	5
	Rs.	Rs.	Rs.
	92,493	92,493	1,91,76,942
	..	..	—60,594
	..	..	68,32,552
	..	..	1,31,927
	..	..	4
	..	..	6,70,662
	..	..	39,972
	..	..	50,303
	985	985	10,94,158
	..	..	19,35,267
	..	..	2,53,537
	..	..	11,03,179
	8,51,450	8,55,680	17,67,612
	..	5,51,653	21,45,160
	82,603	82,603	12,55,254
	..	..	9,74,000
	1,32,562	1,32,562	5,03,287
	..	17,391	17,391
	..	30,00,000	60,00,000
	3,99,382	3,99,382	3,99,382
	28,437	28,437	28,437
	..	..	(a) 59,04,863
	—1,87,466	—7,76,223	—1,42,30,233
	14,00,446	43,84,963	3,59,93,062

(a) Scheme-wise break-up has not been furnished by Government.

**STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL  
END OF THE**

Nature of Expenditure	Expenditure	
	1	2
		Rs.
<b>96. CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT—</b>		
Capital Outlay on Departmental Commercial Undertakings—		
Work Centres Schemes .. .. .		29,723
Development of Industrial Areas Scheme ..		..
<i>Deduct</i> —Receipts and Recoveries on Capital Account		—7,85,703
Net expenditure .. .. .		—7,55,980
Cottage Industries Museum and Emporium ..		..
Development of Village and Cottage Industries ..		..
Total—Capital Outlay on Departmental Commercial Undertakings .. .. .		—7,55,980
Investments in Government Commercial and Industrial Undertakings—		
Punjab Industrial Development Corporation ..		..
<i>Deduct</i> —Receipts and Recoveries on Capital Account		..
Net expenditure .. .. .		..
Fig Iron Project, Hissar .. .. .		..
<i>Deduct</i> —Receipts and Recoveries on Capital Account		..
Net expenditure .. .. .		..
Punjab State Small Industries Corporation ..		..
<i>Deduct</i> —Receipts and Recoveries on Capital Account		..
Net expenditure .. .. .		..
Punjab Air Rifles, Ltd. .. .. .		..
<i>Deduct</i> —Receipts and Recoveries on Capital Account		..
Net expenditure .. .. .		..
National Projects Construction Corporation, Ltd. ..		..
Punjab Poultry Corporation, Ltd., Chandigarh ..		..
Punjab Seamless Tubes Mills, Ltd., Chandigarh ..		..
Punjab Export Corporation. .. .. .		..
Total—Investments in Government Commercial and Industrial Undertakings .. .. .		..

**EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO YEAR—contd.**

during 1965-66

	Plan	Total	Expenditure to end of 1965-66
	3	4	5
	Rs.	Rs.	Rs.
	..	29,723	1,03,79,298
	..	..	45,42,468
	-2,89,292	-10,74,995	-1,60,89,897
	-2,89,292	-10,45,272	-11,68,131
	..	..	1,40,000
	..	..	20,00,000
	-2,89,292	-10,45,272	9,71,869
	19,15,000	19,15,000	19,15,000
	..	..	..
	19,15,000	19,15,000	19,15,000
	16,51,920	16,51,920	16,51,920
	..	..	..
	16,51,920	16,51,920	16,51,920
	..	..	27,63,000
	..	..	-7,63,000
	..	..	20,00,000
	..	..	11,90,000
	..	..	-1,19,000
	..	..	10,71,000
	..	..	10,00,000
	..	..	15,00,000
	..	..	20,000
	..	..	20,00,000
	35,66,920	35,66,920	1,11,57,920

**STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL  
END OF THE**

Nature of Expenditure	Expenditure
1	Non-Plan
	2
	Rs.
<b>96. CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT—contd.</b>	
Investments in other Commercial and Industrial Undertakings—concld.	
Jagatjit Cotton Textile Mills, Ltd., Phagwara ..	..
Sugar Factory, Hamira .. .. .	..
<i>Deduct—Receipts and Recoveries on Capital Account</i>	..
Net expenditure .. .. .	..
Malwa Sugar Mills, Ltd. .. .. .	..
Patiala Electric Industries, Ltd. .. .. .	..
Dalmia Dadri Cement, Ltd. .. .. .	..
Hindustan Wire Products, Ltd. .. .. .	..
<i>Deduct—Receipts and Recoveries on Capital Account</i>	-28,000
Net expenditure .. .. .	-28,000
Shri Udai Bhan Industries, Ltd. .. .. .	..
Associated Cement Co., Ltd., Patiala .. .. .	..
Dalmia Cement (Bharat), Ltd. .. .. .	..
Dholpur Glassworks, Ltd. .. .. .	..
Jind Industries, Ltd. .. .. .	..
Harindra Ice and General Mills Co., Ltd. ..	..
Motor Hire-Purchase, Ltd. .. .. .	..
Kasturba Sewa Mandir, Rajpura .. .. .	..
<i>Deduct—Receipts and Recoveries on Capital Account</i>	..
Net expenditure .. .. .	..
Hindustan Dowidat Tools, Ltd. .. .. .	..
Usha Spinning and Weaving Mills, Ltd., Faridabad	..
Usha Forgings and Stampings, Ltd. .. .. .	..
Bharat Steel Tubes, Ltd., Ganaur .. .. .	..
Shree Gopal Paper Mills, Jagadhari .. .. .	..
Industrial Cables India, Ltd., Rajpura .. .. .	..
Sikands. Ltd., New Delhi .. .. .	..
Gopichand Textile Mills Ltd., Sirsa .. .. .	..
Oriental Spun Pipe Co., Ltd., New Delhi ..	..
<b>Total—Investments in other Commercial and Industrial Undertakings .. .. .</b>	<b>- 28,000</b>

**EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO YEAR—contd.**

during 1965-66

Plan	Total	Expenditure to end of 1965-66
3	4	5
Rs.	Rs.	Rs.
..	..	17,00,000
..	..	20,00,000
..	..	<del>20,00,000</del>
..	..	..
..	..	20,00,000
..	..	(a)5,00,000
..	..	4,80,000
..	..	3,00,000
..	-28,000	-28,000
..	-28,000	2,72,000
..	..	2,62,500
10,700	10,700	1,70,700
2,250	2,250	82,750
..	..	50,000
..	..	25,000
..	..	20,000
..	..	5,000
..	..	6,62,316
..	..	<del>4,33,000</del>
..	..	2,29,316
..	..	1,71,500
8,80,700	8,80,700	20,00,000
2,14,350	2,14,350	4,28,700
..	..	39,38,000
..	..	10,00,000
..	..	7,00,000
7,17,400	7,17,400	14,34,800
3,49,250	3,49,250	3,49,250
8,50,650	8,50,650	8,50,650
30,26,300	29,97,300	1,66,70,166

(a) The investment relates to the former P.E.P.S.U. State, the particulars of investment have not been intimated by Government.

**STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL EXPENDI-  
END OF THE**

Nature of Expenditure	Expenditure	
	1	2
		Non-Plan
		Rs.
<b>98. CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT—contd.</b>		
<b>Investments in Co-operative Societies—</b>		
Punjab State Co-operative Bank, Ltd., Chandigarh . . . . .		.
<i>Deduct—Receipts and Recoveries on Capital Account . . . . .</i>		..
Net expenditure . . . . .		..
Punjab State Land Mortgage Bank, Ltd., Chandigarh . . . . .		.
Central Co-operative Banks . . . . .		..
Central and Rural Banks . . . . .		..
Co-operative Bank, Pataudi . . . . .		..
Mohindergarh Central Co-operative Bank, Ltd. . . . .		..
<i>Deduct—Receipts and Recoveries on Capital Account . . . . .</i>		..
Net expenditure . . . . .		..
Co-operative Farming Societies . . . . .		..
<i>Deduct—Receipts and Recoveries on Capital Account . . . . .</i>		.
Net expenditure . . . . .		..
Bir Co-operative Tea Factory . . . . .		..
Panch Shilla Industrial Co-operative Society, Faridabad . . . . .		..
Primary Agricultural Credit Societies . . . . .		..
<i>Deduct—Receipts and Recoveries on Capital Account . . . . .</i>		..
Net expenditure . . . . .		..
Primary Marketing Societies . . . . .		..
Marketing and Marketing-cum-Processing Societies . . . . .		..
Marketing Societies of Rice Sellers . . . . .		..
<i>Deduct—Receipts and Recoveries on Capital Account . . . . .</i>		..
Net expenditure . . . . .		..
Lahaul Kuth Growers Co-operative Marketing Society, Ltd., Lote. . . . .		..
Marketing Societies for distributing consumers articles Centrally sponsored . . . . .		..
Punjab State Co-operative Supply and Marketing Federation, Ltd., Chandigarh . . . . .		..

**EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO YEAR—contd.**

during 1965-66		Expenditure to end of 1965-66
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	54,00,000
..	..	—66,700
..	..	53,33,300
..	..	25,00,000
3,00,000	3,00,000	89,66,000
..	..	65,000
..	..	3,000
..	..	50,000
..	..	—1,36,750
3,00,000	3,00,000	89,47,250
2,35,800	2,35,800	9,19,720
—14,000	—14,000	—21,300
2,21,800	2,21,800	8,98,420
..	..	1,00,000
..	..	4,25,000
7,15,500	7,15,500	63,17,000
—2,03,675	—2,03,675	—6,30,646
5,11,825	5,11,825	56,86,354
..	..	25,52,500
1,75,000	1,75,000	13,70,525
13,66,000	13,66,000	13,66,000
—3,14,844	—3,14,844	—15,07,209
12,26,156	12,26,156	37,81,816
..	..	25,000
..	..	4,47,370
1,60,000	1,60,000	6,30,000

**STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL  
END OF THE**

Nature of Expenditure	Expenditure	
	1	Non-Plan 2 Rs.
<b>96—CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT—contd.</b>		
<b>Investments in Co-operative Societies—contd.</b>		
Punjab State Cooperative Supply and Marketing Federation Ltd., Chandigarh— <i>concl.</i>		
<i>Deduct—Receipts and Recoveries on Capital Account..</i>		..
Net expenditure .. .. .		..
Bhargava Camp Ahinsik Charma Production-cum-Sale Co-operative Industrial Society, Ltd., Jullundur .. .. .		..
<i>Deduct—Receipts and Recoveries on Capital Account</i>		..
Net expenditure .. .. .		..
Co-operative Labour and Construction Societies ..		..
<i>Deduct—Receipts and Recoveries on Capital Account</i>		..
Net expenditure .. .. .		..
All India Wool Combers Co-operative Society, Chandigarh .. .. .		..
Kangra Tea Planters Supply-cum-Industrial Co-operative Society, Palampur .. .. .		..
Consumer Co-operative Stores .. .. .		..
<i>Deduct—Receipts and Recoveries on Capital Account</i>		..
Net expenditure .. .. .		..
Janta Co-operative Sugar Mills Ltd., Bhogpur ...		..
Panipat/Co-operative Sugar Mills Ltd. .. .. .		..
Haryana Co-operative Sugar Mills Ltd., Rohtak ..		..
Morinda Co-operative Sugar Mills Ltd. .. .. .		..
Batala Co-operative Sugar Mills Ltd. .. .. .		..
Doaba Sugar Mills Ltd. .. .. .		..
Co-operative Sugar Mills .. .. .		..
Development Schemes .. .. .		..
Khanna Co-operative Solvent Oil Mills .. .. .		..
Total—Investments in Co-operative Societies ..		..



EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO  
YEAR—contd.

during 1965-66

	Plan 3 Rs.	Total 4 Rs.	Expenditure to end of 1965-66 5 Rs.
	—25,000	—25,000	—40,000
	1,35,000	1,35,000	5,90,000
	..	..	50,000
	—10,000	—10,000	—26,000
	—10,000	—10,000	24,000
	77,000	77,000	1,88,900
	—2,387	—2,387	—2,387
	74,613	74,613	1,86,513
	..	..	4,29,750
	..	..	1,00,000
	4,15,000	4,15,000	20,44,872
	—2,300	—2,300	—2,300
	4,12,700	4,12,700	20,42,572
	..	..	20,00,000
	..	..	20,00,000
	..	..	20,00,000
	..	..	25,00,000
	..	..	25,00,000
	..	..	10,00,000
	..	..	(a) 27,90,000
	..	..	(a) 56,176
	7,00,000	7,00,000	7,00,000
	35,72,094	35,72,094	4,70,63,521

(a) Details of investments are awaited from Government.

**STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL  
END OF THE**

Nature of expenditure	Expenditure
1	Non-Plan
	2
	Rs.
<b>96—CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT—concl.</b>	
<b>Other Miscellaneous Undertakings—</b>	
Punjab Financial Corporation .. .. .	..
<i>Deduct—Receipts and Recoveries on Capital Account</i>	..
Net expenditure .. .. .	..
P.E.P.S.U. Road Transport Corporation .. .. .	..
<i>Deduct—Receipts and Recoveries on Capital Account</i>	..
Net expenditure .. .. .	..
Mandi-Kulu Road Transport Corporation .. .. .	..
State Warehousing Corporation, Chandigarh .. .. .	..
Bank of Patiala .. .. .	..
<i>Deduct—Receipts and Recoveries on Capital Account</i>	..
Net expenditure .. .. .	..
Patiala Insurance Corporation .. .. .	..
<i>Deduct—Receipts and Recoveries on Capital Account</i>	..
Net expenditure .. .. .	..
Indian National Airways, Ltd. .. .. .	..
<b>Total—Other Miscellaneous Undertakings .. .. .</b>	<b>..</b>
Total expenditure .. .. .	-7,83,980
<i>Deduct—Amount financed from Ordinary Revenues ..</i>	..
Net expenditure .. .. .	-7,83,980

**EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO YEAR—contd.**

during 1965-66

	Plan	Total	Expenditure to end of 1965-66
	3	4	5
	Rs.	Rs.	Rs.
	14,85,000	14,85,000	56,83,800
	..	..	—17,64,200
	14,85,000	14,85,000	39,19,600
	9,47,000	9,47,000	(a) 98,71,700
	..	..	(b) —22,48,501
	9,47,000	9,47,000	76,23,199
	3,15,000	3,15,000	(c) 25,40,000
	..	..	21,50,000
	..	..	15,00,000
	..	..	—15,00,000
	..	..	..
	..	..	5,00,000
	..	..	—5,00,000
	..	..	..
	..	..	6,100
	27,47,000	27,47,000	1,62,38,899
	1,26,22,022	1,18,38,042	9,21,02,375
	..	..	—50,000
	1,26,22,022	1,18,38,042	9,20,52,375

(a) Exhibited under "113-Capital Outlay on Rail-Road Co-ordination Schemes" in 1964-65 accounts. It excludes expenditure of Rs. 12,94,770 financed from Ordinary Revenues erroneously treated as investment in 1964-65 accounts.

(b) Includes recoveries amounting to Rs. 21,44,520 pertaining to 1959-60 to 1963-64 erroneously credited to this head in those years. The misclassification has been set right in 1966-67 accounts (pre-reorganisation).

(c) Exhibited under "113-Capital Outlay on Rail-Road Co-ordination Schemes" in 1964-65 accounts.

**STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL  
END OF THE**

Nature of Expenditure	Expenditure	
1	Non-Plan	2
		Rs.
<b>98. CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES—</b>		
<b>Bhakra Nangal Project—</b>		
<b>I. Bhakra Dam—</b>		
Irrigation Branch Portion	..	..
Interest on Capital	..	..
<i>Deduct</i> —Amount financed from ordinary Revenues		..
<i>Deduct</i> —Interest on capital written back to Revenue	.. .. ..	..
<i>Deduct</i> —Amount transferred to other Governments		..
Total—I. Bhakra Dam	.. .. .	..
<b>II. Nangal Hydro-Electric Scheme—</b>		
<b>A. Main Project—</b>		
<b>A. (i) Common Pool—</b>		
<b>(i) Irrigation Branch Portion—</b>		
P—Production	.. .. .	..
<i>Deduct</i> —Amount debitabale to the Punjab State Electricity Board	.. .. .	..
Total—II. Nangal Hydro-Electric Scheme	..	..
<b>Beas Dam Project—</b>		
Irrigation Branch Portion	.. .. .	..
Interest on Capital	.. .. .	..
Total—Beas Dam Project	.. .. .	..
Total expenditure	.. .. .	..

**EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO YEAR—contd.**

during 1965-66		Expenditure to end of 1965-66
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
86,78,520	86,78,520	1,03,92,14,756 } (a) —28,24,984 }
..	..	36,97,40,894
—2,50,000	—2,50,000	—2,50,000
..	..	—4,24,01,367
..	..	—20,56,05,650
84,28,520	84,28,520	1,15,78,73,649
86,79,038	86,79,038	86,79,038
—86,79,038	—86,79,038	—86,79,038
..	..	(b)+46,83,548 } 60,76,75,778 }
..	..	(c)—61,23,59,326 }
92,63,577	92,63,577	24,34,97,935
..	..	1,31,678
92,63,577	92,63,577	24,36,29,613
1,76,92,097	1,76,92,097	1,40,15,03,262

(a) *Pro forma* adjustment of expenditure incurred during 1962-63 treated as loan to the Punjab State Electricity Board from 1st February, 1963.

(b) *Pro forma* adjustment of expenditure erroneously dropped *pro forma* in 1958-59 accounts.

(c) *Pro forma* adjustment of expenditure incurred up to 31st January, 1959 treated as loan to the Punjab State Electricity Board with effect from 1st February, 1959.

**STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL  
END OF THE**

Nature of Expenditure	Expenditure	
	1	2
		Non-Plan
		Rs.
<b>99. CAPITAL OUTLAY ON IRRIGATION, ETC., WORKS (COMMERCIAL)—</b>		
<b>A. Irrigation Works—</b>		
<b>(1) Productive—</b>		
Upper Bari Doab Canal .. .. .		—13,66,911
Western Jumna Canal (including Extension Scheme) .. .. .		—19,190
Sirhind Canal .. .. .		2,19,330
Sutlej Valley Project .. .. .		—35,624
Madhopur Beas Link .. .. .		..
Government Central Workshop.. .. .		..
Shah Nahar Canal Project .. .. .		..
Sidharthahar Scheme .. .. .		..
Technical Co-operation Assistance Schemes .. .. .		..
Soil Conservation and Land Reclamation Scheme .. .. .		..
Other Projects where the total expenditure in each case is less than Rs. 25 lakhs .. .. .		4,735
Total—(1) Productive .. .. .		—11,97,660
<b>(2) Unproductive—</b>		
Harike Project .. .. .		..
Jagadhari Tubewell Project .. .. .		..
Sirhind Feeder Canal .. .. .		..
Upper Bari Doab Canal .. .. .		..
Western Jumna Canal .. .. .		16,659
Sirhind Canal .. .. .		5,448
Director, Irrigation and Power Research Institute Drainage Project .. .. .		..
Other Projects where the total expenditure in each case is less than Rs. 25 lakhs .. .. .		..
Total—(2)—Unproductive .. .. .		22,107
Total—A. Irrigation Works .. .. .		—11,75,553
<i>Deduct</i> —Amount debitable to Rajasthan on account of Sutlej Valley Project .. .. .		..
<i>Deduct</i> —Amount financed from Ordinary Revenues .. .. .		..
Net expenditure .. .. .		—11,75,553

**EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO YEAR—contd.**

during 1965-66		Expenditure to end of 1965-66
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
4,90,676	—8,76,235	2,30,41,401
2,13,39,703	2,13,20,513	15,28,54,885
—2,655	2,16,675	4,37,66,158
..	—35,624	4,67,55,459
—2,38,180	—2,38,180	3,26,34,232
..	..	—2,54,37,450
47,493	47,493	34,38,547
..	..	34,22,071
2,79,468	2,79,468	6,75,60,648
10,63,549	10,63,549	54,58,545
23,617	28,352	62,91,834
2,30,03,671	2,18,06,011	35,97,86,330
2,57,360	2,57,360	(a) 10,78,64,716
992	992	1,13,00,987
2,57,169	2,57,169	6,21,97,797
6,92,346	6,92,346	1,16,91,798
1,01,475	1,18,134	2,67,38,326
66,219	71,667	2,66,27,942
47,10,210	47,10,210	1,85,52,429
4,45,27,118	4,45,27,118	26,77,73,061
22,90,150	22,90,150	1,27,19,732
5,29,03,039	5,29,25,146	54,54,66,788
7,59,06,710	7,47,31,157	90,52,53,118
..	..	—2,14,20,442
..	..	—1,12,82,063
7,59,06,710	7,47,31,157	(b) 87,25,50,613

(a) Includes Rs. 2,36,17,215 on account of interest on capital.

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

**STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL  
END OF THE**

Nature of Expenditure	Expenditure	
	1	2
		Non-Plan
		Rs.
<b>100. CAPITAL OUTLAY ON IRRIGATION, ETC., WORKS (NON-COMMERCIAL)—</b>		
Net expenditure outside the Revenue Account ..		..
<b>101. CAPITAL OUTLAY ON ELECTRICITY SCHEMES—</b>		
Net Expenditure .. .. .		..
<b>103. CAPITAL OUTLAY ON PUBLIC WORKS—</b>		
<b>(a) Original Works—</b>		
<b>(i) Buildings—</b>		
Land Revenue .. .. .		8,33,900
General Administration .. .. .		67,570
Administration of Justice .. .. .		..
Jails .. .. .		9,848
Police .. .. .		14,42,525
Education .. .. .		20,383
Medical .. .. .		79,927
Public Health .. .. .		—82
Agriculture .. .. .		1,076
Animal Husbandry .. .. .		60
Industries .. .. .		17,684
Public Works .. .. .		1,266
Stationery and Printing .. .. .		27
Miscellaneous Departments .. .. .		1,11,12,365
Co-operation .. .. .		..
<b>Total—(i) Buildings .. .. .</b>		<b>1,35,86,549</b>



**EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO YEAR—contd.**

during 1965-66

Expenditure  
to end of  
1965-66

Plan	Total	Expenditure to end of 1965-66
3	4	5
Rs.	Rs.	Rs.
..	..	21,79,777
..	..	14,48,95,422 } (a)—14,48,95,422 }
23,073	8,56,973	1,12,85,624
16,074	83,644	95,77,812
..	..	4,41,765
4,130	13,978	1,05,87,669
1,64,569	16,07,094	1,93,15,462
86,60,633	86,81,016	7,20,69,831
1,07,39,366	1,08,19,293	7,98,11,814
2,325	2,243	22,45,758
—66,118	— 65,042	1,33,47,734
23,39,304	23,39,364	1,65,15,067
32,49,878	32,67,562	2,98,64,793
52,826	54,092	3,79,53,353
13,51,139	13,51,166	42,07,864
31,83,570	1,42,95,935	8,64,82,447
..	..	77
2,97,20,769	4,33,07,318	39,37,37,070

(a) *Pro-forma* adjustment of expenditure incurred up to 31st January, 1959 treated as loan to the Punjab State Electricity Board with effect from 1st February, 1959.

**STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL  
END OF THE**

Nature of Expenditure	Expenditure	
	Non-Plan	
1	2	
		Rs.
<b>103. CAPITAL OUTLAY ON PUBLIC WORKS—concl'd.</b>		
(a) Original Works—concl'd.		
(ii) Communications .. .. .		13,47,205
(b) Other expenditure .. .. .		17,14,323
Gross expenditure .. .. .		1,66,48,077
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. .. .		—1,54,75,360
<i>Deduct</i> —Amount financed from Ordinary Revenues		—4,24,075
Net expenditure .. .. .		7,48,642
<b>105. CHANDIGARH CAPITAL OUTLAY—</b>		
Gross expenditure .. .. .		48,01,162
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. .. .		—35,51,109
Net expenditure .. .. .		12,50,053
<b>109. CAPITAL OUTLAY ON OTHER WORKS—</b>		
Stationery and Printing .. .. .		..
Total expenditure .. .. .		..
<b>112. CAPITAL OUTLAY ON AVIATION—</b>		
A—Aviation—		
Works .. .. .		5,80,610
Net expenditure .. .. .		5,80,610

## EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO YEAR—contd.

during 1965-66

Plan	Total	Expenditure to end of 1965-66
3	4	5
Rs.	Rs.	Rs.
3,07,53,695	3,21,00,900	24,26,00,321
1,12,75,480	1,29,89,803	9,27,80,099
7,17,49,944	8,83,98,021	72,91,17,490
648.	-1,54,74,712	-9,42,44,121
-1,97,395	-6,21,470	-1,31,75,443
7,15,53,197	7,23,01,839	62,16,97,926
93,68,120	1,41,69,282	30,24,41,293
-70,68,208	-1,06,19,317	-12,14,84,791
22,99,912	35,49,965	18,09,56,502
..	..	4,89,958
..	..	4,89,958
1,43,596	7,24,206	37,02,928
1,43,596	7,24,206	37,02,928(a)

(a) This head of account is not operated in the State books. The classification adopted here follows the State Budget Estimates for 1965-66.

**STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL  
END OF THE**

Nature of Expenditure	Expenditure	
	Non-Plan	
1	2	Rs.
<b>114. CAPITAL OUTLAY ON ROAD AND WATER TRANSPORT SCHEMES—</b>		
Road Transport—		
Motor Transport Services—		
1. Punjab Roadways, Pathankot .. .. .		11,50,875
2. Punjab Roadways, Amritsar .. .. .		15,30,411
3. Punjab Roadways, Jullundur .. .. .		4,51,848
4. Punjab Roadways, Chandigarh .. .. .		4,25,528
5. Punjab Roadways, Ambala .. .. .		5,56,661
6. Punjab Roadways, Gurgaon .. .. .		14,57,140
7. Central Office .. .. .		..
8. P.E.P.S.U. Roadways, Patiala .. .. .		..
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. .. .		..
<i>Deduct</i> —Amount financed from Depreciation Reserve Fund—Government Bus Services .. .. .		..
Net expenditure .. .. .		55,72,463
<b>119. CAPITAL OUTLAY ON FORESTS—</b>		
Net expenditure outside the Revenue Account .. .. .		..
<b>120. PAYMENTS OF COMMUTED VALUE OF PENSIONS—</b>		
Gross expenditure .. .. .		2,31,016
<i>Deduct</i> —Amount recovered from other Governments, Departments, etc. .. .. .		..
<i>Deduct</i> —Amount of equated payments transferred to the Revenue Account .. .. .		—3,19,020
Net expenditure .. .. .		—88,004

**EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO YEAR—contd.**

during 1965-66

	Plan	Total	Expenditure to end of 1965-66
	3	4	5
	Rs.	Rs.	Rs.
..		11,50,875	86,71,814
..		15,30,411	1,46,06,751
..		4,51,848	1,30,38,107
..		4,25,528	1,00,95,265
..		5,56,661	1,09,54,449
..		14,57,140	1,28,68,163
..		..	28,084
..		..	14,75,842
..		..	—68,101
..		..	—9,43,591
..		55,72,463	7,05,26,783
..		..	83,557
..		2,31,016	85,60,083
..		..	—33,868
..		—3,19,020	—32,35,137
..		—88,004	52,91,078

**STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL  
END OF THE**

Nature of Expenditure  1	Expenditure	
	Non-Plan	
	2	Rs.
<b>124. CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING—</b>		
<b>Grain Supply Scheme—</b>		
Gross expenditure .. .. .		23,38,73,840
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. .. .		—22,42,95,117
Net expenditure .. .. .		95,78,723
<b>Milk Supply Scheme—</b>		
Gross expenditure .. .. .		1,27,79,228
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. .. .		—1,29,64,362
Net expenditure .. .. .		—1,85,134
<b>Motor Transport Organisation—</b>		
Gross expenditure .. .. .		..
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. .. .		..
Net expenditure .. .. .		..
<b>Community Development Project—</b>		
Gross expenditure .. .. .		..
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. .. .		..
Net expenditure .. .. .		..
<b>Material and Equipment under T. C. A. Programme—</b>		
<b>Operational Agreement No. 28—Agricultural Education and Research—</b>		
Gross expenditure .. .. .		..
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. .. .		..
Net expenditure .. .. .		..

EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO  
YEAR-Contd.

during 1965-66

Expenditure  
to end of  
1965-66

Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	23,38,73,840	1,53,91,84,790
..	-22,42,95,117	-1,57,61,95,764
..	95,78,723	-3,70,10,974
..	1,27,70,228	3,07,56,786
..	-1,29,64,362	-2,90,17,950
..	-1,85,134	17,38,836
..	..	39,76,010
..	..	-41,04,217
..	..	-1,28,207
..	..	-1,07,50,676
..	..	-10,39,067
..	..	-1,17,89,743
..	..	6,51,146
..	..	-5,24,715
..	..	1,26,431

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL END OF THE

Nature of Expenditure	Expenditure	
	1	2
		Rs.
<b>124. CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING—contd.</b>		
<b>Material and Equipment under T. C. A. Programme—contd.</b>		
<b>Operational Agreement No. 38—Live Stock Improvement—</b>		
Gross expenditure .. .. .		6,05,228
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..		..
Net expenditure .. .. .		6,05,228
<b>Operational Agreement No. 48—Rural Electrification—</b>		
Gross expenditure .. .. .		22,189
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..		..
Net expenditure .. .. .		22,189
<b>Operational Agreement No. 49—Tubewell Castings—</b>		
Gross expenditure .. .. .		..
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..		..
Net expenditure .. .. .		..
<b>Operational Agreement No. 8—Community Development—</b>		
Gross expenditure .. .. .		3,087
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..		..
Net expenditure .. .. .		3,087



**EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO YEAR—contd.**

during 1965-66

Plan	Total	Expenditure to end of 1965-66
3	4	5
Rs.	Rs.	Rs.
..	6,05,228	7,52,473
..	..	..
..	6,05,228	7,52,473
..	22,189	16,05,750
..	..	-3,25,000
..	22,189	12,80,750
..	..	15,66,540
..	..	..
..	..	15,66,540
..	3,087	1,61,375
..	..	..
..	3,087	1,61,375

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL  
END OF THE

Nature of Expenditure	Expenditure
	Non-Plan
1	2
	Rs.

124. CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING—contd.

Material and Equipment under T. C. A. Programme—  
contd.

Operational Agreement No. 72—National Malaria  
Eradication Programme—

Gross expenditure .. .. .	5,70,572
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..
Net expenditure .. .. .	5,70,572

Operational Agreement No. 6—Construction of Tube-  
wells—

Gross expenditure .. .. .	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..
Net expenditure .. .. .	..

Operational Agreement No. 61—Dairy Develop-  
ment—

Gross expenditure .. .. .	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..
Net expenditure .. .. .	..

Operational Agreement No. 25—National Water Supply  
and Sanitation Programme—

Gross expenditure .. .. .	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..
Net expenditure .. .. .	..

**EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO YEAR—contd.**

during 1965-66

	Plan	Total	Expenditure to end of 1965-66
	3	4	5
	Rs.	Rs.	Rs.
..		5,70,572	1,06,70,047
..		..	..
..		5,70,572	1,06,70,047
..		..	1,57,42,319
..		..	..
..		..	1,57,42,319
..		..	21,34,456
..		..	..
..		..	21,34,456
..		..	4,14,565
..		..	..
..		..	4,14,565

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL  
END OF THE

Nature of Expenditure	Expenditure	
	1	2
		Rs.
<b>124. CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING—contd.</b>		
<b>Material and Equipment under T. C. A. Programme— —concl'd.</b>		
<b>Operational Agreement No. 119—National Small Pox Eradication Plan—</b>		
Gross expenditure .. .. .	.. .. .	..
<i>Deduct—Receipts and Recoveries on Capital Account</i>		..
Net expenditure .. .. .	.. .. .	..
<b>Operational Agreement No. 35—Training of Crafts- men—</b>		
Gross expenditure .. .. .	.. .. .	..
<i>Deduct—Receipts and Recoveries on Capital Account</i>		..
Net expenditure .. .. .	.. .. .	..
<b>Miscellaneous Schemes—</b>		
Gross expenditure .. .. .	.. .. .	9,871
<i>Deduct—Receipts and Recoveries on Capital Account</i>		..
Net expenditure .. .. .	.. .. .	9,871
<b>Total—Net Expenditure—Material and Equipment under T.C.A. Programme .. .. .</b>		<b>12,10,947</b>
<b>Other Miscellaneous Schemes—</b>		
<b>Scheme for the distribution of approved seeds to cultivators—</b>		
Gross expenditure .. .. .	.. .. .	..
<i>Deduct—Receipts and Recoveries on Capital Ac- count</i> .. .. .	.. .. .	..
Net expenditure .. .. .	.. .. .	..
<b>Scheme for distribution of Ammonium Sulphate—</b>		
Gross expenditure .. .. .	.. .. .	1,85,43,236
<i>Deduct—Receipts and Recoveries on Capital Ac- count</i> .. .. .	.. .. .	—2,49,21,411
Net expenditure .. .. .	.. .. .	—63,78,175
<b>Scheme for distribution of Superphosphate—</b>		
Gross expenditure .. .. .	.. .. .	67,45,373
<i>Deduct—Receipts and Recoveries on Capital Ac- count</i> .. .. .	.. .. .	—54,40,936
Net Expenditure .. .. .	.. .. .	13,04,437

**EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO YEAR—contd.**

during 1965-66

	Plan	Total	Expenditure to end of 1965-66
	3	4	5
	Rs.	Rs.	Rs.
..		..	38,965
..		..	..
..		..	38,965
..		..	1,355
..		..	1,355
..		9,871	2,04,487
..		9,871	2,04,487
..		12,10,947	3,30,93,763
..		..	2,96,71,656
..		..	-2,71,89,156
..		..	24,82,500
..		1,85,43,236	8,63,80,470
..		-2,49,21,411	-12,68,11,092
..		-63,78,175	-4,04,30,622
..		67,45,373	2,83,98,724
..		-54,40,936	-2,17,01,016
..		13,04,437	66,97,708

**STATEMENT - NO. 13—DETAILED STATEMENT OF CAPITAL END OF THE**

Nature of Expenditure	Expenditure
1	Non-Plan 2 Rs.
<b>124. CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING—concl'd.</b>	
Other Miscellaneous Schemes--concl'd.	
Scheme for the distribution of Calcium Ammonium Nitrate—	
Gross expenditure .. .. .	6,57,20,768
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	—6,55,56,807
Net expenditure .. .. .	1,63,961
Scheme for distribution of Urea—	
Gross expenditure .. .. .	75,013
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. .. .	—56,897
Net expenditure .. .. .	18,116
Scheme for distribution of Ammonium Sulphate Nitrate—	
Gross expenditure .. .. .	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. .. .	—53,00,607
Net expenditure .. .. .	—53,00,607
Scheme for distribution of Fertilisers—	
Gross expenditure .. .. .	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. .. .	..
Net expenditure .. .. .	..
Scheme for distribution of Pesticides—	
Gross expenditure .. .. .	40,10,191
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. .. .	—7,88,499
Net expenditure .. .. .	32,21,692
Other Miscellaneous Small Schemes—	
Gross expenditure .. .. .	6,88,493
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. .. .	- 1,33,917
Net expenditure .. .. .	5,54,576
Total—Net Expenditure—Other Miscellaneous Schemes	—64,16,000
Grand Total--Net expenditure .. .. .	41,88,538
<b>125. APPROPRIATION TO THE CONTINGENCY FUND—</b>	
Total expenditure .. .. .	..
<b>GRAND TOTAL</b> .. .. .	<b>1,32,77,284</b>

**EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO YEAR—concl.**

during 1965-66

Plan	Total	Expenditure to end of 1965-66
3	4	5
Rs.	Rs.	Rs.
..	6,67,20,768	25,69,02,322
..	-6,55,56,807	-20,01,81,334
..	1,63,961	5,67,20,988
..	75,013	40,83,380
..	-56,897	-31,24,750
..	18,116	9,58,630
..	..	19,20,005
..	-53,00,607	-1,40,11,521
..	-53,00,607	-1,20,91,516
..	..	38,37,191
..	..	-10,44,419
..	..	27,92,772
..	40,10,191	40,10,191
..	-7,88,499	-7,88,499
..	32,21,692	32,21,692
..	6,88,493	16,05,905
..	-1,33,917	-8,20,924
..	5,54,576	7,84,981
..	-64,16,000	2,11,37,133
..	41,88,536	70,40,808
..	..	1,00,00,000
18,16,17,930	19,48,95,264	3,30,40,68,629

**STATEMENT NO. 14—STATEMENT SHOWING THE DETAILS OF  
GOVERNMENT COMPANIES, OTHER JOINT STOCK COMPANIES,**

Serial No.	Name of the concern	Year(s) of investment	Details of Type
1	2	3	4
<b>I. STATUTORY CORPORATIONS—</b>			
1	P.E.P.S.U. Road Corporation, Patiala.	Transport Up to 1964-65 1965-66	Working Capital
2	Mandi Kulu Road Corporation, Mandi.	Transport 1958-65 1965-66	Working Capital
3	Punjab Financial Corporation, Chandigarh.	1952-53 1965-66	Ordinary shares 5½% bonds
4	State Warehousing Corporation, Chandigarh.	1957-65	Ordinary shares
5	Land Development and Seed Corporation.	1964-65 1965-66	Working Capital

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(b) Expenditure appears under the head "95—Capital Outlay on Schemes of Agricultural Improvement and Research".



