



**GOVERNMENT OF THE PUNJAB**

# **FINANCE ACCOUNTS**

**1967-68**

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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 1967-68 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, 1969, the accounts now presented are correct statements of the receipts and outgoings of the Government of the Punjab for the year 1967-68.

**NEW DELHI :**

*The*

**(S. RANGANATHAN)**

*Comptroller and Auditor General of India*

## 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 International ones 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 1968 as distinguished from amounts due to or from Government during the same period. The cash basis system is, however, not entirely suitable for recording the transactions and for presenting the true state of affairs of Government commercial undertakings run on commercial principles. The detailed accounts of this class of undertakings are, therefore, maintained outside the regular accounts in commercial form and are subject to a test check by the Indian Audit and Accounts Department.

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

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

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## STATEMENT NO. 1--

Receipts	Actuals	
	*1966-67	1967-68
1	2	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 .. .. .	4,06.12	4,18.81
V. Estate Duty .. .. .	18.47	12.92
IX. Land Revenue .. .. .	2,33.92	1,85.00
X. State Excise Duties .. .. .	12,94.88	15,15.05
XI. Taxes on Vehicles .. .. .	1,27.84	95.97
XII. Sales Tax .. .. .	19,91.37	18,06.37
XIII. Other Taxes and Duties .. .. .	10,32.14	7,96.29
XIV. Stamps .. .. .	5,47.80	5,10.97
XV. Registration Fees .. .. .	1,16.77	1,10.17
Total .. .. .	57,69.31	54,51.55
<b>B. Debt Services—</b>		
XVI. Interest .. .. .	16,62.68	11,96.46
Total .. .. .	16,62.68	11,96.46
<b>C. Administrative Services—</b>		
XVII. Administration of Justice .. .. .	31.62	24.82
XVIII. Jails .. .. .	24.36	21.75
XIX. Police .. .. .	1,49.59	1,30.34
XX. Supplies and Disposals .. .. .	0.65	0.57
XXI. Miscellaneous Departments .. .. .	25.43	7.84
Total .. .. .	2,31.65	1,85.32

\*Comprises the actuals for the composite state of the Punjab upto 31st October 1966 and for the re-organised State from 1st November 1966.



## SUMMARY OF TRANSACTIONS

Disbursements	Actuals	
	*1966-67	1967-68
4	5	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 .. .. .	1,73.23	1,37.72
10. State Excise Duties .. ..	16.82	15.59
11. Taxes on Vehicles .. ..	8.32	7.86
12. Sales Tax .. .. .	35.70	30.19
13. Other Taxes and Duties .. ..	18.16	15.39
14. Stamps .. .. .	6.58	5.53
15. Registration Fees .. .. .	1.08	0.45
<b>Total .. .. .</b>	<b>2,59.89</b>	<b>2,12.73</b>
<b>B. Debt Services—</b>		
16. Interest on Debt and other Obligations ..	13,73.24	11,42.91
17. Appropriation for Reduction or Avoidance of Debt .. .. .	5,05.66	5,20.91
<b>Total .. .. .</b>	<b>18,78.90</b>	<b>16,63.82</b>
<b>C. Administrative Services—</b>		
18. Parliament, State/Union Territory Legislatures .. .. .	26.81	26.43
19. General Administration .. ..	3,91.04	2,91.96
21. Administration of Justice .. ..	85.77	81.87
22. Jails .. .. .	82.83	79.67
23. Police .. .. .	8,85.09	6,45.10
25. Supplies and Disposals .. ..	4.40	3.62
26. Miscellaneous Departments .. ..	22.74	20.20
<b>Total .. .. .</b>	<b>14,98.68</b>	<b>11,48.85</b>

## STATEMENT NO. 1—

Receipts 1	Actuals	
	*1966-67 2	1967-68 3
	(In lakhs of rupees)	
	Part I—Consolidated (1)	
<b>D. Social and Developmental Services—</b>		
XXII. Education .. ..	1,40.72	89.51
XXIII. Medical .. ..	85.84	57.63
XXIV. Public Health .. ..	3.05	2.49
XXV. Agriculture .. ..	1,84.14	1,02.89
XXVII. Animal Husbandry .. ..	13.97	9.84
XXVIII. Co-operation .. ..	26.11	20.46
XXIX. Industries .. ..	51.00	20.63
XXXI.—Community Development Projects, National Extension Service and Local Development Works .. ..	14.25	19.61
XXXII.—Miscellaneous Social and Develop- mental Organisations .. ..	10.92	13.98
Total ..	5,30.00	<u>3,97.04</u>
<b>E. Multipurpose River Schemes, Irrigation, etc.—</b>		
XXXIII. Multipurpose River Schemes ..	2,34.39	1,39.63
XXXIV. Irrigation, etc., Works (Commercial)	3,62.40	3,18.12
XXXV. Irrigation, etc., Works (Non-Com- mercial) .. ..	13.50	1.75
Total ..	6,10.29	4,59.55
<b>F. Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—</b>		
XXXVII. Public Works .. ..	1,01.72	83.03
Total ..	1,01.72	83.03
<b>G. Transport and Communications (other than Roads)—</b>		
XLIII. Road and Water Transport Schemes	6,35.40	4,90.53
Total ..	6,35.40	4,90.53

\*Please see footnote on page 4.

## SUMMARY OF TRANSACTIONS—contd.

Disbursements	Actuals	
	*1966-67	1967-68
4	5	6
	(In lakhs of rupees)	
Fund—contd.		
Revenue—contd.		
<b>D. Social and Developmental Services—</b>		
27. Scientific Departments .. ..	2.91	2.93
28. Education .. ..	20,06.27	21,12.23
29. Medical .. ..	4,29.60	3,55.40
30. Public Health .. ..	2,39.10	2,43.66
31. Agriculture .. ..	5,92.26	5,07.22
33. Animal Husbandry .. ..	1,19.40	93.60
34. Co-operation .. ..	97.83	88.07
35. Industries .. ..	1,56.98	2,05.83
37. Community Development Projects, National Extension Service and Local Development Works .. ..	2,33.22	1,82.34
38. Labour and Employment .. ..	1,86.60	1,62.09
39. Miscellaneous Social and Developmental Organisations .. ..	34.00	29.53
<b>Total ..</b>	<b>41,58.17</b>	<b>39,82.90</b>
<b>E. Multipurpose River Schemes, Irrigation, etc.—</b>		
42. Multipurpose River Schemes .. ..	4,92.26	3,68.59
43. Irrigation, etc., Works (Commercial) ..	4,92.63	5,16.47
44. Irrigation, etc., Works (Non-Commercial)	1,13.93	1,00.01
<b>Total ..</b>	<b>10,98.82</b>	<b>9,85.07</b>
<b>F. Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—</b>		
50. Public Works .. ..	5,39.67	2,60.06
<b>Total ..</b>	<b>5,39.67</b>	<b>2,60.06</b>

## STATEMENT NO. 1—

Receipts	Actuals	
	*1966-67	1967-68
1	2	3
	(In lakhs of rupees)	
	Part I—Consolidated	
	(1)	
<b>I. Miscellaneous—</b>		
XLVIII. Contributions and Recoveries towards Pensions and other Retirement Benefits .. .. .	22·76	17·77
XLIX. Stationery and Printing .. .. .	53·24	11·64
LI. Forest .. .. .	1,15·68	52·16
LII. Miscellaneous .. .. .	3,74·54	4,51·88
Total .. .. .	5,66·22	5,33·45
<b>J. Contributions and Miscellaneous Adjustments—</b>		
LV. State's Share of Union Excise Duties	8,68·46	6,25·25
LVI. Grants-in-aid from Central Government	6,97·12	11,02·47
LVII. Miscellaneous Adjustments between Central and State/Union Territory Governments .. .. .	2·76	2·18
LVIII. Dividends, etc., from Commercial and other Undertakings .. .. .	11·78	9·10
Total .. .. .	15,80·12	17,39·00
<b>K. Extraordinary Items—</b>		
LX. Extraordinary Receipts .. .. .	2·21	4·60
LXI. Pre-partition Receipts .. .. .	0·02	..
LXI-A. Receipts connected with the National Emergency .. .. .	10·60	5·18
Total .. .. .	12·83	9·78
Total—Revenue Receipts .. .. .	1,17,00·22	1,05,45·71
Revenue Surplus .. .. .	+5,53·35	+9,71·97

\*Please see footnote on page 4.

## SUMMARY OF TRANSACTIONS—contd.

Disbursements	Actuals	
	*1966-67	1967-68
4	5	6
(In lakhs of rupees)		
Fund—contd.		
Revenue—conold.		
<b>FF. Capital Accounts of Public Works (including Roads) and Schemes of Miscellaneous Public Improvements within the Revenue Account—</b>		
52. Capital Outlay on Public Works ..	0.57	7.68
Total ..	0.57	7.68
<b>G. Transport and Communications (other than Roads)—</b>		
57. Road and Water Transport Schemes ..	5,46.38	4,44.67
Total ..	5,46.38	4,44.67
<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 .. .. .	18.23	(a)
Total ..	18.23	..
<b>I. Miscellaneous—</b>		
64. Famine Relief .. .. .	96.83	32.44
65. Pensions and other Retirement Benefits	1,55.76	1,23.16
67. Privy Purses and Allowances of Indian Rulers .. .. .	7.63	6.68
68. Stationery and Printing .. .. .	88.14	91.34
70. Forest .. .. .	1,85.06	87.07
71. Miscellaneous .. .. .	4,69.10	4,40.00
Total ..	10,02.52	7,80.69
<b>J. Contributions and Miscellaneous Adjustments—</b>		
76. Other Miscellaneous Compensations and Assignments .. .. .	4.19	2.13
Total ..	4.19	2.13
<b>K. Extraordinary Items—</b>		
78-A. Expenditure connected with the National Emergency .. .. .	1,40.85	85.14
Total ..	1,40.85	85.14
Total—Expenditure met from Revenue ..	1,11,46.87	95,73.74

(a) This head is not being operated upon in the State books from 1967-68.

## STATEMENT NO. 1—

## Actuals

## Receipts

	*1966-67	1967-68
	2	3

(In lakhs of rupees)

Part I—Consolidated

(2)

(3)

		(3)
<b>Public Debt—</b>		
Permanent Debt .. .. .	4,01·66	3,00·62
Floating Debt .. .. .	27,75·33	34,76·96
Loans from the Central Government ..	46,57·89	22,17·97
Other Loans .. .. .	75·76	4,56·57
<b>Total ..</b>	<b>79,10·64</b>	<b>64,52·12</b>
<b>Loans and Advances by the State/Union Territory Governments—</b>		
Recoveries of Loans and Advances ..	8,37·22	8,68·84
<b>Total ..</b>	<b>8,37·22</b>	<b>8,68·84</b>
<b>Inter-State Settlement—</b>		
Punjab and Haryana .. .. .	1,29·05	..
Centre and Punjab .. .. .	23·45	..
<b>Total—Inter-State Settlement ..</b>	<b>1,52·50</b>	<b>..</b>
<b>Total—Consolidated Fund ..</b>	<b>2,06,00·58</b>	<b>1,78,66·67</b>

\*Please see footnote on page 4.

## SUMMARY OF TRANSACTIONS—contd.

Disbursements	Actuals	
	*1966-67	1967-68
4	5	6
	(In lakhs of rupees)	
<b>Fund—concl'd.</b>		
<b>Capital</b>		
<b>Capital Accounts outside the Revenue Account—</b>		
Agricultural Improvement and Research ..	4.20	38.75
Industrial and Economic Development ..	1,28.29	1,87.62
Multipurpose River Schemes .. ..	1,73.97	8,17.45
Irrigation (Commercial) .. ..	2,99.32	2,25.69
Public Works .. ..	3,59.94	3,16.73
Chandigarh Capital Outlay .. ..	41.67	..
Road and Water Transport Schemes ..	51.08	36.48
Commuted Value of Pensions .. ..	—1.74	—1.31
Schemes of Government Trading .. ..	2,38.35	7,25.98
<b>Total</b> ..	<b>12,95.08</b>	<b>23,47.39</b>
<b>Debt</b>		
<b>Public Debt—</b>		
Permanent Debt .. ..	..	..
Floating Debt .. ..	27,98.34	33,86.96
Loans from the Central Government ..	18,28.57	16,04.60
Other Loans .. ..	30.75	38.92
<b>Total</b> ..	<b>46,57.66</b>	<b>50,30.48</b>
<b>Loans and Advances by the State/Union Territory Governments—</b>		
Loans and Advances .. ..	43,49.51	33,66.75
<b>Total</b> ..	<b>43,49.51</b>	<b>33,66.75</b>
<b>Inter State Settlement—</b>		
Punjab and Haryana .. ..	1.49	..
Centre and Punjab .. ..	..	..
<b>Total—Inter State Settlement</b> ..	<b>1.49</b>	<b>..</b>
<b>Total—Consolidated Fund</b> ..	<b>2,14,50.61</b>	<b>2,03,18.36(a)</b>

(a) Excludes expenditure of Rs. 1,47,240 met out of Contingency Fund during the year but not recouped to the end of March 1968. Details are given below—

	Rs.
25. Supplies and Disposals .. ..	440
35. Industries .. ..	2,300
50. Public works .. ..	19,500
71. Miscellaneous .. ..	1,25,000
<b>Total</b> ..	<b>1,47,240</b>

Besides, an advance of Rs. 100 sanctioned in 1966-67 for expenditure under '71- Miscellaneous' also remained unrecouped at the end of 1967-68.

## STATEMENT NO. 1—

Receipts	Actuals	
	*1966-67	1967-68
1	2	3
(In lakhs of Rupees)		
Contingency Fund .. .. .	18.23	..
Total—Contingency Fund .. .. .	18.23	..
<b>Part III</b>		
<b>Debt (Other than</b>		
<b>Unfunded Debt—</b>		
State Provident Funds .. . . .	1,65.88	1,72.26
Total .. .. .	1,65.88	1,72.26
<b>Deposits and Advances—</b>		
<i>Deposits bearing interest—</i>		
†A—Reserve Funds .. .. .	75.38	45.70
<i>Deposits not bearing interest—</i>		
A—Sinking Funds—Appropriation for Reduction or Avoidance of Debt .. .. .	5,19.00	5,39.36
†B. Reserve Funds .. .. .	1,08.26	3,81.55
†C. Other Deposit Accounts .. .. .	58,53.83	39,74.78
†Advances not bearing interest .. .. .	1,59.41	74.38
†Suspense .. .. .	59,42.55	78,24.04
Miscellaneous .. .. .	8.04	0.12
Remittances .. .. .	1,04,17.04	51,36.41
Total—Public Account .. .. .	2,32,49.39	1,81,48.60
Total—Parts I, II and III .. .. .	4,38,68.20	3,60,15.27
Opening Cash Balance .. .. .	1,38.43	12,53.36
<b>GRAND TOTAL .. .. .</b>	<b>4,40,06.63</b>	<b>3,72,68.63</b>

\*Please see footnote on page 4.

†Details are available in statement no. 16.



## SUMMARY OF TRANSACTIONS—concl'd.

Disbursements	Actuals	
	*1966-67	1967-68
4	5	6
	(In lakhs of Rupees)	
<b>Contingency Fund</b>		
Contingency Fund .. .. .	(a) ..	1.47
Total—Contingency Fund .. .. .	..	1.47
<b>Public Account</b>		
those mentioned in Part I) and Deposits		
<b>Unfunded Debt—</b>		
State Provident Funds .. .. .	85.70	77.28
Total .. .. .	85.70	77.28
<b>Deposits and Advances—</b>		
<i>Deposits bearing interest—</i>		
†A. Reserve Funds .. .. .	52.97	32.62
<i>Deposits not bearing interest—</i>		
†A—Sinking Funds—Appropriation for Re- duction or Avoidance of Debt .. .. .	0.04	..
†B—Reserve Funds .. .. .	74.70	1,07.22
†C—Other Deposits Accounts .. .. .	53,08.90	37,47.62
†Advances not bearing interest .. .. .	1,65.35	74.77
†Suspense .. .. .	62,26.46	74,45.11
Miscellaneous .. .. .	1,16.39	0.52
Remittances .. .. .	94,52.57	59,18.05
Total—Public Account .. .. .	2,14,83.08	1,74,03.19
Total—Parts I, II and III .. .. .	4,29,33.69	3,77,23.02
Adjustment of Cash Balance made by the Reserve Bank as a result of re-organisa- tion		
Haryana .. .. .	—1,06.54	..
Union (For Himachal and Chandigarh) .. .. .	—73.88	..
Closing Cash Balance .. .. .	12,53.36	—4,54.39
GRAND TOTAL .. .. .	4,40,06.63	3,72,68.63

(a) Rs. 100 under "71—Miscellaneous". The Advance sanctioned in 1966-67 remained unrecouped even at the close of 1967-68.

†Details are available in statement no. 16.

**Explanatory notes to statement No. 1—Summary of Transactions.**

The figures of receipts and expenditure for 1966-67 comprised figures for seven months (from 1st April 1966 to 31st October 1966) of the composite State of Punjab, and for the remaining five months of the reorganised Punjab State whereas for 1967-68 relate wholly to the reorganised Punjab State. No reasons for variations in receipts/expenditure in 1967-68 as compared to those of the preceding year have been incorporated as these two sets of figures are not comparable.

During 1967-68 the State Government introduced the following relief measures (these were expected to give a relief of Rs. 2,46 lakhs per annum).

(In lakhs of rupees)

(i) Abolition of land Revenue on holdings upto 5 acres, together with the surcharge leviable thereon .. .. .	66
(ii) Abolition of professional tax under the Punjab professions, trades, Employment and Callings Act, 1951 .. .. .	51
(iii) Abolition of professional Tax levied by the panchayat samitis and other local bodies .. .. .	35
(iv) Abolition of property tax on staggering basis, during five years period .. .. .	20
(v) Abandonment of Betterment levy .. .. .	74
Total .. .. .	2,46

**Receipts from the Central Government:—**

Out of the total revenue receipts of Rs. 1,05.46 crores during 1967-68 Rs. 21.59 crores were received from the Central Government as per details below:

(In crores of rupees)

(i) Share of net proceeds of	
(a) Taxes on income other than corporation tax .. .. .	1.19
(b) Union Excise duties and .. .. .	6.25
(c) Estate duty .. .. .	0.13
(ii) Grants in lieu of tax on Railway passenger fares .. .. .	0.66
(iii) Other grants .. .. .	10.36
Total .. .. .	21.59

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

*(i) Progressive capital outlay to end of 1967-68*

Serial no.	Nature of expenditure	Expenditure to end of 1966-67	Expenditure during 1967-68	Expenditure to end of 1967-68
1	2	3	4	5
			(In lakhs of rupees)	
1	95—Capital Outlay on Schemes of Agricultural Improvement and Research	3,08.42	38.75	3,47.17
2	96—Capital Outlay on Industrial and Economic Development .. ..	8,94.55	1,87.62	10,82.17
3	98—Capital Outlay on Multi-purpose River Schemes ..	1,39,34.66	8,17.45	1,47,52.11
1	99—Capital Outlay on Irrigation, etc., Works (Commercial) .. .	(a)69,73.53	2,25.69	71,99.22
5	100—Capital Outlay on Irrigation, etc., Works (Non-Commercial) .. ..	21.80	..	21.80
6	103—Capital Outlay on Public Works .. ..	65,76.92	3,16.72	68,93.64
7	109—Capital Outlay on Other Works .. ..	4.90	..	4.90
8	114—Capital Outlay on Road and Water Transport Schemes .. ..	4,73.17	36.48	5,09.65
9	119—Capital Outlay on Forests .. ..	0.84	..	0.84
10	120—Payments of Commuted Value of Pensions ..	28.27	—1.31(b)	26.96

(a)(i) Excludes Rs. 62.53 lakhs allocated to Haryana.

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

(b) Minus expenditure due to equated amounts of commuted value of pensions transferred to Revenue Account being more than the expenditure during the year.

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

*(i) Progressive capital outlay to end of 1967-68—concl.*

Serial no.	Nature of expenditure	Expenditure to end of 1966-67	Expenditure during 1967-68	Expenditure to end of 1967-68
1	2	3	4	5
			(In lakhs of rupees)	
11	124—Capital Outlay on Schemes of Government Trading .. ..	3,09.13	7,25.98	10,35.11
12	125—Appropriation to the Contingency Fund .. ..	1,00.00	..	1,00.00
	<b>GRAND TOTAL ..</b>	<b>2,06,26.19</b>	<b>23,47.38</b>	<b>3,19,73.57</b>

## 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 Rs. 14.21 lakhs invested in two companies which are under liquidation.

2.98—*Capital Outlay on Multipurpose River Schemes*—The progressive expenditure includes capitalised interest charges 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 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 the first charge on the net receipts of the project. During 1959-60 to 1962-63 Rs. 4.24 crores were written back to revenue. 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 in 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 the first charge on the net receipts of the project when it starts yielding revenue.

3.99—*Capital Outlay on Irrigation, etc., Works (Commercial)*—The progressive expenditure includes capitalised interest charges (Rs. 2.36 crores) for Harike project.

Interest charges on the Harike project were capitalised upto 1960-61. Since the project is still under construction and has not started yielding revenue, there has been no write-back of the capitalised interest charges so far.

Financial results of irrigation works for which capital and revenue accounts are kept are given in statement no. 3.

4. Capital expenditure upto 31st October 1966 has been allocated to the successor States as indicated below:—

(In lakhs of rupees)

State	1966-67	1967-68
Haryana .. .. .	24,54.90	62.54
Himachal Pradesh .. .. .	56.36	*
Union (for Chandigarh) .. .. .	19,02.36	*

\*Rs. 100 only.

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

*(ii) Revenue expenditure temporarily capitalised*

Major Head	Amount capitalised		Amount written back to revenue		Amount outstanding to be written back
	During 1967-68	To end of 1967-68	During 1967-68	To end of 1967-68	
1	2	3	4	5	6

(In lakhs of rupees)

99—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)—Grants to Panchaynt Samitis, for lift irrigation in hilly and semi-hilly areas

..	1.36	..	..	1.36
----	------	----	----	------

The terms and conditions for write-back of the expenditure to Revenue have not yet been intimated by Government (November 1968).

**STATEMENT NO. 3—FINANCIAL RESULTS OF IRRIGATION WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT**

Serial no.	Name of project	Direct capital outlay		Revenue receipts during 1967-68			Direct working expenses during the year
		During 1967-68	To end of 1967-68	Direct receipts	Indirect receipts	Total revenue receipts	
1	2	3	4	5	6	7	8
							(In lakhs of Rupees)
<i>A—Irrigation Works—</i>							
<i>(I) Productive—</i>							
1	Upper Bari Doab Canal	8.42	2,41.96	67.37	..	67.37	50.75
2	Sirhind Canal	6.47	4,44.51	1,39.69	..	1,39.69	67.40
3	Sutlej Valley Project (Eastern Canal)	2.47	2,56.58	91.05	..	91.05	25.87
4	Shah Nahar Canal	0.05	35.51	3.21	..	3.21	2.03
5	Madhopur Beas Link	3.52	3,32.52	..	..	..	1.39
	Total—(i) Productive	20.93	13,11.08	3,01.32	..	3,01.32	1,47.44

(a) The differences between the amounts shown against these projects and those shown in statement no. 13 are due to receipts of betterment levy having 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 purpose 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.

**STATEMENT NO. 3—FINANCIAL RESULTS OF IRRIGATION WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS  
ARE KEPT—contd.**

Serial no.	Name of project	Net Revenue excluding Interest		Interest on Capital	Net profit or loss after meeting interest	
		Surplus of revenue over expenditure (+) or ex- penditure over revenue (—)	Rate per cent on capital outlay to end of the year 1967-68		Surplus of revenue over expenditure (+) or ex- penditure over revenue (—)	Rate per cent on capital outlay to end of the year 1967-68
1	2	9	10	11	12	13
	<i>A—Irrigation Works—</i>					
	<i>(I) Productive—</i>					
1	Upper Bari Doab Canal .. ..	+16.62	+6.87	+9.09	+7.53	..
2	Sirhind Canal .. ..	+72.29	+16.26	+17.85	+54.44	..
3	Sutlej Valley Project (Eastern Canal) ..	+65.18	+25.40	+10.40	+54.78	..
4	Shah Nahar Canal .. ..	+1.18	+3.32	+1.35	—0.17	..
5	Madhopur Beas Link .. ..	—1.39	—0.42	+14.45	—15.84	..
	Total—(i) Productive .. ..	+1,53.88	+14.56	+53.14	+1,00.74	..