**INVESTMENT OF GOVERNMENT IN STATUTORY CORPORATIONS,  
CO-OPERATIVE BANKS AND SOCIETIES, ETC., UP TO THE END OF 1965-66**

Investment	Face value of each share	Amount invested up to the end of the year 1965-66	Amount of dividend declared/ Interest received and credited to the Government during the year	Remarks
Number of shares/ debentures and percentage of Government investment to the total paid up capital/ debentures	6	7	8	9
5	Rs.	Rs.	Rs.	
80% share in the capital investment.	..	89,24,700 9,47,000	28,20,922	Interest on investment. Accounts for 1965-66 have not yet been compiled (August 1966) and as such profit for the year has not been declared.
	Total	98,71,700		
41.62% share in the capital investment.	..	22,25,000 3,15,000	26,104	Interest on investment. The working capital of the Corporation is subscribed in the ratio of 2:2:1 by the Punjab Government, Himachal Pradesh Government and the Northern Railways respectively. The profits are equally distributable between the Punjab Government and the Himachal Pradesh Government, while the Northern Railways receive interest on the capital invested. The case regarding distribution of net profits is under consideration with the Corporation.
	Total	25,40,000		
24,503 15,000	24.5% 100	100 24,50,300 14,85,000	2,50,479 38,215	Interest on debentures. Dividend for 1964-65 declared during 1965-66—Rs. 73,609 Less amount transferred to Special Reserve Fund under Section 35 of the State Financial Corporation Act, 1951.
	Total	39,35,300		
21,500	50%	100	21,50,000	.. Net
(a)		30,00,000 30,00,000	..	(a) Full particulars of investment are awaited.
	Total	60,00,000(b)		
<b>Total—Statutory Corporations.</b>		<b>2,44,97,000</b>	<b>31,35,720(c)</b>	

(c) The corresponding amount booked under 'LVIII—Dividends, etc., from Commercial and other Undertakings' as per Statement No. 11 is Rs. 2,83,694. The difference of Rs. 28,47,026 is due to the booking of interest received from P.E.P.S.U. Road Transport Corporation and M. J. Kulu Road Transport Corporation under the head 'XVI—Interest' in accordance with State Budget Estimates (c.f. also footnote (d) at page 229).

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

Serial No.	Name of the concern	Year(s) of investment	Details of
			Type
1	2	3	4
<b>II. GOVERNMENT COMPANIES—</b>			
6	National Projects Corporation, Ltd.	Construction 1959-60	Equity shares as a d -
7	Punjab State Small Scale Industries Corporation.	1961-64	Equity shares
8	Punjab Export Corporation	.. 1963-64	Equity shares
9	Punjab Air Rifles, Ltd. ..	.. 1963-64	Equity shares
10	Punjab Industrial Development Corporation, Chandigarh	.. 1965-66	Equity capital
11	Punjab Seamless Tubes Mills, Ltd, Chandigarh.	1964-65	Ordinary shares
12	Punjab Poultry Corporation, Ltd. Chandigarh.	1964-65	Equity shares
13	The Punjab State Irons, Ltd.	.. 1965-66	Equity shares
14	Punjab Steel and Alloy, Ltd.	.. 1963-64	Equity shares
<b>III. JOINT STOCK COMPANIES—</b>			
15	Associated Cement Company, Ltd.	Upto 1964-65 1965-66	Ordinary shares
16	Dholpur Glass Works, Ltd., Dholpur.	Investment made by the former Princely States of P.E.P.S.U., year of investment has not been intimated by Government	Ordinary shares
17	Shri Udai Bhan Industries, Ltd., Dholpur.	Do.	Preference shares Ordinary shares Deferred shares

**INVESTMENT OF GOVERNMENT IN STATUTORY CORPORATIONS,  
ACTIVE BANKS AND SOCIETIES, ETC., UP TO THE END OF 1965-66—contd.**

Investment		Face value of each share	Amount invested up to the end of the year 1965-66	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
Number of shares /debt-entures and percentage of Government invest-ment to the total paid up capital/debentures		Rs.	Rs.	Rs.	
5	6	7	8	9	
1,000	6.87%	1,000	10,00,000	60,000	Dividend for 1964-65 paid in 1965-66.
20,000	100%	100	20,00,000	3,90,000	
9,399	100%	100	20,00,000	..	The balance of Rs. 10,80,100 is held as deposit from the Gov-ernment for subsequent issue of shares (September, 1966)
10,710	80%	100	10,71,000	..	Under liquidation.
-	..	..	10,15,000	..	
2,000	..	10	20,000	..	
15,000	100%	100	15,00,000	..	
4,000	..	100	18,51,920	..	A sum of Rs. 16,11,920 has been advanced by the State Government for equity capi-tal pending allotment of shares.
28,000	91.9%	10	2,80,000	..	
Total—Government Companies			1,14,37,920	4,50,000	
1,600	0.08%	100	1,60,000	31,131	Dividend of Rs. 10,647 was converted into bonus equity shares.
107		100	10,700		
		Total	1,70,700		
5,000	10%	10	50,000	..	The company sustained a loss of Rs. 86,037 during the year ended 31st December, 1964. The matter regarding sale of these shares is under con-sideration of the Government.
1,000		100	1,00,000	..	Under liquidation. Includes in-vestment of Rs. 87,500 from balance in the "Fund for Devel-opment Schemes."
10,000		10	1,00,000		
15,000		10	1,50,000		

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

Serial No.	Name of the concern	Year(s) of investment	Details of
			Type
1	2	3	4
<b>III. JOINT STOCK COMPANIES—contd.</b>			
18	Jind Industries, Ltd., Sangrur ..	Investment made by the former Princely States of the P.E.P.S.U., year of investment has not been intimated by Government	Ordinary shares
19	Dalmia Cement (Bharat), Ltd. ..	Do. 1965-66	Preference shares Equity shares
20	Dalmia Dadri Cement, Ltd., Dadri	Up to 1964-65	6% debentures
21	Harindra Ice and General Mills Co. (P) Ltd., Faridkot.	Do.	Ordinary shares
22	Sukhjit Starch and Chemicals, Ltd., Phagwara.	Do.	Ordinary shares
23	Shri Krishna Rajindra Mills, Ltd., Mysore.	Do.	Equity shares
24	Mysore Paper Mills, Ltd., Bangalore	Do.	Ordinary shares
25	Jagajit Cotton Textile Mills, Ltd., Phagwara.	1955-56	5% Preference shares 6% Debentures 6½% Debentures
26	Hindustan Wire Products, Ltd., Patiala.	1955-56	6% Debentures
27	Malwa Sugar Mills, Ltd., Dhuri ..	1954-55	Ordinary shares Preference shares 6% Debentures

**INVESTMENT OF GOVERNMENT IN STATUTORY CORPORATIONS,  
ACTIVE BANKS AND SOCIETIES, ETC., UP TO THE END OF 1965-66—contd.**

Investment		Face	Amount	Amount of	Remarks
Number of shares/debentures and percentage of Government investment to the total paid up capital/debentures		value of each share	invested up to the end of the year 1965-66	dividend declared/ interest received and credited to Government during the year	
5		6	7	8	9
		Rs.	Rs.	Rs.	
2,500	28.6%	6	15,000	..	
2,500	13.19%	10	25,000	13,163	Dividend of Rs. 2,250 was converted into equity shares.
5,775		10	57,750		
		Total	82,750		
480	19.1%	1,000	4,80,000	50,400	Interest on debentures.
300	20%	100	20,000		
1,500	1.8%	10	15,000*		
200	0.51%	50	18,948*		The State Government is contemplating sale of the shares, the market value of which is Rs. 10,000 only.
..	..	..	7,025*		Dividend declared at the rate of 6% during the year, but not yet credited.
2,000	..	..	50,000*		
1,000	2.01%	100	2,00,000	16,250	Dividend on shares.
500		1,000	10,00,000	68,250	Interest on debentures.
		1,000	5,00,000		
272	24%	1,000	2,72,000	18,000	Interest on debentures.
81,000		10	8,10,000		
7,600		25	1,90,000		
2,000		500	10,00,000	..	

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

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

Serial No.	Name of the concern	Year(s) of investment	Details of	
			Type	
1	2	3	4	
III. JOINT STOCK COMPANIES—conold.				
28	Investments through Sharnji Karamji, Bombay.	Messrs.	Investment made by the former Princely States of P.E.P.S.U., year of investment has not been intimated by Government	
29	Kasturba Sewa Mandir, Rajpura	--	Working Capital	
30	Shree Gopal Paper Mills, Ltd., Jagadhri.	1957-58	7% 2nd preference shares.	
31	Usha Spinning and Weaving Mills, Ltd., Faridabad.	1961-66	Cumulative preference shares.	
32	Hindustan Dowdat Tools, Ltd., Faridabad.	1962-64	Cumulative preference shares.	
33	Industrial Cables India, Ltd., Rajpura.	1962-63	Cumulative preference shares.	
34	Bharat Steel Tubes, Ltd., Ganaur ..	1963-65	Ordinary shares Preference shares	
35	Usha Forging and Stampings, Ltd.	1964-66	Preference equity shares.	
36	Sikands, Ltd. .. .. .	1964-66	Preference equity shares. Equity shares.	
37	Gopichand Textile Mills, Ltd. ..	1965-65	Cumulative preference shares.	
38	Oriental Spun Pipe Company, Ltd.	1965-66	Preference shares.	

**INVESTMENT OF GOVERNMENT IN STATUTORY CORPORATIONS,  
ACTIVE BANKS AND SOCIETIES, ETC., UP TO THE END OF 1985-86—contd.**

Investment Number of shares/debentures and percentage of Government investment to the total paid up capital/debentures	Face value of each share	Amount invested up to the end of the year 1985-86	Amount of dividend declared/ interest received and credited to Government during the year	Remarks	
5	6	7	8	9	
	Rs.	Rs.	Rs.		
..	..	9,04,609*	..	The investment consists of amounts advanced by Shri Shamji Karamji to other parties on behalf of the former Nabha State. Civil suit against the party was filed in the Bombay High Court and the court has granted decree against Shri Shamji Karamji. The question of execution of the decree against the party is under correspondence with the Law Department.	
..	..	2,29,318	..		
10,000	4.8%	100	10,00,000	01,000	
2,388 } 5,614 } 1,20,000 }	19%	100 100 10	2,38,600 5,61,400 12,00,000 }	..	
1,716	12.5%	100	1,71,500	30,699	
7,000	17.4%	100	7,00,000	1,07,683	Dividend for the period up to 31-10-84 received on 15-3-86.
1,53,950 23,986		10 100	15,39,500 23,98,500	..	
2,707 15,800		100 10	2,70,700 1,58,000	..	
5,933 8,415		100 100	5,93,300 8,41,500	..	
6,986		100	3,49,250	..	
9,995		100	8,50,650	..	
Total—Joint Stock Companies			1,72,38,148	4,26,576(a)	

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

(a) The corresponding figure exhibited under "LVIII—Dividends, etc., from Commercial and other Undertakings" in Statement No. II is Rs. 4,93,166. The difference of Rs. 66,590 is under reconciliation.

**STATEMENT NO. 14—STATEMENT SHOWING THE DETAILS OF INVEST  
GOVERNMENT COMPANIES, OTHER JOINT STOCK COMPANIES, COOPER**

Serial No.	Name of the concern	Year(s) of investment	Details of
			Type
1	2	3	4
<b>IV.—CO-OPERATIVE BANKS, ETC.,</b>			
39	All India Wool Combers Co-operative Society, Chandigarh.	1963-64	..
40	Bhargava Camp Ahinsik Charm Production-cum-Sale Co-operative Industrial Society, Ltd., Jullundur.	1963-66	Ordinary shares.
41	Punjab State Co-operative Supply and Marketing Federation, Ltd., Chandigarh.	1959-65 1965-66	Ordinary shares.
42	Co-operative Marketing and Processing Societies.	Up to 1964-65 1965-66	.. ..
43	Co-operative Marketing-cum-Processing Societies.	1963-65	..
44	Co-operative Consumer Stores (State Scheme)	1961-65	..
45	Central Co-operative Consumer Stores	1962-65 1965-66	.. ..
46	Co-operative Farming/Joint Farming Societies.	1961-65 1965-66	.. ..



**MENT OF GOVERNMENT IN STATUTORY CORPORATIONS,  
ACTIVE BANKS AND SOCIETIES, ETC., UP TO THE END OF 1965-66—contd.**

investment		Face value of each share	Amount invested up to the end of the year 1965-66	Amount of dividend declared/ interest received and credited to Govern- ment during the year	Remarks
Number of shares/deben- tures and percentage of Government investment to the total paid up capital/debentures					
5	6	7	8	9	
		Rs.	Rs.	Rs.	
85	45.55%	5,000	4,29,750	..	An amount of Rs. 4,750 is in deposit with the society for adjustment against subsequent purchases of shares.
240	..	100	24,000	..	The accounts of the society have not been audited nor has any dividend been declared by it. The Government have, therefore, decided to retire their entire share capital.
810	59.5%	500	4,05,000	8,850	
..	..	..	1,35,000		
		Total	5,40,000		
..	..	..	28,85,386	14,564	
			19,41,000		
		Total	48,26,386		
..	..	..	4,47,370	..	
..	..	..	25,072	..	
..	..	..	16,02,500	..	
			4,15,000	..	
		Total	20,17,500		
..	..	..	6,76,620	..	
			2,21,800	..	
		Total	8,98,420		

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

Serial No.	Name of the concern	Year(s) of investment	Details of
			Type
1	2	3	4
<b>IV—CO-OPERATIVE BANKS, ETC.—</b>			
contd.			
47	Co-operative Agricultural Credit Societies,	Up to 1964-65 1965-66	..
48	Bir Co-operative Tea Factory, Palampur.	1962-64	Government partici- pation in share capital.
49	Panch-Shila Industrial Co-operative Society, Ltd., Faridabad.	1958-63	7% debentures 6% debentures
50	Punjab State Land Mortgage Bank, Ltd., Chandigarh.	1957-63	..
51	Punjab State Co-operative Bank, Ltd., Chandigarh.	Up to 1963-64	..
52	Central Co-operative Banks (28)	Up to 1964-65 1965-66	..
53	Janta Co-operative Sugar Mills, Ltd., Bhogpur.	1955-56	Ordinary shares
54	Haryana Co-operative Sugar Mills, Ltd., Rohtak.	Do,	Do,

**MENT OF GOVERNMENT IN STATUTORY CORPORATIONS,  
ACTIVE BANKS AND SOCIETIES, ETC., UP TO THE END OF 1965-66—contd**

investment	Face value of each share	Amount invested up to the end of 1965-66	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
Number of shares/ debentures and percentage of Government investment to the total paid up capital, debentures				
5	6	7	8	9
	Rs.	Rs.	Rs.	
..	..	51,04,520 5,11,825	22,240	
..	Total ..	57,06,354		
..	..	1,00,000	..	
20	10,000	2,00,000	..	
45	5,000	2,25,000	..	
25,000	100	25,00,000	..	
64,383	100	64,33,300	1,31,458	
64,114	100	64,11,400	71,407	
85,638	50	42,83,900		
2,686	75	1,99,950		
..	..	1,78,000		
..	..	3,00,000		
	Total ..	1,13,73,250(a)		
20,000	32.48%	100	20,00,000	..
20,000	33.82%	100	20,00 000	..

(a) Including investment of Rs. 1,00,000 from the balance in the "Fund for Development Schemes".

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

Serial No.	Name of the concern	Year(s) of investment	Details of
			Type
1	2	3	4
<b>IV—CO-OPERATIVE BANKS, ETC.—concl'd.</b>			
55	Panipat Co-operative Sugar Mills, Ltd., Panipat	1955-57	Ordinary shares
56	Morinda Co-operative Sugar Mills, Ltd., Morinda.	1956-62	Do.
57	Batala Co-operative Sugar Mills, Ltd., Batala.	1956-62	Do.
58	Doaba Co-operative Sugar Mills, Ltd.	1962-65	Do.
59	Industrial Co-operative (Federation and Societies).	1961-64	..
60	Co-operative Labour and Construction Societies.	1963-65 1965-66	..

**MENT OF GOVERNMENT IN STATUTORY CORPORATIONS,  
ACTIVE BANKS AND SOCIETIES, ETC., UP TO THE END OF 1965-66—conold.**

investment		Face value of each share	Amount invested up to the end of the year 1965-66	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
Number of shares/ debentures and percentage of Government investment to the total paid up capital/debentures	percentage				
5	6	7	8	9	
		Rs.	Rs.	Rs.	
27,000	39.23%	100	20,00,000		
25,000	51.12%	100	25,00,000		
25,000	53.55%	100	25,00,000		
13,000	..	100	13,00,000		
..	..	..	2,50,000		
..	..	..	1,11,900		
			74,613		
		Total ..	1,86,513		
Total—Co-operative Banks, etc.			4,84,82,915	2,48,519(a)	
Grand Total ..		10,16,55,983 (b)	42,52,845		

(a) The amount shown here is less by Rs. 16,825 than that adjusted under the head "LVIII Dividends, etc., from Commercial and other Undertakings". The difference is under reconciliation.