## EXPLANATORY NOTES

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

(a) *Productive Schemes*—Soil Conservation and Land Reclamation Scheme.

(b) *Unproductive Schemes*—(i) Harike project, (ii) Nasrula Choe scheme, (iii) Sirhind Feeder canal, (iv) Upper Bari Doab canal, (v) Eastern canal, (vi) Sirhind canal, (vii) Ferozepur canal, (viii) Irrigation and Power Research Institute, (ix) Exploratory tubewells, (x) Ghaggar project, (xi) Drainage project and (xii) Tubewell schemes.

The financial results of the following schemes could not be worked out as the schemes are common to the successor States and the ratio in which their capital outlay as on 31st October 1966 is to be divided between them has not yet been decided by the State Governments—

(a) *Productive Schemes*—(i) Technical Co-operation Assistance Schemes; (ii) Bhakra Nangal project, and (iii) Beas Dam project.

(b) *Unproductive Schemes*—Ghaggar canal.

The scheme 'Government Central Workshop' (unproductive) 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 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 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 gain/loss on the total capital outlay could not be worked out as the allocation of capital expenditure : 7 on 31st October 1966 on schemes, which are common to the Successor States, is still awaited from the State Government.

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 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 1967-68, the projects at serial nos. 1, 2 and 4 satisfied the test of productivity. The schemes at serial nos. 5 and 6 are still in the preliminary stage of working and have not started yielding the full return expected of them. The reasons for shortfall in revenue receipts in the case of serial no. 1 are under investigation.

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

## STATEMENT NO. 4—DEBT POSITION

## (i) Statement of borrowings

Nature of Borrowing	Balance on 1st April 1967	Debt raised during the year	Debt discharged during the year	Balance on 31st March 1968	Net increase (+) or decrease (—)
1	2	3	4	5	6
(In crores of rupees)					
I—Public Debt—					
Permanent Debt	20.13	3.01	..	23.14	+3.01
Floating Debt ..	..	31.77	33.87	0.90	+0.90
Loans from the Central Government ..	2,06.95	22.18	16.05	2,13.08	+6.13
Other Loans ..	6.24	4.56	0.39	10.41	+4.17
Total I—Public Debt	2,33.32	64.52	50.31	2,47.53	+14.21
II—Unfunded Debt	9.77	1.72	0.77	10.72	+0.95
Grand Total ..	2,43.09	66.24	51.08	2,58.25	+15.16

No law under Article 293 of the Constitution has been passed by the State Legislature 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 covers long-term loans raised in the open market. During the year, a loan of Rs. 3.01 crores bearing interest at 5½ per cent was raised by Government at a discount of 3 per cent and was entirely realised in cash. This is redeemable at par in 1979.

In accordance with section 54(1) of the Punjab Re-organisation Act, 1966, the public debt of the composite State of Punjab, attributable to loans, raised by the issue of Government securities, i.e., permanent debt and outstanding with the public on 31st October 1966 has been treated as the debt of the State of Punjab and the other successor States shall be liable to pay to the State of Punjab their shares of the sum due from time to time for servicing and repayment of the debt and for the purpose of determining the said shares, the debt shall be deemed to be divided between the successor States as if it were a debt referred to in sub-section (4) *ibid.*

Full particulars of the outstanding loans will be found in Statement no. 17 at pages 160—165.

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

(a) *Depreciation fund*—A sum equal to 1½ per cent of the total nominal amount of the loans is set apart to form a Depreciation fund for purchasing 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 Government may decide from time to time.

The balances in the funds at the commencement and end of 1967-68 are given below—

Fund	Balance on 1st April 1967	Addition during the year	Withdrawal during the year	Balance on 31st March 1968
1	2	3	4	5
				(In lakhs of rupees)
Depreciation funds	56.87	15.26	..	72.13
Sinking funds ..	3,37.68	94.04	..	4,31.72
Total ..	3,94.55	1,09.30	..	5,03.85

Out of the total balance in the sinking funds, Rs. 91.55 lakhs were invested at the end of March 1968 in the securities of the Government of India (Rs. 78.52 lakhs) and other State Governments (Rs. 13.03 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 food procurement programme of the State Government ways and means advances and overdrafts from the Reserve Bank of India which are repayable within twelve months.

The deficit in the required minimum cash balance with the Reserve Bank, even after 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.

Ways and means advances of Rs. 12.62 crores were obtained from the Reserve Bank during the period under review. Out of this, Rs. 11.72 crores were repaid leaving a balance of Rs. 90 lakhs. In addition, short term loans of Rs. 12.50 crores were also obtained from commercial banks and repaid in full. Rs. 48.35 lakhs were paid as interest (Rs. 4.72½ lakhs on ways and means advances and Rs. 43.63 lakhs on short-term loans at rates ranging from 4 per cent to 5 per cent on ways and means advances and 7½ per cent on short term loans during the year. The overdrafts taken during the year were Rs. 9.65 crores. These were repaid in full during the year. Government paid Rs. 1.30 lakhs as interest on overdrafts during the year (at the rate of 5 to 6 per cent). Rs. 0.36 lakh are further payable as interest on overdrafts. Payment of that interest is under correspondence, between Government and the Bank.

3. *Loans from the Central Government*—A statement of loans taken by the State Government is given in statement no. 17 at pages 160—65.

The terms and conditions for repayment of a loan of Rs. 7.63 lakhs have recently been settled. No amount has been paid so far as repayment of principal or payment of interest. All other loans are being repaid in accordance with the prescribed terms and conditions.

In accordance with the terms and conditions agreed to between the Government of India and the State Government rehabilitation loans outstanding on 31st March 1956 were to be repaid to the extent amounts are actually realised from the displaced persons. A package deal for losses on loans advanced to the State Government for rehabilitation of displaced persons was entered into between the State Government and the Government of India according to which 35% of the outstanding amount of loan on 1st January 1964 was to be paid by the State Government before 31st March 1965 and the remaining 65% was to be written off by the Government of India. The outstanding amount of loan was tentatively reckoned at Rs. 1.67 crores on 1st January 1964. Out of Rs. 58 lakhs payable by the State Government as their share, Rs. 20 lakhs were paid in cash and the balance was set off against earlier overpayment of loans. The reconciliation of the outstanding amount of loans as on 1st January 1964 is in progress.

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

During 1967-68 Rs. 11.20 crores were received by the State Government as ways and means advances for Plan schemes. Out of this Rs. 6.61 crores were adjusted as loans and Rs. 4.59 crores as grants.

The State Government have made amortisation arrangements for repayment of the following loans—

Name of the Sinking Fund	Balance on 1st April 1967	Addition during 1967-68	With-drawal during 1967-68	Balance on 31st March 1968
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 ..	75.97	..	..	75.97
(b) the Government of Punjab ..	12,17.97	4,14.99	..	16,32.96
2. Loans received out of consolidated open market borrowing of the Government of India ..	52.77	15.07	..	67.84
Total ..	13,46.71	4,30.06	..	17,76.77

Out of the total balance at the end of March 1968 in the Sinking Fund for repayment of loans received for Bhakra Nangal Project, a sum of Rs. 2,89.47 lakhs stood invested (in the securities of Government of India).

4. *Other Loans*—Particulars of the outstanding loans are given in statement no. 17 at pages 160—165.

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

(ii) *Other obligations*

In addition to the above, 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 the Government also constitute the liability of State Government. The

amount of such liability at the end of March, 1968 was Rs. 54.17 crores as shown below (further details are given in statement nos. 16 and 19):—

Nature of obligation	Amount on 1st April 1967	Receipts during the year	Repayments during the year	Balance on 31st March 1968	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. ..	1.69	0.46	0.33	1.82	+0.13
Non-interest bearing obligations, such as deposits of local funds, civil deposits and other earmarked funds, etc.	41.94*	48.96	38.55	52.35	+10.41
Total ..	43.63	49.42	38.88	54.17	+10.54

(iii) *Service of debt*

(a) *Interest on debt and other obligations*—The outstanding gross debt and other obligations and the amount met from revenue on account of interest charges thereon were as shown below:—

	(In crores of rupees)		
	1966-67	1967-68	Net increase(+) or decrease(—)
Gross Debt and other obligations outstanding at the end of the year .. ..	2,86.71†	3,12.42	+ 25.71

\*Excludes Rs. 0.84 crore allocated to Haryana.

†Excludes Rs. 2.24 crores allocated to Haryana.

	(In crores of rupees)		
	1966-67	1967-68	Net increase(+) or decrease(-)
(i) Interest paid by Government—			
(a) On Public debt and unfunded debt ..	13.61	11.33	-2.28
(b) On other obligations ..	0.12	0.10	-0.02
Total ..	13.73	11.43	-2.30
(ii) Deduct—			
Interest received on loans and advances given by Government .. ..	-9.11	- 5.33	+3.78
Interest realised on investment of cash balances	-0.35	-0.21	+0.14
(iii) Net amount of interest charges .. ..	4.27	5.89	+1.62
(iv) Percentage of gross interest—item (i)—to total revenue receipts ..	11.74	10.84	-0.90
(v) Percentage of net interest—item (ii)—to total revenue receipts .. ..	3.65	5.58	+1.93

There were in addition certain other receipts and adjustments (Rs. 6.42 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 Rs. 9.10 lakhs as dividend on investments in commercial undertakings.

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

	(In crores of rupees)		
	1966-67	1967-68	Net increase (+) or decrease(-)
Contribution to sinking funds	5.06	5.21	+0.15



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

## (i) Statement of loans and advances

Categories of Loans and advances	Balance out-standing on 1st April 1967	Paid during the year	Repaid during the year	Balance out-standing on 31st March 1968	Net addition during the year
1	2	3	4	5	6
(In crores of Rs.)					
<b>Loans to Municipalities—</b>					
(i) Loans under the National Water Supply and sanitation scheme ..	1.69	0.19	0.03	1.85	+0.16
(ii) Other Loans	0.46	0.03	0.02	0.47	+0.01
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 .. ..	21.99	5.36	3.87	23.48	+1.49
Loans and advances to displaced persons .. ..	-1.78	0.02	0.24	-2.00	-0.22
<b>Miscellaneous loans and advances—</b>					
(i) Loans under the Punjab State Aid to Industries Act, 1955 ..	0.82	0.07	-0.06	0.95	+0.13
(ii) Loans under the low/middle income group housing scheme	5.86	0.65	0.21	6.30	+0.44

\*Amounts paid and repaid during the year are Rs. 2,625 and Rs. 7,875 respectively.

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

(i) *Statement of Loans and Advances—conold.*

	1	2	3	4	5	6
(iii) Loans to Village Panchayats for Revenue Earning Schemes		0.39	0.05	0.04	0.40	+0.01
(iv) Loans for building houses at Chandigarh ..		4.16	..	†	4.16	..
(v) Other Loans		2.59	1.92	1.21	3.30	+0.71
Total—Miscellaneous loans and advances ..		13.82	2.69	1.40	15.11	+1.29
		(a)				
Loans and advances under the community development programme		5.05	0.45	0.40	5.10	+0.05
Advances under special laws—						
Loans to Punjab State Electricity Board		178.20	21.67	0.01	199.86	+21.66
		(A)				
Loans to Government servants, etc. ..		(A)0.75	3.25	2.71	1.29	+0.54
Grand Total ..		220.22	33.66	8.68	245.20	+24.98

A more detailed account is given in Statement No. 18 at pages 166—175.

(ii) *Recoveries in arrears*

According to the orders issued by Government in December 1961, the administrative departments are required to intimate to Audit by 10th of August every year arrears in the recovery of principal and of interest in

† Rs. 476.

(a) Excludes Rs. 0.59 crore transferred to "Loans and Advances to displaced persons."

(A) Excludes amounts of Rs. 1.40 crores and Rs. 0.08 crore allocated to successor States as per Appendix I.

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

(ii) *Recoveries in arrears— contd.*

respect of the loans, the detailed accounts of which are maintained by the departmental officers. Out of 129 statements due for the year 1967-68 from 14 departmental officers, three statements have been received so far (January 1969).

Arrears of Principal and Interest outstanding on 31st March, 1968 under the head Loans under the Punjab State Aid to Industries Act, 1935 have been reported as under—

		(In lakhs of rupees)	
		Years in which Principal Interest the amount fell due	
Loans under the Punjab State Aid to Industries Act, 1935	.. ..	1946-47 to 1949-50	0.08
		1950-51 to 1953-54	0.97
		1954-55	1.42
		1955-56	2.48
		1956-57	2.11
		1957-58	2.59
		1958-59	1.84
		1959-60	3.98
		1960-61	5.37
		1961-62	4.43
		1962-63	3.83
		1963-64	4.63
		1964-65	4.83
		1965-66	10.16
		1966-67	0.71
		1967-68	4.05
		<b>Total</b>	<b>53.48</b>
Loans under the Co-operative credit societies Act, 1912	.. .. upto 1967-68		10.41
Loans to displaced students (educational)	.. .. upto 1967-68		6.27
			4.01

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

(ii) *Recoveries in arrears—concl.*

Against 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 1967-68 are as indicated below—

		(In lakhs of rupees)	
		Year in which the amount fell due	Principal Interest
<b>Loans to Punjab State Electricity Board</b>			
	upto	1964-65	.. 7-63
		1965-66	.. 50-22
		1966-67	.. 1,17-05
		1967-68	.. 1,96-18
		Total	.. 371-08
<b>Loans to district and other local fund committees</b>			
	upto	1963-64	0-02 0-02
		1964-65	0-02 0-02
		1965-66	0-03 0-01
		1966-67	0-02 0-01
		1967-68	0-04 0-01
		Total	0-13 0-07
<b>Loans to landholders and other notabilities</b>			
	upto	1962-63	0-60 0-04
		1965-66	0-05 ..
		Total	0-65 0-04
<b>Loans to municipalities</b>			
	upto	1963-64	0-02 0-02
		1964-65	0-12 0-12
		1965-66	0-32 0-58
		1966-67	0-40 1-00
		1967-68	2-59 2-93
		Total	3-45 4-65

**STATEMENT NO. 6—GUARANTEES GIVEN BY THE GOVERNMENT OF  
THE PUNJAB FOR REPAYMENT 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 for repayment of loans, etc., raised by statutory corporations, local bodies, co-operative banks and societies and other institutions on 31st March 1968. No law under Article 293(1) of the Constitution has been passed by the State Legislature laying down the limits within which Government may give guarantees on the security of the Consolidated Fund of the State.

Guarantees for loans, debentures, bonds, etc., raised	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1968
1	2	3
	(In lakhs of rupees)	
(i) Statutory corporations and boards ..	5,81.12	5,81.12
(ii) Co-operative banks and societies ..	58,94.66	34.67.87
(iii) Local bodies .. .. .	1,06.00	86.18
(iv) Private companies .. .. .	1.28	1.28
Total ..	65,83.06	41,36.45

The particulars of guarantees given by Government and outstanding on 31st March 1968 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 guaranteed outstanding on 31st March 1968
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 repayment of loans raised in the open market by the Punjab State Electricity Board .. .. .	1,75.00	1,75.00
(c) Guarantee for repayment of redeemable bonds issued by the Punjab Financial Corporation .. .. .	2,16.12	2,16.12

## STATEMENT NO. 6—contd.

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 1968
---	---------------------------	--

1

2

3

(In lakhs of rupees)

*Statutory Corporations and Boards—concl.*

(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
<b>Total—Statutory Corporations and Boards</b>	<b>5,81.12</b>	<b>5,81.12</b>

*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	11,82.50	5,62.82
(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 ..	38,32.16	21,35.08
<b>Total—Co-operative Banks ..</b>	<b>50,14.66</b>	<b>26,97.90</b>

*(b) Co-operative societies—*

(i) Guarantees given for repayment of loans raised by the Batala Co-operative Sugar Mills, Ltd., Batala from—

(1) Industrial Financial Corporation of India .. .. .	45.00	41.50
(2) Life Insurance Corporation of India	15.00	15.00
(3) Central Co-operative Bank ..	45.00	34.50
(ii) Punjab State Food Supply and Marketing Federation Ltd., Chandigarh .. .. .	6,00.00	5,29.97

## STATEMENT NO. 6—concl'd.

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 1968
---	---------------------------	--

1

2

3

(In lakhs of rupees)

*Co-operative banks and societies—concl'd.**(b) Co-operative Societies—concl'd.*

(iii) Guarantees given for repayment of loans raised by the Doaba Co-operative Sugar Mills, Ltd., Nawanshahar, from—

(1) Industrial Financial Corporation of India—50% .. .. .	45.00	40.00
(2) Central Co-operative Bank, Ltd., Nawanshahar—100% .. .. .	40.00	40.00

(iv) Guarantees given <sup>for repayment</sup> in respect of loans raised by the Morinda Co-operative Sugar Mills, Morinda from—

(1) Industrial Financial Corporation of India—50% .. .. .	45.00	41.50
(2) Central Co-operative Bank Ltd., Rurpar—100% .. .. .	45.00	27.50

Total—Co-operative Societies ..	8,80.00	7,69.97
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Total—Co-operative Banks and Societies ..	58,94.66	34,67.87
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*Local bodies—*

Guarantee to the Life Insurance Corporation of India for repayment of principal and payment of interest on loans granted by the Corporation to 32 Municipal Committees in the State ..

1,06.00	86.18
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Total—Local Bodies ..	1,06.00	86.18
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*Private companies—*

(a) Guarantee given to the Punjab Financial Corporation for loans advanced by it to Amritsar Swadeshi Woollen Mills, Amritsar .. .. .

1.28	1.28
------	------

Total—Private Companies ..	1.28	1.28
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**STATEMENT NO. 7—CASH BALANCES AND INVESTMENTS OF CASH BALANCES**

	As on 1st April, 1967	As on 31st March, 1968
	(In lakhs of rupees)	
<i>(a) General Cash Balance</i>		
1. Cash in Treasuries .. .. .	4.21	9.87
2. Deposits with the Reserve Bank .. .. .	12,49.15	—4,64.25
3. Deposits with other Banks .. .. .	*	*
Total .. .. .	12,53.36	—4,54.38
4. Investments held in the "Cash Balance Investment Account" .. .. .	6,24.99	2,90.49
Total (a) .. .. .	18,78.35	—1,63.89
<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. .. .. .	37.63	36.59
(ii) Permanent Advances for contingent expenditure with Departmental Officers .. .. .	2.91	2.99(a)
(iii) Investments of earmarked Funds .. .. .	6,40.45	6,40.45
Total (b) .. .. .	6,80.99	6,80.03
Total (a) and (b) .. .. .	25,59.34	5,16.14

**EXPLANATORY NOTES**

1. Under an agreement with the Reserve Bank of India, the Government of the Punjab have to maintain with the Bank daily a minimum balance of Rs. 30 lakhs. The Bank informs 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 Government of India treasury bills held by the State Government.

Ways and means advances of Rs. 12.62 crores were obtained on 25 occasions. Out of that Rs. 11.72 crores were repaid during the year leaving a balance of Rs. 0.90 crore. Rs. 4.72 lakhs were paid as interest thereon (at rates ranging between 4 percent and 5 percent).

Ways and means advances are granted by the Bank only upto a limit mutually agreed upon between the Bank and 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 overdraft. There were 31 such occasions when overdraft of Rs.8.10 crores were taken. These were repaid in full during the year. Government paid (at the rate of 5

\*See note 3 below the Statement.

(a) Please see foot note A at Page 152.



to 6 percent) Rs. 0.54 lakh as interest on part of the overdraft. Interest of Rs. 0.36 lakh on the balance overdraft has not been paid. Payment of this amount is under correspondence between the State Government and the Bank.

Short-term loans of Rs. 12.50 crores were obtained from other banks to finance food procurement programme of the State Government. Rs. 43.02 lakhs were paid as interest (at the rate of  $7\frac{1}{2}$  per cent) on those loans which were fully repaid before the end of the year.

Treasury bills for Rs. 35.91 crores were also rediscounted on 96 occasions during the year to make up the deficiency in the cash balance.

2. The balance under 'Deposits with the Reserve Bank' represents the balance after taking into account inter Governmental monetary adjustments advised to the Reserve Bank of India between 1st and 25th April 1968. The cash balance with the Reserve Bank on 31st March 1968 was Rs.—464.25 lakhs. That balance has been arrived at after including therein Rs. 90 lakhs which on 31st March 1968 were outstanding as ways and means advances and overdrafts taken from the Reserve Bank.

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 Cash Balance Investment Account are given below :—

			(In lakhs of rupees)
Government of India Treasury Bills	..	..	0.50
Government of India Securities	..	..	93.41
Securities of the Government of:—			
Punjab	..	..	17.51
Gujarat	..	..	21.43
Madhya Pradesh	..	..	28.58
West Bengal	..	..	14.29
Punjab State Electricity Board Bonds	..	..	1,14.67
Kapurthala Co-operative Bank—Fixed deposit	..	..	0.10
		Total	2,90.49

The interest realised during the year on these investments amounted to Rs. 21.62 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 earmarked funds have been given in Statement No. 14. These include investments in Shri Udai Bhan Industries Ltd., (Rs. 0.88 lakhs), which is under liquidation. In the case of investments made through M/S Shamji Karstaji Bombay (Rs. 9.04 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 on 31st March 1968:—

Debit balance	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 ..	59	Rs.
34,78,89,214				
		<b>Consolidated Fund—</b>		
	O	Public Debt .. ..	137	2,47,53,96,903
2,45,20,03,802	Q	Loans and Advances by the State/Union Territory Governments	139	
		<b>Contingency Fund—</b>		
		Contingency Fund ..	141	98,52,660
		<b>Public Account—</b>		
	S	Unfunded Debt ..	141	10,71,82,937
	T	Deposits and Advances—		
		(i) Deposits bearing interest—		
		Gross balance ..	143	1,82,00,417
6,400		Investments ..	143	
		(ii) Deposits not bear- ing interest.—		
		Gross balance ..	151	58,74,87,400
6,40,38,200		Investments ..	151	
		(iii) Advances not bear- ing interest ..	153	
86,37,929		(iv) Suspense—		
		Investments ..	155	
2,90,48,625		Other Items (Net) ..	155	
10,21,17,052	U	Remittances—		
		I—Remittances within India .. ..	157	
23,98,17,595	X	Cash Balance (Closing)	159	
—4,54,38,500		Total ..		3,19,81,20,317
3,19,81,20,317				

## EXPLANATORY NOTES

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

Under the system of book keeping followed in the Government accounts, the amounts booked under revenue, capital and other transactions of Government, the balances of which 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 1967-68 given below will show how the net amount at the end of the year has been arrived at:—

Dr. Rs.	Details	Cr. Rs.
21,03,06,715	A—Amount at the debit of Government Account on 1st April 1967	
	B—Revenue receipt .. ..	1,05,45,70,603
95,73,74,394	C—Expenditure on revenue account	
23,47,38,691	D—Capital expenditure outside the revenue account	
40,017	E—Miscellaneous	
	F—Balance at the debit of the Government Account on 31st March 1968 ..	34,78,89,214
1,10,24,59,817	Total ..	1,40,24,59,817

The amount at the debit of Government Account on 1st April 1967 differs by Rs. 82,42,798 (Cr) from the amount shown in Finance Accounts for 1966-67 owing to *proforma* allocation of the following balances under debt, deposit and remittance heads outstanding in the accounts of composite State of Punjab on 31st October 1966 among the successor States amounting to Rs. 82,42,798 (net credit):

O—Public Debt .. ..	Rs. 1,39,48,938 (Credit)
Q—Loans and Advances by the State/ Union Governments .. ..	Rs. 1,48,11,834 (Debit)
T—Deposits and Advances—	
(i) Deposits not bearing interest—	
Gross .. ..	Rs. 84,72,665 (Credit)
(ii) Advances not bearing interest ..	Rs. 37,378 (Debit)
(iii) Suspense—Gross .. ..	Rs. 70,417 (Credit)
(iv) Remittances .. ..	Rs. 6,00,000 (Credit)
Net Total .. ..	Rs. 82,42,798 (Credit)

Rs. 10,017 against "E—Miscellaneous" represents irreconcilable differences under certain debt, deposit and remittance heads written off during 1967-68.

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 II to this compilation.

The balances are communicated to the appropriate officers every year for acceptance. In a large number of cases such acceptances have not been received. Cases where verification and acceptance of balances of large amounts have been delayed are detailed in appendix III.

4. The extent to which the balances have been allocated to successor States during 1967-68 is stated below, the details are given in appendix I (pages 183—185.)

	Cr. balances
(i) Allocated to Haryana .. .. .	Rs. 83,54,033
(ii) Allocated to Union	
(a) for Himachal Pradesh .. .. .	Rs. 3,69,925
(b) for Chandigarh .. .. .	Rs.—4,81,160
Total .. .. .	<u>Rs. 82,42,798</u>

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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>			
<b>Taxes, Duties and Other Principal Heads of Revenue—</b>			
Taxes on Income other than Corporation Tax .. ..	4,18,81	3.97	4.37
Estate Duty .. ..	12,92	0.12	0.13
Land Revenue .. ..	1,85,00	1.75	1.93
State Excise .. ..	15,15,05	14.38	15.83
Taxes on Vehicles .. ..	95,97	0.91	1.00
Sales Tax .. ..	18,06,37	17.13	18.87
Other Taxes and Duties .. ..	7,96,29	7.55	8.32
Stamps .. ..	5,10,97	4.84	5.34
Registration Fees .. ..	1,10,17	1.04	1.15
<b>Total—Taxes, Duties and other Principal Heads of Revenue ..</b>	<b>54,51,55</b>	<b>51.69</b>	<b>56.94</b>
Debt Services .. ..	11,96,46	11.35	12.50
Administrative Services .. ..	1,85,32	1.76	1.93
Social and Developmental Services	3,97,04	3.76	4.15
Multipurpose River Schemes, Irriga- tion, etc. .. ..	4,59,55	4.36	4.80
Public Works (including Roads), etc.	83,03	0.79	0.87
Transport and Communications (other than Roads) .. ..	4,90,53	4.65	5.12
Miscellaneous .. ..	5,33,45	5.06	5.57
Contributions and Miscellaneous Adjustments .. ..	17,39,00	16.49	18.17
Extraordinary Items .. ..	9,78	0.09	0.10
<b>Total—Revenue ..</b>	<b>1,05,45,71</b>	<b>100.00</b>	<b>110.15</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>			
<b>Collection of Taxes, Duties and Other Principal Revenues—</b>			
Land Revenue .. ..	1,37,72	1.31	1.44
State Excise Duties .. ..	15,59	0.15	0.16
Taxes on Vehicles .. ..	7,86	0.07	0.08
Sales Tax .. ..	30,19	0.29	0.32
Other Taxes and Duties .. ..	15,39	0.14	0.16
Stamps .. ..	5,53	0.05	0.06
Registration Fees .. ..	45	..	..
<b>Total—Collection of Taxes, Duties, etc.</b>	<b>2,12,73</b>	<b>2.01</b>	<b>2.22</b>
Deft Services .. ..	16,63,82	15.78	17.38
<b>Administrative Services—</b>			
General Administration .. ..	2,91,96	2.77	3.05
Administration of Justice .. ..	81,87	0.77	0.86
Jails .. ..	79,67	0.75	0.83
Police .. ..	6,45,10	6.12	6.74
Other Services .. ..	50,25	0.48	0.52
<b>Total—Administrative Services ..</b>	<b>11,48,85</b>	<b>10.89</b>	<b>12.00</b>
<b>Social and Developmental Service—</b>			
Education .. ..	21,12,23	20.03	22.06
Medical and Public Health .. ..	5,99,06	5.68	6.26
Agriculture .. ..	5,07,22	4.81	5.30
Other Services .. ..	7,64,39	7.26	7.98
<b>Total—Social and Developmental Services .. ..</b>	<b>39,82,90</b>	<b>37.78</b>	<b>41.60</b>

**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. .. ..	9,85,07	9.34	10.29
Public Works (including Roads)	2,60,06	2.47	2.72
Capital Account of Public Works (including Roads) within the Revenue Account .. ..	7,68	0.07	0.08
Transport and Communications (other than Roads) .. ..	4,44,67	4.22	4.64
<b>Miscellaneous—</b>			
Miscellaneous .. ..	4,40,00	4.17	4.60
Other heads .. ..	3,40,69	3.23	3.56
<b>Total—Miscellaneous</b> .. ..	<b>7,80,69</b>	<b>7.40</b>	<b>8.16</b>
Contributions and Miscellaneous Adjustments .. ..	2,13	0.02	0.02
Extraordinary Items .. ..	85,14	0.80	0.89
<b>Total—Expenditure met from Revenue</b> .. ..	<b>95,73,74</b>	<b>99.78</b>	<b>100.00</b>



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

Particulars  1	Actuals for 1967-68		Total  4
	Charged	Voted	
	Rs.	Rs.	
Expenditure on Revenue Account as in Statement No. 12 ..	17,01,49,510	78,72,24,884	95,73,74,394
Expenditure outside the Revenue Account as in Statement No. 12..	4,15,827	23,43,22,864	23,47,98,691
Disbursements under Public Debt, Loans and Advances (a) ..	50,30,47,316	33,66,75,399	83,97,22,715
Total ..	67,36,12,653	1,35,82,23,147	2,03,18,35,800 (A)

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

O—Public Debt—

Floating Debt .. .. .	33,86,96,000	..	33,86,96,000
Loans from the Central Government	16,04,59,492	..	16,04,59,492
Other Loans .. .. .	38,91,824	..	38,91,824

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

Loans to local funds, private parties, etc. .. .. .	..	30,41,46,144	20,41,46,144
Loans to Government Servants etc.	..	3,25,29,255	3,25,29,255
Total ..	50,30,47,316	33,66,75,399	83,97,22,715

(A) Excludes an expenditure of Rs. 1,47,240 met out of advances from the Contingency Fund during 1967-68 which remained unrecouped till the end of that year.

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

Heads.	Actuals for 1967-68  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 .. ..	4,18,81,272
Total .. ..	4,18,81,272
<b>V.—Estate Duty—</b>	
<b>A. Estate Duty on Agricultural Land—</b>	
Share of net proceeds assigned to State/Union Territory Governments .. ..	2,32,074
<b>B. Estate Duty on property other than Agricultural Land—</b>	
Share of net proceeds assigned to States .. ..	10,60,008
Total .. ..	12,92,082
<b>IX. Land Revenue—</b>	
Ordinary Revenue .. ..	1,82,69,964
Sale of Government Estates .. ..	4,557
Sale proceeds of waste-lands and redemption of land tax .. ..	600
Rates and Cesses on land .. ..	2,44,599
Recoveries of overpayments .. ..	10,955
Collection of payments for services rendered .. ..	885
Miscellaneous .. ..	20,21,254
<i>Deduct</i> —Portion of Land Revenue due to Irrigation Works .. ..	—8,72,662
<i>Deduct</i> —Refunds .. ..	—11,80,639
Total .. ..	1,84,99,513
<b>X. State Excise Duties—</b>	
Country Spirits .. ..	13,81,98,761
Country Fermented Liquor .. ..	20,67,651
Malt Liquors .. ..	14,83,977
Wines and Spirits (foreign liquors other than beer, medicated wines and commercial spirits) .. ..	93,78,058
Receipts from commercial spirits, including denatured spirits and medicated wines .. ..	3,39,598
Opium .. ..	14,464

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

Heads	Actuals for 1967-68
	[Rs.]
<b>A. Taxes, Duties and Other Principal Heads of Revenue</b>	
—contd.	
<b>X. State Excise Duties—concl.</b>	
Duties on medicinal and toilet preparations containing alcohol, opium, etc. .. .. .	26,599
Hemp and other drugs .. .. .	1,35,238
Receipts from Distilleries .. .. .	8,700
Fines, Confiscations and Miscellaneous .. .. .	61,866
Recoveries of overpayments .. .. .	2,103
<i>Deduct—Refunds</i> .. .. .	—2,12,448
Total ..	15,15,04,567
<b>XI. Taxes on Vehicles—</b>	
Receipts under the Indian Motor Vehicles Act .. .. .	24,25,839
Receipts under the State Motor Vehicles Taxation Act .. .. .	70,48,777
Receipts under non-Motor Vehicles Act .. .. .	13,179
Other Receipts .. .. .	1,10,268
<i>Deduct—Refunds</i> .. .. .	—1,028
Total ..	95,97,035
<b>XII. Sales Tax—</b>	
Receipts under the Central Sales Tax Act .. .. .	4,40,61,371
Receipts under the State Sales Tax Act .. .. .	13,83,45,982
Licence Fees .. .. .	20,110
Miscellaneous .. .. .	50,745
<i>Deduct—Refunds</i> .. .. .	—18,41,278
Total ..	18,06,36,930
<b>XIII. Other Taxes and Duties—</b>	
<b>A. Taxes on Luxuries including Taxes on Entertainment, Amusements, Betting and Gambling—</b>	
Entertainment Tax .. .. .	1,19,27,886
<i>Deduct—Refunds</i> .. .. .	—7,653
Total—A. Taxes on Luxuries, etc. ..	1,19,20,233
<b>B. Electricity Duties—</b>	
Fees under the Indian Electricity Rules, 1956 and fees for the electrical inspection of cinemas .. .. .	2,24,01,355
<i>Deduct—Refunds</i> .. .. .	—7,283
Total—B. Electricity Duties ..	2,23,93,972

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

Heads	Actuals for 1967-68
	Rs.
<b>A. Taxes, Duties and Other Principal Heads of Revenue—contd.</b>	
<b>XIII. Other Taxes and Duties—contd.</b>	
<b>C. Tobacco Duties—</b>	
Tobacco Vend Fees .. .. .	1,080
Total—C. Tobacco Duties ..	1,080
<b>D. Other Items—</b>	
Receipts under the Punjab Urban Immovable Property Tax Act, 1940 .. .. .	58,31,146
Receipts under the Punjab Passengers and Goods Taxation Act, 1952 .. .. .	3,81,67,491
Taxes on Professions, Trades, Callings and Employment ..	14,58,060
Recoveries of overpayments .. .. .	6,393
Prize competitions .. .. .	2,334
<i>Deduct—Refunds</i> .. .. .	- 1,51,720
Total—D. Other Items ..	4,53,13,704
<b>TOTAL—OTHER TAXES AND DUTIES ..</b>	<b>7,96,28,989</b>
<b>XIV. Stamps—</b>	
<b>A. Non-Judicial—</b>	
Sale of stamps .. .. .	2,98,19,482
Duty on impressing documents .. .. .	1,16,28,177
Fines and penalties .. .. .	27,945
Miscellaneous .. .. .	4,65,702
<i>Deduct—Refunds</i> .. .. .	- 2,09,614
Total—A. Non-Judicial ..	4,17,31,692
<b>B. Judicial—</b>	
<b>(i) Court Fees—</b>	
Court fees realised in stamps .. .. .	93,53,524
<b>(ii) Other Receipts—</b>	
Fines and Penalties .. .. .	4,856
Miscellaneous .. .. .	66,390
<i>Deduct—Refunds</i> .. .. .	- 59,513
Total—B. Judicial ..	93,65,257
<b>TOTAL—STAMPS ..</b>	<b>5,10,96,949</b>

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

Heads	Actuals for 1967-68  Rs.
<b>A. Taxes, Duties and Other Principal Heads of Revenue—concl'd.</b>	
<b>XV. Registration—</b>	
Fees for registering documents .. .. .	1,06,23,739
Fees for copies of registered documents .. .. .	3,08,663
Miscellaneous .. .. .	85,141
<i>Deduct—Refunds</i> .. .. .	—254
Total ..	1,10,17,289
Total—A. Taxes, Duties and Other Principal Heads of Revenue .. .. .	54,51,54,626
<b>B. Debt Services—</b>	
<b>XVI. Interest—</b>	
<b>B. Interest from Commercial Departments—</b>	
Interest received from Commercial Departments ..	(a) 6,41,55,566
<b>C. Other Interest Receipts—</b>	
Interest on loans and advances by the State/Union Territory Governments .. .. .	5,32,77,401
Interest realised on investments of Cash Balances ..	21,62,192
Interest portion of equated payments on account of Commuted Value of Pensions .. .. .	90,515
<i>Deduct—Refunds</i> .. .. .	—40,046
Total ..	(c) 5,54,90,062
Total—B. Debt Services	11,96,45,628
<b>C. Administrative Services—</b>	
<b>XVII. Administration of Justice—</b>	
Sale proceeds of unclaimed and escheated property ..	44,183
Court fees realised in cash .. .. .	20,005
General fees, fines and forfeitures .. .. .	24,31,140
Miscellaneous fees and fines .. .. .	17,710
Miscellaneous .. .. .	32,941
Recoveries of overpayments .. .. .	2,521
Collection of payments for services rendered .. .. .	32,324
<i>Deduct—Refunds</i> .. .. .	— 98,276
Total ..	24,82,548

(a) Includes Rs. 34,92,776 interest debited to "Outlay on Schemes of Government Trading".

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

Heads	Actuals for 1967-68 Rs.
<b>C. Administrative Services—contd.</b>	
<b>XVIII. Jails—</b>	
Jails .. .. .	81,237
Jail manufactures .. .. .	20,91,960
Recoveries of overpayments .. .. .	1,982
<i>Deduct—Refunds</i> .. .. .	—56
Total ..	21,75,123
<b>XIX. Police—</b>	
Fees, fines and forfeitures .. .. .	12,282
Recoveries of overpayments .. .. .	2,57,097
Collection of payments for services rendered .. .. .	87,74,057
Miscellaneous .. .. .	39,93,858
<i>Deduct—Refunds</i> .. .. .	—3,240
Total ..	1,30,34,054
<b>XX. Supplies and Disposals—</b>	
Other Miscellaneous Receipts .. .. .	56,904
Total ..	56,904
<b>XXI. Miscellaneous Departments—</b>	
Examination Fees .. .. .	1,09,520
Sales of Stores and Materials .. .. .	2,823
Administration of Indian Partnership Act, 1932 .. .. .	24,847
Miscellaneous .. .. .	6,46,693
<i>Deduct—Refunds</i> .. .. .	—125
Total ..	7,83,758
TOTAL—C. ADMINISTRATIVE SERVICES ..	1,85,32,337

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

Heads	Actuals for 1967-68  Rs.
<b>D. Social and Developmental Services—</b>	
<b>XXII. Education—</b>	
<b>A. University—</b>	
Fees, Government Arts Colleges .. .. .	21,00,029
Fees, Government Professional Colleges .. .. .	1,91,618
<b>B. Secondary—</b>	
Fees, Government Secondary Schools .. .. .	18,24,194
<b>C. Primary—</b>	
Fees, Government Primary Schools .. .. .	18,364
<b>D. Special—</b>	
Fees and other receipts, Government Special Schools .. .. .	48,227
<b>E. Technical Education—</b>	
Fees and other receipts, Government Technical Institutions .. .. .	1,60,779
<b>F. General—</b>	
Contributions .. .. .	2,47,633
Income from Endowments .. .. .	84
Recoveries of overpayments .. .. .	9,97,664
Collection of payments for services rendered .. .. .	30,420
Miscellaneous .. .. .	33,74,129
<i>Deduct—Refunds</i> .. .. .	—41,752
Total .. .. .	89,51,379
<b>XXIII. Medical—</b>	
Fees, Medical Schools and Colleges .. .. .	5,94,693
Hospital Receipts .. .. .	11,89,647
Mental Hospital Receipts .. .. .	1,96,381
Sale of medicines .. .. .	17,942
Contributions .. .. .	31,84,526
Recoveries of overpayments .. .. .	69,167
Collection of payments for services rendered .. .. .	35,411
Miscellaneous .. .. .	9,31,819
<i>Deduct—Refunds</i> .. .. .	—4,56,867
Total .. .. .	57,62,719

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

Heads	Actuals for 1967-68
	Rs.
<b>D. Social and Developmental Services—contd.</b>	
<b>XXIV. Public Health—</b>	
Sale proceeds of sera and vaccines, etc. .. .. .	57,819
Recoveries of overpayments .. .. .	11,403
Collection of payments for services rendered .. .. .	22,821
Miscellaneous .. .. .	1,56,915
Total .. .. .	2,48,958
<b>XXV. Agriculture—</b>	
Agricultural receipts .. .. .	1,54,62,769
Fisheries .. .. .	6,86,275
Recoveries of overpayments .. .. .	1,21,357
Collection of payments for services rendered .. .. .	19,939
<i>Deduct—Refunds</i> .. .. .	—1,140
Total .. .. .	1,62,89,200
<b>XXVII. Animal Husbandry—</b>	
Other receipts .. .. .	9,73,459
Collection of payments for services rendered .. .. .	10,385
Total .. .. .	9,83,844
<b>XXVIII. Co-operation—</b>	
Audit Fees .. .. .	18,14,157
Miscellaneous .. .. .	2,32,282
<i>Deduct—Refunds</i> .. .. .	—326
Total .. .. .	20,46,118
<b>XXIX. Industries—</b>	
Industries .. .. .	10,93,174
Cottage and Small Scale Industries .. .. .	2,04,534
Other Miscellaneous Receipts .. .. .	7,46,471
Recoveries of overpayments .. .. .	30,810
<i>Deduct—Refunds</i> .. .. .	—11,871
Total .. .. .	20,63,118



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

Heads	Actuals for 1967-68
	Rs.
<b>D. Social and Developmental Services—concd.</b>	
<b>XXXI. Community Development Projects, National Extension Service and Local Development Works—</b>	
<b>A. Community Development Projects—</b>	
Community Development Projects .. .. .	..
<b>B. National Extension Service—</b>	
National Extension Service .. .. .	17,21,666
<b>C. Local Development Works—</b>	
Local Development Works .. .. .	2,14,194
<b>D. General—</b>	
Miscellaneous .. .. .	25,244
Total .. .. .	19,61,104
<b>XXXII. Miscellaneous Social and Developmental Organisations—</b>	
Labour and Employment .. .. .	12,55,838
Miscellaneous .. .. .	1,41,854
Total .. .. .	13,97,692
<b>TOTAL—D. SOCIAL AND DEVELOPMENTAL SERVICES .. .. .</b>	<b>3,97,04,127</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 .. .. .	33,39,279
Sales of Water .. .. .	30
Plantations .. .. .	38
Rents .. .. .	52,512

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

Heads	Actuals for 1967-68
	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 .. .. .	36,115
Miscellaneous .. .. .	63,19,737
<i>Deduct</i> —Receipts transferred to other Governments .. .. .	—1,19,421
<i>Deduct</i> —Receipts creditable to the Punjab State Electricity Board .. .. .	—47,419
<b>Indirect Receipts—</b>	
Portion of Land Revenue due to Works .. .. .	13,987
Betterment Levy .. .. .	43,75,558
<i>Deduct</i> —Refunds .. .. .	—2,391
<b>Total .. .. .</b>	<b>1,39,68,025</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>	
Fisheries .. .. .	351
Water rates .. .. .	2,86,50,400
Owners, rates .. .. .	2,46,899
Sales of Water .. .. .	79,689
Plantations .. .. .	9,179
Other canal produce .. .. .	19,407
Water power .. .. .	4,34,319
Navigation .. .. .	2,349
Rents .. .. .	1,99,055
Recoveries of expenditure .. .. .	6,132
Miscellaneous .. .. .	11,66,614
<b>Indirect Receipts—</b>	
Portion of Land Revenue due to Works .. .. .	8,58,675
Betterment Levy .. .. .	14,963
<i>Deduct</i> —Refunds .. .. .	—43,129
<b>TOTAL—(1) PRODUCTIVE WORKS .. .. .</b>	<b>3,16,41,903</b>

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

Heds	Actuals for 1967-68
	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 .. .. .	5,285
Rents .. .. .	56,526
Recoveries of expenditure .. .. .	44,522
Miscellaneous .. .. .	60,346
<b>Indirect Receipts—</b>	
Portion of Land Revenue due to Works .. .. .	..
<i>Deduct</i> —Refunds .. .. .	—52
<b>TOTAL—(2) UNPRODUCTIVE WORKS .. .. .</b>	<b>1,66,627</b>
<b>TOTAL—XXXIV, IRRIGATION, ETC., WORKS (COMMERCIAL)</b>	<b>3,18,11,530</b>
<b>XXXV. Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)</b>	
<b>A. Irrigation Works—</b>	
<b>Direct Receipts—</b>	
Water rates .. .. .	162
Plantations .. .. .	1,100
Rents .. .. .	1,836
Miscellaneous .. .. .	1,11,786
<i>Deduct</i> —Refunds .. .. .	—3,279
<b>Total .. .. .</b>	<b>1,11,605</b>

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

Heads	Actuals for 1967-68 Rs.
<b>E. Multipurpose River Schemes, Irrigation and Electricity Schemes—concl'd.</b>	
<b>XXXV. Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—concl'd.</b>	
<b>B. Navigation, Embankment and Drainage Works—</b>	
<b>Direct Receipts—</b>	
Miscellaneous .. .. .	63,526
<i>Deduct—Refunds</i> .. .. .	—100
Total ..	63,426
Total—XXXV. Irrigation etc., Works (Non-Commercial)	1,75,031
<b>TOTAL—E. MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES</b> .. .. .	<b>4,59,54,586</b>
<b>F. Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—</b>	
<b>XXXVII. Public Works—</b>	
Rents .. .. .	20,12,337
Ferry Receipts .. .. .	64,570
Tolls on Roads .. .. .	2,86,648
Recoveries of Expenditure .. .. .	2,99,689
Miscellaneous .. .. .	57,78,599
<i>Deduct—Refunds</i> .. .. .	—1,39,136
Total ..	83,02,707
<b>TOTAL—F. PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENTS</b> .. .. .	<b>83,02,707</b>
<b>G. Transport and Communications (other than Roads)</b>	
<b>XLIII. Road and Water Transport Schemes—</b>	
<b>A. Road Transport—</b>	
Road Transport Services .. .. .	4,90,52,544
Total ..	4,90,52,544
<b>TOTAL—G.—TRANSPORT AND COMMUNICATIONS (OTHER THAN ROADS)</b> .. .. .	<b>4,90,52,544</b>

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

Heads	Actuals for 1967-68 Rs.
<b>I. Miscellaneous</b>	
<b>XLVIII. Contributions and Recoveries towards Pensions and other Retirement Benefits—</b>	
Contributions for pensions and gratuities .. .. .	17,46,963
Miscellaneous .. .. .	30,439
<i>Deduct—Refunds</i> .. .. .	—277
<b>Total</b> ..	<b>17,77,125</b>
<b>XLIX. Stationery and Printing—</b>	
Stationery receipts .. .. .	4,311
Sale of plain paper used with stamps .. .. .	1,13,246
Sale of Gazettes and other Government Publications .. .. .	1,989
Sale of Text books .. .. .	9,52,921
Other press receipts .. .. .	1,11,361
<i>Deduct—Refunds</i> .. .. .	—20,221
<b>Total</b> ..	<b>11,63,607</b>
<b>LI. Forest—</b>	
Timber and other produce removed from the forests by Government agency .. .. .	7,85,769
Timber and other produce removed from the forests by consumers or purchasers .. .. .	41,52,353
Drift and waif wood and confiscated forest produce .. .. .	520
Miscellaneous .. .. .	2,78,693
<i>Deduct—Refunds</i> .. .. .	—822
<b>Total</b> ..	<b>52,16,513</b>

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

Heads	Actuals for 1967-68 Rs.
<b>I. Miscellaneous—concd.</b>	
<b>LII. Miscellaneous—</b>	
Unclaimed deposits .. .. .	39,47,971
Sale of old stores and materials .. .. .	2,76,500
Sale of land and houses, etc. .. .. .	3,24,776
Fees for Government audit .. .. .	5,85,673
Rents, rates and taxes .. .. .	35,434
Other fees, fines and forfeitures .. .. .	19,65,665
Recoveries of overpayments .. .. .	2,47,953
Collection of payments for services rendered .. .. .	59,12,743
Receipts in connection with Elections .. .. .	82,675
Receipts on account of displaced persons .. .. .	74,01,158
Receipts from surcharges .. .. .	2,26,82,683
Miscellaneous .. .. .	26,26,253
<i>Deduct</i> —Refunds .. .. .	—8,51,677
Total ..	4,51,87,807
TOTAL—I. MISCELLANEOUS ..	5,33,45,052

**J. Contributions and Miscellaneous Adjustments—**

**LIV. States' share of Union Excise Duties—**

States' share of Union Excise Duties .. .. .	5,40,72,746
Share of Net proceeds of Additional Duties of Excise under the Additional Duties of Excises (Goods of Special Importance) Act, 1957, assigned to State .. .. .	84,51,909
Total ..	6,25,24,655