(b) The amount shown here is less by Rs. 33,42,495 than the progressive capital outlay under "98—Capital Outlay on Industrial and Economic Development", and the "Fund for Development Scheme:—Investments" (share portion only). The difference is under reconciliation.

**STATEMENT NO. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1965-66 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE**

				(In crores of rupees)		
1	2	3	4	On 1st April, 1965	On 31st March, 1966	Increase (+) Decrease (—) in the year ended 31st March, 1966
<b>CAPITAL EXPENDITURE—</b>						
<b>Commercial Departments—</b>						
Multipurpose River Schemes ..	2,06.19	} 1,44.42	+1.80	}		
(a) +0.47						
(b) —0.28						
(c) —63.76						
Irrigation .. .. .	(d) 80.91	88.38	+7.47			
Electricity Schemes .. .. .	14.52	} ..	..	}		
(c) —14.52						
Other Commercial Departments and Undertakings .. .. .	6.59	7.15	+0.56			
Total—Commercial Departments ..	2,30.12	2,39.95	+9.83			
<b>Other Departments—</b>						
Other Accounts .. .. .	87.94	} +97.59	+9.78	}		
(e) —0.13						
Total—Capital Expenditure ..	3,17.93	3,37.54	+19.61			

(a) *Pro forma* adjustment of expenditure on Nangal Hydro-Electric Scheme erroneously dropped *pro forma* in 1958-59 accounts.

(b) *Pro forma* adjustment of expenditure incurred during 1962-63 treated as loan to the Punjab State Electricity Board from 1st February, 1963.

(c) *Pro forma* adjustment of expenditure incurred upto 31st January, 1959 less the balance in the Depreciation Reserve Fund—Electricity treated as loan to the Punjab State Electricity Board with effect from 1st February, 1959.

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

**STATEMENT NO. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1965-66 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—contd.**

(In crores of rupees)

1	On 1st April, 1965	On 31st March, 1966	Increase (+) Decrease (—) in the year ended 31st March, 1966
1	2	3	4
<b>Loans and Advances—</b>			
Loans to Local Funds, Private Parties, etc.	1,05.53 } (b) +0.28 } (c) +70.96 }	2,02.60	+25.83
Loans to Government Servants, etc.	0.84	0.89	+0.05
Total—Loans and Advances ..	1,77.61	2,03.49	+25.88
Total—Capital and other Expenditure	4,95.54	5,41.03	+45.49
<b>Deduct—Contributions from Revenue, Development Funds, Reserve Funds, etc., and Contingency Fund for Capital and other Expenditure ..</b>			
	—9.87 } (c) +2.55 } (e) +0.13 }	—7.13	+0.06
Net Capital and other Expenditure (outside the Revenue Account) ..	4,88.35	5,33.90	(f) +45.55

(e) Amount paid by the State Government during 1964-65 on account of their liability for payment of arrears of income tax due from P.E.P.S.U. Road Transport Corporation was erroneously treated as investment in the shares of the Corporation. Expenditure dropped *pro forma* with the concurrence of the State Government.

(f) See footnote (f) at page 180.

**STATEMENT NO. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1965-66 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—conold.**

(In crores of rupees)			
	On 1st April, 1965	On 31st March, 1966	Increase (+) Decrease (—) in the year ended 31st March, 1966
1	2	3	4
<b>PRINCIPAL SOURCES OF FUNDS—</b>			
<b>Debt—</b>			
Permanent Debt—Nominal Value	11·01	16·11	+5·10
Floating Debt .. .. .	2·14	0·30	—1·84
Loans from the Central Government	3,39·29	3,63·02	+23·73
Other Loans .. .. .	8·73	9·87	+1·14
Unfunded Debt .. .. .	10·38	11·77	+1·39
Total—Outstanding Debt ..	3,71·55	4,01·07	+29·52
Contingency Fund .. .. .	0·70	0·82	+0·12
Sinking Funds and Reserve Funds	* 28·05	32·61	+9·33
	(c) —4·77	}	
Net balance under Deposits, Advances, etc., other than those shown separately .. .. .	13·98	10·23	—3·75
Remittances .. .. .	—28·90	—25·92	+2·98
Total—Debt and other Obligations	3,80·61	4,18·81	+38·20
Deduct—Cash Balance .. .. .	—5·10	1·39	+6·49
Deduct—Investments .. .. .	13·05	13·75	+0·70
Net Provision of Funds .. .. .	3,72·66	4,03·67	(f) +31·01

\* Differs from the closing balance shown in the Finance Accounts, 1964-65 by 0·01 due to rounding.

(c) See footnote (c) at page 178.

(f) The difference of Rs. 14·54 crores between the net provision of funds and net capital and other expenditure during the year is explained below :—

Revenue Surplus (cf. page 8) .. .. .	14·55
Amount adjusted under the head 'Miscellaneous Government Account' .. .. .	—0·01
Total .. .. .	14·54



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**PART II**

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

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

Detailed Head of Account 1	Opening Balance 2 Rs.
<b>Part I—Consolidated Fund—</b>	
Revenue Receipts .. .. .	..
Expenditure on Revenue Account .. ..	..
Capital Expenditure outside the Revenue Account	..
<b>O. Public Debt—Debt Raised in India—</b>	
<b>I. Permanent Debt—</b>	
<b>Loans bearing Interest—</b>	
(1) 4% Punjab Loan, 1968 .. .. .	<i>Cr.</i> 2,03,86,200
(2) 4% Punjab Loan, 1971 .. .. .	<i>Cr.</i> 2,18,87,000
(3) 4½% Punjab Loan, 1972 .. .. .	<i>Cr.</i> 3,13,03,300
(4) 4½% Punjab Loan, 1974 .. .. .	<i>Cr.</i> 3,64,88,100
(5) 5½% Punjab Loan, 1977 .. .. .	<i>Cr.</i> ..
Total—Permanent Debt ..	<i>Cr.</i> 11,00,64,600
<b>II. Floating Debt—</b>	
<b>Other Floating Loans—</b>	
Ways and Means Advances from the Reserve Bank .. .. .	<i>Cr.</i> 2,14,00,000
Temporary Loans from Private Banks ..	<i>Cr.</i> ..
<b>III. Loans from the Central Government—</b>	
Loans .. .. .	<i>Cr.</i> 3,39,28,83,066
Other Ways and Means Advances .. ..	..
<b>IV. Other Loans—</b>	
<b>Loans from Autonomous Bodies—</b>	
(i) Loans from the National Agricultural Credit (Long-term Operation) Fund of the Reserve Bank of India .. .. .	<i>Cr.</i> 1,58,62,800
(ii) Loans from the Life Insurance Corporation of India .. .. .	<i>Cr.</i> 5,61,23,685
(iii) Loans from the National Co-operative Development Corporation .. .. .	<i>Cr.</i> 1,43,71,960
(iv) Loans from the Central Warehousing Board .. .. .	<i>Cr.</i> 4,40,283
(v) Loans from Khadi and Village Industries Commission .. .. .	<i>Cr.</i> 43,300
(vi) Loans from the Tea Board .. .. .	<i>Cr.</i> 4,50,000
Total—Other Loans ..	<i>Cr.</i> 8,72,92,034
Total—Public Debt ..	<i>Cr.</i> 3,61,16,39,700

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

Receipts 3 Rs.	Disbursements 4 Rs.	Closing Balance 5 Rs.
1,39,43,43,689	..	..
..	1,24,89,28,711	..
..	19,48,95,264	..
..	..	<i>Cr.</i> 2,03,86,200
..	..	<i>Cr.</i> 2,18,87,000
..	..	<i>Cr.</i> 3,13,03,300
..	..	<i>Cr.</i> 3,64,88,100
5,10,82,300	..	<i>Cr.</i> 5,10,82,300
5,10,82,300	..	<i>Cr.</i> 16,11,46,900
38,67,00,000	40,51,00,000	<i>Cr.</i> 30,00,000
6,50,00,000	6,50,00,000	..
44,58,56,184	20,85,58,804	<i>Cr.</i> 3,63,01,80,446
2,00,00,000	2,00,00,000	..
10,15,500	17,28,950	<i>Cr.</i> 1,51,49,350
1,00,00,000	11,42,126	<i>Cr.</i> 6,49,81,559
42,37,456	8,91,480	<i>Cr.</i> 1,77,17,942
..	31,624	<i>Cr.</i> 4,08,659
..	43,300	..
3,00,000	3,00,000	<i>Cr.</i> 4,50,000
1,55,52,956	41,37,480	<i>Cr.</i> 9,87,07,510
98,41,91,440	70,27,96,284	<i>Cr.</i> 3,89,30,34,856

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

Detailed Head of Account	Opening Balance
1	2
	Rs.
<b>Q—Loans and Advances by the State/ Union Territory Governments—</b>	
<b>(1) Loans to Local Funds, Private Parties, etc.—</b>	
(a) Loans to Municipalities .. .. .	Dr. (a) +3,03,79,687
	68,77,738 }
(b) Loans to District and other Local Fund Committees .. .. .	Dr. 42,167
(c) Loans to Landholders and other Notabilities..	Dr. 3,42,029
(d) Advances to Cultivators .. .. .	Dr. 25,26,55,437
(e) Loans and Advances to Displaced Persons ..	Cr. (c) 46,95,484
(f) Miscellaneous Loans and Advances .. .. .	Dr. 75,25,66,485
	(a) —3,03,79,687
	(d) +70,95,21,763
	(e) +28,24,984 }
(g) Loans and Advances under the Community Development Programme .. .. .	Dr. 4,57,22,711
Total—Loans to Local Funds, etc. .. .. .	Dr. 1,76,58,57,830
<b>(2) Loans to Government Servants, etc.</b>	
(i) House Building Advances .. .. .	Dr. 62,74,551
(ii) Advances for purchase of motor conveyances	Dr. 13,01,317
(iii) Advances for purchase of other conveyances	Dr. 2,68,661
(iv) Passage Advances .. .. .	Dr. 55
(v) Other Advances .. .. .	Dr. 5,55,338
Total—Loans to Government Servants, etc. ..	Dr. 83,99,922
<b>TOTAL—LOANS AND ADVANCES BY THE STATE/ UNION TERRITORY GOVERNMENTS .. .. .</b>	<b>Dr. 1,77,42,57,752</b>

(a) *Pro forma* adjustment of loans given to Municipalities under the National Water Supply and Sanitation Scheme previously recorded under "Miscellaneous Loans and Advances".

(b) Includes also transactions on account of loans advanced to Zilla Prishads and Village Panchayats which were to be recorded under a separate minor head "Loans to Panchayats." The classification adopted here follows the State Budget Estimates for 1965-66.

(c) The credit balance under this head is under reconciliation.

(d) *Pro forma* adjustment of capital expenditure incurred upto 31st January, 1959 on Nangal Hydro-Electric Scheme and other Electricity Schemes minus the balance in the Depreciation Reserve Fund—Electricity, treated as loan to the Punjab State Electricity Board with effect from 1st February, 1959.

(e) *Pro forma* adjustment of capital expenditure incurred during 1962-63 treated as loan to the Punjab State Electricity Board from 1st February, 1963.

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

Receipts	Disbursements	Closing Balance
3	4	5
Rs.	Rs.	Rs.
10,45,989	46,41,465	<i>Dr.</i> 4,08,52,901
..	..	<i>Dr.</i> 42,167*
48,708	..	<i>Dr.</i> 2,93,321*
7,14,31,389	(b) 10,33,83,213	<i>Dr.</i> 28,46,07,261*
1,26,84,056	10,95,000	<i>Cr.</i> (c)1,62,84,540*
1,80,08,532	(b) 25,14,32,620	<i>Dr.</i> 1,66,79,57,633
59,51,920	(b) 87,42,550	<i>Dr.</i> 4,85,13,341*
10,91,70,594	(f) 36,92,94,848	<i>Dr.</i> 2,02,59,82,084
13,15,942	15,87,113	<i>Dr.</i> 65,45,722*
7,70,946	7,83,543	<i>Dr.</i> 13,13,914*
2,45,108	2,12,202	<i>Dr.</i> 2,35,755*
—42	..	<i>Dr.</i> 97*
2,30,99,577	2,33,66,525	<i>Dr.</i> 8,22,286*
2,54,31,531	2,59,49,383	<i>Dr.</i> 89,17,774*
13,46,02,125	39,52,44,231	<i>Dr.</i> 2,03,48,99,858

\*See explanatory note 3 under Statement No. 8 at page 47.

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

Minor Head of Account	Amount Rs.
Loans to Municipalities .. .. .	9,41,000
Advances to Cultivators .. .. .	3,11,38,383
Loans and Advances to Displaced Persons .. .. .	6,75,426
Miscellaneous Loans and Advances .. .. .	22,87,77,543
Loans and Advances under the Community Development Programme .. .. .	78,42,700
<b>Total ..</b>	<b>26,93,75,052</b>

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

Detailed Head of Account				Opening Balance	
1				2	
				Rs.	
<b>Part II—Contingency Fund—</b>					
Contingency Fund .. .. .				<i>Cr.</i>	69,87,050
<b>Part III—Public Account—</b>					
<b>S—Unfunded Debt—</b>					
<b>State Provident Funds—</b>					
(i) General Provident Fund .. .. .				<i>Cr.</i>	8,22,22,937
(ii) Indian Civil Service Provident Fund ..				<i>Cr.</i>	8,28,411
(iii) Indian Civil Service (Non-European Members) Provident Fund .. .. .				<i>Cr.</i>	10,71,392
(iv) All India Services Provident Fund ..				<i>Cr.</i>	22,21,391
(v) Punjab Contributory Provident Fund ..				<i>Cr.</i>	1,70,37,682
(vi) Workmen's Contributory Provident Fund ..				<i>Cr.</i>	—7,059
(vii) Other Miscellaneous Provident Funds ..				<i>Cr.</i>	4,62,615
<b>Total—Unfunded Debt ..</b>				<i>Cr.</i>	10,38,37,369
<b>T—Deposits and Advances—</b>					
<b>Part I—Deposits bearing interest—</b>					
<b>(A) Reserve Funds—</b>					
(i) Deposits of Depreciation Reserve of Government Commercial Undertakings—					
Depreciation Reserve Fund—Motor Transport				<i>Cr.</i>	2,20,11,938
(ii) Depreciation Reserve Fund—Electricity ..				<i>Cr.</i>	.. (a)
(iii) Depreciation Reserve Fund—Government Presses .. .. .				<i>Cr.</i>	32,64,194
(iv) Reserve Funds—Transport—					
Accident Reserve Fund .. .. .				<i>Cr.</i>	4,75,350
<b>Total—Reserve Funds .. .. .</b>				<i>Cr.</i>	2,57,51,482

(a) The balance of Rs. 4.77 crores at the credit of Depreciation Reserve<sup>e</sup> Fund—Electricity has been dropped *pro forma*. The amount was deducted, under orders of Government, from capital expenditure for the purpose of arriving at the amount treated as loan to the Electricity Board.

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

Receipts	Disbursements	Closing Balance
3	4	5
Rs.	Rs.	Rs.
30,12,950	18,23,001	Cr. 81,76,999
1,34,60,190	45,41,182	Cr. 9,11,41,945
1,18,806	1,45,693	Cr. 8,01,524
(a) —3,23,449	70,971	Cr. 6,76,972
6,89,552	1,98,550	Cr. 27,12,393
54,15,276	5,47,471	Cr. 2,19,05,487
7	..	Cr. (b)—7,052
21,322	25,241	Cr. 4,58,696
1,93,81,704	55,29,108	Cr. 11,76,89,965
80,13,336	41,44,049	Cr. 2,58,81,225
..	..	..
4,17,586	..	Cr. 36,81,780
2,18,600	89,235	Cr. 6,04,715
86,49,522	42,33,284	Cr. 3,01,67,720

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

(b) Minus balance is under investigation.