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

Heads	Actuals for 1967-68 Rs.
<b>J. Contributions and Miscellaneous Adjustments—contd.</b>	
<b>LVI. Grants-in-aid from Central Government—</b>	
<b>(B) Other Grants-in-aid—</b>	
General Administration .. .. .	40,000
Scientific Departments .. .. .	19,34,546
Education .. .. .	1,49,21,516
Medical .. .. .	20,72,361
Public Health .. .. .	1,70,84,131
Agriculture .. .. .	2,39,62,405
Animal Husbandry .. .. .	9,43,400
Co-operation .. .. .	6,75,300
Industries .. .. .	22,03,000
Community Development Projects, National Extension Service and Local Development Works .. .. .	42,48,575
Labour and Employment .. .. .	48,13,745
Miscellaneous Social and Developmental Organisations .. .. .	12,80,300
Public Works .. .. .	36,95,000
Forest .. .. .	27,59,946
Miscellaneous .. .. .	42,77,951
Irrigation .. .. .	1,75,000
<b>Miscellaneous—</b>	
Grants in lieu of Tax on Railway Passenger Fares .. .. .	66,22,000
Relief and Rehabilitation of Displaced Persons .. .. .	1,24,99,958
Miscellaneous .. .. .	62,58,334
<i>Deduct—Refunds</i> .. .. .	—2,20,115
<b>Total—B</b>	<b>11,02,47,353</b>
<b>TOTAL—GRANTS-IN-AID FROM CENTRAL GOVERNMENT</b>	<b>11,02,47,353</b>

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

Heads	Actuals for 1967-68 Rs.
<b>J. Contributions and Miscellaneous Adjustments—concl'd.</b>	
<b>LVII. Miscellaneous Adjustments between Central and State/ Union Territory Governments—</b>	
Contributions from the Central Government on account of administration of the Indian Arms Act .. ..	1,60,264
Contributions from the Central Government on account of administration of the Explosives Act .. ..	55,826
Contributions from the Central Government on account of administration of the Petroleum Act .. ..	2,337
Total .. ..	2,18,427
<b>LVIII. Dividends, etc., from Commercial and other Under- takings—</b>	
Government Commercial and Industrial Undertakings .. ..	30,210
Other Commercial and Industrial Undertakings .. ..	5,57,144
Co-operative Societies .. ..	2,82,597
Other miscellaneous undertakings .. ..	40,344
Total .. ..	9,10,295
<b>TOTAL—J. CONTRIBUTIONS AND MISCELLANEOUS AD- JUSTMENTS .. ..</b>	<b>17,39,00,730</b>
<b>K. Extraordinary Items—</b>	
<b>LX—Extraordinary Receipts—</b>	
Sale of Land .. ..	2,25,225
Other items .. ..	2,34,680
Total .. ..	4,59,905



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

Heads	Actuals for 1967-68  Rs.
<b>K. Extraordinary Items—concl.</b>	
<b>LXI. A. Receipts connected with the National Emergency—</b>	
Miscellaneous . . . . .	5,18,311
Total	5,18,311
TOTAL—K. EXTRAORDINARY ITEMS	9,78,216
TOTAL—REVENUE RECEIPTS	1,05,45,70,603

**STATEMENT NO. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS**

*Figures in italics represent charged expenditure*

	1	2	3	4
	Heads	Non-Plan	Plan	Total
<b>II. EXPENDITURE MET FROM REVENUE</b>				
<b>A. Collection of Taxes, Duties &amp; Other Principal Revenues—</b>				
<b>9. Land Revenue—</b>				
Charges of administration		<i>1,083</i>		6,97,856
		6,96,773		
Land Records		<i>5,532</i>		98,36,062
		98,30,530 }		
Consolidation of Holdings			39	32,26,480
			32,26,441	
Charges on account of Encumbered Estates		<i>4,570</i>		4,570
Works		7,500		7,500
	Total	<i>11,185</i>	39	1,37,72,468
		1,05,34,803 }	32,26,441 }	
<b>10. State Excise Duties—</b>				
District Executive Establishment		<i>8,829</i>		13,55,548
		13,46,719 }		
Distilleries		1,56,346		1,56,346
Excise Bureau		46,654		46,654
	Total	<i>8,829</i>		15,58,548
		15,49,719 }		
<b>11. Taxes on Vehicles—</b>				
Charges of collection under Motor Vehicles Acts		11,566		11,566
Inspection of Motor Vehicles		7,74,723		7,74,723
	Total	7,86,289		7,86,289
<b>12. Sales Tax—</b>				
Collection charges		<i>4,033</i>		30,18,903
		30,14,870 }		
	Total	<i>4,033</i>		30,18,903
		30,14,870 }		

**STATEMENT NO. 12--DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS --contd.**

1	2	3	4
Heads	Non-Plan	Plan	Total
<b>A. Collection of Taxes, Duties and Other Principal Revenues--conold.</b>			
<b>13. Other Taxes and Duties--</b>			
Collection Charges--			
Charges under the Electricity Acts .. ..	1,50,836	..	1,50,836
Taxes and Duties having a common administrative staff ..	13,87,820	..	13,87,820
Total ..	15,38,656	..	15,38,656
<b>14. Stamps--</b>			
<b>A. Non-Judicial--</b>			
Superintendence .. ..	6,902	..	6,902
Charges for the sale of stamps ..	2,46,844	..	2,46,844
Cost of stamps supplied from Central Stamp Stores .. ..	2,18,042	..	2,18,042
Total--Non-Judicial ..	4,71,788	..	4,71,788
<b>B. Judicial--</b>			
Superintendence .. ..	37,265	..	37,265
Charges for the sale of stamps ..	29,620	..	29,620
Cost of stamps supplied from Central Stamp Stores .. ..	14,370	..	14,370
Total--Judicial ..	81,255	..	81,255
TOTAL--STAMPS ..	5,53,043	..	5,53,043
<b>15. Registration Fees--</b>			
District Charges .. ..	44,948	..	44,948
Total ..	44,948	..	44,948
<b>TOTAL- A. COLLECTION OF TAXES, DUTIES AND OTHER PRINCIPAL REVENUES .. ..</b>			
	24,047 } 1,80,22,328 }	39 } 32,26,441 }	2,12,72,855

**STATEMENT NO. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—contd.**

1 Heads	2 Non-Plan	3 Plan	4 Total
<b>B. Debt Services—</b>			
<b>16. Interest on Debt and Other Obligations—</b>			
<b>A. Interest on Public Debt and Other Obligations—</b>			
<b>I. Interest on Ordinary Debt—</b>			
<b>Debt raised in India—</b>			
<b>1. Interest on Permanent Loans—</b>			
4 per cent Punjab Loan, 1968 ..	7,54,641	..	7,54,641
4 per cent Punjab Loan, 1971 ..	8,93,017	..	8,93,017
4½ per cent Punjab Loan, 1972 ..	11,42,460	..	11,42,460
4½ per cent Punjab Loan, 1974 ..	15,66,457	..	15,66,457
5½ per cent Punjab Loan, 1977 ..	52,43,583	..	52,43,583
5½ per cent Punjab Loan, 1979 ..	7,97,816	..	7,97,816
<b>2. Discount on Loans—</b>			
5½ per cent Punjab Loan, 1977 ..	..	..	..
5½ per cent Punjab Loan, 1979 ..	9,01,869	..	9,01,869
<b>3. Floating Loans—</b>			
Interest on other Floating Loans	49,64,177	..	49,64,177
<b>4. Other Items—</b>			
Management of Debt ..	39,900	..	39,900
Expenditure connected with the issue of new loans and sale of securities held in the cash Balance investment accounts ..	29,509	..	29,509
Miscellaneous ..	1,19,028	..	1,19,028
5. Interest on Other Loans ..	20,08,714	..	20,08,714
<b>Total—I.—Interest on Ordinary Debt .. .. .</b>	<b>1,84,61,171</b>	<b>..</b>	<b>1,84,61,171</b>

**STATEMENT NO. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—contd.**

1 Heads	2 Non-Plan	3 Plan	4 Total
<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—concd.</b>			
<b>2. Interest on Unfunded Debt—</b>			
<b>State Provident Funds—</b>			
Interest on General Provident Fund .. .. .	34,04,783	..	34,04,783
Interest on Indian Civil Service Provident Fund .. .. .	17,377	..	17,377
Interest on Indian Civil Service (Non-European Members) Provident Fund .. .. .	17,801	..	17,801
Interest on All India Services Provident Fund .. .. .	81,460	..	81,460
Interest on Contributory Provident Fund .. .. .	3,90,109	..	3,90,109
Interest on Other Miscellaneous Provident Funds .. .. .	20,360	..	20,360
Total -2—Interest on Unfunded Debt .. .. .	39,31,890	..	39,31,890
<b>3. Interest on Other Obligations—</b>			
Interest on Charitable and other Funds .. .. .	8,007	..	8,007
Miscellaneous .. .. .	21,819	..	21,819
Total -3—Interest on other Obligations .. .. .	29,826	..	29,826
Total -A—Interest on Public Debt and Other Obligations ..	2,24,22,887	..	2,24,22,887

**STATEMENT NO. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—contd.**

1 Heads	2 Non-Plan	3 Plan	4 Total
<b>B. Debt Services—conold.</b>			
<b>16. Interest on Debt and Other Obligations—conold.</b>			
<b>B. Interest on Inter-Government Debt—</b>			
Interest paid to the Central Government .. ..	9,09,13,752		9,09,13,752
<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 ..	9,54,447		9,54,447
Total—Interest on Debt and Other Obligations .. ..	11,42,91,086		11,42,91,086
<b>17. Appropriation for Reduction or Avoidance of Debt—</b>			
Sinking Funds .. ..	5,20,90,760		5,20,90,760
Total .. ..	5,20,90,760		5,20,90,760
<b>TOTAL—B.—DEBT SERVICES ..</b>	<b>16,63,81,846</b>		<b>16,63,81,846</b>
<b>C. Administrative Services—</b>			
<b>18. Parliament, State/Union Territory Legislatures—</b>			
Legislative Council .. ..	45,216	}	7,60,215
	7,14,999		
Legislative Assembly .. ..	56,015	}	12,76,307
	12,20,292		
<b>C. Elections—</b>			
Other Election Charges .. ..	9,66,316		9,66,316
Deduct—Amounts recovered from other Governments, Departments, etc. .. ..	-3,60,000		-3,60,000
Total .. ..	1,01,231		26,42,838
	25,41,607		

**STATEMENT NO. 12 - DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—contd.**

1 Heads	2 Non-Plan	3 Plan	4 Total
<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 .. .. .	66,000	..	66,000
Secretariat Staff of the Governor Staff and Household of the Governor .. .. .	1,35,022	..	1,35,022
Entertainment and Hospitality expenses .. .. .	1,09,904	..	1,09,904
Medical facilities to Governors, their family and staff .. .. .	12,744	..	12,744
Expenditure from Contract Allowance .. .. .	15,496	..	15,496
Tour Expenses .. .. .	1,18,205	..	1,18,205
Ministers .. .. .	49,461	..	49,461
Miscellaneous .. .. .	2,68,057	..	2,68,057
	3,93,444	..	3,93,444
<b>C. Secretariat and Attached Offices—</b>			
Civil Secretariat .. .. .	15,008	7,42,868	1,01,55,371
	93,97,695	..	4,08,741
Public Service Commission .. .. .	4,08,741	..	4,08,741
Board of Revenue, Financial Commissioner and Establishments .. .. .	5,070	..	18,44,863
	18,39,793	..	18,44,863
Local Fund Audit Establishments .. .. .	2,680	..	7,73,285
	7,70,605	..	7,73,285
<b>D. Commissioners—</b>			
Commissioners .. .. .	4,58,987	..	4,58,987
<b>E. District Administration—</b>			
General Establishments .. .. .	5,783	19,15,354	1,29,03,524
	1,09,82,387	..	9,13,213
Sub-divisional Establishments .. .. .	9,13,213	..	5,08,751
Other Establishments .. .. .	5,08,751	..	5,08,751
<b>F. Works—</b>			
Repairs .. .. .	3,563	..	3,563

1,46,813 116833

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**STATEMENT NO. 12 — DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—contd.**

1 Heads	2 Non-Plan	3 Plan	4 Total
<b>C. Administrative Services—contd.</b>			
<b>19. General Administration—concl'd.</b>			
<b>G. Miscellaneous—</b>			
Discretionary Grants by Heads of States, etc. . . . .	21,582		33,855
	9,273	..	
Miscellaneous . . . . .	23,567	..	23,567
Charges in England . . . . .	378	..	378
Total . . . . .	9,08,696		
	2,55,69,713	26,58,022	2,91,96,131
<b>21. Administration of Justice—</b>			
High Courts . . . . .	23,66,325	..	23,66,325
Law Officers . . . . .	6,30,433	..	6,30,433
Administrator General and Official Trustee . . . . .	17,093	..	17,093
Civil and Sessions Courts . . . . .	23,770		
	49,24,020	..	49,47,790
Courts of Small Causes . . . . .	75,589	..	75,589
Criminal Courts . . . . .	1,45,905	..	1,45,905
Charges in England . . . . .	3,726	..	3,726
Total . . . . .	23,93,821		
	57,93,040	..	81,86,861
<b>22. Jails—</b>			
Jails . . . . .	57,74,940	1,14,942	58,89,882
Jail Manufactures . . . . .	20,23,328	..	20,23,328
Works . . . . .	54,140	..	54,140
Total . . . . .	78,52,408	1,14,942	79,67,350
<b>23. Police</b>			
Superintendence . . . . .	6,49,904	..	6,49,904
	30,459		
District Executive Force . . . . .	5,34,69,522	..	5,34,99,981
Police Training Schools and Colleges . . . . .	6,94,794	..	6,94,794
Home Guards . . . . .	44,78,695	..	44,78,695
Railway Police . . . . .	15,51,407	..	15,51,407
Criminal Investigation Depart- ment . . . . .	32,13,979	..	32,13,979
Miscellaneous . . . . .	1,18,176	..	1,18,176
Works . . . . .	3,03,069	..	3,03,069
Total . . . . .	30,459		
	6,44,79,546	6,45,10,005	



**STATEMENT NO. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—contd.**

1 Heads	2 Non-Plan	3 Plan	4 Total
<b>C. Administrative Services—concl.</b>			
<b>25. Supplies and Disposals—</b>			
Purchase Organisations .. ..	4,390	67,053	3,61,603
	2,90,160		
Total .. ..	4,390	67,053	3,61,603
	2,90,160		
<b>26. Miscellaneous Departments—</b>			
Examinations .. ..	9,189	..	9,189
Administration of Indian Part- nership Act, 1932	9,237	..	9,237
Miscellaneous .. ..	13,24,989	6,76,983	20,01,972
Total .. ..	13,43,415	6,76,983	20,20,398
	34,98,597		
<b>TOTAL—C—ADMINISTRATIVE SERVICES</b>	10,78,69,839	35,17,000	11,48,85,486
<b>D. Social and Developmental Ser- vices—</b>			
<b>27. Scientific Departments—</b>			
Museums .. ..	2,57,708	35,044	2,92,752
Grants-in-aid and donations to Scientific Societies and Insti- tutions .. ..	100	..	100
Total .. ..	2,57,808	35,044	2,92,852
<b>28. Education—</b>			
<b>A. University—</b>			
Grants to Universities .. ..	55,68,000	23,00,000	78,68,000
Government Arts Colleges .. ..	69,66,381	7,71,803	77,38,184
Grants to non-Government Arts Colleges .. ..	8,44,090	15,00,000	23,44,090
Government Professional Colleges .. ..	9,37,390	88,999	10,26,389

**STATEMENT NO. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—contd.**

1 Heads	2 Non-Plan	3 Plan	4 Total
<b>D. Social and Developmental Services</b>			
—contd.			
<b>28. Education—concd.</b>			
<b>B. Secondary—</b>			
Government Secondary Schools	8,28,62,889 } <i>1,216</i>	98,82,511	9,27,46,416
Direct grants to non-Government Secondary Schools	6,98,300	42,45,000	49,43,300
Grants to Local Bodies for Secondary Education	4,872	..	4,872
<b>C. Primary—</b>			
Government Primary Schools	6,24,32,295 } <i>720</i>	51,04,959	6,75,37,974
Direct grants to non-Government Primary Schools	2,35,830	..	2,35,830
Grants to local bodies for Primary Education	3,180	..	3,180
Works	7,19,999	..	7,19,999
<b>D. Special—</b>			
Government Special Schools	6,03,339	33,750	6,37,089
<b>E. Technical Education—</b>			
Direction	1,41,732	85,500	2,27,232
Technical Institutions	10,10,427	8,12,732	18,23,159
Grants-in-aid, Contributions, etc.	17,88,122	17,24,644	35,12,766
Miscellaneous	1,47,240	..	1,47,240
<b>F. General—</b>			
Direction	13,64,646	76,257	14,40,903
Inspection	43,26,499 } <i>837</i>	33,930	43,61,266
Scholarships	13,06,693	27,03,853	40,10,546
Miscellaneous	18,99,739	1,99,409	20,99,148
Expenditure for promotion of education amongst the educationally backward classes	55,95,000	22,00,003	77,95,003
Total	17,94,56,463 } <i>2,773</i>	3,17,63,350	21,12,22,586

**STATEMENT NO. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—contd.**

1 Heads	2 Non-Plan	3 Plan	4 Total
<b>D. Social and Developmental Services—contd.</b>			
<b>29. Medical—</b>			
Medical Establishment ..	16,38,347	3,50,171	19,88,518
Hospitals and Dispensaries ..	1,65,04,236	44,70,337	2,09,74,573
Grants for Medical Purposes ..	8,67,095	1,31,300	9,98,395
Medical Colleges and Schools ..	50,63,460	2,62,566	53,26,026
Mental Hospital .. ..	14,58,562	..	14,58,562
Chemical Examiner .. ..	1,88,030	..	1,88,030
Employees' State Insurance Scheme .. .. .	39,77,796	6,27,789	46,05,585
Total ..	2,96,97,526	58,42,163	3,55,39,689
<b>30. Public Health—</b>			
Public Health Establishment ..	72,69,770	93,67,684	1,66,37,454
Grants for Public Health pur- poses .. ..	71,740	37,00,000	37,71,740
Expenses in connection with epidemic diseases .. ..	26,18,650	13,18,406	39,37,056
Bacteriological Laboratories ..	20,020	..	20,020
Total ..	99,80,180	1,43,86,090	2,43,66,270
<b>31. Agriculture—</b>			
Direction .. .. .	4,75,979	5,168	4,81,147
Superintendence .. ..	1,15,128	..	1,15,187
Experimental Farms ..	5,29,384	9,86,016	15,15,400
Agricultural Demonstration and Propaganda including Public Exhibitions and Fairs	1,82,36,855	33,07,955	2,15,44,810
Agricultural Experiments and Research .. ..	29,48,112	91,24,517	1,20,72,629
Agricultural Education ..	76,566	7,87,829	8,64,395
Agricultural Engineering ..	18,208	5,32,456	5,50,664
Boring Operations .. ..	4,11,434	4,81,357	8,92,791
Botanical and other Public Gardens .. ..	57,642	..	57,642
Grants-in-aid, Contributions, etc.	59,85,330	48,20,699	1,08,06,029
Fisheries .. .. .	6,50,453	29,693	6,80,146

**STATEMENT NO. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—contd.**

1 Heads	2 Non-Plan	3 Plan	4 Total
<b>D. Social and Developmental Services—contd.</b>			
<b>31. Agriculture—conold.</b>			
Miscellaneous .. ..	8,04,074	3,18,127	11,22,201
Works .. ..	19,261	..	19,261
Total ..	59 } 3,03,28,426	2,03,93,817	5,07,22,302
<b>33. Animal Husbandry—</b>			
Direction .. ..	1,49,540	..	1,49,540
Superintendence .. ..	2,80,687	..	2,80,687
Veterinary Education and Research .. ..	83,249	..	83,249
Subordinate Establishment ..	25,34,483	3,82,589	29,17,072
Hospitals and Dispensaries ..	8,06,137	12,398	8,18,535
Breeding Operations ..	31,96,664	15,65,056	47,61,720
Camel Specialist .. ..	2,812	..	2,812
Grants-in-aid, Contributions, etc.	2,53,660	93,120	3,46,780
Total ..	73,07,232	20,53,163	93,60,395
<b>34. Co-operation—</b>			
Direction .. ..	5,97,610	63,720	6,61,330
Superintendence .. ..	62,63,525	18,82,077	81,45,602
Total ..	68,61,135	19,45,797	88,06,932
<b>35. Industries—</b>			
Industries .. ..	71,21,792	9,57,833	80,79,675
Cottage and Small Scale Industries .. ..	6,25,029	642	6,25,671
Development of Handloom Industry .. ..	..	1,84,606	1,84,606
Development of Khadi Industry	9,71,052	..	9,71,052
Transfers to Industrial Loan Fund .. ..	..	1,07,21,741	1,07,21,741
Total ..	87,17,873	1,18,64,872	2,05,82,745

**STATEMENT NO. 12 — DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—contd.**

1 Heads	2 Non-Plan	3 Plan	4 Total
<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 .. ..	..	9,641	9,641
Project/Block Headquarters ..	..	17,01,804	17,01,804
Animal Husbandary and Agricultural Extension ..	..	8,73,660	8,73,660
Irrigation (a) .. ..	..	3,27,990	3,27,990
Health and Rural Sanitation ..	..	6,44,000	6,44,000
Education .. ..	..	6,44,000	6,44,000
Social Education .. ..	..	6,44,613	6,44,613
Communication .. ..	..	6,44,000	6,44,000
Rural Arts, Crafts and Industries ..	..	5,69,975	5,69,975
Total A .. ..	..	60,59,683	60,59,683
<b>B. National Extension Services—</b>			
Recurring expenditure on personnel trained on National Extension Service pattern ..	85,29,264	..	85,29,264
Total B .. ..	85,29,264	..	85,29,264
<b>C. Local Development Works—</b>			
Supervision .. ..	8,50,165	..	8,50,165
Other Miscellaneous Schemes ..	20,80,079	..	20,80,079
Total C .. ..	29,30,244	..	29,30,244
<b>D. General—</b>			
Other Schemes .. ..	5,19,623	1,95,295	7,14,918
Total D .. ..	5,19,623	1,95,295	7,14,918
<b>TOTAL—COMMUNITY DEVELOPMENT PROJECTS, ETC. .. ..</b>			
	1,19,79,131	62,54,978	1,82,34,109

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

**STATEMENT NO. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—contd.**

1 Heads	2 Non-Plan	3 Plan	4 Total
<b>D. Social and Developmental Services—concl'd.</b>			
<b>38. Labour and Employment—</b>			
Labour .. .. .	8,22,043	7,468	8,29,511
Factories .. .. .	92,742	..	92,742
Inspection of Steam Boilers .. .. .	27,264	..	27,264
Employment and Training .. .. .	96,38,007	56,13,891	1,52,51,898
Charges in England .. .. .	..	7,728	7,728
Total .. .. .	1,05,80,056	56,29,087	1,62,09,143
<b>39. Miscellaneous Social and Developmental Organisations—</b>			
Bureau of Commerical Intelligence including Statistics .. .. .	6,07,024	5,77,268	11,84,292
Gazetteer and Statistical Memoirs .. .. .	..	64,567	64,567
Preservation and Translation of Ancient Manuscripts .. .. .	3,976	..	3,976
Miscellaneous .. .. .	8,75,841	8,24,741	17,00,582
Total .. .. .	14,86,841	14,66,576	29,53,417
<b>TOTAL—D.—SOCIAL AND DEVELOPMENTAL SERVICES .. .. .</b>	<b>2,832</b>		
	29,66,52,671	10,16,34,937	39,82,90,440
<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	1,99,816	..	1,99,816
Maintenance and Repairs .. .. .	39,89,907	..	39,89,907
Establishment .. .. .	63,03,079	..	63,03,079
Tools and Plant .. .. .	69,304	..	69,304
Suspense .. .. .	1,29,694	..	1,29,694
Advance to Bhakra Project .. .. .	22,60,300	..	22,60,300
<i>Deduct</i> —Amount Transferred to other Governments .. .. .	—9,77,323	..	—9,77,323
<i>Deduct</i> —Amount recouped from P.L. account .. .. .	—22,60,300	..	—22,60,300
Total—A.—Working Expenses	97,14,477	..	97,14,477