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

Detailed Head of Account 1	Opening Balance 2
	Rs.
<b>T—Deposits and Advances—contd.</b>	
<b>Part I—Deposits bearing interest—conold.</b>	
<b>(B)—Other Deposit Accounts—</b>	
Other Deposits—	
(i) Bharatpur Endowment Fund .. ..	<i>Cr.</i> 6,400
(ii) Bharatpur Endowment Fund—Investments	<i>Dr.</i> 6,400
(iii) Deposits of Charitable Trusts .. ..	<i>Cr.</i> 4,99,563
Total—Other Deposit Accounts—	
Gross .. ..	<i>Cr.</i> 5,05,963
Investments .. ..	<i>Dr.</i> 6,400
Total—Deposits bearing interest—	
Gross .. ..	<i>Cr.</i> 2,62,57,445
Investments .. ..	<i>Dr.</i> 6,400
<b>Part II—Deposits not bearing interest—</b>	
<b>(A) Sinking Funds—</b>	
Appropriation for Reduction or Avoidance of Debt—	
Sinking Funds .. .. .	<i>Cr.</i> 14,69,09,701
Sinking Fund Investment Account .. ..	<i>Dr.</i> 7,30,86,361
<b>(B) Reserve Funds—</b>	
(i) Fund for Development Schemes .. ..	<i>Cr.</i> 2,58,02,481
(ii) Fund for Development Schemes—Investments	<i>Dr.</i> 2,58,02,481
(iii) State Agricultural Credit Relief and Guarantee Fund .. .. .	<i>Cr.</i> 2,50,000
(iv) Foodgrains Reserve Fund .. ..	<i>Cr.</i> 12,63,784
(v) Industrial Loan Fund .. ..	<i>Cr.</i> 1,37,07,304
(vi) Fund for Village Reconstruction and Harijan Uplift .. .. .	<i>Cr.</i> 1,91,24,507
Total—Reserve Funds—	
Gross .. ..	<i>Cr.</i> 6,01,48,076
Investments .. ..	<i>Dr.</i> 2,58,02,481



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

Receipts	Disbursements	Closing Balance	
3	4	5	
Rs.	Rs.	Rs.	
..	..	<i>Cr.</i>	6,400
..	..	<i>Dr.</i>	6,400
..	..	<i>Cr.</i>	4,99,563
..	..	<i>Cr.</i>	5,05,963
..	..	<i>Dr.</i>	6,400
86,49,522	42,33,284	<i>Cr.</i>	3,06,73,683
..	..	<i>Dr.</i>	6,400
8,93,14,917	..	<i>Cr.</i>	23,62,24,618
..	..	<i>Dr.</i>	7,30,86,361
..	..	<i>Cr.</i>	2,58,02,481
5,000	..	<i>Dr.</i>	2,57,97,481
3,00,000	..	<i>Cr.</i>	4,50,000
10,83,246	107	<i>Cr.</i>	23,46,923
1,88,46,527	1,42,29,830	<i>Cr.</i>	1,83,24,001
..	63,16,132	<i>Cr.</i>	1,28,08,375
2,01,29,773	2,05,46,069	<i>Cr.</i>	5,97,31,780
5,000	..	<i>Dr.</i>	2,57,97,481

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

Detailed Head of Account 1	Opening Balance 2
	Rs.
<b>T—Deposits and Advances—contd.</b>	
<b>Part II—Deposits not bearing interest—contd.</b>	
<b>(C) Other Deposit Accounts—</b>	
<b>Deposits of Local Funds—</b>	
(i) District Funds .. .. .	<i>Cr.</i> 71,32,075
(ii) Municipal Funds .. .. .	<i>Cr.</i> 9,15,114
(iii) Town and Bazar Funds .. .. .	<i>Cr.</i> 75,210
(iv) Public Works Funds .. .. .	<i>Cr.</i> 20,80,718
(v) State Transport Corporation Fund ..	<i>Cr.</i> 10,28,980
(vi) Village Panchayat Fund—	
(a) Village Panchayat Fund, Gurgaon ..	<i>Cr.</i> 56,637
(b) Construction of Panchayat Ghar at Chandigarh .. .. .	<i>Cr.</i> 64,845
Total—Village Panchayat Fund ..	<i>Cr.</i> 1,21,482
(vii) Panchayat Samiti Fund .. .. .	<i>Cr.</i> 3,10,83,354
(viii) Zila Parishad Fund .. .. .	<i>Cr.</i> 95,93,267
(ix) Other Miscellaneous Funds—	
(a) Punjab State Electricity Board Fund ..	<i>Dr.</i> 4,49,34,971
(b) Deposit Account of the Punjab State Electricity Board to meet payments against Yen credits .. .. .	<i>Dr.</i> 12
(c) Deposits made by the Punjab State Electricity Board on account of Hydrel Organisation .. .. .	<i>Dr.</i> 19,12,423
(d) Amount due to Muslim Employees of Local Bodies .. .. .	<i>Dr.</i> 387
Total—Other Miscellaneous Funds ..	<i>Dr.</i> 4,68,97,793
Total—Deposits of Local Funds ..	<i>Cr.</i> 50,67,407

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

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

Receipts	Disbursements	Closing Balance
3	4	5
Rs.	Rs.	Rs.
21,28,585	46,27,742	<i>Cr.</i> 46,32,918*
17,19,860	19,22,725	<i>Cr.</i> 7,12,249*
..	..	<i>Cr.</i> 75,210
5,52,906	..	<i>Cr.</i> 26,33,684
1,98,81,961	2,02,03,018	<i>Cr.</i> 7,07,923
—39,990 (a)	..	<i>Cr.</i> 16,647*
—11,843 (a)	..	<i>Cr.</i> 53,002*
—51,833	..	<i>Cr.</i> 69,649
4,02,14,844	4,22,70,848	<i>Cr.</i> 2,89,62,350*
1,85,12,256	1,66,55,604	<i>Cr.</i> 1,14,49,919*
--20,31,145	3,569	<i>Dr.</i> 4,70,19,685(b)
..	—12	..
34,20,083	16,08,223	<i>Dr.</i> 1,00,563(c)
—388 (a)	—775 (a)	..
13,88,550	16,11,005	<i>Dr.</i> 4,71,20,248
8,13,47,189	8,72,90,942	<i>Cr.</i> 21,23,654

\* See explanatory note 3 under statement No. 8 at page 47.

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

(c) Debit balance is due to short deposits by the Punjab State Electricity Board.

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

Detailed Head of Account 1	Opening Balance 2 Rs.
<b>T—Deposits and Advances—contd.</b>	
<b>Part II—Deposits not bearing interest—contd.</b>	
<b>(C)—Other Deposit Accounts—contd.</b>	
<b>Departmental and Judicial Deposits—</b>	
<b>Civil Deposits—</b>	
(i) Revenue Deposits .. .. .	<i>Cr.</i> 3,53,42,609
(ii) Civil and Criminal Courts' Deposits ..	<i>Cr.</i> 29,93,372
(iii) Personal Deposits .. .. .	<i>Cr.</i> 2,78,50,876
(iv) Personal Deposits—Investments .. ..	<i>Dr.</i> 51,910
(v) Public Works Deposits .. .. .	<i>Cr.</i> 7,91,97,860
(vi) Deposits of Government Companies, Corporations, etc. .. .. .	<i>Cr.</i> 2,00,434
(vii) Deposits on account of Police Funds— Police Clothing and Equipment Fund ..	<i>Cr.</i> 74,42,244
(viii) Account of Courts' Deposits transferred from Pakistan .. .. .	<i>Cr.</i> 15,71,186
(ix) Deposits for work done for Public bodies or private individuals—	
(a) Deposits for purchase of Fire Fighting Equipment .. .. .	<i>Cr.</i> —11,148
(b) Other Deposits .. .. .	<i>Cr.</i> —289
<b>Total—Deposits for work done for Public bodies, etc. .. .. .</b>	<b><i>Cr.</i> —11,437</b>

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

Receipts	Disbursements	Closing Balance
3	4	5
Rs.	Rs.	Rs.
4,96,77,806	4,19,81,616	<i>Cr.</i> 4,30,38,799*
78,31,459	60,38,171	<i>Cr.</i> 47,86,637*
35,66,37,450	31,05,84,751	<i>Cr.</i> 1,39,03,575*
..		<i>Dr.</i> 51,910
12,89,52,399	11,39,86,376	<i>Cr.</i> 9,41,63,883
..	22,060	<i>Cr.</i> 1,78,374
96,20,255	1,32,71,582	<i>Cr.</i> 37,90,917*
717	4,51,135	<i>Cr.</i> 11,20,768*
..		<i>Cr.</i> —11,148(a)
11,526	52,909	<i>Cr.</i> —41,672(a)
11,526	52,909	<i>Cr.</i> —53,820

\* See explanatory note 3 under statement No. 8 at page 47.

(a) Minus balance is under investigation.

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

Detailed Head of Account 1	Opening Balance 2 Rs.
<b>T—Deposits and Advances—contd.</b>	
<b>Part II—Deposits not bearing interest—contd.</b>	
<b>(C) Other Deposit Accounts—contd.</b>	
<b>Departmental and Judicial Deposits—concl'd.</b>	
<b>Civil Deposits—concl'd.</b>	
(x) Deposits of fees received by Government servants for work done for private bodies ..	<i>Cr.</i> 37,295
(xi) Agents' Commission Charges recovered by Food Supply Department .. ..	<i>Cr.</i> 8,610
(xii) Deposits in connection with Elections— Deposits made by candidates for State Legislature .. .. .	<i>Cr.</i> 12,074
(xiii) Deposits of Educational Institutions ..	<i>Cr.</i> 99,60,333
(xiv) Deposits of Rehabilitation Finance Administration .. .. .	<i>Cr.</i> 100
(xv) Security deposits of employees of erstwhile Jind State .. .. .	<i>Cr.</i> 110
(xvi) Unclaimed deposits in the General Provident Fund .. .. .	<i>Cr.</i> 68,528
(xvii) Transfers from the Deposit Account of the Custodian, Evacuee Property for financing loans to displaced persons .. ..	<i>Cr.</i> 6,04,771
<b>Total—Civil Deposits—</b>	
Gross .. ..	<i>Cr.</i> 16,52,78,965
Investments .. ..	<i>Dr.</i> 51,910

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

Receipts	Disbursements	Closing Balance	
3	4	5	
Rs.	Rs.	Rs.	
4,10,129	625	<i>Cr.</i>	4,52,799
—28(a)	..	<i>Cr.</i>	8,582*
13,500	23,417	<i>Cr.</i>	2,157*
91,45,656	67,30,622	<i>Cr.</i>	1,23,75,367*
..	..	<i>Cr.</i>	100
..	..	<i>Cr.</i>	110
9,655	27	<i>Cr.</i>	78,156
..	..	<i>Cr.</i>	6,04,771
56,23,16,524	52,31,43,294	<i>Cr.</i>	20,44,52,195
..	..	<i>Dr.</i>	51,910

\*See explanatory note 3 under statement No. 8 at page 47.

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

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

Detailed Head of Account 1	Opening Balance 2 Rs.
<b>T—Deposits and Advances—contd.</b>	
<b>Part II—Deposits not bearing interest—contd.</b>	
<b>(U)—Other Deposit Accounts—contd.</b>	
<b>Other Accounts—</b>	
(i) Subventions from Central Road Fund .. ..	..
(ii) Deposit Account of grants made by the Indian Central Cotton Committee .. ..	<i>Cr.</i> 1,24,141
(iii) Deposit Account of grants made by the Indian Council of Agricultural Research .. ..	<i>Cr.</i> 34,283
(iv) Deposit Account of grants <sup>made</sup> by the Indian Central Sugarcane Committee .. ..	<i>Cr.</i> 30,562
(v) Deposit Account of grants from the Central Government for the development of handloom industries .. ..	<i>Cr.</i> 15,072
(vi) Central Cotton Committee Research Fund .. ..	<i>Cr.</i> 1,20,952
(vii) Deposit Account of grants made by Central Government for financing Cotton Extension Schemes .. ..	<i>Cr.</i> 1,42,747
(viii) Deposit Account of grants made by the Indian Central Tea Board .. ..	<i>Cr.</i> ..
(ix) Deposit Account of grants made by the Indian Central Oilseeds Committee .. ..	<i>Cr.</i> 95,121
(x) Deposit Account of grants made by the Indian Central Tobacco Committee .. ..	<i>Cr.</i> 1,571
(xi) Deposit Account of grants from the Ministry of Rehabilitation to Educational Institutions	<i>Cr.</i> 1,23,332
(xii) Deposits of the sale-proceeds of World Health Organisation Seals .. ..	<i>Cr.</i> 1,413



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

Receipts	Disbursements		Closing Balance
3	4		5
Rs.	Rs.		Rs.
17,00,000	17,00,000		..
1,03,546	..	Cr.	2,27,637
1,39,170	35,484	Cr.	1,37,969
1,813	495	Cr.	31,880
500	..	Cr.	15,572
—1,03,546(a)	..	Cr.	17,406
..	..	Cr.	1,42,747
41,555	..	Cr.	41,555
1,86,988	6,955	Cr.	2,75,154
34,854	3,859	Cr.	32,566
..	..	Cr.	1,23,332
..	..	Cr.	1,413*

\*See explanatory note 3 under statement No. 8 at page 47.

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

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

Detailed Head of Account 1	Opening Balance 2 Rs.
<b>T—Deposits and Advances—contd.</b>	
<b>Part II—Deposits not bearing interest—concl'd.</b>	
<b>(C) Other Deposit Accounts—concl'd.</b>	
<b>Other Accounts—concl'd.</b>	
(xiii) Deposit Account of Relief and Rehabilitation Loans to be written off .. ..	Cr. 24,50,015
(xiv) Deposit Account of grant from the Central Government for the food production drive schemes—Bonus for accelerating production of foodgrains .. .. .	Cr. 1,37,32,605
(xv) Deposit Account of grants from the Central Government for the food production drive schemes—Bonus for accelerating production of foodgrains—Investments .. ..	Dr. 1,00,000
(xvi) Deposit Account of grants received from the Ford Foundation .. .. .	Cr. 25,000
(xvii) Deposit Account of grants made by the Indian Spices and Cashewnuts Committee ..	Cr. ..
<b>Total—Other Accounts—</b>	
Gross .. ..	Cr. 1,68,96,814
Investments .. ..	Dr. 1,00,000
<b>Total—(c)—Other Deposit Accounts—</b>	
Gross .. ..	Cr. 18,72,43,186
Investments .. ..	Dr. 1,51,910
<b>Total—Part II—Deposits not bearing interest—</b>	
Gross .. ..	Cr. 39,43,00,963
Investments .. ..	Dr. 9,90,40,752

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

Receipts	Disbursements	Closing Balance
3	4	5
Rs.	Rs.	Rs.
..	..	<i>Cr.</i> 24,50,015*
..	4,695	<i>Cr.</i> 1,37,27,910
..	..	<i>Dr.</i> 1,00,000
..	..	<i>Cr.</i> 25,000
2,144	..	<i>Cr.</i> 2,144
21,07,024	17,51,488	<i>Cr.</i> 1,72,52,350
..	..	<i>Dr.</i> 1,00,000
64,87,70,737	61,21,85,724	<i>Cr.</i> 23,38,28,199
..	..	<i>Dr.</i> 1,51,910
75,82,15,427	63,27,31,793	<i>Cr.</i> 51,97,84,597
5,000	..	<i>Dr.</i> 9,90,35,752

\*See explanatory note 3 under statement No. 8 at page 47.

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

Detailed Head of Account 1	Opening Balance 2 Rs.
<b>T—Deposits and Advances—contd.</b>	
<b>Part III—Advances not bearing interest—</b>	
<b>(1) Departmental Advances—</b>	
<b>(i) Civil Advances—</b>	
(a) Objection Book Advances .. ..	<i>Dr.</i> 22,30,438
(b) Taccoavi Works Advances .. ..	<i>Dr.</i> 1,28,293
(c) Passage Advances .. ..	<i>Dr.</i> ..
Total—Civil Advances .. ..	<i>Dr.</i> 23,58,731
<b>(ii) Special Advances—</b>	
(a) Advances to Government servants on transfer to Chandigarh .. ..	<i>Dr.</i> 40,345
(b) Advances for the opening of a banking account of Mr. Slocum .. ..	<i>Dr.</i> 4,76,190
(c) Other Special Advances .. ..	<i>Cr.</i> 2,05,753
Total—Special Advances .. ..	<i>Dr.</i> 3,10,782
<b>(iii) Forest Advances .. ..</b>	<i>Dr.</i> 15,996
<b>(iv) Revenue Advances—</b>	
(a) Advances for Forests of the Rana of Darkot	<i>Cr.</i> 10,671
(b) Advances for Forests of the Delath Estate ..	<i>Cr.</i> 225
(c) Cost of boundary marks recoverable from Landholders .. ..	<i>Dr.</i> 10,387
Total—Revenue Advances .. ..	<i>Cr.</i> 509
Total—Departmental Advances .. ..	<i>Dr.</i> 26,85,000
<b>(2) Permanent Advances .. ..</b>	<i>Dr.</i> 4,48,209
<b>(3) Account with Governments of Other Countries— Malaysia .. ..</b>	.. ..
<b>(4) Accounts with the Government of Burma ..</b>	<i>Dr.</i> ..
<b>(5) Accounts with the Reserve Bank .. ..</b>	<i>Dr.</i> 642
<b>(6) Accounts with Government of Pakistan ..</b>	<i>Dr.</i> 55,17,310
Total—Part III—Advances not bearing interest ..	<i>Dr.</i> 86,51,161

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

Receipts	Disbursements		Closing Balance <sup>e</sup>
3	4		5
Rs.	Rs.		Rs.
14,10,295	9,88,486	<i>Dr.</i>	18,08,629
89,532	4,76,710	<i>Dr.</i>	5,15,471
—25 (a)	1,175	<i>Dr.</i>	1,200
14,99,802	14,66,371	<i>Dr.</i>	23,25,300
15,832	6,541	<i>Dr.</i>	31,054
..	..	<i>Dr.</i>	4,76,190
..	..	<i>Cr.</i>	(b) 2,05,753
15,832	6,541	<i>Dr.</i>	3,01,491
1,96,97,062	1,96,83,602	<i>Dr.</i>	2,536
..	..	<i>Cr.</i>	(b) 10,671
..	..	<i>Cr.</i>	(b) 225
..	..	<i>Dr.</i>	10,387
..	..	<i>Cr.</i>	509
2,12,12,096	2,11,56,514	<i>Dr.</i>	26,28,818
56,413	34,442	<i>Dr.</i>	4,26,238
..	1,326	<i>Dr.</i>	(c) 1,326
1,572	1,602	<i>Dr.</i>	30
2,327	2,829	<i>Dr.</i>	1,144
..	44,803	<i>Dr.</i>	55,62,113
2,12,73,008	2,12,41,516	<i>Dr.</i>	86,19,669

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

(b) Credit balance is under investigation.

(c) The balance under this head is apparently due to an erroneous adjustment which is being looked into.

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

Detailed Head of Account 1	Opening Balance 2	Rs.
<b>T—Deposits and Advances—contd.</b>		
<b>Part IV—Suspense—</b>		
<b>(I) Suspense Accounts—</b>		
<b>(1) Suspense Account—</b>		
(a) Objection Book Suspense—Receipts ..	<i>Cr.</i>	90,75,547
(b) Objection Book Suspense—Payments ..	<i>Dr.</i>	57,87,028
(c) East Punjab Suspense .. .. .	<i>Cr.</i>	62,76,823
(d) Unclassified Items .. .. .	<i>Dr.</i>	40,65,942
(e) Purchase of Fodder .. .. .	<i>Dr.</i>	24,617
(f) Land Revenue from land belonging to Pakistan Nationals .. .. .	<i>Cr.</i>	9,590
(g) Receipts on account of forfeitures due to enforcement of penal clauses of contracts and agreements against migrants to Pakistan ..	<i>Cr.</i>	336
(h) Provident Fund payments relating to pre-partition claims made on behalf of West Pakistan .. .. .	<i>Dr.</i>	9,99,391
(i) Amount due to Muslim Contractors ..	<i>Cr.</i>	48,615
(j) Amount due to the employees of the defunct Board of Economic Enquiry .. .. .	<i>Dr.</i>	28,008
(k) Pilot Project Scheme .. .. .	<i>Cr.</i>	5,502
(l) Civil List Pensions .. .. .	<i>Dr.</i>	67,961
(m) Unspent balance of purchase of foodgrains for Pakistan .. .. .	<i>Cr.</i>	1,23,816
(n) Rulers' suspense .. .. .	<i>Dr.</i>	2,861
(o) Miscellaneous Suspense—Receipts .. .. .	<i>Cr.</i>	15,792
(p) Miscellaneous Suspense—Payments ..	<i>Dr.</i>	29,455
Total—Suspense Account ..	<i>Cr.</i>	45,50,758

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

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

Receipts	Disbursements	Closing Balance	
3	4		
Rs.	Rs.	Rs.	
(a) —27,39,431	2,93,664	<i>Cr.</i>	60,42,452
1,14,016	(a) —20,52,500	<i>Dr.</i>	36,20,512
(a) —3,390	..	<i>Cr.</i>	62,73,433
11,80,552	(a) —24,33,378	<i>Dr.</i>	4,52,012
..	..	<i>Dr.</i>	24,617
(a) —20	..	<i>Cr.</i>	9,570
..	..	<i>Cr.</i>	336
..	21,380	<i>Dr.</i>	10,20,771
(a) —16,125	..	<i>Cr.</i>	32,490
..	..	<i>Dr.</i>	28,008
..	..	<i>Cr.</i>	5,502
..	..	<i>Dr.</i>	67,961
(a) —1,23,816	..		..
..	..	<i>Dr.</i>	2,861
..	15,792		..
29,455	..		..
—15,58,759	—41,55,042	<i>Cr.</i>	71,47,041

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

Detailed Head of Account	Opening Balance
1	2
	Rs.
<b>T—Deposits and Advances—contd.</b>	
<b>Part IV—Suspense—contd.</b>	
<b>(I) Suspense Accounts—concl'd.</b>	
(2) Payment of General Provident Fund in advance of cash credit to be received from Pakistan ..	<i>Dr.</i> 5,625
(3) Provident Fund Suspense .. ..	<i>Dr.</i> 7,495
(4) Pay and Accounts Offices Suspense ..	<i>Dr.</i> 24,39,862
(5) Cash Settlement Suspense Account ..	..
(6) Reserve Bank Suspense—Headquarters ..	<i>Dr.</i> 13,35,536
(7) Central Accounts Office—Reserve Bank Suspense .. .. .	<i>Cr.</i> 2,39,213
(8) Payments on behalf of Central Claims Organisation—Interim Relief .. .. .	<i>Dr.</i> 1,048
(9) Cash Balance Investment Account ..	<i>Dr.</i> 3,14,61,303
(10) Recoveries of Service Payments .. ..	<i>Cr.</i> 3,452
(11) Departmental Adjusting Account—Receipts	<i>Cr.</i> 12,20,848
(12) Departmental Adjusting Account—Payments .. .. .	<i>Dr.</i> 14,20,847
(13) Punjab Government Suspense .. ..	<i>Dr.</i> 3,56,80,253
Total—Suspense Accounts .. ..	<i>Dr.</i> 6,63,37,698
<b>(II) Cheques and Bills—</b>	
<b>Departmental Cheques—</b>	
(a) Postal Cheques .. .. .	<i>Dr.</i> 11,70,513
(b) Other Departmental Cheques .. ..	<i>Dr.</i> 2,91,384
(c) Legislative Assembly Cheques .. ..	..
Total—Departmental Cheques .. ..	<i>Dr.</i> 14,61,897
Total—Cheques and Bills .. ..	<i>Dr.</i> 14,61,897

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



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

Receipts	Disbursements	Closing Balance
3	4	5
Rs.	Rs.	Rs.
..	(a) —5,625	..
(b) —515	(a) —3,469	<i>Dr.</i> 4,541
7,90,072	1,65,184	<i>Dr.</i> 18,14,974
9,17,06,003	16,70,02,618	<i>Dr.</i> 7,52,96,615
1,74,273	(a) —54,56,438	<i>Cr.</i> 42,95,175
3,78,05,570	3,82,02,738	<i>Dr.</i> 1,57,955
20	57	<i>Dr.</i> 1,085
26,64,73,086	27,34,99,948	<i>Dr.</i> 3,84,88,165
(a) —3,372	..	<i>Cr.</i> 80
(a) —51,91,741	..	<i>Dr.</i> 39,70,893
..	12,90,038	<i>Dr.</i> 27,10,885
..	..	<i>Dr.</i> 3,56,80,253
39,01,94,637	47,05,40,009	<i>Dr.</i> 14,66,83,070
..	..	<i>Dr.</i> 11,70,513*
2,91,384	..	..
2,99,218	2,99,218	..
5,90,602	2,99,218	<i>Dr.</i> 11,70,513
5,90,602	2,99,218	<i>Dr.</i> 11,70,513

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

\*See explanatory note 3 under Statement No. 8 at page 47.

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

Detailed Head of Account					Opening Balance	
1					2	
					Rs.	
<b>T—Deposits and Advances—concl'd.</b>						
<b>Part IV—Suspense—concl'd.</b>						
<b>(III) Departmental and Similar Accounts—</b>						
Civil Departmental Balances—						
(a) Forest	..	..	..	..	<i>Dr.</i>	2,179
(b) Postal	..	..	..	..	<i>Dr.</i>	22,98,569
(c) Technical Attache at Washington	..			..	<i>Dr.</i>	9,622
(d) Public Works	..	..	..	..	<i>Dr.</i>	6,14,258
Total—Departmental and Similar Accounts	..			..	<i>Dr.</i>	29,24,628
Total—Part IV—Suspense	..			..	<i>Dr.</i>	7,07,24,223
<b>Part V—Miscellaneous—</b>						
Government Account	..	..	..	..		..
Total—Part V—Miscellaneous	..			..		..
Total—T—Deposits and Advances	..			..	<i>Cr.</i>	24,21,35,872
<b>U—Remittances—</b>						
<b>1. Remittances within India—</b>						
<b>(i) Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant General—</b>						
Cash Remittances between Treasuries	..			..	<i>Cr.</i>	1,82,96,186
Forest Remittances	..	..	..	..	<i>Cr.</i>	39,60,091
Public Works Remittances—	..			..		
I—Remittances into Treasuries	..			..	<i>Dr.</i>	3,76,76,639
II—Public Works Cheques	..	..	..	..	<i>Cr.</i>	5,54,10,528

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

Receipts	Disbursements	Closing Balance
3	4	5
Rs.	Rs.	Rs.
..	..	<i>Dr.</i> 2,179
..	..	<i>Dr.</i> 22,98,569
..	-9,622	..
63,76,464	74,89,640	<i>Dr.</i> 17,27,434
63,76,464	74,80,018	<i>Dr.</i> 40,28,182
39,71,61,703	47,83,19,245	<i>Dr.</i> 15,18,81,765
4,72,148	(a) 5,28,765	..
4,72,148	(a) 5,28,765	..
1,18,53,04,660 } (a) +4,72,148 }	1,13,65,25,838 } (a) + 5,28,765 }	<i>Cr.</i> 29,09,14,694
2,03,08,650	1,52,32,473	<i>Cr.</i> 2,33,72,363*
4,66,92,117	4,49,05,685	<i>Cr.</i> 57,46,523*
13,88,92,894	18,91,57,164	<i>Dr.</i> 8,79,40,909*
58,79,01,972	54,21,83,577	<i>Cr.</i> 10,11,28,923*

(a) Closed to Government.

\*See explanatory note 3 under statement No. 8 at page 47.

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

Detailed Head of Account 1	Opening Balance 2 Rs.
<b>U—Remittances—contd.</b>	
<b>1. Remittances within India—contd.</b>	
<b>(i) Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant General—contd.</b>	
<b>Public Works Remittances—concl'd.</b>	
<b>III—Other Remittances—</b>	
(a) Items adjustable by Civil .. ..	<i>Dr.</i> 8,95,736
(b) Items adjustable by Public Works Department .. ..	<i>Dr.</i> 21,54,33,114
<b>Total—Other Remittances ..</b>	<i>Dr.</i> 21,63,28,850
<b>Total—Public Works Remittances ..</b>	<i>Dr.</i> 19,85,94,961
<b>Transfers between Public Works Officers—</b>	
(a) Inter-Chandigarh Divisions .. ..	<i>Cr.</i> 31,19,811
(b) Inter-Bhakra Nangal Divisions .. ..	<i>Dr.</i> 70,358
(c) Inter-Beas Project Divisions .. ..	<i>Dr.</i> 2,20,34,691
(d) Other Divisions .. ..	<i>Dr.</i> 9,58,80,603
<b>Total—Transfers between Public Works Officers</b>	<i>Dr.</i> 11,48,65,841
<b>Postal Remittances—</b>	
(a) Circle Money Orders .. ..	<i>Dr.</i> 5,81,214
(b) Inter Money Orders .. ..	<i>Cr.</i> 20,02,174
(c) National Savings Certificates .. ..	<i>Dr.</i> 8,11,603
(d) Postal to Treasury .. ..	<i>Cr.</i> 6,43,162
(e) Remittances between Post Offices ..	<i>Cr.</i> 28,87,498
<b>Total—Postal Remittances ..</b>	<i>Cr.</i> 41,40,017

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

Receipts	Disbursements		Closing Balance
3	4		5
Rs.	Rs.		Rs.
82,17,635	—40,996	<i>Cr.</i>	23,62,895
12,47,87,945	11,59,45,867	<i>Dr.</i>	20,65,91,036
12,80,05,580	11,59,04,871	<i>Dr.</i>	20,42,28,141
85,48,00,446	84,72,45,612	<i>Dr.</i>	19,10,40,127
—2,24,036	48,19,777	<i>Dr.</i>	19,24,002
20,70,458	40,57,149	<i>Dr.</i>	20,57,049
1,54,73,260	88,446	<i>Dr.</i>	66,49,877
2,79,53,625	5,36,000	<i>Dr.</i>	6,84,62,978
4,52,73,307	95,01,372	<i>Dr.</i>	7,90,93,906
..	..	<i>Dr.</i>	5,81,214
..	..	<i>Cr.</i>	20,02,174
..	..	<i>Dr.</i>	8,11,603
..	..	<i>Cr.</i>	6,43,162
..	..	<i>Cr.</i>	28,87,498
..	..	<i>Cr.</i>	41,40,017

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

Detailed Head of Account	Opening Balance
1	2
	Rs.
<b>U—Remittances—concl'd.</b>	
<b>I—Remittances within India—concl'd.</b>	
<b>(i) Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant General—concl'd.</b>	
<b>Miscellaneous Remittances—</b>	
Marketing Officer, Amritsar .. .. .	<i>Dr.</i> 80,244
<b>Total—Cash Remittances and Adjustments, etc.</b>	<i>Dr.</i> 28,71,44,752
<b>(ii) Reserve Bank of India Remittances ..</b>	<i>Cr.</i> 11,75,227
<b>(iii) Adjusting Account between Central and State Governments .. .. .</b>	<i>Dr.</i> 15,27,998
<b>(iv) Adjusting Account with Posts and Telegraphs .. .. .</b>	<i>Cr.</i> 7,107
<b>(v) Adjusting Account with Railways .. ..</b>	<i>Dr.</i> 3,94,781
<b>(vi) Adjusting Account with Defence .. ..</b>	<i>Cr.</i> 93,181
<b>(vii) Inter-State Suspense Account .. ..</b>	<i>Dr.</i> 12,37,575
<b>Total-U—Remittances .. ..</b>	<i>Dr.</i> 28,90,29,591
<b>Total—Public Account .. ..</b>	
<b>Total—Parts I, II and III .. ..</b>	

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

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

Receipts	Disbursements	Closing Balance
3	4	5
Rs.	Rs.	Rs.
..	..	
..	..	<i>Dr.</i> 80,244
96,70,74,520	91,68,85,142	<i>Dr.</i> 23,69,55,374
4,31,35,744	4,14,32,355	<i>Cr.</i> 28,78,616
11,65,99,661	13,95,62,147	<i>Dr.</i> 2,44,90,484
3,09,68,656	3,09,06,533	<i>Cr.</i> 69,230
(a) —1,76,654	1,85,762	<i>Dr.</i> 7,57,197
(a)—21,50,435	(a) —19,65,696	<i>Dr.</i> 91,558
81,83,928	68,03,048	<i>Cr.</i> 1,43,305
1,16,36,35,420	1,13,38,09,291	<i>Dr.</i> 25,92,03,462
2,36,87,93,932	2,27,63,93,002	..
4,88,49,44,136	4,82,00,77,493	..

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

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



**BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT,  
CONTINGENCY FUND—concl'd.**

Receipts	Disbursements	Closing Balance
3	4	5
Rs.	Rs.	Rs.
—5,10,23,523	..	..
..	1,38,43,120	..
4,83,39,20,613	4,83,39,20,613	..

**Abstract of Opening and Closing Balances—**

	Opening Balance	Closing Balance
	1	2
	Rs.	Rs.
Cash in Treasuries .. ..	9,05,385	9,28,929
Deposits with the Reserve Bank .. ..	—5,19,29,007	1,29,14,092
Deposits with other Banks .. ..	99	99
Total ..	—5,10,23,523	1,38,43,120

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

Description of Loan	When raised
1	2
<b>Section O—Public Debt—</b>	
<b>I. Permanent Debt (Open Market Loans)—</b>	
(a) Loans bearing interest—	
(i) 4% Punjab Loan, 1968 .. ..	3rd September, 1956
(ii) 4% Punjab Loan, 1971 .. ..	19th August, 1959
(iii) 4½% Punjab Loan, 1972 .. ..	4th September, 1961
(iv) 4½% Punjab Loan, 1974 .. ..	27th August, 1963
(v) 5½% Punjab Loan, 1977 .. ..	3rd August, 1965
Total—Loans bearing Interest .. ..	.. ..
<b>II. Floating Debt—</b>	
Other Floating Loans—	
(i) Ways and Means Advances and other Advances from the Reserve Bank .. ..	1964-65
(ii) Temporary Loans from Private Banks .. ..	1965-66
Total—Other Floating Loans .. ..	.. ..
<b>III. Loans from the Central Government—</b>	
1. Agricultural Production and allied Schemes—	
(a) Tubewell Schemes .. ..	1953-58
(b) Grow More Food Schemes .. ..	1949-66
2. Industrial Development—	
(a) Small Scale Industries .. ..	1954-65
3. Community Development, Co-operation and National Extension Service Schemes—	
(a) Community Development Projects and National Extension Service Blocks .. ..	1952-66
(b) Financial Assistance to Co-operative Societies .. ..	1953-60
4. Miscellaneous Purposes—	
(a) Approved Development Schemes .. ..	1954-66

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

Amount on 1st April, 1965	Additions during the year	Discharges during the year	Amount on 31st March, 1966
8	4	5	6
Rs.	Rs.	Rs.	Rs.
2,03,86,200	..	..	2,03,86,200
2,18,87,000	..	..	2,18,87,000
3,13,03,300	..	..	3,13,03,300
3,64,88,100	..	..	3,64,88,100
..	5,10,82,300	..	5,10,82,300
11,00,64,600	5,10,82,300	..	16,11,46,900
2,14,00,000	38,67,00,000	40,51,00,000	30,00,000
..	6,50,00,000	6,50,00,000	..
2,14,00,000	45,17,00,000	47,01,00,000	30,00,000
2,78,17,711	..	26,83,023	2,51,34,688
15,61,88,122	8,62,58,030	4,67,49,940	19,56,96,212
4,33,49,441	1,61,20,000	52,04,110	5,42,65,331
4,18,18,067	57,56,000	52,35,108	4,23,38,959
33,24,377	..	7,90,595	25,33,782
6,48,97,070	1,26,03,000	1,37,82,122	6,37,17,948

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

Description of Loan	When raised
1	2
<b>Section O—Public Debt—contd.</b>	
<b>Loans from the Central Government—concl'd.</b>	
<b>5. Major Irrigation and Multipurpose River Projects—</b>	
(a) Bhakra Nangal Project .. .. .	1949-66
(b) Harike Project .. .. .	1949-56
(c) Financing of Electricity Schemes .. .. .	1955-66
(d) Beas Project .. .. .	1960-66
(e) Flood Control Schemes .. .. .	1955-65
(f) Expenditure on permanent improvement in scarcity affected areas .. .. .	1956-57
(g) Bhakra Right Bank Power Project ..	1962-65
<b>*6. Housing Schemes—</b>	
(a) Chandigarh Capital Project .. .. .	1957-58
(b) Low Income Group Housing Scheme ..	1954-63
(c) Subsidised Industrial Housing Scheme ..	1953-66
(d) Other Housing Schemes .. .. .	1958-66
<b>7. Rehabilitation of Displaced Persons—</b>	
<b>(a) Rehabilitation Loans—</b>	
(i) For Displaced Persons from West Pakistan ..	1948-62
(ii) For the Indian repatriates from Burma ..	1965-66
(iii) For the persons uprooted as a result of hostilities between India and Pakistan ..	1965-66
<b>8. Water Supply and Drainage Scheme—</b>	
(a) National Water Supply and Sanitation Scheme	1954-66
<b>9. Other Ways and Means Advances .. .. .</b>	
	1965-66
<b>10. Sharing of Small Savings Collections—</b>	
(a) Small Saving Collections Schemes .. .. .	1954-66
<b>11. Loans under Interest-free Prize Bonds Schemes</b>	
	1960-65
<b>12. Other Loans—</b>	
(a) Fund from Sale-proceeds of American Loan Wheat .. .. .	1954-57
(b) Loans under T.C.A. Programme .. .. .	1953-65
(c) Miscellaneous Loans .. .. .	1955-65
(d) Loans under I.D.A. Programme .. .. .	1965-66
<b>Total—Loans from the Central Government</b>	