**STATEMENT NO. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—contd.**

1	2	3	4
Heads	Non-Plan	Plan	Total
<b>E. Multipurpose River Schemes, Irrigation and Electricity Schemes —contd.</b>			
<b>42. Multipurpose River Schemes— concd.</b>			
<b>B. Interest—</b>			
Bhakra Dam—			
Interest .. .. .	2,71,44,480	..	2,71,44,480
Total—B. Interest .. .. .	2,71,44,480	..	2,71,44,480
∴ Total—I. Bhakra Dam .. .. .	3,68,58,957	..	3,68,58,957
 <b>II. Nangal Hydro-Electric Schemes—</b>			
<b>A. Main Project—</b>			
<b>A. (i) Common Pool—</b>			
<b>Irrigation Branch Portion—</b>			
<b>P—Production—</b>			
Extensions and Improvements	12,697	..	12,697
Maintenance and Repairs .. .. .	3,23,092	..	3,23,092
Establishment .. .. .	1,59,251	..	1,59,251
<i>Deduct—Amount transferred     to other Governments .. .. .</i>	<i>—5,405</i>	<i>..</i>	<i>—5,405</i>
Total—P. Production .. .. .	4,89,635	..	4,89,635
<i>Deduct—Amount debitable to the     Punjab State Electricity Board .. .. .</i>	<i>—4,89,635</i>	<i>..</i>	<i>—4,89,635</i>
Total—II. Nangal Hydro-Elec- tric Scheme .. .. .	..	..	..
Total—Multipurpose River Schemes .. .. .	3,68,58,957	..	3,68,58,957

**STATEMENT NO. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—contd.**

1 Heads	2 Non-Plan	3 Plan	4 Total
<b>E. Multipurpose River Schemes, Irrigation and Electricity Schemes— contd.</b>			
<b>43. 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	2,73,256	..	2,73,256
Maintenance and Repairs ..	75,78,942	..	75,78,942
Establishment .. ..	1,06,15,078	..	1,06,15,078
Tools and Plant .. ..	1,27,042	..	1,27,042
<b>Total—(i) Working Expenses</b>	<b>1,85,99,318</b>	<b>..</b>	<b>1,85,99,318</b>
<b>(ii) Interest—</b>			
Interest .. .. ..	77,97,784	..	77,97,784
<b>Total—(a) Productive Works</b>	<b>2,63,97,102</b>	<b>..</b>	<b>2,63,97,102</b>
<b>(b) Unproductive Works—</b>			
<b>(i) Working Expenses—</b>			
Maintenance and Repairs ..	8,71,777	..	8,71,777
Establishment .. ..	2,25,138	..	2,25,138
Tools and Plant .. ..	578	..	578
Suspense .. .. ..	4,31,097	..	4,31,097
<b>Total—(i) Working Expenses</b>	<b>15,28,590</b>	<b>..</b>	<b>15,28,590</b>
<b>(ii) Interest—</b>			
Interest .. .. ..	2,37,21,491	..	2,37,21,491
<b>Total—(b) Unproductive Works</b>	<b>2,52,50,081</b>	<b>..</b>	<b>2,52,50,081</b>
<b>TOTAL—IRRIGATION, ETC., WORKS (COMMERCIAL)</b>	<b>5,16,47,183</b>	<b>..</b>	<b>5,16,47,183</b>



**STATEMENT NO. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—contd.**

1 Heads	2 Non-Plan	3 Plan	4 Total
<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>			
Maintenance and Repairs .. ..	83,186	..	83,186
Establishment .. ..	84,521	..	84,521
Tools and Plant .. ..	1,230	..	1,230
Total—(i) Works .. ..	1,68,937	..	1,68,937
<b>(ii) Miscellaneous Expenditure—</b>			
Establishment .. ..	20,53,871	3,51,150	24,05,021
Tools and Plant .. ..	2,970	1,229	4,199
Miscellaneous .. ..	1,61,226	20,702	1,81,928
Grants-in-aid .. ..	17,500	..	17,500
Suspense .. ..	5,365	4,252	9,617
Total—(ii) Miscellaneous Expenditure .. ..	22,40,932	3,77,333	26,18,265
<b>Total—A—Irrigation Works .. ..</b>	<b>24,09,869</b>	<b>3,77,333</b>	<b>27,87,202</b>

**STATEMENT NO. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—contd.**

1 Heads	2 Non-Plan	3 Plan	4 Total
<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—</b>			
<b>(i) Works—</b>			
Works .. .. .	3,97,378	15,604	4,12,982
Extensions and Improvements	1,248	..	1,248
Maintenance and Repairs ..	50,19,480	..	50,19,480
Establishment .. .. .	19,62,068	2,64,170	22,26,238
Tools and Plant .. .. .	34,512	929	35,441
Suspense .. .. .	-4,87,837	6,086	-4,81,751
<b>Total—(i) Works .. .. .</b>	<b>69,26,849</b>	<b>2,86,789</b>	<b>72,13,638</b>
<b>Total—B—NAVIGATION, ETC., WORKS .. .. .</b>	<b>69,26,849</b>	<b>2,86,789</b>	<b>72,13,638</b>
<b>TOTAL—IRRIGATION, ETC. (NON- COMMERCIAL) .. .. .</b>	<b>93,36,718</b>	<b>6,64,122</b>	<b>1,00,00,840</b>
<b>TOTAL—E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELE- CTRICITY SCHEMES .. .. .</b>	<b>9,78,42,858</b>	<b>6,64,122</b>	<b>9,85,06,980</b>
<b>F. Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—</b>			
<b>50. Public Works—</b>			
<b>Original Works—Buildings—</b>			
Excise .. .. .	12,909	..	13,424
	.. }	515 }	
General Administration ..	1,29,902	4	1,29,906
Administration of Justice ..	25,913	..	25,913
Jails .. .. .	42,009	1,249	43,258
Police .. .. .	1,19,225	6,194	1,25,419

**STATEMENT NO. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—Contd.**

1	2	3	4
Heads	Non-Plan	Plan	Total
<b>F. Public works (including Roads) and schemes of Miscellaneous Public Improvements—concl.</b>			
<b>50. Public Works—concl.</b>			
Education .. ..	1,69,319	2,575 } 35,639 }	2,07,533
Medical .. ..	3,45,152	1,23,316	4,68,468 ✓
Public Health .. ..	72,603	..	72,603 ✓
Agriculture .. ..	4,228	..	4,228
Animal Husbandry .. ..	17,526	1,20,147	1,37,673
Industries .. ..	41,516	..	41,516
Civil Works .. ..	12,295 } 1,51,487 }	.. 432 }	1,64,214
Stationery and Printing .. ..	10,076	..	10,076
Miscellaneous Departments .. ..	394	..	394
Original Works—Communications	.. } 4,20,247 }	7,527 } 27,75,469 }	32,03,243
Original Works—Miscellaneous	..	83,650	83,650
Repairs .. ..	1,51,14,786	..	1,51,14,786
Establishment .. ..	2,713 } 22,63,146 }	.. } 4,17,389 }	26,83,248
Tools and Plant .. ..	1,63,787	28,823	1,92,610
Grants-in-aid .. ..	.. } 5,05,174 }	75,830 } .. }	5,81,004
Suspense .. ..	23,86,422	-32,502	23,53,920
Transfer of grants for Road Development to the Deposit Head "Subventions from Central Road Fund" .. ..	..	10,00,000	10,00,000
<i>Deduct</i> —Expenditure on Displaced Persons transferred to the head "71—Miscellaneous" .. ..	-12,604	..	-12,604
<i>Deduct</i> —Amount met from Reserve Funds and Deposit Accounts—Amount met from Subventions from Central Road Fund .. ..	..	-6,38,938	-6,38,938
Total .. ..	15,008 } 2,19,83,217 }	86,447 } 39,20,872 }	2,60,05,544
<b>TOTAL—F. PUBLIC WORKS (INCLUDING ROADS) ETC. .. ..</b>	15,008 } 2,19,83,217 }	86,447 } 39,20,872 }	2,60,05,544

**STATEMENT NO. 12.—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—contd.**

1	2	3	4
Heads	Non-Plan	Plan	Total
<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 ..	2,111	7,66,030	7,68,141
Total ..	2,111	7,66,030	7,68,141
<b>TOTAL—FF. CAPITAL ACCOUNT OF PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IM- PROVEMENTS WITHIN THE REVE- NUE ACCOUNT .. ..</b>	2,111	7,66,030	7,68,141
<b>G. Transport and Communications (other than Roads)—</b>			
<b>57. Road and Water Transport Schemes—</b>			
<b>A. Road Transport</b>			
(i) Working Expenses—			
Direction .. .. .	2,19,041		2,19,041
Operation .. .. .	4,20,24,456		4,20,24,456
(ii) Interest—			
Interest .. .. .	19,99,035		19,99,035
(iii) Other Revenue Expenditure			
Miscellaneous .. .. .		2,24,093	2,24,093
Total ..	4,42,42,532	2,24,093	4,44,66,625
<b>TOTAL—G. TRANSPORT AND COMMU- NICATIONS, (OTHER THAN ROADS)</b>	4,42,42,532	2,24,093	4,44,66,625
<b>I. Miscellaneous—</b>			
<b>64. Famine Relief—</b>			
<b>A. Famine Relief—</b>			
Salaries and Establishment ..	78,452		78,452
Gratuitous Relief .. .. .	5,17,270		5,17,270
Miscellaneous .. .. .	3,98,145		3,98,145
<b>B. Transferred to Famine Relief Fund .. .. .</b>	22,50,000		22,50,000
Total ..	32,43,867		32,43,867

**STATEMENT NO. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—contd.**

1	2	3	4
Heads	Non-Plan	Plan	Total
<b>I. Miscellaneous—contd.</b>			
<b>65. Pensions and Other Retirement Benefits—</b>			
Superannuation and Retired Allowances .. .. .	1,33,957 } 84,74,940 }	..	86,08,897
Amount of equated payments of commuted value of pensions transferred from "120—Payments of Commuted Value of Pensions outside the Revenue Account" .. .. .	3,47,387	..	3,47,387
Compassionate Allowances .. .. .	55,748	..	55,748
Gratuities .. .. .	16,14,808	..	16,14,808
Family Pensions .. .. .	3,55,315	..	3,55,315
Pensions for distinguished and meritorious services .. .. .	1,512	..	1,512
Donations to Provident Funds .. .. .	10,74,118	..	10,74,118
Pensions to Destitutes .. .. .	9,10,721	..	9,10,721
Equated payments on account of capital outlay on sterling Pensions to the Government of India .. .. .	23,502	..	23,502
Charges in England .. .. .	6,173	..	6,173
<i>Deduct</i> —Pensionary charges transferred to Commercial Departments and Concerns .. .. .	—6,82,536	..	—6,82,536
Total .. .. .	1,33,957 } 1,21,81,688 }	..	1,23,15,645
<b>67. Privy Purses and Allowances of Indian Rulers—</b>			
<b>Privy Purses and Allowances of Rulers of Integrated States and Allowances of their Relatives and Servants—</b>			
Integrated States (i.e., those merged in the States) .. .. .	6,68,072	..	6,68,072
Total .. .. .	6,68,072	..	6,68,072

**STATEMENT NO. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—contd.**

1	2	3	4
Heads	Non-Plan	Plan	Total
<b>I. Miscellaneous—concl'd.</b>			
<b>68. Stationery and Printing—</b>			
<b>I. Stationery—</b>			
Stationery Offices and Stores ..	61,66,550	..	61,66,550
Purchase of Stationery Stores	2,373	..	2,373
Purchase of plain paper used with stamps .. ..	49,665	..	49,665
<b>II. Printing—</b>			
Government Presses ..	10,84,290	..	10,84,290
Cost of printing work done by other Governments ..	18,31,710	..	18,31,710
Total ..	91,34,588	..	91,34,588
<b>70. Forest—</b>			
General Direction .. ..	2,32,217	48,873	2,81,090
Conservancy and Works ..	16,99,812	38,95,242	55,95,054
Establishment .. ..	18,31,286	9,99,566	28,30,961
Total ..	37,63,315	49,43,681	87,07,105
<b>71. Miscellaneous—</b>			
Cost of books and periodicals ..	9,969	..	9,969
Donations for charitable purposes	—400	..	—400(a)
Publicity Expenses .. ..	24,26,347	6,39,968	30,66,315
Irrecoverable Loans to Displaced Persons written off .. ..	44,235	..	44,235
Expenditure on Displaced Per- sons .. ..	22,50,725	..	22,50,725
Grants-in-aid, Contributions, etc. .. ..	60,43,038	1,63,273	62,06,311
Expenditure on account of State Prisoners and Detenus ..	64	..	64
Charges in connection with Village Panchayats Act ..	23,97,740	20,391	24,18,131
Miscellaneous and Unforeseen Charges .. ..	2,96,02,238	3,95,308	3,00,04,174
Loss or gain by exchange ..	69	..	69
Total ..	4,27,74,025	12,18,940	4,39,99,593
<b>TOTAL—I—MISCELLANEOUS</b> ..	7,17,65,555	61,62,621	7,80,68,870

(a) Minus balance due to recovery of Rs. 428 pertaining to 1966-67.

**STATEMENT NO. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—contd.**

1	2	3	4
Heads	Non-Plan	Plan	Total
<b>J. Contributions and Miscellaneous Adjustments—</b>			
<b>76. Other Miscellaneous Compensations and Assignments—</b>			
Land Revenue .. ..	2,13,401		2,13,401
Total .. ..	2,13,401		2,13,401
<b>TOTAL—J. CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS</b>	2,13,401		2,13,401
<b>K. Extraordinary Items—</b>			
<b>78. A-Expenditure connected with the National Emergency—</b>			
<b>Civil Defence—</b>			
Direction .. ..	2,13,974		2,13,974
Air Raid Precautions .. ..	74,668		74,668
<b>Other Expenditure—</b>			
Emergency Manpower .. ..	2,80,211		2,80,211
Miscellaneous .. ..	79,45,353		79,45,353
Total .. ..	85,14,206		85,14,206
<b>TOTAL—K. EXTRAORDINARY ITEMS</b>	85,14,206		85,14,206
<b>GRAND TOTAL—II. EXPENDITURE MET FROM REVENUE</b>	17,00,63,024	86,486	95,73,74,394
	66,71,08,768	12,01,16,116	

**STATEMENT NO. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—contd:**

1	2	3	4
Heads	Non-Plan	Plan	Total
<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 imp- roved Agricultural implements	4,17,475	..	4,17,475
Scheme for setting up of Agro- Industrial Corporation in the State .. .. .	..	36,94,000	36,94,000
Scheme for the expansion of existing Dairy Schemes ..	..	2,42,593	2,42,593
Composite Milk Plant, Ludhiana .. .. .	..	9,906	9,906
<i>Deduct—Receipts and Recoveries on Capital Account ..</i>	—4,43,679	—45,136	—4,88,815
Total .. .. .	—26,204	39,01,363	38,75,159
<b>96. Capital Outlay on Industrial and Economic Development—</b>			
Capital Outlay on Departmental Commercial Undertakings ..	5,46,025	..	5,46,025
<i>Deduct—Receipts and Recoveries on Capital Account ..</i>	—7,00,997	..	—7,00,997
Investments in Government Commercial and Industrial Undertakings .. .. .	..	32,00,000	32,00,000
Investments in Co-operative Societies .. .. .	72,99,922	53,31,800	1,26,31,722
<i>Deduct—Receipts and Recoveries on Capital Account ..</i>	..	—5,53,285	—5,53,285
Other Miscellaneous Under- takings .. .. .	..	36,40,069	36,40,069
<i>Deduct—Receipts and Recover- ies on Capital Account ..</i>	..	—2,000	—2,000
Total .. .. .	71,44,950	1,16,16,584	1,87,61,534



**STATEMENT NO. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—contd.**

1	2	3	4
Heads	Non-Plan	Plan	Total
<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 .. .. .	.. .. .	22,711 6,26,184	} 6,48,895
Establishment .. .. .	.. .. .	10,923 13,29,594	
Tools and Plant .. .. .	.. .. .	111 —8,012	} (a)-7,901
Suspense .. .. .	.. .. .	53,55,173	
<i>Deduct—Receipts and Recoveries on Capital Account</i> .. .. .	.. .. .	—41,13,166	—41,13,166
<i>Deduct—Amount transferred to other Governments</i> .. .. .	.. .. .	—39,69,328	—39,69,328
Advances to Bhakra Project .. .. .	.. .. .	1,36,84,000	1,36,84,000
<i>Deduct—Amount recouped from Personal Ledger Account</i> .. .. .	.. .. .	—1,72,97,502	—1,72,97,502
<b>Total—Bhakra Dam</b> .. .. .	.. .. .	33,745 —43,93,057	} —43,59,312

(a) Minus debit due to transfer of Rs. 9,896 from I—Bhakra Dam to II Nangal hydro-Electric Scheme.

**STATEMENT NO. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—contd.**

1 Heads	2 Non-Plan	3 Plan	4 Total
<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 .. .. .	..	1,81,33,728	1,81,33,728
Establishment .. .. .	..	17,81,490	17,81,490
Tools and plant .. .. .	..	2,67,591	2,67,591
Suspense .. .. .	..	17,79,742	17,79,742
<i>Deduct—Receipts and Recoveries on Capital Account .. .. .</i>	..	—9,58,162	—9,58,162
<b>Total—Irrigation Branch Portion</b>	..	<b>2,10,04,389</b>	<b>2,10,04,389</b>
<i>Deduct—Amount debitable to the Punjab State Electricity Board .. .. .</i>	..	46,98,103	46,98,103
<i>Deduct—Amount Transferred to other Governments .. .. .</i>	..	—3,27,000	—3,27,000
<b>Total—Nangal Hydro-Electric Scheme .. .. .</b>	..	<b>2,53,75,492</b>	<b>2,53,75,492</b>
<b>Beas Dam Project—</b>			
<b>Irrigation Branch Portion—</b>			
Works .. .. .	..	6,76,30,997	6,76,30,997
Establishment .. .. .	..	69,07,115	69,07,115
Tools and Plant .. .. .	..	11,62,810	11,62,810
Suspense .. .. .	..	8,70,62,162	8,70,62,162
<i>Deduct—Receipts and Recove- ries on Capital Account .. .. .</i>	..	—8,06,007	—8,06,007
<i>Deduct—Amount transferred to other Governments .. .. .</i>	..	—80,44,628	—80,44,628
<b>Amount Recoverable from Electricity Board .. .. .</b>	..	<b>4,48,63,890</b>	<b>4,48,63,890</b>
<i>Deduct—Amount debitable to the Punjab State Electricity Board .. .. .</i>	..	—11,92,09,438	—11,92,09,438
<b>Advance to Beas Project .. .. .</b>	..	<b>3,66,51,000</b>	<b>3,66,51,000</b>

STATEMENT NO. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—contd.

1 Heads	2 Non-Plan	3 Plan	4 Total
<b>EE. Capital Account of Multipurpose River Schemes, Irrigation and Electricity Schemes outside the Revenue Account—concl'd.</b>			
<i>Deduct</i> —Amount recouped from Personal ledger account ..	..	5,54,88,922	5,54,88,922
Total—Beas Dam Project ..	..	6,07,28,984	6,07,28,984
<b>GRAND TOTAL</b> ..	..	8,17,11,419	8,17,45,164
<b>99. Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)—</b>			
<b>A. Irrigation Works—</b>			
<b>(1) Productive—</b>			
Works .. ..	1,76,503	12,24,305	14,00,808
Establishment .. ..	1,82,884	12,29,783	14,12,667
Tools and Plant .. ..	781	15,889	16,670
Suspense .. ..	2,05,287	6,95,481	9,00,768
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..	5,526	5,526
<b>Total</b> ..	<b>5,65,455</b>	<b>31,59,932</b>	<b>37,25,387</b>
<b>(2) Unproductive—</b>			
Works .. ..	..	1,54,83,039	1,54,83,039
Establishment .. ..	..	26,62,907	26,62,907
Tools and Plant .. ..	..	26,885	26,885
Suspense .. ..	..	23,90,344	23,90,344
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..	17,19,107	17,19,107
<b>Total</b> ..	..	<b>1,88,44,068</b>	<b>1,88,44,068</b>
<b>TOTAL—99. CAPITAL OUTLAY ON IRRIGATION, ETC., WORKS (COMMERCIAL)</b> .. ..	<b>5,65,455</b>	<b>2,20,04,000</b>	<b>2,25,69,455</b>

**STATEMENT NO. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—contd.**

1 Heads	2 Non-Plan	3 Plan	4 Total
<b>FF. Capital Account of Public Works (including Roads) and Schemes of Miscellaneous Public Improve- ments outside the Revenue Account—</b>			
<b>103. Capital outlay on Public Works Original Works—Buildings—</b>			
Land Revenue .. ..	1,59,052	133	1,59,185
General Administration .. ..	-24,548	..	-24,548 (a)
Jails .. ..	1,306	..	1,306
Police .. ..	22,002 1,40,937	2,928	1,65,867
Education .. ..	2,92,353	12,44,445	15,36,798
Medical .. ..	-1,760	45,72,693	45,70,933
Public Health .. ..	-5,657	1,35,501	1,29,844
Agriculture .. ..	..	66,338	66,338
Animal Husbandry .. ..	..	3,31,739	3,31,739
Fisheries .. ..	..	2,245	2,245
Industries .. ..	115 6,862	44,50,584	44,57,561
Civil Works .. ..	1,85,135 56	41,109 17,598	2,43,898
Stationery and Printing .. ..	..	3,83,044	3,83,044
Miscellaneous Departments .. ..	1,481 3,57,461	1,765 4,11,494	7,72,201
Original Works-Communications	1,04,942 5,37,811	25,533 1,65,21,927	1,71,90,213
Establishment .. ..	1,84,239	33,28,191	35,12,430
Tools and Plant .. ..	12,723	2,29,829	2,42,552
<i>Deduct—Capital Expenditure Trans- ferred to "52—Capital outlay on Public Works within the Revenue Account" .. ..</i>	-2,111	-7,66,030	-7,68,141
<i>Deduct—Receipts and Recoveries on Capital Account .. ..</i>	-13,00,960	..	-13,00,960
<b>Total .. ..</b>	3,13,675 3,57,764	68,407 3,09,32,659	3,16,72,505

(a) Minus expenditure is due to recovery of over payment of Rs. 53,772 from the final bill of a contractor.