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

Amount on 1st April, 1965	Additions dur- ing the year	Discharges dur- ing the year	Amount on 31st March, 1966
3	4	5	6
Rs.	Rs.	Rs.	Rs.
1,67,96,13,927	1,26,24,000	8,57,54,000	1,60,64,83,927
7,11,00,000	..	2,07,00,000	5,04,00,000
7,85,36,647	3,28,99,000	2,04,558	11,12,31,089
32,89,40,000	6,11,61,000	..	39,01,01,000
19,78,69,097	3,22,73,000	32,11,822	22,69,30,275
3,66,090	..	11,988	3,54,102
10,78,81,000	8,61,00,000	..	19,39,81,000
45,40,099	..	14,68,861	30,71,238
6,08,57,866	..	17,11,879	5,91,45,987
59,79,951	8,56,770	2,17,219	66,19,502
73,02,536	3,04,000	5,43,928	70,62,608
1,47,35,180	..	44,41,283	1,02,93,897
..	2,00,000	..	2,00,000
..	14,44,778	..	14,44,778
70,55,585	63,40,000	1,68,202	1,32,27,383
..	2,00,00,000	2,00,00,000	..
37,05,86,000	7,97,00,000	39,50,000	44,63,36,000
56,93,000	.. ..	33,34,000	23,59,000
30,71,238	..	15,12,927	15,58,311
1,90,86,172	..	18,22,912	1,72,63,260
9,22,73,890	89,89,749	50,60,327	9,62,03,312
..	22,26,857	..	22,26,857
3,39,28,83,066	46,58,56,184	22,85,58,804	3,63,01,80,446

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

Description of Loans 1	When raised 2
<b>Section O—Public Debt—concl'd.</b>	
<b>(IV) Other Loans—</b>	
<b>Loans from Autonomous Bodies—</b>	
(i) Loans from the National Agricultural Credit (Long-term Operation) Fund of the Reserve Bank of India .. .. .	1957-66
(ii) Loans from the National Co-operative Development Corporation .. .. .	1956-66
(iii) Loans from the Central Warehousing Board	1956-65
(iv) Loans from the Life Insurance Corporation of India .. .. .	1959-66
(v) Loans from the Khadi and Village Industries Commission' .. .. .	1955-61
(vi) Loans from the Tea Board, Calcutta ..	1963-64
Total—Other Loans ..	..
Total—Public Debt ..	..
<b>Section S—Unfunded Debt—</b>	
<b>State Provident Funds—</b>	
General Provident Fund .. .. .	..
Indian Civil Service Provident Fund .. .. .	..
Indian Civil Service (Non-European Members) Provident Fund .. .. .	..
All India Services Provident Fund .. .. .	..
Punjab Contributory Provident Fund .. .. .	..
Workmen's Contributory Provident Fund .. .. .	..
Other Miscellaneous Provident Funds .. .. .	..
Total—State Provident Funds ..	..
<b>GRAND TOTAL ..</b>	<b>..</b>

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

Amount on 1st April, 1965	Additions during the year	Discharges during the year	Amount on 31st March, 1966
3	4	5	6
Rs.	Rs.	Rs.	Rs.
1,58,62,800	10,15,500	17,28,950	1,51,49,350
1,43,71,966	42,37,456	8,91,480	1,77,17,942
4,40,283	..	31,624	4,08,659
5,61,23,685	1,00,00,000	11,42,126	6,49,81,559
43,300	..	43,300	..
4,50,000	3,00,000	3,00,000	4,50,000
8,72,92,034	1,55,52,956	41,37,480	9,87,07,510
3,61,16,39,700	98,41,91,440	70,27,96,284	3,89,30,34,856
8,22,22,937	1,34,60,190	45,41,182	9,11,41,945
8,28,411	1,18,806	1,45,693	8,01,524
10,71,392	—3,23,449(a)	70,971	6,76,972
22,21,391	6,89,552	1,98,550	27,12,393
1,70,37,682	54,15,276	5,47,471	2,19,05,487
—7,059	7	..	—7,052(b)
4,62,615	21,322	25,241	4,58,696
10,38,37,369	1,93,81,704	55,29,108	11,76,89,965
3,71,54,77,069	1,00,35,73,144	70,83,25,392	4,01,07,24,821

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

(b) Minus balance is under investigation.

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

Major and Minor Head of Account	Balance on 1st April, 1965
1	2
	Rs.
<b>Q. Loans and Advances by the State/Union Territory Governments—</b>	
<b>1. Loans to Local Funds, Private Parties, etc.—</b>	
(a) Loans to Municipalities—	
(i) Loans under National Water Supply and Sanitation Scheme .. .. .	(a) 3,03,79,687
(ii) Other Loans .. .. .	68,77,738
(b) Loans to District and other Local Fund Committees .. .. .	42,167
(c) Loans to Landholders and other Notabilities ..	3,42,029
(d) Advances to Cultivators—	
1. Loans under the Land Improvement Act, XIX of 1883—	
(i) Ordinary Loans .. .. .	1,73,74,528
(ii) Loans for resettlement of ejected tenants ..	16,93,017
(iii) Advances for the Sinking of percolation wells .. .. .	1,88,16,626
(iv) Loans for the purchase of pumping sets ..	81,66,351
(v) Advances for sinking of tubewells .. .. .	1,62,90,483
(vi) Loan for Irrigation facilities under package programme .. .. .	75,89,834
(vii) Advances for Soil Conservation Works ..	22,71,135
(viii) Loans to Zila Parishads/Village Panchayats ..	(b) 4,65,201
(ix) Loans for land reclamation through manual labour .. .. .	79,872
2. Loans under the Agriculturists' Loans Act, XII of 1884—	
(i) Ordinary Loans .. .. .	5,03,24,153

(a) Represents *pro forma* adjustment of balance previously exhibited under "Miscellaneous Loans and Advances".



## ADVANCES MADE BY GOVERNMENT

Amount advanced during the year 3 Rs.	Total 4 Rs.	Amount repaid during the year 5 Rs.	Balance on 31st March, 1966 6 Rs.	Interest received and credited to Revenue 7 Rs.
23,66,000	3,27,45,687	5,46,061	3,21,99,626	11,60,914
22,75,465	91,53,203	4,99,928	86,53,275	7,16,830
..	42,167	..	42,167	642
..	3,42,029	48,708	2,93,321	60
2,58,700	1,76,33,228	33,56,440	1,42,76,788	10,05,830
64,100	17,57,117	83,577	16,73,540	
49,70,800	2,37,87,426	18,56,183	2,19,31,243	
59,44,250	1,41,10,601	11,48,057	1,29,62,544	
83,61,000	2,46,51,483	10,70,779	2,35,80,704	
19,93,500	95,83,334	25,000	95,58,334	
35,28,006	57,99,141	20,677	57,78,464	
(b)2,32,065	6,97,266	(b)3,181	(b)6,94,085	
..	79,872	20,872	59,000	
76,27,177	5,79,51,330	1,08,71,796	4,70,79,534	8,44,891

(b) The transactions were to be recorded under a separate minor head 'Loans to Panchayats'. The classification adopted here follows the State Budget Estimates for 1965-66.

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Major and Minor Head of Account	Balance on 1st April. 1965
1	2
	Rs.
<i>to</i>	
<b>Q. Loans and Advances by State/Union Territory Governments—contd.</b>	
<b>1. Loans to Local Funds, Private Parties, etc.—contd.</b>	
<b>(d) Advances to Cultivators—conold.</b>	
<b>2. Loans under the Agriculturists' Loans Act XII of 1884—conold.</b>	
(ii) Loans for the purchase of sugarcane seeds ..	19,69,526
(iii) Loans for the development of Horticulture ..	32,03,774
(iv) Loans for the purchase of tractors .. ..	(a)1,18,58,458
(v) Loans for the purchase of tractors and heavy agricultural implements under Intensive Agricultural Development Programme .. ..	10,00,000
(vi) Loans for the purchase of nitrogenous fertilisers ..	(b)7,68,85,699
(vii) Loans for phosphatic fertilisers .. ..	(c)66,46,727
3. Loans under Canal and Drainage Act, 1873 ..	—74,705
4. Loans under the Co-operative Credit Societies Act, 1912 .. .. .	1,53,38,105
5. Taccavi Loans—erstwhile P.E.P.S.U. ..	20,03,388
6. Agricultural Loans in respect of Intensive Cultivation Scheme (erstwhile P.E.P.S.U.) .. ..	1,08,11,882
7. Other Loans not exceeding Rs. 10 lakhs in each case .. .. .	5,41,383
Total—Advances to Cultivators ..	25,28,55,437
<b>(e) Loans and Advances to Displaced Persons—</b>	
<b>Rural Loans—</b>	
(i) Loans for the purchase of bullocks .. ..	—6,29,380
(ii) Loans for the purchase of seeds .. ..	—51,19,646
(iii) Loans for repair of houses in rural areas ..	—42,54,656
(iv) Loans for repair of wells in rural areas ..	—1,26,857
(v) Loans for purchase of fodder .. ..	—16,32,173
<hr/>	
(a) Includes Rs. 63,55,641 previously exhibited under 'Loans under the Land Improvement Act XIX, 1883 (Grow More Food)'.	
(b) Includes Rs. —2,52,07,790 previously exhibited under 'Loans for the purchase of ammonium sulphate'.	
(c) Includes Rs. —3,76,506 previously exhibited under 'Loans for the purchase of superphosphates'.	

## AND ADVANCES MADE BY GOVERNMENT—contd.

Amount advanced during the year	Total	Amount repaid during the year	Balance on 31st March, 1966	Interest received and credited to Revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
2,40,000	16,09,526	4,42,250	11,67,276	..
1,08,450	33,12,224	17,29,795	15,82,429	1,24,528
10,95,000	1,29,53,458	23,34,704	1,06,18,754	1,07,961
15,18,000	25,18,000	..	25,18,000	..
5,89,58,583	13,58,44,282	4,44,82,030	9,13,62,252	26,59,588
34,80,761	1,01,27,488	32,25,451	69,02,037	1,05,223
..	-74,705	52,034	-1,26,739(d)	..
51,77,595(e)	2,05,15,700	7,30,640	1,97,85,060	11,08,390
..	20,03,388	.. -77,154(f)	20,80,542	..
..	1,08,11,882	37,155	1,07,74,727	-57
-1,74,774	3,66,609	17,922	3,48,687	116
10,93,83,213	35,60,38,650	7,14,31,389	28,46,07,261	59,56,470
..	-6,29,380	2,28,089	-8,57,469(d)	86,188
..	-51,19,646	-2,56,856(f)	-48,62,790(d)	97,137
..	-42,54,656	1,16,746	-43,71,402(d)	78,105
..	-1,26,857	39,652	-1,66,509(d)	6,216
..	-16,32,173	-56,127(f)	-15,76,046(d)	17,443

(d) Minus balance is under investigation.

(e) Includes expenditure of Rs. 17,81,250 met out of Contingency Fund 1965-66 during the year 1964-65 which was recouped to the Fund during the year.

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

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Major and Minor Head of Account	Balance on 1st April, 1965
1	2 Rs.
<b>Q. Loans and Advances by the State/Union Territory Governments—contd.</b>	
<b>1. Loans to Local Funds, Private Parties<sup>etc.</sup>—contd.</b>	
<b>(e) Loans and Advances to Displaced Persons—concl'd.</b>	
<b>Rural Loans—concl'd.</b>	
(vi) Loans for sinking and boring of wells in rural areas .. .. .	—8,75,844
(vii) Loans for purchase of tractors .. .. .	—60,94,293
(viii) Loans for purchase of Persian wheels and power-driven pumps .. .. .	15,12,100
(ix) Loans for sinking of tube wells in garden colonies	—2,94,951
(x) Loans for construction of houses in rural areas	—1,19,463
(xi) Loans to rural displaced persons (erstwhile P.E.P.S.U.) .. .. .	22,90,067
(xii) Other Loans not exceeding Rs. 10 lakhs in each case .. .. .	3,61,100
<b>Total—Rural Loans ..</b>	<b>—1,49,83,996</b>
<b>Urban Loans—</b>	
(i) Loans to displaced students .. .. .	11,13,979
(ii) Loans for building houses .. .. .	—36,24,904
(iii) Loans for Industrial rehabilitation .. .. .	—17,71,902
(iv) Loans for house building to purchasers of sites in the new townships .. .. .	28,79,710
(v) Loans to Bahawalpuri displaced persons .. .. .	13,73,969
(vi) House building loans to advocates for construction of houses at Chandigarh .. .. .	—3,77,392
(vii) Loans to urban displaced persons (erstwhile P.E.P.S.U.) .. .. .	—13,72,757
(viii) Loans to flood-stricken people .. .. .	—3,31,085
(ix) Other Loans not exceeding Rs. 10 lakhs in each case .. .. .	1,23,98,894
<b>Total—Urban Loans ..</b>	<b>1,02,88,512</b>
<b>TOTAL—LOANS AND ADVANCES TO DISPLACED PERSONS ..</b>	<b>—46,95,484</b>

(a) Minus balance is under investigation.

## AND ADVANCES MADE BY GOVERNMENT—contd.

Amount advanced during the year	Total	Amount repaid during the year	Balance on 31st March, 1966	Interest received and credited to Revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	—8,75,844	—2,14,217(b)	—6,61,627(a)	11,049
..	—60,94,293	—10,65,648(b)	—50,28,645(a)	36,290
..	15,12,100	1,33,052	13,79,048	18,527
..	—2,94,951	—24,400(b)	—2,70,551(a)	6
..	—1,19,463	82,669	—2,02,132(a)	21,532
..	22,90,067	3,21,267	19,68,800	48,434
..	3,61,100	—3,28,451(b)	6,89,551	1,11,132
..	—1,49,83,996	—10,24,224(b)	—1,39,59,772(a)	5,32,059
..	11,13,979	34,995	10,78,984	395
..	—36,24,904	19,53,174	—55,78,078(a)	11,41,722
1,25,000	—16,46,902	3,60,719	—20,07,621(a)	94,758
..	28,79,710	2,80,401	25,99,309	17,955
..	13,73,969	..	13,73,969	..
..	—3,77,392	4,17,527	—7,94,919(a)	167
..	—13,72,757	69,990	—14,42,747(a)	16,500
..	—3,31,085	..	—3,31,085(a)	..
9,70,000	1,33,68,894	1,05,91,474	27,77,420	28,178
10,95,000	1,13,83,512	1,37,08,280	—23,24,768(a)	12,99,675
10,95,000	—36,00,484	1,26,84,056	—1,62,84,540	18,31,734

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

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Major and Minor Head of Account	Balance on 1st April, 1965
1	2
<b>Q. Loans and Advances by the State/Union Territory Government—contd.</b>	<b>Rs.</b>
<b>1. Loans to Local Funds, Private Parties, etc.—contd.</b>	
<b>(f) Miscellaneous Loans and Advances—</b>	
(i) Loans for repair of houses in urban areas ..	15,86,751
(ii) Loans under the Punjab State Aid to Industries Act .. .. .	1,68,99,545
(iii) Loans under the Low Income Group Housing Scheme .. .. .	8,49,40,920
(iv) Loans under the Middle Income Group Housing Scheme .. .. .	2,05,64,354
(v) Loans to Co-operative Societies of Industrial Workers and private Employers under the Subsidized Industrial Housing Scheme ..	28,33,392
(vi) Loans to Improvement Trusts .. ..	16,61,618
(vii) Loans under the Co-operative Credit Societies Act, 1912 .. .. .	—9,33,267
(viii) Loans to flood-stricken people .. ..	13,13,609
(ix) Loans for building houses at Chandigarh ..	3,91,62,351
(x) Loans to deserving persons of Scheduled Castes, Scheduled Tribes and Backward Classes ..	16,58,120
(xi) Loans under the Village Housing Project Scheme	38,62,057
(xii) Loans under the Slum Clearance Scheme ..	20,53,970
(xiii) Loans to co-operative sugar mills .. ..	30,17,779
(xiv) Loans to poverty-stricken students of Engineering College, Chandigarh and Engineering School, Nilokheri .. .. .	83,80,081
(xv) Loans to Village Panchayats for Revenue earning Scheme .. .. .	65,81,831
(xvi) Loans to poor students of Educational Institutions .. .. .	10,57,140
(xvii) Loans for Land Acquisition and Development Scheme .. .. .	24,56,792
(xviii) Loans to Punjab State Electricity Board ..	51,57,99,850
	(a)+70,95,21,763
	(b) +28,24,984

(a) *Pro forma* adjustment of capital expenditure incurred up to 31st January, 1959 on Nangal Hydro-Electric Scheme and other Electricity Schemes minus the balance in the Depreciation Reserve Fund—Electricity treated as loan to the Punjab State Electricity Board with effect from February, 1959 under the orders of Government.

(b) *Pro forma* adjustment of capital expenditure incurred during 1962-63 treated as loan to the Punjab State Electricity Board from 1st February, 1963

## AND ADVANCES MADE BY GOVERNMENT—contd.

Amount advanced during the year 3	Total 4	Amount repaid during the year 5	Balance on 31st March, 1966 6	Interest received and credited to Revenue 7
Rs.	Rs.	Rs.	Rs.	Rs.
1,40,000	17,26,751	4,42,655	12,84,096	1,56,397
9,35,550	1,78,35,095	2,69,611	1,75,65,484	8,99,546
54,04,540	9,03,45,460	27,28,339	8,76,17,121	33,64,441
13,59,000	2,19,23,354	6,73,909	2,12,49,445	8,94,261
3,58,783	31,92,175	78,606	31,13,569	11,862
..	16,61,618	2,48,104	14,13,514	1,18,164
..	-9,33,267	-9,29,997(d)	-3,270(e)	..
..	13,13,609	..	13,13,609	..
8,00,000	3,99,32,351	93,843	3,98,68,508	3,88,901
11,62,000	28,20,120	2,89,752	25,30,368	..
..	38,62,057	1,46,409	37,15,648	79,373
2,78,289	23,32,259	41,541	22,90,718	..
1,22,000	31,39,779	16,16,534	15,23,245	..
24,22,297	1,08,02,378	5,03,026	1,02,99,352	..
(e)1,00,000	66,81,831	(e)2,36,920	(e)64,44,911	..
12,17,660	22,74,800	1,53,159	21,21,641	..
6,00,000	30,56,792	2,21,507	28,35,285	..
22,33,10,858	1,45,14,57,455	6,75,508	1,45,07,81,947	6,93,34,000

(c) Minus balance is under investigation.

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

(e) The transactions were to be recorded under a separate minor head 'Loans to Panchayats'. The classification adopted here follows the State Budget estimates for 1965-66.