**STATEMENT NO. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—con'd.**

1	2	3	4
Heads	Non-Plan	Plan	Total
<b>GG. Capital Account of Transport and Communications (other than Roads) outside the Revenue Account—</b>			
<b>114. Capital Outlay on Road and Water Transport Schemes— Road Transport—</b>			
Motor Transport Services ..	33,52,082	2,95,722	36,47,804
Total ..	33,52,082	2,95,722	36,47,804
<b>II. Miscellaneous Capital Account outside the Revenue Account—</b>			
<b>120. Payments of Commuted Value of Pensions—</b>			
Payments in India .. ..	1,25,718	.. ..	1,25,718
<i>Deduct</i> —Amount of equated payments transferred to Revenue Account .. ..	-2,56,872	.. ..	-2,56,872
Total ..	-1,31,154	.. ..	-1,31,154
<b>124. Capital Outlay on Schemes of Government Trading—</b>			
Grain Supply Scheme ..	8,33,97,714	.. ..	8,33,97,714
Material and Equipment under T.C.A. Programme ..	6,39,332	.. ..	6,39,332
Other Miscellaneous Schemes	-1,14,38,822	.. ..	-1,14,38,822
Total ..	7,25,98,224	.. ..	7,25,98,224
<b>TOTAL—CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT ..</b>			
	3,13,675 } 8,38,61,117	1,02,152 } 15,04,61,747	23,47,38,691
<b>TOTAL—EXPENDITURE ..</b>			
	17,03,76,699 } 75,09,69,885	1,88,633 } 27,05,77,863	1,19,21,13,085

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

Nature of Expenditure	Expenditure
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 .. .. .	..
Establishment of Factory for the manufacture of Milk Powder in the Punjab .. .. .	..
Scheme for the <sup>supply</sup> improvement of <sup>improved</sup> the Agricultural Implements .. .. .	4,17,475
Sutlej Bed Reclamation Scheme .. .. .	..
Various Milk Supply Schemes in the Punjab .. .. .	..
Scheme for setting up of Agro-Industrial Corporation in the State .. .. .	..
Contribution towards Share Capital of Land Development and Seed Corporation .. .. .	..
Expansion of existing Dairy Schemes .. .. .	..
Composite Milk Plant, Amritsar .. .. .	..
Composite Milk Plant, Ludhiana .. .. .	..
Schemes in former P.E.P.S.U. State .. .. .	..
Schemes for establishment of Rural Creameries in Various Milk Pockets .. .. .	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	-4,43,679
Net expenditure .. .. .	-26,204

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

during 1967-68		Expenditure to end of 1967-68
Plan 3	Total 4	5
Rs.	Rs.	Rs.
..	..	1,92,09,330
..	..	-60,594
..	..	68,32,552
..	..	1,31,927
..	..	4
..	..	6,70,662
..	..	39,972
..	..	50,303
..	..	19,35,267
..	4,17,475	33,65,506
..	..	9,74,000
..	..	5,03,377
36,94,000	36,94,000	37,17,391
..	..	60,00,000
2,42,593	2,42,593	12,92,609
..	..	29,495
9,906	9,906	9,906
..	..	59,04,863
..	..	3,08,099
-45,136	-4,88,815	-1,61,97,602
39,01,363	38,75,159	3,47,17,067

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

Nature of Expenditure	Expenditure
1	Non-Plan 2 Rs.
<b>98. CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT—</b>	
<b>Capital Outlay on Departmental Commercial Undertakings—</b>	
Work Centres Schemes .. .. .	5,38,215
Development of Industrial Areas Scheme .. ..	7,810
<i>Deduct</i> —Receipts and Recoveries on Capital Account	—7,00,997
<i>Net</i> expenditure .. .. .	—1,54,972
Cottage Industries Museum and Emporium .. ..	..
Development of Village and Cottage Industries ..	..
<b>Total—Capital Outlay on Departmental Commercial Undertakings</b> .. .. .	<b>—1,54,972</b>
<b>Investments in Government Commercial and Industrial Undertakings—</b>	
P.E.P.S.U. Road Transport Corporation .. ..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..
<i>Net</i> Expenditure .. .. .	..
Punjab Industrial Development Corporation .. ..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..
<i>Net</i> expenditure .. .. .	..
Punjab State Small Industries Corporation .. .	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..
<i>Net</i> expenditure .. .. .	..
Punjab Air Rifles, Ltd. .. .. .	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..
<i>Net</i> expenditure .. .. .	..
National Projects Construction Corporation, Ltd. ..	..
Punjab Poultry Corporation, Ltd., Chandigarh ..	..
Punjab Seamless Tubes Mills, Ltd., Chandigarh ..	..
Punjab Export Corporation .. .. .	..
Setting up of Dairy Development Corporation ..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..
<i>Net</i> Expenditure .. .. .	..
<b>Total—Investments in Government Commercial and Industrial Undertakings</b> .. .. .	<b>..</b>



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

during 1967-68		Expenditure to end of 1967-68
Plan 3 Rs.	Total 4 Rs.	5 Rs.
..	5,38,215	1,11,79,556
..	7,810	45,50,278
..	-7,00,997	-1,74,89,397
..	-1,54,972	-17,59,563
..	..	1,40,000
..	..	20,00,000
..	-1,54,972	3,80,437
7,00,000	7,00,000	1,14,71,700
..	..	-1,03,975
7,00,000	7,00,000	1,13,67,725
20,00,000	20,00,000	39,15,000
..	..	..
20,00,000	20,00,000	39,15,000
5,00,000	5,00,000	32,63,000
..	..	-7,63,000
5,00,000	5,00,000	25,00,000
..	..	11,90,000
..	..	-1,19,000
..	..	10,71,000
..	..	5,48,000(a)
..	..	15,00,000
..	..	20,000
..	..	20,00,000
..	..	5,00,000
..	..	-66,574
..	..	4,33,426
32,00,000	32,00,000	2,33,55,151

(a) Excludes Rs. 200, Rs. 100 and Rs. 100 allocated to Haryana, Himachal Pradesh and Union (for Chandigarh) respectively.

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

Nature of Expenditure	Expenditure
1	Non-Plan 2 Rs.
<b>96. CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT—contd.</b>	
<b>Investments in other Commercial and Industrial Undertakings—concl'd.</b>	
Jagatjit Cotton Textiles Mills, Ltd., Phagwara .. .. .	.. .. .
Sugar Factory, Hamira .. .. .	.. .. .
<i>Deduct—Receipts and Recoveries on Capital Account</i> .. .. .	.. .. .
<i>Net expenditure</i> .. .. .	.. .. .
Malwa Sugar Mills Ltd. .. .. .	.. .. .
Patiala Electric Industries, Ltd .. .. .	.. .. .
Hindustan Wire Products, Ltd. .. .. .	.. .. .
<i>Deduct—Receipts and Recoveries on Capital Account</i> .. .. .	.. .. .
<i>Net expenditure</i> .. .. .	.. .. .
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> .. .. .	.. .. .
<i>Net expenditure</i> .. .. .	.. .. .
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 .. .. .	.. .. .
Oriental Spun Pipe Co., Ltd., New Delhi .. .. .	.. .. .
<b>Total—Investments in other Commercial and Industrial Undertakings</b> .. .. .	<b>.. .. .</b>

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

during 1967-68		Expenditure to end of 1967-68
Plan 3 Rs.	Total 4 Rs.	5 Rs.
..	..	9,32,280
..	..	20,00,000
..	..	—20,00,000
..	..	—
..	..	10,96,800
..	..	5,00,000
..	..	3,00,000
..	..	—28,000
..	..	2,72,000
..	..	2,62,500
..	..	93,612
..	..	45,380
..	..	27,420
..	..	13,710
..	..	20,000
..	..	5,000
..	..	6,62,316
..	..	—4,33,000
..	..	2,29,316
..	..	94,050
..	..	10,96,800
..	..	2,35,099
..	..	21,59,600
..	..	5,48,400
..	..	7,00,000
..	..	7,86,844
..	..	5,48,126
..	..	96,66,937

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

Nature of Expenditure	Expenditure	
	1.	2
		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> ..		
<i>Net expenditure</i> ..		
.. Punjab State Land Mortgage Bank, Ltd., Chandigarh ..		72,99,922
Central Cooperative Banks ..		
Central and Rural Banks ..		
Apex Co-operative Bank ..		
<i>Deduct—Receipts and Recoveries on Capital Account</i> ..		
<i>Net expenditure</i> ..		
Co-operative Farming Societies ..		
<i>Deduct—Receipts and Recoveries on Capital Account</i> ..		
<i>Net expenditure</i> ..		
Primary Agricultural Credit Societies ..		
<i>Deduct—Receipts and Recoveries on Capital Account</i> ..		
<i>Net expenditure</i> ..		
Primary Marketing Societies ..		
Marketing and Marketing-cum-Processing Societies ..		
Marketing Societies of Rice Sellers ..		
<i>Deduct—Receipts and Recoveries on Capital Account</i> ..		
<i>Net expenditure</i> ..		
Industrial Cooperative Federation and Societies ..		
Marketing Societies for distributing consumers articles ..		
Centrally sponsored ..		
Apex Marketing Federation ..		
Punjab State Co-operative Supply and Marketing Federation, Ltd., Chandigarh ..		

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

during 1967-68

Plan		Total	Expenditure to end of 1967-68
3		4	5
Rs.		Rs.	Rs.
1,10,000		1,10,000	45,37,800
..		..	—66,700
1,10,000		1,10,000	45,71,100
7,00,000		79,99,922	98,13,922
—8,334		—8,334	1,05,37,066(a)
..		..	65,000
..		..	40,00,000
..		..	—1,36,750
—8,334		—8,334	1,44,65,916
28,000		28,000	9,87,720
—1,34,320		—1,34,320	—1,55,620
—1,06,320		—1,06,320	8,32,100
10,00,000		10,00,000	79,43,050
—3,10,171		—3,10,171	—9,40,817
6,89,829		6,89,829	70,02,183
..		..	28,02,500
1,00,000		1,00,000	24,90,095(b)
5,00,000		5,00,000	22,23,000
—91,626		—91,626	—15,98,835
5,08,374		5,08,374	59,16,760
..		..	1,50,000(d)
..		..	4,47,370
..		..	55,00,000
4,10,000		4,10,000	9,90,000(e)

(a) Amount of Rs. 20,000 dropped proforma and adopted under Primary Agricultural Societies respectively.

(b) Rs. 50,000 dropped proforma and adopted under Punjab Co-operative Supply and Marketing Federation.

(c) Rs. 1,00,000 dropped proforma and adopted under Industrial Co-operative Federation and Societies Societies.

(d) See footnote (c) above and (44) at page 99.

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

Nature of Expenditure	Expenditure	
	1	Non-Plan 2 Rs.
<b>96—CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT—contd.</b>		
<b>Investment in Co-operative Societies—concl'd.</b>		
Punjab State Cooperative Supply and Marketing Federation Ltd., Chandigarh— <i>concl'd.</i>		
<i>Deduct—Receipts and Recoveries on Capital Account</i> ..		..
<i>Net expenditure</i> ..		..
Bhargava Camp Ahinsik Charma Production-cum-Sale Co-operative Industrial Society, Ltd., Jullundur		..
<i>Deduct—Receipts and Recoveries on Capital Account</i> ..		..
<i>Net expenditure</i> ..		..
Co-operative Labour and Construction Societies		..
<i>Deduct—Receipts and Recoveries on Capital Account</i> ..		..
<i>Net expenditure</i> ..		..
All India Wool Combers Co-operative Society, Chandigarh		..
Consumer Co-operative Stores		..
<i>Deduct—Receipts and Recoveries on Capital Account</i> ..		..
<i>Net expenditure</i> ..		..
Janta Co-operative Sugar Mills Ltd., Bhogpur		..
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		..
Industrial Co-operative Bank		..
<b>Total—Investments in Co-operative Societies</b>		<b>72,99,922</b>
<i>Deduct—Receipts and Recoveries on Capital Account</i> ..		..
<i>Net expenditure</i> ..		<b>72,99,922</b>

(6) Details of investments are awaited from Government.

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

during 1967-68		Expenditure to end of 1967-68
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
		—40,000
4,10,000	4,10,000	9,50,000
..	..	50,000
..	..	—26,000
..	..	24,000
34,000	34,000	1,53,300
..	..	—2,387
34,000	34,000	1,50,913
..	..	4,29,750
13,49,800	13,49,800	34,55,600
—8,834	—8,834	—11,134
13,40,966	13,40,966	34,44,466
..	..	20,00,000
..	..	25,00,000
..	..	25,00,000
10,00,000	10,00,000	35,00,000
..	..	.. (a)
..	..	1,76,606(b)
..	..	4,00,000
1,00,000	1,00,000	1,00,000
47,78,515	1,20,78,437	6,48,75,036
..	..	—22,65,089(c)
47,78,515	1,20,78,437	6,26,09,997

(a) Progressive expenditure under this Scheme dropped pro forma and adopted under the Schemes named below—

	Rs.
1 Punjab State Cooperative Bank .. ..	6,00,000
2 Central Co-operative Banks .. ..	13,50,000
3 Co-operative Marketing and Marketing cum processing Societies .. ..	6,89,570
4 Industrial Co-operative Federation and Societies ..	50,000
5 Development Scheme .. ..	1,20,430

(b) Details of investment are awaited from the Government.

(c) Scheme-wise break up awaited from the Department.

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

Nature of Expenditure	Expenditure
1	Non-Plan
	2
	Rs.
<b>96—CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT—conold.</b>	
<b>Other Miscellaneous undertakings—</b>	
Punjab Financial Corporation .. .. .	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..
<i>Net expenditure</i> .. .. .	..
Mandi-Kulu Road Transport Corporation .. .. .	..
State Warehousing Corporation, Chandigarh .. .. .	..
Bank of Patiala .. .. .	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..
<i>Net expenditure</i> .. .. .	..
Patiala Insurance Corporation .. .. .	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..
<i>Net expenditure</i> .. .. .	..
Indian National Airways, Ltd. .. .. .	..
<b>Total—Other Miscellaneous Undertakings</b> .. .. .	..
<b>Total expenditure</b> .. .. .	<b>71,44,950</b>
<i>Deduct</i> —Amount financed from Ordinary Revenues ..	..
<b><i>Net expenditure</i></b> .. .. .	<b>71,44,950</b>



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

during 1967-68		Expenditure to end of 1967-68
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
36,40,069	36,40,069	93,23,869
— 2,000	—2,000	—17,66,200
36,38,069	36,38,069	75,57,669
..	..	25,40,000
..	..	21,50,000
..	..	15,00,000
..	..	—15,00,000
..	..	..
..	..	5,00,000
..	..	—5,00,000
..	..	..
..	..	6,100
36,38,069	36,38,069	1,22,53,769
1,16,16,584	1,87,61,534	10,82,66,291
..	..	— 50,000
1,16,16,584	1,87,61,534	10,82,16,291

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

Nature of Expenditure	Expenditure
1	Nol-Plar.
	2
	Rs.
<b>98—CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES—</b>	
<b>Bhakra Nangal Project—</b>	
Irrigation Branch Portion .. .. .	.. .. .
Interest on Capital .. .. .	.. .. .
<i>Deduct</i> —Amount financed from ordinary Revenue .. .. .	.. .. .
<i>Deduct</i> —Interest on capital written back to Revenue .. .. .	.. .. .
<i>Deduct</i> —Amount transferred to other Governments .. .. .	.. .. .
Advances to Bhakra Project .. .. .	.. .. .
<i>Deduct</i> —Amount recouped from Personal Ledger account .. .. .	.. .. .
Total-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 debitable to the Punjab State Electricity Board .. .. .	.. .. .
<i>Deduct</i> —Amount transferred to other Governments .. .. .	.. .. .
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 THE YEAR—contd.**

during 1967-68		Expenditure to end of 1967-68
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
32,23,518	32,23,518	1,01,70,14,269
..	..	36,97,40,894
..	..	-2,50,000
..	..	-4,24,01,367
-39,69,328	-39,69,328	-21,13,82,020
1,36,84,000	1,36,84,000	1,36,84,000
-1,72,97,502	-1,72,97,502	-1,72,97,502
-43,59,312	-43,59,312	1,12,91,08,274
2,10,04,389	2,10,04,389	3,48,95,827
46,98,103	46,98,103	-91,93,335
-3,27,000	-3,27,000	-1,36,22,321
2,53,75,492	2,53,75,492	1,20,80,171
6,07,28,984	6,07,28,984	33,38,91,581
..	..	1,31,678
6,07,28,984	6,07,28,984	33,40,23,259
8,17,45,164	8,17,45,164	1,47,52,11,704

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

Nature of Expenditure  1	Expenditure
	Non-Plan 2 Rs.
<b>99. CAPITAL OUTLAY ON IRRIGATION, ETC., WORKS (COMMERCIAL)—</b>	
<b>A. Irrigation Works—</b>	
<i>(1) Productive—</i>	
Upper Bari Doab Canal .. .. .	—34,659
Sirhind Canal .. .. .	3,53,198
Sutlej Vall.y Project .. .. .	2,46,916
Madhopur Bess link .. .. .	..
Government Central Workshop .. .. .	..
Shah Nahar Canal Project .. .. .	..
Sidharthnagar Scheme .. .. .	..
Technical Co-operation Assistance Schemes .. .. .	..
Other Projects where the total expenditure in each case is less than Rs. 25 lakhs .. .. .	..
Total—(1) Productive .. .. .	5,65,455
<i>(2) Unproductive—</i>	
Harike Project .. .. .	..
Sirhind Feeder Canal .. .. .	..
Upper Bari Doab Canal .. .. .	..
Sirhind Canal .. .. .	..
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 .. .. .	..
Total—A. Irrigation Works .. .. .	5,65,455
<i>Deduct—</i> Amount debitable to Rajasthan on account of Sutlej Valley Project .. .. .	..
<i>Deduct—</i> Amount financed from Ordinary Revenues .. .. .	..
Net expenditure .. .. .	5,65,455

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

during 1967-68		Expenditure to end of 1967-68
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
8,76,471	8,41,812	2,43,87,481
3,94,224	6,47,422	4,44,94,921
..	2,46,916	4,70,78,234
3,52,029	3,52,029	3,32,52,306
..	..	-2,54,37,450
4,921	4,921	35,50,941
30,958	30,958	6,78,30,362
5,64,046	5,64,046	69,95,895
10,37,283	10,37,283	46,03,574 (a)
31,59,932	37,25,287	20,07,58,264
..	..	10,80,36,615*
-3,56,982	-3,56,982	6,20,00,749
4,98,396	4,98,396	1,78,88,325
1,55,500	1,55,500	2,67,88,407
..	..	1,89,83,493
1,59,81,854	1,59,81,854	30,54,01,945
25,65,300	25,65,300	1,17,66,768
1,88,44,068	1,88,44,068	54,58,66,302(b)
2,20,04,000	2,25,69,455	75,26,24,566
..	..	-2,14,20,442
..	..	-1,12,82,063
2,20,04,000	2,25,69,455	71,99,22,061

(a) Excludes Rs. 27,25,543 allocated to Haryana.

(b) Excludes Rs. 35,27,950 allocated to Haryana.

\*Includes Rs. 2,36,17,215 on account of interest on Capital.

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

Nature of Expenditure	Expenditure	
	Non-Plan	2
i		Rs.
<b>100—CAPITAL OUTLAY ON IRRIGATION, ETC., WORKS (NON-COMMERCIAL)—</b>		
Net expenditure outside the Revenue Account .. .. .		
<b>103—CAPITAL OUTLAY ON PUBLIC WORKS—</b>		
(a) Original Works—		
(i) Buildings—		
Land Revenue .. .. .		1,59,052
General Administration .. .. .		—24,548
Administration of Justice .. .. .		
Jails .. .. .		1,306
Police .. .. .		1,62,939
Education .. .. .		2,92,353
Medical .. .. .		—1,760
Public Health .. .. .		—5,657
Agriculture .. .. .		
Animal Husbandry .. .. .		
Fisheries .. .. .		
Industries .. .. .		6,977
Public Works .. .. .		1,85,191
Stationery and Printing .. .. .		
Miscellaneous Departments .. .. .		3,58,942
Co-operation .. .. .		
Total—(i) Buildings .. .. .		11,34,795
(ii) Communications .. .. .		6,42,753
(b) Other expenditure .. .. .		1,96,982
Gross expenditure .. .. .		19,74,510
Deduct—Receipts and Recoveries on Capital Account .. .. .		—13,00,960
Deduct—Amount financed from Ordinary Revenues .. .. .		—2,111
Net expenditure .. .. .		6,71,439

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

during 1967-68		Expenditure to end of 1967-68
Plan 3	Total 4	5
Rs.	Rs.	Rs.
..	..	21,79,777
133	1,59,185	1,17,88,609
..	-24,548	97,30,540
..	..	4,41,765
..	1,306	1,05,89,113
2,928	1,65,867	2,01,84,482
12,44,445	15,36,798	7,58,18,125
45,72,693	45,70,933	9,09,11,211
1,35,501	1,29,844	23,93,358
66,338	66,338	1,33,89,903
3,31,739	3,31,739	1,79,79,312
2,245	2,245	2,245
44,50,584	44,57,561	3,61,27,393
58,707	2,43,898	3,82,00,028
3,83,044	3,83,044	57,01,441
4,13,259	7,72,201	9,56,78,150
..	..	77
1,16,61,616	1,27,96,411	42,89,35,752
1,65,47,460	1,71,90,213	27,96,55,392
35,58,020	37,54,982	10,61,43,821
3,17,67,096	3,37,41,606	81,47,34,965
..	-13,00,960	-11,13,69,535
-7,66,020	-7,68,141	-1,40,00,961
3,10,01,066	3,16,72,505	68,93,64,469

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

Nature of Expenditure	Expenditure	
	Non-Plan	
1	2	Rs.
<b>109. CAPITAL OUTLAY ON OTHER WORKS—</b>		
Stationery and Printing .. .. .		..
Total expenditure .. .. .		..
<b>114.—CAPITAL OUTLAY ON ROAD AND WATER TRANSPORT SCHEMES—</b>		
<b>Road Transport—</b>		
<b>Motor Transport Services—</b>		
1. Punjab Roadways, Pathankot .. .. .		6,28,591
2. Punjab Roadways, Amritsar .. .. .		9,80,271
3. Punjab Roadways, Jullundur .. .. .		8,60,016
4. Punjab Roadways, Ohandigarh .. .. .		8,83,204
5. Central Office .. .. .		..
6. P.E.P.S.U. Roadways, Patiala .. .. .		..
7. Aviation Works .. .. .		..
<i>Deduct—</i> Receipts and Recoveries on Capital Account .. .. .		..
<i>Deduct—</i> Amount financed from Depreciation Reserve		
Fund— Government Bus Services .. .. .		..
Net Expenditure .. .. .		33,52,082
<b>119. CAPITAL OUTLAY ON FORESTS—</b>		
Net Expenditure outside the Revenue Account .. .. .		..
<b>120. PAYMENTS OF COMMUTED VALUE OF PENSIONS—</b>		
Gross expenditure .. .. .		1,25,718
<i>Deduct—</i> Amount recovered from other Governments, Departments, etc. .. .. .		..
<i>Deduct—</i> Amount of equated payments transferred to the Revenue Account .. .. .		—2,56,872
Net Expenditure .. .. .		—1,31,154



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

during 1967-68		Total	Expenditure to end of 1967-68
Plan			
3	4	5	
Rs.	Rs.	Rs.	
..	..	4,89,958	
..	..	4,89,958	
..	0,28,591	1,00,89,852	
..	9,80,271	1,58,55,409	
..	8,60,016	1,22,27,350	
..	8,83,204	79,28,233	
..	..	28,084	
..	..	14,75,842	
2,95,722	2,95,722	44,63,222	
..	..	-1,59,387	
..	..	-9,43,591	
2,95,722	36,47,804	5,09,65,014	
..	..	83,557	
..	1,25,718	49,08,977	
..	..	-18,573	
..	-2,56,872	-21,94,393	
..	-1,31,154	26,96,011	

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

Nature of Expenditure	Expenditure
	Non-Plan
	2
	Rs.
<b>124. CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING—</b>	
<b>Grain Supply Scheme—</b>	
Gross expenditure .. .. .	26,89,32,749
<i>Deduct—</i> Receipts and Recoveries on Capital Account .. .. .	— 18,55,25,035
Net Expenditure .. .. .	8,34,97,714
<b>Milk Supply Scheme—</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 THE YEAR— contd.**

during 1967-68		Expenditure to end of 1967-68
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	26,89,32,749	1,88,90,06,852
..	—13,55,35,035	—1,80,84,56,851
..	8,33,97,714	8,05,50,001
..	..	3,15,71,614
..	..	—3,00,54,616
..	..	15,16,998
..	..	—1,07,50,676 (a)
..	..	—10,39,067
..	..	—1,17,89,743
..	..	6,51,146
..	..	—5,24,713
..	..	1,26,431

(a) Minor balance is under investigation.

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

Nature of Expenditure	Expenditure
	Non-Plan
	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 .. .. .	..
<i>Deduct—Receipts and Recoveries on Capital Account</i>	..
Net expenditure .. .. .	..
<b>Operational Agreement No. 48—Rural Electrification—</b>	
Gross expenditure .. .. .	..
<i>Deduct—Receipts and Recoveries on Capital Account</i>	..
Net expenditure .. .. .	..
<b>Operational Agreement No. 49—Tubewell Castings—</b>	
Gross expenditure .. .. .	..
<i>Deduct—Receipts and Recoveries on Capital Account</i>	..
Net expenditure .. .. .	..
<b>Operational Agreement No. 8—Community Development—</b>	
Gross expenditure .. .. .	..
<i>Deduct—Receipts and Recoveries on Capital Account</i>	..
Net expenditure .. .. .	..

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

during 1967-68		Expenditure to end of 1967-68
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	7,52,473
..	..	..
..	..	7,52,473
..	..	16,05,750
..	..	—3,25,000
..	..	12,80,750
..	..	15,66,540
..	..	..
..	..	15,66,540
..	..	1,61,375
..	..	..
..	..	1,61,375

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

Nature of Expenditure	1	Expenditure
		New-Plan
		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. 73—National Malaria Eradication Programme—</b>		
Gross expenditure .. .. .		6,29,332
<i>Deduct—Receipts and Recoveries on Capital Account</i> ..		..
Net expenditure .. .. .		6,39,332
<b>Operational Agreement No. 6—Construction of Tubewells—</b>		
Gross expenditure .. .. .		..
<i>Deduct—Receipts and Recoveries on Capital Account</i> ..		..
Net expenditure .. .. .		..
<b>Operational Agreement No. 61—Dairy Development—</b>		
Gross expenditure .. .. .		..
<i>Deduct—Receipts and Recoveries on Capital Account</i> ..		..
Net expenditure .. .. .		..
<b>Operational Agreement No. 25—National Water Supply and Sanitation Programme—</b>		
Gross expenditure .. .. .		..
<i>Deduct—Receipts and Recoveries on Capital Account</i> ..		..
Net expenditure .. .. .		..