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Major and Minor Head of Account	Balance on 1st April, 1965
1	2
<b>Q. Loans and Advances by the State/Union Territory Governments—concl'd.</b>	<b>Rs.</b>
<b>1. Loans to Local Funds, Private Parties, etc.—cont'd.</b>	
(f) Miscellaneous Loans and Advances—concl'd.	
(xxix) Loans to grape growers for grape orchards ..	8,51,400
(xxx) Loans to Harijans for purchase of evacuee land	27,75,424
(xxxi) Loans to Displaced Goldsmiths .. ..	8,57,947
(xxxii) Other Loans not exceeding Rs. 10 lakhs in each case .. ..	48,05,134
Total—Miscellaneous Loans and Advances ..	(a)1,43,45,33,545
(g) Loans and Advances under the Community Development Programme—	
(i) Loans under the Community Development Programme .. ..	2,18,35,764
(ii) Loans under National Extension Service Scheme ..	2,14,17,243
(iii) Loans under Pilot Project Scheme .. ..	8,26,418
(iv) Loans to Panchayat Samities and Zila Parishads ..	14,88,844
(v) Other Loans not exceeding Rs. 10 lakhs in each case ..	1,54,442
Total—Loans and Advances under Community Development Programme .. ..	4,57,22,711
Total—Loans to Local Funds, Private Parties, etc. ..	1,76,58,57,330
<b>2. Loans to Government Servants, etc.—</b>	
(i) House Building Advances .. ..	62,74,551
(ii) Advances for purchase of motor conveyances ..	13,01,317
(iii) Advances for purchase of other conveyances ..	2,68,661
(iv) Passage Advances .. ..	55
(v) Other advances .. ..	5,55,338
Total—Loans to Government Servants, etc. ..	83,99,222
<b>TOTAL—Q—LOANS AND ADVANCES BY THE STATE/ UNION TERRITORY GOVERNMENTS .. ..</b>	<b>1,77,42,57,752</b>

(a) Excludes the balance of Rs. 3,03,79,687 on account of Loans to Municipalities under the National Water Supply and Sanitation Scheme transferred *pro forma* to the minor head "Loans to Municipalities" (cf. footnote (a) at page 220).

(b) The transactions were to be recorded under a separate minor head 'Loans to Panchayats'. The classification adopted here follows the State Budget Estimates for 1965-66.



## AND ADVANCES MADE BY GOVERNMENT—conold.

Amount advanced during the year	Total	Amount repaid during the year	Balance on 31st March, 1966	Interest received and credited to Revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
3,42,000	11,93,400	— 15,600(c)	12,09,000	..
..	27,75,424	6,88,141	20,87,283	..
14,27,597	22,85,544	29,128	22,56,416	9,963
1,14,52,046	1,62,57,180	98,17,437	64,39,743	22,07,995
25,14,32,620	1,68,59,66,165	1,80,08,532	1,66,79,57,633	7,74,64,903
—43,505	2,17,92,259	9,11,911	2,08,80,348	3,51,708
81,60,555	2,95,77,798	50,42,009	2,45,35,789	13,51,919
6,25,500	14,51,918	..	14,51,918	..
..	14,88,844	—2,000(c)	14,90,844(b)	..
..	1,54,442		1,54,442	..
87,42,550	5,44,65,261	59,51,920	4,85,13,341	17,03,627
36,92,94,848	2,13,51,52,678	10,91,70,594	2,02,59,82,084	8,88,35,180
15,87,113	78,61,664	13,15,942	65,45,722	40,284
7,83,543	20,84,860	7,70,946	13,13,914	31,341
2,12,202	4,80,863	2,45,108	2,35,755	7,807
..	55	—42(c)	97	..
2,33,66,525	2,39,21,963	2,30,99,577	8,22,286	36,485
2,59,49,383	3,43,49,305	2,54,31,531	89,17,774	1,15,917
39,52,44,231	2,16,95,01,983	13,46,02,125	2,03,48,99,858	8,89,51,097(d)

(c) Minus transactions are due to rectification of misclassification in the accounts of previous years.

(d) Differs from the corresponding amount shown under "XVI—Interest—Interest on Loans and Advances by State/Union Territory Governments" in Statement No. 11 by Rs. 28,47,026 which represents interest on investments in the P.E.P.S.U. Road Transport Corporation (Rs. 28,20,922) and Mandi Kulu Road Transport Corporation (Rs. 26,104). The matter regarding account of these receipts under "LVIII—Dividends, etc., from Commercial Undertakings" is under correspondence with the State Government.

## STATEMENT NO. 19—STATEMENT SHOWING

Name of Reserve Fund or Deposit Account	Balance on
	Cash
1	2
	Rs.
<b>Deposits bearing Interest—</b>	
<b>Reserve Funds—</b>	
1. Deposits of Depreciation Reserve of Government Commercial Undertakings—	
Depreciation Reserve Fund—Motor Transport ..	2,20,11,938
2. Depreciation Reserve Fund—Electricity ..	(a)
3. Depreciation Reserve Fund—Government Presses	32,64,194
4. Reserve Funds—Transport (Accident Reserve Fund) .. .. .	4,75,350
<b>Other Deposits—</b>	
5. Bharatpur Endowment Fund .. ..	..
6. Deposits of Charitable Trusts .. ..	4,99,563
<b>Deposits not bearing Interest—</b>	
<b>Sinking Funds—</b>	
7. Sinking Funds (b) .. .. .	7,38,23,340
<b>Reserve Funds—</b>	
8. Fund for Development Schemes .. ..	..
9. State Agricultural Credit Relief and Guarantee Fund .. .. .	2,50,000
10. Foodgrains Reserve Fund .. .. .	12,63,784
11. Industrial Loan Fund .. .. .	1,37,07,304
12. Fund for Village Reconstruction and Harijan Uplift	1,91,24,507
<b>Civil Deposits—Personal Deposits—</b>	
13. Civil List Reserve Fund .. .. .	19,719
<b>Other Accounts—</b>	
14. Deposit Account of grants made by the Indian Council of Agricultural Research .. ..	34,283
15. Deposit Account of grants made by the Indian Central Sugarcane Committee .. .. .	30,562

(a) The balance of Rs. 4.77 crores at the credit of Depreciation Reserve Fund—Electricity has been dropped *pro forma*. The amount was deducted, under orders of Government, from capital expenditure for the purpose of arriving at the amount treated as loan to the Electricity Board.

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

**THE DETAILS OF EARMARKED BALANCES**

1st April, 1965		Balance on 31st March, 1966		
Investment	Total	Cash	Investment	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	2,20,11,938	2,58,81,225	..	2,58,81,225
..	32,64,194	36,81,780	..	36,81,780
..	4,75,350	6,04,715	..	6,04,715
6,400	6,400	..	6,400	6,400
..	4,99,563	4,99,563	..	4,99,563
<b>7,30,86,361</b>	<b>14,69,09,701</b>	<b>16,31,38,257</b>	<b>7,30,86,361</b>	<b>23,62,24,618</b>
<b>2,58,02,481</b>	<b>2,58,02,481</b>	<b>5,000</b>	<b>2,57,97,481</b>	<b>2,58,02,481</b>
..	2,50,000	4,50,000	.	4,50,000
..	12,63,784	23,46,923	..	23,46,923
..	1,37,07,304	1,83,24,001	..	1,83,24,001
..	1,91,24,507	1,28,08,375	..	1,28,08,375
<b>51,910</b>	<b>71,629</b>	<b>19,719</b>	<b>51,910</b>	<b>71,629</b>
..	34,283	1,37,969	.	1,37,969
..	30,562	31,880	.	31,880

## STATEMENT NO. 19—STATEMENT SHOWING

Name of Reserve Fund or Deposit Account	Balance on	
	1	2
		Rs.
<b>Other Accounts—concl'd.</b>		
16. Deposit Account of grants from the Central Government for the development of Handloom Industries		15,072
17. Central Cotton Committee Research Fund .. .. .	..	1,20,952
18. Deposit Account of grants made by the Indian Central Tobacco Committee .. .. .	.. .. .	1,571
19. Deposit Account of grants made by the Indian Central Cotton Committee .. .. .	.. .. .	1,24,141
20. Deposit Account of grants made by the Indian Central Oilseeds Committee .. .. .	.. .. .	95,121
21. Deposit Account of grants from the Ministry of Rehabilitation to Educational Institutions .. .. .	.. .. .	1,23,332
22. Deposits of Sale-proceeds of World Health Organisation Seals .. .. .	.. .. .	1,413
23. Deposits Account of the grant made by the Central Government for financing Cotton Extension Schemes		1,42,747
24. Deposit Account of Relief and Rehabilitation loans to be written off .. .. .	.. .. .	24,50,015
25. Deposit Account of grants from the Central Government for the food production drive schemes—Board for accelerating production of foodgrains ..	..	1,36,32,605
26. Deposit Account of grants received from Ford Foundation .. .. .	.. .. .	25,000
27. Deposit Account of grants made by the Indian Central Tea Board .. .. .	.. .. .	..
28. Deposit Account of grants made by the Indian Spices and Cashewnuts Committee .. .. .	.. .. .	..
	<b>Total ..</b>	<b>15,12,36,513</b>

## THE DETAILS OF EARMARKED BALANCES—concl'd.

1st April, 1965		Balance on 31st March, 1966		
Investment	Total	Cash	Investment	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	15,072	15,572	..	15,572
..	1,20,953	17,406	..	17,406
..	1,571	32,566	..	32,566
..	1,24,141	2,27,687	..	2,27,687
..	95,121	2,75,154	..	2,75,154
..	1,23,332	1,23,332	..	1,23,332
..	1,413	1,413	..	1,413
..	1,42,747	1,42,747	..	1,42,747
..	24,50,015	24,50,015	..	24,50,015
1,00,000	1,37,32,605	1,36,27,910	1,00,000	1,37,27,910
..	25,000	25,000	..	25,000
..	..	41,555	.	41,555
.	..	2,144	..	2,144
9,90,47,152	25,02,83,665	24,49,11,908	9,90,42,152	34,39,54,060

## ANNEXURE TO

Description of Loan

Balance on  
1st April,  
1965

1	2
	Rs.
	(1) SINKING FUNDS FOR
4% Punjab Loan, 1968 .. .. .	1,57,14,556
4% Punjab Loan, 1971 .. .. .	1,07,31,837
4½% Punjab Loan, 1972 .. .. .	85,21,871
4½% Punjab Loan, 1974 .. .. .	60,67,001
5½% Punjab Loan, 1977 .. .. .	..
Loans received out of consolidated open market borrowings of the Government of India .. .. .	45,61,331
Loans from the Central Government for Bhakra Nangal Project .. .. .	(c) 9,43,93,634
Total ..	13,99,90,230
	(2) SINKING FUNDS FOR
4% Punjab Loan, 1968 .. .. .	24,46,323
4% Punjab Loan, 1971 .. .. .	19,69,855
4½% Punjab Loan, 1972 .. .. .	14,08,652
4½% Punjab Loan, 1974 .. .. .	10,94,641
5½% Punjab Loan, 1977 .. .. .	..
Total ..	69,19,471
GRAND TOTAL ..	14,69,09,701

## SINKING FUND INVESTMENT

Description of Loan	Balance on 1st April, 1965
1	2
	Rs.
4% Punjab Loan, 1968 .. .. .	78,37,766
4% Punjab Loan, 1971 .. .. .	1,06,31,447
Loans from the Central Government for Bhakra Nangal Project .. .. .	5,46,17,148
Total ..	7,30,86,361

(c) Includes an amount of Rs. 1,43,33,333 pertaining to the former P.E.P.S.U. State.

## STATEMENT NO. 19

Amount appropriated from revenue	Interest on Investments	Total	Advance Interest paid on purchase of securities	Balance on 31st March, 1966
3 Rs.	4 Rs.	5 Rs.	6 Rs.	7 Rs.
<b>AMORTISATION OF LOANS</b>				
16,98,850	(a)—12,32,456	1,61,80,950	33,643	1,61,47,307
18,23,920	5,75,175	1,31,30,932	(b)—1,45,290	1,32,76,222
28,45,750	..	1,13,67,621	(b)— 15,384	1,13,83,005
30,40,680	..	91,07,681	(b)— 14,359	91,22,040
20,83,330	..	20,83,330	..	20,83,330
30,40,760	(a)—194	76,01,897	..	76,01,897
7,00,00,000	34,13,132	16,78,06,766	1,41,390	16,76,65,376
8,45,33,290	27,55,657	22,72,79,177	..	22,72,79,177
<b>DEPRECIATION OF LOANS</b>				
3,05,790	..	27,52,113	..	27,52,113
3,28,310	..	22,98,165	..	22,98,165
4,69,550	..	18,78,202	..	18,78,202
5,47,320	..	16,41,961	..	16,41,961
3,75,000	..	3,75,000	..	3,75,000
20,25,970	..	89,45,441	..	89,45,441
8,65,59,260	27,55,657	23,62,24,618	..	23,62,24,618

## ACCOUNT—AMORTISATION

Purchase of securities	Total	Sale of securities	Balance on 31st March, 1966	Remarks	
				Face Value	Market Value
3 Rs.	4 Rs.	5 Rs.	6 Rs.	7 Rs.	8 Rs.
..	78,37,766	..	78,37,766	78,55,400	77,32,278
..	1,06,31,447	..	1,06,31,447	1,06,74,800	1,05,35,067
..	5,46,17,148	..	5,46,17,148	5,60,08,500	5,41,05,817
..	7,30,86,361	..	7,30,86,361	7,45,38,700	7,23,73,162

(a) The minus credit is partly on account of re-allocation of securities relating to the Sinking Fund pertaining to the open market loans to those of the Bhakra Nangal loans received from the Government of India and partly due to rectification of errors of classification in the accounts of previous years.

(b) The minus figure is due to an adjustment made to set right an error of classification in accounts.

## APPENDIX

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

Serial No.	Head of Account	Departmental/Treasury Officers from whom details are awaited	Earliest year to which the difference relates	Amount of difference	Particulars of details/documents awaited from Departmental/Treasury Officers
1	2	3	4	5	6
				Rs.	
	<b>Q—LOANS AND ADVANCES BY THE STATE/UNION TERRITORY GOVERNMENTS—</b>				
	<b>Loans to Local Funds, Private Parties, etc.—</b>				
	<b>1 Loans to Municipalities—</b>				
	Loans under the National Water Supply and Sanitation Scheme.	Treasury Officers and Municipalities.	1960-61	1,84,707	Loanwise details.
	Other Loans	Treasury Officers and Municipalities.	1952-53	6,17,405	Loanwise details.
2	Loans to District and other Local Fund Committees.	Treasury Officers and Municipalities.	1951-52	4,386	} Loanwise details and particulars of the sanctions to the grant of original loans.
3	Loans to Landholders and other Notabilities.	Treasury Officers and Notabilities.	1954-55	42,167	
	<b>LOANS TO GOVERNMENT SERVANTS, ETC.—</b>				
	<b>4 Other Advances—</b>				
(i)	Festival Recreation/Hill Trip Advances	Treasury Officers, Drawing and Disbursing Officers and Heads of Offices.	1960-61	12,612	} Plus and Minus memoranda and complete particulars of credits in respect of amounts deposited in cash into the Treasuries.
(ii)	Wheat Advances	Treasury Officers, Drawing and Disbursing Officers of various Departments and Heads of Offices.	1959-60	42,81,732	



## APPENDIX—contd.

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

Serial No.	Head of Account	Departmental/Treasury Officers from whom details are awaited	Earliest year to which the difference relates	Amount of difference	Particulars of details/documents awaited from Departmental/Treasury Officers
1	2	3	4	5	6
	T—DEPOSITS AND ADVANCES— PART II—DEPOSITS NOT BEARING INTEREST— (c) Other Deposits Accounts—Deposits of Local Funds—			Rs.	
5	District Funds	Treasury Officers	1947-48	17,56,011	Details of credits, debits, plus and minus memoranda and reconciliation of account with those of plus and minus memoranda.
6	Municipal Funds	Do.	1947-48	19,01,339	
7	Village Panchayat Fund— Construction of Panchayat Ghar at Chandigarh.	Treasury Officers	1964-65	533	} As against serial Nos. 5 and 6.
8	Zil Parishad Fund ..	Do.	1964-65	3,45,000	
9	Panchayat Nazimti Fund.	Do.	1962-63	2,00,397	
	Departmental and Local Deposits— Civil Deposits—				
10	Revenue Deposits ..	Director of Agriculture and Treasury Officers.	1951-52	8,73,518	Correct deposit numbers.
11	Civil and Criminal Court Deposits.	Treasury Officers	1951-52	81,819	} As against Serial Nos. 5 and 6.
12	Personal Deposits ..	Do.	1959-60	1,87,13,881	
13	Deposits on account of Police Fund— Police Clothing and Equipment Fund.	Do.	1947-48	11,32,777	
14	Deposits for work done for public bodies or private individuals—Other Deposits.	Do.	1948-49	26,425	
15	Deposits of fees received by Government servants for work done for private bodies.	Do.	1964-65	20,824	Extract Receipt Registers.

## APPENDIX—concl'd.

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

Serial No.	Head of Account	Departmental/Treasury Officers from whom details are awaited	Earliest year to which the difference relates	Amount of difference	Particulars of details/documents awaited from Departmental/Treasury Officers
1	2	3	4	5	6
	<b>T—DEPOSITS AND ADVANCES—concl'd.</b>				
	<b>PART II—DEPOSITS NOT BEARING INTEREST—concl'd.</b>				
16	Deposits of the sale-proceeds of World Health Organisation Seals.	Treasury Officers	1952-53	1,088	As against ser/ Nos. 5 and 6.
	<b>PART III—ADVANCES NOT BEARING INTEREST—</b>				
17	Permanent Advances	Do.	1962-63	872	Complete particulars of credits/débts.
	<b>U—REMITTANCES—</b>				
	<b>I—REMITTANCES WITHIN INDIA—</b>				
	Cash Remittances and Adjustments, etc.—				
18	Cash Remittances between Treasuries. Public Works Remittances—	Do.	1960-61	3,17,294	Receipt/Payments Schedules.
19.	I—Remittances into Treasuries.	Public Works Divisional Officers.	1960-61	8,46,00,205	Schedule of monthly Settlement with treasuries.
20	II—Public Works Cheques.	Do.	1947-48	9,76,57,268	