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

during 1967-68		Expenditure to end of 1967-68
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	6,39,332	1,17,01,311
..	..	..
..	6,39,332	1,17,01,311
..	..	1,57,42,319
..	..	..
..	..	1,57,42,319
..	..	21,31,456
..	..	..
..	..	21,31,456
..	..	4,14,565
..	..	..
..	..	4,14,565

**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—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 Craftsmen—</b>	
Gross expenditure .. .. .	..
<i>Deduct—Receipts and Recoveries on Capital Account</i> ..	..
Net expenditure .. .. .	..
<b>Miscellaneous Schemes—</b>	
Gross expenditure .. .. .	..
<i>Deduct—Receipts and Recoveries on Capital Account</i>	..
Net expenditure .. .. .	..
<b>Total—Net Expenditure—Material and Equipment Under T.C.A. Programme</b> .. .. .	<b>6,39,332</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 Account</i> ..	..
Net Expenditure .. .. .	..
<b>Scheme for distribution of Ammonium Sulphate—</b>	
Gross expenditure .. .. .	5,10,69,986
<i>Deduct—Receipts and Recoveries on Capital Account</i>	—4,75,12,315
Net expenditure .. .. .	85,57,671
<b>Scheme for distribution of Superphosphate—</b>	
Gross expenditure .. .. .	2,61,788
<i>Deduct—Receipts and Recoveries on Capital Account</i> ..	—18,28,617
Net expenditure .. .. .	—15,66,829
<b>Scheme for distribution of Ammonium Phosphate—</b>	
Gross expenditure .. .. .	1,63,99,987
<i>Deduct—Receipts and Recoveries on Capital Account</i>	—2,15,17,574
Net expenditure .. .. .	—51,17,587
<b>Scheme for distribution of D I—Ammonium Phosphate—</b>	
Gross expenditure .. .. .	3,93,65,369
<i>Deduct—Receipts and Recoveries on Capital Account</i>	—4,12,43,001
Net expenditure .. .. .	—18,77,632



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

during 1967-68		Expenditure to end of 1967-68
Plan 3 Rs.	Total 4 Rs.	5 Rs.
..	..	38,965
..	..	..
..	..	38,965
..	..	1,355
..	..	..
..	..	1,355
..	..	2,02,563
..	..	2,02,563
..	6,39,332	3,41,23,103
..	..	2,96,71,656
..	..	-2,71,89,156
..	..	24,82,500
..	5,10,69,986	15,16,17,812
..	-4,75,12,315	-19,11,87,243
..	35,57,671	-3,95,69,431
..	2,61,788	3,26,07,025
..	-18,28,617	-2,87,82,185
..	-15,66,829	38,24,840
..	1,63,99,987	1,63,99,987
..	-2,15,17,574	-2,15,17,574
..	-51,17,587	-51,17,587
..	3,93,65,369	3,93,65,369
..	-4,12,43,001	-4,12,43,001
..	-18,77,632	-18,77,632

**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—conold.</b>	
<b>Other Miscellaneous Schemes—conold.</b>	
<b>Scheme for the distribution of Calcium Ammonium Nitrate—</b>	
Gross expenditure .. .. .	5,79,18,085
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	- 6,10,83,767
Net expenditure .. .. .	- 31,65,682
<b>Scheme for distribution of Urea—</b>	
Gross expenditure .. .. .	2,98,88,366
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	- 3,07,55,909
Net expenditure .. .. .	- 9,17,543
<b>Scheme for distribution of Ammonium Sulphate Nitrate—</b>	
Gross expenditure .. .. .	25,53,280
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	- 82,57,934
Net expenditure .. .. .	- 56,04,654
<b>Scheme for distribution of Fertilisers—</b>	
Gross expenditure .. .. .	31,01,259
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	- 20,36,471
Net expenditure .. .. .	10,64,788
<b>Scheme for distribution of Pesticides—</b>	
Gross expenditure .. .. .	68,56,460
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	- 46,67,814
Net expenditure .. .. .	21,88,646
<b>Other Miscellaneous Small Schemes—</b>	
Gross expenditure .. .. .	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..
Net expenditure .. .. .	..
Total—Net Expenditure—Other Miscellaneous Schemes	- 1,14,38,822
Grand Total - Net expenditure .. .. .	7,25,98,224
<b>125. APPROPRIATION TO THE CONTINGENCY FUND—</b>	
Total expenditure .. .. .	..
<b>GRAND TOTAL</b> ..	<b>8,41,74,792</b>

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

during 1967-68		Expenditure to and of 1967-68
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	5,79,18,085	37,29,86,245
..	—6,10,83,767	—31,61,40,927
..	—31,65,682	5,68,45,318
..	2,98,38,366	3,98,79,065
..	—3,07,55,909	—3,75,74,812
..	—9,17,543	23,04,253
..	26,53,280	47,40,370
..	—82,57,934	—2,68,15,304
..	—56,04,654	—2,20,74,934
..	31,01,259	73,96,987
..	—20,36,471	—32,55,851
..	10,64,788	40,41,136
..	68,56,460	1,59,01,383
..	—46,67,814	—1,81,79,493
..	21,88,646	—22,78,110
..	..	16,05,905
..	..	—10,75,734
..	..	5,30,171
..	—1,14,38,822	—8,89,476
..	7,25,98,224	10,35,10,883
..	..	1,00,00,000
15,05,63,899	23,17,38,691	3,19,73,56,792

**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>I. STATUTORY CORPORATIONS—</b>			
1	Mandi Kulu Road Transport Corporation, Mandi,	1958-66	Working Capital
2	Punjab Financial Corporation, Chandigarh.	1952-53 to 1967-68	Ordinary shares 5½% bonds Deposit for underwriting.
3	State Warehousing Corporation, Chandigarh.	1957-65.	Ordinary Shares.
4	Land Development and Seed Corporation.(a)	1964-65 1965-66	Working Capital

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

**INVESTMENT OF GOVERNMENT IN STATUTORY CORPORATIONS,  
ACTIVE BANKS AND SOCIETIES, ETC., UP TO THE END OF 1967-68**

Investment	Face value of each share	Amount invested up to end of 1967-68	Amount of dividend declared/ interest received and credited to the Government during the year	Remarks
5	6	7	8	9
	Rs.	Rs.	Rs.	
41.03% share in the Capital investment	..	25,40,000		The working capital of the Corporation was subscribed in the ratio 2 : 2 : 1 by the composite Punjab Government, Himachal Pradesh Government and the Northern Railway 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 Government. The basis of allocation of investment between Punjab and Himachal Governments has not been decided as yet.
35,423	40%	100	35,40,360	1,29,375 Interest on bonds
15,000	10.63%	100	14,85,000	29,700 Dividend for 1966-67
..	..	..	25,48,000	declared during 1967-68 @ 3%
..	Total	..	75,73,360	Rs. 57,240
				Less amount transferred to Special Reserve Fund under section 35 of the State Financial Corporation Act, 1951
				27,490
				Net Rs. 29,760
				Rs. 1931 retired during the year.
21,500	50%	100	21,50,000	
..	..	..	30,00,000	
..	..	..	30,00,000	
	Total	..	60,00,000	Full particulars of investment are awaited.
Total Statutory Corporations		1,82,63,360	1,59,135	(a)

(a) The corresponding amount booked under 'LVIII—Dividends etc., from Government Commercial and Industrial Undertakings as per statement no. 11 is Rs. 40,344. The difference of Rs. 1,18,791 is under reconciliation.

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

Serial no.	Name of the concern	Years(s) of investment	Details of
			Type
1	2	3	4
<b>II GOVERNMENT COMPANIES—</b>			
5	P.E.P.S.U. Road Transport Corporation, Patiala.	Up to 1966-67 1967-68	Working capital
6	Dairy Development Corporation	.. 1966-67	Equity shares
7	National Projects Construction Corporation, Ltd.	1959-60	Equity shares
8	Punjab State Small Scale Industries Corporation.	1961-64 1967-68	Equity shares
9	Punjab Export Corporation	.. 1963-64	Equity shares
10	Punjab Air Rifles, Ltd.	.. 1963-64	Equity shares
11	Punjab Industrial Development Corporation, Chandigarh.	1965-66 1967-68	Equity shares
12	Punjab Seamless Tubes Mills, Ltd., Chandigarh.	1964-65	Ordinary shares
13	Punjab Poultry Corporation, Ltd., Chandigarh.	1964-65	Equity shares
14	Punjab Steel and Alloy, Ltd.	.. 1963-64	Equity shares
<b>III. JOINT STOCK COMPANIES—</b>			
15	Associated Cement Company, Ltd.	.. Upto 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 1967-68—contd.**

Investment	Face value of each share	Amount invested up to end of 1967-68	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
5	6	7	8	9
80% Share in the Capital investment	..	1,07,71,700		Accounts for 1966-67 have not yet been compiled and as such profits for the year have not been declared. Rs. 98,71,000 to be shared by Punjab and Haryana Governments. ratio thereof has not been decided by the Government as yet.
Total	..	7,00,000		
	..	1,14,71,700	1,13,117	
5,000 100%	100	4,33,426		
548 30%	1,000	5,48,000	40,000	
20,000 100%	100	20,00,000		
5,000 ..	100	5,00,000		
9,399 100%	100	20,00,000		The balance of Rs. 10,00,100 is held as deposit from Government for subsequent issue of shares (November 1967).
10,710 90%	100	10,71,000		Under liquidation.
.. ..	100	19,15,000		
.. ..	..	20,00,000		
2,000 ..	10	20,000		
15,000 100%	100	15,00,000		
28,000 91.9%	10	2,80,000		
Total Government Companies		2,37,39,126	1,53,117 (a)	
.. ..	100	93,612	23,004	
2,742 10%	10	27,420		
1,000 100%	..	1,00,000		Under liquidation. Includes investment of Rs. 87,500 from balances in the "Fund for Development Schemes."
10,000 10%	..	1,00,000		
15,000 10%	..	1,60,000		

(a) Corresponding amount booked under "LVIII—Dividends etc., from Government Commercial and Industrial undertakings" as per statement no. 11 is Rs. 30,210. The difference of Rs. 1,22,907 is under reconciliation.

**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	Dulmia Cement (Bharat), Ltd.	.. Do. 1965-66	Preference shares Equity shares
20	Patiala Electric Industries Ltd.	.. Do.	..
21	Harindra Ice and General Mills Co. (P) Ltd., Faridkot.	Do.	Ordinary shares
22	Sukhjot Staroh 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	Jugatjit Cotton Textile Mills, Ltd., Phagwara.	1955-56	5% Preference shares 6% Debentures 6½% Debentures
26	Hindustan Wire Products, Ltd., Patiala	1955-66	0% Debentures
27	Malwa Sugar Mills, Ltd., Dhuri	.. 1954-55	Ordinary shares Preference shares 0% Debentures



**INVESTMENT OF GOVERNMENT IN STATUTORY CORPORATIONS,  
ACTIVE BANKS AND SOCIETIES, ETC., UP TO THE END OF 1967-68—contd.**

Investment	Face value of each share	Amount invested up to end of 1967-68	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	Rs.	Rs.	Rs.	
.. ..	6	13,710		The company has gone under liquidation and Rs. 3,750 were received towards share money, particulars for which are awaited from Government.
.. ..	10	15,380		
.. ..	..	5,00,000		..
200 20%	100	20,000		Shares have since been sold and amount is recoverable in three instalments.
1,500 1.8%	10	15,000*		Shares were sold during 1963-64.
200 0.51%	50	18,913*		
.. ..	..	7,025*		
.. ..	100	50,000*	} 1,18,500	
.. ..	1,000	9,32,280		
.. ..	1,000			
272 24%	1,000	2,72,000		Since redeemed and credited, particulars for which are awaited from Government.
.. ..	10	} 10,96,800	70,000	Dividend on ordinary shares.
.. ..	25			
.. ..	300			

\*Investment made from the balance in "Fund for Development Schemes".  
M.O.N. 221 AGPH&H-10(1)

**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 Messrs. Shamji Karamji, Bombay.	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 Dowlat 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), New Delhi.	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	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 1967-68—contd.**

Investment	Face value of each share	Amount invested up to end of 1967-68	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
5	6	7	8	9
	Rs.	Rs.	Rs.	
.. ..	..	9,04,509*		Investment consists of amounts advanced by Shri Shamji Karamji to other parties on behalf of the former Nabha State. Civil suit against the party was filed in the Bombay High Court and the court has granted decree against Shri Shamji Karamji. The question of execution of the decree against the party is under correspondence with the Law Department.
.. ..	..	2,29,316		
.. ..	100	5,48,400		
.. ..	..	10,96,800		
.. ..	100	94,050		
7,000	17.4%	100	7,00,000	1,76,400
.. ..	..	..	21,59,600	
.. ..	..	..	2,35,099	
.. ..	100	..	7,86,844	
.. ..	100	..	5,48,126	
Total-Joint Stock Companies		1,07,44,919	3,89,804(a)	

\*Investment from "Fund for Development Schemes."

(a) Corresponding figures exhibited under "LVIII—Dividends etc. from Commercial and other undertakings," in statement no. 11 is Rs. 5,57,144. The difference of Rs. 1,07,340 is under reconciliation.

**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>IV. CO-OPERATIVE BANKS, ETC.—</b>			
38	All India Wool Combers Co-operative Society, Chandigarh.	1963-64	..
39	Bhargava Camp Ahinsik Charm Production-cum-Sale Co-operative Industrial Society, Ltd., Jullundur.	1962-66	Ordinary shares.
40	Punjab State Co-operative Supply and Marketing Federation, Ltd., Chandigarh	1959-66 1966-67 1967-68	Ordinary shares. .. ..
41	Co-operative Marketing and Marketing-cum-Processing Societies.	Up to 1965-67 1967-68	.. ..
42	Co-operative Consumer Stores (State Scheme).	1961-65	..
43	Central Co-operative Consumer Stores	1962-67 1967-68	.. ..
44	Co-operative Farming/Joint Farming Societies.	1961-67 1967-68	.. ..
45	Co-operative Agricultural Credit Societies	Up to 1965-67 1967-68	.. ..

**INVESTMENT OF GOVERNMENT IN STATUTORY CORPORATIONS  
ACTIVE BANKS AND SOCIETIES, ETC., UP TO THE END OF 1967-68—contd.**

Investment		Face	Amount	Amount of	Remarks
Number of shares/de- bentures and percentage of Government invest- ment to the total paid up capital/debentures		value of each share	invested up to end of 1967-68	dividend declared/ interest received and credited to Government during the year	
5	6	7	8	9	
		Rs.	Rs.	Rs.	
85	45.55%	5,000	4,29,750		Rs. 4,750 is in deposit with the Society for subsequent purchases of shares.
240	..	100	21,000		The accounts of the society have not been audited nor has any dividend been declared by it. Government have therefore decided to retire the entire capital.
880	..	500	5,40,000		
..	..	..	55,00,000		
..	..	..	4,10,000		
	Total		<u>64,50,000</u>		
..	..	..	61,64,130		
..	..	..	6,00,000		
	Total		<u>67,64,130</u>	7,536	Investment of Rs. 91,626 retired during the year.
..	..	..	10,000		
..	..	..	20,84,666		Investment of Rs. 8,834 retired during the year.
..	..	..	13,49,800		
..	..	..	8,04,100		Investment of Rs. 1,34,320 retired during the year.
..	..	..	28,000		
..	..	..	60,02,183		
..	..	..	10,00,000		
	Total	..	<u>70,02,183</u>	9,322	Investment of Rs. 3,10,171 retired during the year.

**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>IV—CO-OPERATIVE BANKS, ETC.</b>			
conold.			
46	Punjab State Land Mortgage Bank, Ltd., Chandigarh.	1957-67 1967-68	..
47	Punjab State Co-operative Bank, Ltd., Chandigarh.	Up to 1963-64 1967-68	..
48	Central Co-operative Banks (28)	.. Up to 1966-67	..
49	Janta Co-operative Sugar Mills, Ltd., Bhogpur,	1953-56	Ordinary shares
50	Morinda Co-operative Sugar Mills Ltd., Morinda.	1956-62	Ordinary shares
51	Batala Co-operative Sugar Mills, Ltd., Batala.	1956-62	Do.
52	Doaba Co-operative Sugar Mills, Ltd.	1962-67 1967-68	Do.
53	Industrial Co-operative (Federation and Societies).	1961-64	..
54	Co-operative Labour and Construction Societies.	1963-67 1967-68	..
55	Industrial Co-operative Bank	.. 1967-68	..

NOTE:— Allocation to the successor states of investments shown at serial nos. 2 to 6, 8, 9, 11 to 14, 22 to 24, 40, 41, 44, 45, 48 and 53 of this statement is yet to be made. Necessary details for this are being ascertained from the State Govts.

**INVESTMENT OF GOVERNMENT IN STATUTORY CORPORATIONS,  
ACTIVE BANKS AND SOCIETIES, ETC., UP TO THE END OF 1967-68—concl'd.**

Investment	Face value of each share	Amount invested up to end of 1967-68	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
5	6	7	8	9
	Rs.	Rs.	Rs.	
15,140	15.85%	100	18,14,000	
7,000	..	100	7,00,000	
..	..	..	72,99,922	96,528
43,278	..	100	45,27,800	
..	..	..	1,10,000	
..	..	..	1,80,61,916 (a)	74,469
20,000	31.84%	100	20,00,000	Rs. 8,334 retired during the year.
25,000	19.20%	100	25,00,000	
25,000	54.42%	100	25,00,000	
25,000	59.92%	100	25,00,000	
..	..	..	10,00,000	
..	..	..	1,50,000	
..	..	..	1,16,913	
..	..	..	34,000	
..	..	..	1,00,000	
Total—Co-operative Societies	..	..	6,63,61,180	1,87,853(b)
Grand Total	..	..	11,01,08,594 (d)	8,89,909(c)

(a) Includes investment of Rs. 1,00,000 from 'Fund for development schemes'.

(b) Corresponding amount booked under LVIII—Dividends etc., from Co-operative Societies as per statement no. 11 is Rs. 2,82,597. The difference of Rs. 94,744 is under reconciliation.

(c) The amount shown here is less by Rs. 20,386 than that adjusted under the head "LVIII—Dividends, etc., from Commercial and other Undertakings". The difference is under reconciliation.

(d) The amount shown here is excess by Rs. 40,39,758 than the progressive capital outlay under "96—Capital Outlay on Industrial and Economic Development", and the "Fund for Development Schemes—Investments" (share portion only). The difference is under reconciliation.

**STATEMENT NO. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1967-68 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE**

(In crores of rupees)			
1	2	3	4
	On 1st April 1967	On 31st March 1968	Increase(+) Decrease(—) in the year ended 31st March 1968
<b>CAPITAL EXPENDITURE—</b>			
<b>Commercial Departments—</b>			
Multipurpose river schemes .. .. .	1,43.61	1,51.79	+8.18
Irrigation .. . . .	71.49	73.12	+2.26
	(A) —0.63		
Other commercial departments and undertakings .. .. .	4.83	5.19	+0.36
<b>Total—Commercial Departments</b>	<b>2,19.30</b>	<b>2,30.10</b>	<b>+10.80</b>
<b>Other Departments—</b>			
Other accounts .. .. .	83.97	96.75	+12.78
<b>Total—Capital expenditure</b> .. .. .	<b>3,03.27</b>	<b>3,26.85</b>	<b>+23.58</b>
<b>Loans and Advances—</b>			
Loans to local funds, private parties, etc. .. .. .	2,20.88	2,43.91	+24.43
	(A) —1.40		
Loans to Government servants, etc.	0.82	1.29	+0.55
	(A) —0.08		
<b>Total—Loans and advances</b> .. .. .	<b>2,20.22</b>	<b>2,45.20</b>	<b>+24.98</b>
<b>Total—Capital and other expenditure</b> .. .. .	<b>5,23.49</b>	<b>5,72.05</b>	<b>+48.56</b>
<b>Deduct—Contributions</b> from revenue development funds, reserve funds, etc., and Contingency Fund for capital and other expenditure	—7.01	—7.11	—0.10
<b>Net Capital and other expenditure</b> (outside the Revenue Account) .. .. .	<b>5,16.48</b>	<b>5,64.94</b>	<b>+48.46</b> (a)



**STATEMENT NO. 15 — STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1967-68 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—concl'd.**

	(In crores of rupees)		
	On 1st April 1967	On 31st March 1968	Increase(+) Decrease(—) in the year ended 31st March 1968
1	2	3	4
<b>PRINCIPAL SOURCES OF FUNDS—</b>			
<b>Debt -</b>			
Permanent debt—nominal value	20.13	23.14	+3.01
Floating debt .. ..	..	0.90	+0.90
Loans from the Central Government .. ..	2,08.35	2,13.09	+6.13
	(A) —1.39		
Other loans .. ..	6.24	10.41	+4.17
Unfunded debt .. ..	9.77	10.72	+0.95
Total —Outstanding debt .. ..	2,43.10	2,58.26	+15.16
Contingency Fund .. ..	1.00	0.99	—0.01
Sinking funds and reserve funds	25.36	33.63	+8.27
Net balance under deposits, advances, etc., other than those shown separately .. ..	14.00	15.86	+2.71
	(A) —0.85		
Remittances .. ..	—16.11	—23.98	—7.81
	(A) —0.06		
Total —Debt and other obligations .. ..	2,66.44	2,84.76	+18.32
Deduct—Cash balance .. ..	12.54	—4.54	—17.08
Deduct—Investments .. ..	12.65	9.31	—3.34
Net provision of funds .. ..	2,41.25	2,79.99	+38.74
			(a)

(A). Represents amounts allocated to other States as a result of reorganisation of Punjab.

(a) The difference of Rs. 9.72 crores between the net provision of fund and net capital and other expenditure during the year is explained as under:—

	Rs. (crores)		
Revenue Surplus (c.f. page 8) .. ..	..	..	9.72
Amount adjusted under the head 'Miscellaneous Government Account .. ..	..	..	*
<b>*— 40,017 only</b>	<b>Total</b> ..	<b>..</b>	<b>9.72</b>

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**PART II**  
**B—DEBT, DEPOSITS AND REMITTANCES**  
**AND CONTINGENCY FUND**

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

Head of account 1	Opening balance 2	Rs.
<b>Part I—Consolidated Fund—</b>		
Revenue Receipts .. .. .		..
Expenditure on Revenue Account .. .. .		..
Capital Expenditure outside the Revenue Account .. .. .		..
<b>O. Public Debt—Debt Raised in India—</b>		
<b>I. Permanent Debt—</b>		
<b>Loans bearing Interest—</b>		
(1) 4% Punjab Loan, 1968 .. .. .	Cr.	2,03,86,200
(2) 4% Punjab Loan, 1971 .. .. .	Cr.	2,18,87,000
(3) 4½% Punjab Loan, 1972 .. .. .	Cr.	3,13,03,300
(4) 4½% Punjab Loan, 1974 .. .. .	Cr.	3,64,88,100
(5) 5½% Punjab Loan, 1977 .. .. .	Cr.	5,10,82,300
(6) 5½% Punjab Loan, 1978 .. .. .	Cr.	4,01,66,300
(7) 5½% Punjab Loan, 1979 .. .. .	Cr.	..
Total—Permanent Debt .. .. .	Cr.	20,13,13,200
<b>II. Floating Debt—</b>		
<b>Other Floating Loans—</b>		
<b>Ways and Means Advances from the Reserve</b>		
Bank .. .. .	Cr.	..
Temporary Loans from Private Banks .. .. .	Cr.	..
<b>III. Loans from the Central Government—</b>		
Loans .. .. .	Cr.(A)	2,05,65,24,867
Ways and Means Advances for Plan schemes .. .. .	Cr.	1,29,83,190
<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 .. .. .	Cr.	61,48,248
(ii) Loans from the Life Insurance Corporation of India .. .. .	Cr.	3,64,61,674
(iii) Loans from the National Co-operative Development Corporation .. .. .	Cr.	1,94,25,222
(iv) Loans from the Central Warehousing Corporation .. .. .	Cr.	3,75,690
Total—Other Loans .. .. .	Cr.	6,24,10,834
Total—O.—Public Debt .. .. .	Cr(A)	2,33,32,32,091

(A) Differs from the closing balance adopted in the Finance Accounts for 1966-67 owing to *pro-forma* corrections made due to allocation of balance after reorganisation of State : Details are given in appendix I.

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

Receipts 3 Rs.	Disbursements 4 Rs.	Closing balance 5 Rs.
1,05,45,70,603	..	..
..	95,73,74,394	..
..	23,47,38,691	..
..	.. Cr.	2,03,86,200
..	.. Cr.	2,18,87,000
..	.. Cr.	3,13,03,300
..	.. Cr.	3,64,88,100
..	.. Cr.	5,10,82,300
..	.. Cr.	4,01,66,300
3,00,62,300	.. Cr.	3,00,62,300
3,00,62,300	.. Cr.	23,13,75,500
22,26,96,000	21,36,96,000 Cr.	90,00,000
12,50,00,000	12,50,00,000 Cr.	..
22,17,96,804	16,04,59,492 Cr.	2,11,78,62,179
..	.. Cr.	1,29,83,190
3,65,63,500	21,71,750 Cr.	4,05,39,998
80,00,000	7,44,355 Cr.	4,37,17,319
10,93,524	9,41,350 Cr.	1,95,77,396
..	34,369 Cr.	3,41,321
4,56,57,024	38,91,824 Cr.	10,41,76,034
64,52,12,128	50,30,47,316 Cr.	2,47,53,96,903

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

Head of Account 1	Opening Balance 2 Rs.
<b>Q—Loans and Advances by the State/Union Territory Governments—</b>	
(1) Loans to Local Funds, Private Parties, etc.—	
(a) Loans to Municipalities . . . . .	Dr. 2,14,66,283 (A)
(b) Loans to District and other Local Fund Committees . . . . .	Dr. 42,167
(c) Loans to Landholders and other Notabilities . . . . .	Dr. 2,81,233
(d) Advances to Cultivators . . . . .	Dr. 21,99,06,267(b)
(e) Loans and Advances to Displaced Persons . . . . .	Cr. 1,77,45,927 (a)
(f) Miscellaneous Loans and Advances . . . . .	Dr. 13,83,10,253 (a)
(g) Loans and Advances under the Community Development Programme . . . . .	Dr. 5,04,60,373
(h) Advances under special laws . . . . .	Dr. 1,78,20,46,386 (A)
Total—Loans to Local Funds, etc. . . . .	Dr. 2,19,47,67,035
(2) Loans to Government Servants, etc.—	
(i) House Building Advance . . . . .	Dr. 49,24,970 (A)
(ii) Advances for purchase of motor conveyances . . . . .	Dr. 13,31,563
(iii) Advances for purchase of other conveyances . . . . .	Dr. 1,78,379
(iv) Passage Advances . . . . .	Dr. —1,228
(v) Other Advances . . . . .	Dr. 10,12,320 (A)
Total—Q—Loans to Government Servants, etc. . . . .	Dr. 74,46,004
TOTAL—LOANS AND ADVANCES BY THE STATE/ UNION TERRITORY GOVERNMENTS . . . . .	Dr. 2,20,22,13,039
Total Part I—Consolidated Fund . . . . .	

(A) Differs from the closing balance adopted in the Finance Accounts for 1966-67 owing to *pro-forma* corrections made due to allocation of balance after reorganisation of State. Details are given in appendix I.

(a) Rs. 59,33,745 transferred *pro-forma* from "Miscellaneous Loans and Advances" to "Loans to Displaced persons".

(b) Rs. 906 transferred *pro-forma* from "Miscellaneous Loans and Advances" to "Advances to Cultivators."

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

Receipts 3 Rs.	Disbursements 4 Rs.	Closing balance 5 Rs.
4,90,904	22,31,000 Dr.	2,32,06,379
..	.. Dr.	42,167
7,875	2,625 Dr.	2,75,983
3,87,50,197	5,36,22,548 Dr.	23,47,78,618
24,35,817	1,48,481 Cr.	2,00,33,263
1,40,21,406	2,69,30,761 Dr.	15,12,19,608
39,93,804	44,96,991 Dr.	5,09,63,560
1,27,680	21,67,13,738 Dr.	1,99,86,32,444
5,98,27,683	(a)30,41,46,144 Dr.	2,43,90,85,496
8,79,684	37,42,740 Dr.	77,88,026 (A)
5,19,301	11,22,558 Dr.	19,34,820
1,14,548	2,94,068 Dr.	3,57,899
— 100	—423 Dr.	—1,551
2,55,43,520	2,73,70,312 Dr.	28,39,112
2,70,56,953	3,25,29,255 Dr.	1,29,18,306
8,68,84,636	33,66,75,399 Dr.	2,45,20,03,802
1,78,66,67,367	2,03,18,35,800	..

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

Minor Head of Account	Amount Rs.
1. Loans to Municipalities .. ..	20,88,800
2. Advances to Cultivators .. ..	4,39,85,731
3. Miscellaneous Loans and Advances .. ..	49,78,353
4. Loans and Advances under Community Development Programme .. ..	32,50,421
5. Advances under Special laws .. ..	20,87,13,738
<b>Total ..</b>	<b>26,30,17,043</b>

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

Head of Account	Opening balance
1	2
	Rs.
<b>Part II—Contingency Fund—</b>	
Contingency Fund .. .. .	Cr. 99,99,900
<b>Part III—Public Account—</b>	
<b>S—Unfunded Debt—</b>	
<b>State Provident Funds—</b>	
(i) General Provident Fund .. .. .	Cr. 7,85,53,340
(ii) Indian Civil Service Provident Fund .. .. .	Cr. 4,43,891
(iii) Indian Civil Service (Non-European Members Provident Fund) .. .. .	Cr. 3,53,812
(iv) All India Services Provident Fund .. .. .	Cr. 18,18,512
(v) Punjab Contributory Provident Fund .. .. .	Cr. 1,68,17,333
(vi) Workmen's Contributory Provident Fund .. .. .	Cr. —5,245
(vii) Other Miscellaneous Provident Funds .. .. .	Cr. —2,96,014
Total—S. Unfunded Debt .. .. .	Cr. 9,76,85,629
<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 .. .. .	Cr. 1,49,03,037
(ii) Depreciation Reserve Fund—Government Presses .. .. .	Cr. 11,18,935
(iii) Reserve Funds—Transport—	
Accident Reserve Fund .. .. .	Cr. 3,64,615
Total—A. Reserve Funds .. .. .	Cr. 1,63,86,587

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

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
	1,47,240 Cr.	98,52,660
1,41,49,922	58,56,996 Cr.	8,68,46,266
39,581	44,471 Cr.	4,39,001
43,179	78,027 Cr.	3,18,964
3,62,887	4,58,164 Cr.	17,23,235
25,75,974	12,72,217 Cr.	1,81,21,090
-1,081	.. Cr.	-6,326
55,045	18,324 Cr.	-2,59,293
1,72,25,507	77,28,199 Cr.	10,71,82,937
44,12,861	32,13,349 Cr.	1,61,02,549
97,381	.. Cr.	12,16,316
60,311	49,337 Cr.	3,75,589
45,70,553	32,62,686 Cr.	1,76,94,454



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

Head of Account 1	Opening balance 2	Rs.
<b>T—Deposits and Advances—contd.</b>		
<b>Part I—Deposits bearing interest—concl'd.</b>		
<b>(B) —Other Deposit Accounts—</b>		
Other Deposits—		
(i) Bharatpur Endowment Fund .. .. Cr.		6,400
(ii) Bharatpur Endowment Fund—Investments .. Dr.		6,400
(iii) Deposits of Charitable Trusts .. .. Cr.		4,99,563
Total—B. Other Deposit Accounts—		
Gross .. .. Cr.		5,05,963
Investments .. .. Dr.		6,400
Total—Part I—Deposits bearing Interest—		
Gross .. .. Cr.		1,68,92,550
Investments .. .. Dr.		6,400
<b>Part II—Deposits not bearing interest—</b>		
<b>(A) Sinking Funds—</b>		
Appropriation for Reduction or Avoidance of Debt—		
Sinking Funds .. .. Cr.		17,41,25,621
Sinking Fund Investment Account .. .. Dr.		3,81,02,309
<b>(B) Reserve Funds—</b>		
(i) Fund for Development Schemes .. .. Cr.		2,58,02,481
(ii) Fund for Development Schemes—Investments .. Dr.		2,57,83,981
(iii) State Agricultural Credit Relief and Guarantee Fund .. .. Cr.		5,55,000
(iv) Foodgrains Reserve Fund .. .. Cr.		29,93,188
(v) Industrial Loan Fund .. .. Cr.		2,27,51,636
(vi) Fund for Village Reconstruction and Harijan Uplift .. .. Cr.		1,09,71,761
(vii) Famine Relief Fund .. ..		..
Total—B. Reserve Funds—		
Gross .. .. Cr.		6,30,74,066
Investments .. .. Dr.		2,57,83,981

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

Receipts 3 Rs.	Disbursements 4 Rs.	Closing balance 5 Rs.
	.. Cr.	6,400
	.. Dr.	6,400
	.. Cr.	4,99,563
	.. Cr.	5,05,963
	.. Dr.	6,400
45,70,553	32,62,686 Cr.	1,82,00,417
..	.. Dr.	6,400
5,39,36,352	.. Cr.	22,80,61,973
..	.. Dr.	3,81,02,309
	.. Cr.	2,58,02,481
	.. Dr.	2,57,83,981
	.. Cr.	5,55,000
2,00,45,877	.. Cr.	2,30,39,065
1,52,30,613	1,07,21,741 Cr.	2,72,60,508
6,27,843	.. Cr.	1,15,99,604
22,50,000	.. Cr.	22,50,000
3,81,54,333	1,07,21,741 Cr.	9,05,06,658
..	.. Dr.	2,57,83,981

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

Head of Account	Opening balance
1	2
	Rs.
<b>T—Deposits and Advances—contd.</b>	
<b>Part II—Deposits not bearing interest—contd.</b>	
<b>(C) Other Deposit Accounts—</b>	
<b>Deposits of Local Funds—</b>	
(i) District Funds .. .. .	Cr. 11,27,803 (A)
(ii) Municipal Funds .. .. .	Cr. 10,33,095 (A)
(iii) Town and Bazar Funds .. .	Cr. 75,210
(iv) Public Works Funds .. .. .	Cr. 26,33,684
(v) State Transport Corporation Fund .. .. .	Cr. 13,55,794
(vi) Village Panchayat Fund .. .. .	Cr. 1,78,632 (A)
(vii) Panchayat Samiti Fund .. .. .	Cr. 2,74,16,357
(viii) Zila Parishad Fund .. .. .	Cr. 60,52,206 (A)
<b>(ix) Other Miscellaneous Funds—</b>	
(a) Punjab State Electricity Board Fund .. .. .	Cr. 1,69,80,798
(b) Deposit Account of the Punjab State Electricity Board to meet payments against Yen credits .. .. .	Dr. 12,28,765
(c) Deposits made by the Punjab State Electricity Board on account of Hydrel Organisation .. .. .	Cr. 3,57,392
<b>Total—Other Miscellaneous Funds .. .. .</b>	<b>Cr. 1,61,09,425</b>
<b>Total—Deposits of Local Funds .. .. .</b>	<b>Cr. 5,59,82,206</b>

(A) Differs from the Closing balance adopted in the Finance Accounts for 1966-67 owing to *pro-forma* corrections made due to allocation of balances after re-organisation of State. Details are given in Appendix I.

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

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
..	..	Cr. 11,27,803
3,32,189	3,36,674	Cr. 10,28,610
..	..	Cr. 75,210
..	..	Cr. 26,33,684
1,95,05,023	1,93,75,347	Cr. 14,85,470
(a)—1,69,900	..	Cr. 8,732
2,51,09,616	2,30,00,960	Cr. 2,95,25,013
81,84,431	80,15,517	Cr. 62,21,120
(a)—14,19,867	(a)—6,742	Cr. 1,55,67,673
..	16,73,019	Dr. 29,01,784
6,13,720	10,40,242	Dr. 69,130
—8,06,147	27,06,519	Cr. 1,25,96,759
5,21,55,212	5,34,35,017	Cr. 5,47,02,401

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

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

Head of Account		Opening balance
1		2
		Rs.
<b>T—Deposits and Advances—contd.</b>		
<b>Part II—Deposits not bearing interest—contd.</b>		
<b>(C) Other Deposit Accounts—contd.</b>		
<b>Departmental and Judicial Deposits—</b>		
<b>Civil Deposits—</b>		
(i) Revenue Deposits .. .. .	Cr.	2,37,03,745
(ii) Civil Courts' Deposits .. .. .	Cr.	41,94,129
(iii) Personal Deposits .. .. .	Cr.	98,02,795
(iv) Personal Deposits—Investments .. .. .	Dr.	51,910
(v) Public Works Deposits .. .. .	Cr.	10,39,59,834
(vi) Deposits for purchase etc., abroad—Purchase under credit/loan agreements .. .. .	Dr.	1,05,93,562
(vii) Deposits of Government Companies, Corporations, etc. .. .. .	Cr.	1,19,053
(viii) Deposits on account of Police Funds—Police Clothing and Equipment Fund .. .. .	Cr.	88,99,628
(ix) Account of Courts' Deposits transferred from Pakistan .. .. .	Cr.	11,00,160
(x) Deposits for work done for Public bodies or private individuals .. .. .	Cr.	1,13,34,752
(xi) Deposits of fees received by Government servants for work done for private bodies .. .. .	Cr.	5,22,712
(xii) Agents' Commission Charges recovered by Food Supply Department .. .. .	Cr.	2,004
(xiii) Deposits in connection with Elections .. .. .	Cr.	84,058
(xiv) Deposits of Educational Institutions .. .. .	Cr.	1,48,18,957
(xv) Deposits of Rehabilitation Finance Administration .. .. .	Cr.	100
(xvi) Security deposits of employees of erstwhile Jind State .. .. .		..
(xvii) Unclaimed deposits in the General Provident Fund .. .. .	Cr.	82,368
(xviii) Transfers from the Deposit Account of the Custodian, Evacuee Property for financing loans to displaced persons .. .. .	Cr.	6,03,771
(xix) Deposits of 5½ per cent Punjab Loan, 1978 .. .. .		..
<b>Total—Civil Deposits—</b>		
Gross .. .. .	Cr.	16,86,34,504
Investments .. .. .	Dr.	51,910

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

Receipts	Disbursements	Closing Balance
3	4	5
Rs.	Rs.	Rs.
3,31,08,604	2,74,34,546	Cr. 2,93,77,803
1,00,36,450	76,28,141	Cr. 66,02,438
24,78,88,235	24,02,14,758	Cr. 1,74,76,272
4,51,57,852	3,69,80,592	Dr. 51,910
..	7,381	Cr. 11,21,37,094
..	21,572	Dr. 1,06,00,943
20,55,653	29,08,829	Cr. 97,481
..	39,971	Cr. 80,46,452
..	3,62,498	Cr. 10,60,189
..	..	Cr. 1,09,72,254
..	..	Cr. 5,22,712
(a) —13,177	44,316	Cr. 2,004
57,98,305	46,94,151	Cr. 26,565
..	..	Cr. 1,59,23,111
..	..	Cr. 100
..	..	..
(a) —66,823	..	Cr. 15,545
..	..	Cr. 6,03,771
..	..	..
34,39,65,099	32,03,36,755	Cr. 19,22,62,848
..	..	Dr. 51,910

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

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

Head of Account	Opening balance
1	2
	Rs.
<b>T—Deposits and Advances—contd.</b>	
<b>Part II—Deposits not bearing interest—contd.</b>	
<b>(C) Other Deposit Accounts—contd.</b>	
<b>Other Accounts—</b>	
(i) Subventions from Central Road Fund ..	
(ii) Deposit Account of grants made by the Indian Central Cotton Committee .. .. . Cr.	2,27,637
(iii) Deposit Account of grants made by the Indian Council of Agricultural Research .. .. . Cr.	1,73,099
(iv) Deposit Account of grants by the Indian Central Sugarcane Committee .. .. . Cr.	31,880
(v) Deposit Account of Grants made by the National Co-operative Development Corporation .. Cr.	58,790
(vi) Deposit Account of grants from the Central Government for the development of handloom industries .. .. . Cr.	15,572
(vii) Central Cotton Committee Research Fund .. Cr.	17,415
(viii) Deposit Account of grants made by Central Government for financing Cotton Extension Schemes .. .. . Cr.	1,42,747
(ix) Deposit Account of grants made by the Central Tea Board .. .. . Cr.	41,555
(x) Deposit Account of grants made by the Indian Central Oilseeds Committee .. .. . Cr.	2,88,854
(xi) Deposit Account of grants made by the Indian Central Tobacco Committee .. .. . Cr.	32,566
(xii) Deposit Account of grants from the Ministry of Rehabilitation to Educational Institutions .. Cr.	1,23,332
(xiii) Deposits of the sale-proceeds of World Health Organisation Seals .. .. . Cr.	1,413

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

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
10,00,000	6,38,938	Cr. 3,61,062
..	..	Cr. 2,27,687
2,60,000	..	Cr. 4,33,099
..	..	Cr. 31,880
97,552	..	Cr. 1,56,342
..	..	Cr. 15,572
..	..	Cr. 17,415
..	..	Cr. 1,42,747
..	..	Cr. 41,555
..	..	Cr. 2,88,854
..	..	Cr. 32,566
..	..	Cr. 1,23,332
..	..	Cr. 1,413



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

Head of Account	Opening balance
1	2
	Rs.
<b>T—Deposits and Advances—contd.</b>	
<b>Part II—Deposits not bearing interest—concl.</b>	
<b>(C) Other Deposit Accounts—concl.</b>	
<b>Other Accounts—concl.</b>	
(xiv) Deposit Account of Relief and Rehabilitation Loans to be written off) .. .. .	Gr. 66,97,523
(xv) Deposit Account of grants from the Central Government for the food production drive schemes—Bonus for accelerating production of foodgrains .. .. .	Cr. 1,37,24,008
(xvi) 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
(xvii) Deposit Account of grants made by the Indian Central Spices and Cashewnut Committee .. .. .	Cr. 9,424
<b>Total—Other Accounts—</b>	
Gross .. .. .	Cr. 2,15,85,865
Investments .. .. .	Dr. 1,00,000
<b>Total—(c)—Other Deposit Accounts—</b>	
Gross .. .. .	Cr. (A)24,62,02,575
Investments .. .. .	Dr. 1,51,910
<b>Total—Part II—Deposits not bearing interest—</b>	
Gross .. .. .	Cr. (A)48,34,02,262
Investments .. .. .	Dr. 6,40,38,200

(A) Please see footnote A on Page 144.

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

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
..	3,50,959 Cr.	63,46,564
..	.. Cr.	1,37,24,008
..	.. Dr.	1,00,000
..	.. Cr.	9,424
19,57,552	9,89,897 Cr.	2,19,53,520
..	.. Dr.	1,00,000
39,74,77,863	37,47,61,669 Cr.	26,89,18,769
..	.. Dr.	1,51,910
46,95,68,548	38,54,83,410 Cr.	58,74,87,400
..	.. Dr.	6,40,38,200

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

Head of Account	Opening balance
1	2
	Rs.
<b>T—Deposits and Advances—contd.</b>	
<b>Part III—Advances not bearing interest—</b>	
<b>(1) Departmental Advances—</b>	
(i) Civil Advances .. .. .	Dr. 23,58,946(A)
(ii) Special Advances .. .. .	Dr. 2,99,033
(iii) Forest Advances .. .. .	Dr. 2,550
(iv) Revenue Advances .. .. .	Dr. 10,387
Total—Departmental Advances ..	Dr. 26,70,916(A)
(2) Permanent Advances .. .. .	Dr. 2,91,183(A)
(3) Account with Governments of Other Countries— Malaysia .. .. .	Dr. 1,326
(4) Accounts with the Government of Burma ..	Dr. 123
(5) Account with the Reserve Bank .. .. .	Cr. 1,933
(6) Accounts with Government of Pakistan ..	Dr. 56,37,936
Total—Part III—Advances not bearing interest ..	Dr. 85,99,551(A)
<b>Part IV—Suspense—</b>	
<b>(I) Suspense Accounts—</b>	
(1) Suspense Account .. .. .	Cr. 54,67,272(A)
(2) Provident Fund Suspense .. .. .	Dr. 4,032
(3) Pay and Accounts Office's Suspense .. ..	Cr. 1,42,21,056
(4) Cash Settlement Suspense .. .. .	Dr. 12,58,72,108
(5) Reserve Bank Suspense—Headquarters ..	Cr. 5,60,33,727
(6) Central Accounts Office—Reserve Bank Suspense .. .. .	Dr. 1,52,59,495

(A) Differs from the closing balance adopted in the Finance Accounts for 1966-67 owing to *pro-forma* corrections made due to allocation of balances after reorganisation of State. Details are given in appendix I.

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

Receipts	Disbursements	Closing Balance
3	4	5
Rs.	Rs.	Rs.
3,77,068	3,61,900	Dr. 23,43,778
8,882	1,790	Dr. 2,91,941
70,86,201	70,85,978	Dr. 2,327
..	..	Dr. 10,387
74,72,151	74,49,668	Dr. 26,48,433
41,223	48,887	Dr. 2,98,847
..	..	Dr. 1,326
-72,944	-56,072	Dr. 16,995
-2,149	-15	Dr. 201
..	34,191	Dr. 56,72,127
74,38,281	74,76,659	Dr. 86,37,929
-29,42,650	28,67,597	Dr. 3,42,975
-204	-109	Dr. 4,127
-1,49,67,414	22,93,074	Dr. 30,39,432
12,20,96,336	3,07,20,802	Dr. 3,44,96,574
55	5,29,03,741	Cr. 31,30,041
16,91,22,723	18,37,29,568	Dr. 2,98,66,340

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

Head of Account 1	Opening Balance 2
<b>T—Deposits and Advances—contd.</b>	
<b>Part IV—Suspense—conold.</b>	
<b>(I) Suspense Accounts—conold.</b>	
(7) Payments on behalf of Central Claims Organisation—Interim Relief .. .. .	Dr. 1,085
(8) Cash Balance Investment Account .. .. .	Dr. 6,24,98,625
(9) Recoveries of Service Payments .. .. .	Cr. 80
(10) Departmental Adjusting Account—Receipts .. .. .	Cr. 5,41,897
(11) Departmental Adjusting Account—Payments .. .. .	Dr. 10,50,044
(12) Punjab Government Suspense .. .. .	Dr. 3,56,80,253
Total—Suspense Accounts .. .. .	Dr. 16,41,07,610(A)
<b>(II) Cheques and Bills—</b>	
Departmental Cheques .. .. .	Dr. 11,88,558
Total—Cheques and Bills .. .. .	Dr. 11,88,558
<b>(III) Departmental and Similar Accounts—</b>	
Civil Departmental Balances .. .. .	Dr. 37,62,703
Total—Departmental and Similar Accounts .. .. .	Dr. 37,62,703
Total—Part IV—Suspense .. .. .	Dr. 16,90,58,871
<b>Part V—Miscellaneous—</b>	
Government Account .. .. .	.. .. .
Total—Part V—Miscellaneous .. .. .	.. .. .
Total—T—Deposits and Advances .. .. .	Cr. 25,85,91,790(A)
<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 .. .. .	Cr. 2,92,17,967
Forest Remittances .. .. .	Cr. 27,63,937(A)
<b>Public Works Remittances—</b>	
I—Remittances into Treasuries .. .. .	Dr. 7,35,48,268
II—Public Works Cheques .. .. .	Cr. 5,29,77,030

(A) Differs from the closing balance adopted in the Finance Accounts, 1966-67 owing to *pro-forma* corrections made due to allocation of balances after reorganisation of State. Details are given in appendix I.

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

Receipts 3 Rs.	Disbursements 4 Rs.	Closing Balance 5 Rs.
		Cr. 222
1,307	..	Dr. 2,90,48,625
50,40,64,384	47,06,14,384	Cr. 80
..	..	Cr. 32,41,926
27,00,029	..	Dr. 2,12,367
..	-8,43,677	Dr. 3,56,80,253
..	..	Dr. 12,63,18,424
-78,00,74,566	74,22,85,380	
2,49,961	2,49,316	Dr. 11,87,913
2,49,961	2,49,316	Dr. 11,87,913
20,79,833	19,76,470	Dr. 36,59,340
20,79,833	19,76,470	Dr. 36,59,340
78,24,04,360	74,45,11,166	Dr. 13,11,65,677
(a)12,276	(a)52,293	..
(a)12,276	(a)52,293	..
1,28,39,81,742 } (a)+12,276 }	1,14,07,33,921 } (a)+52,293 }	Cr. 40,18,39,611
49,06,717	49,55,000	Cr. 2,91,69,684
1,49,89,314	1,42,64,834	Cr. 34,88,447
8,12,21,138	7,43,05,928	Dr. 6,66,33,058
21,96,09,754	22,29,26,218	Cr. 4,96,60,566

(a) Closed to Government.

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

Head of Account 1	Opening balance 2 Rs.
<b>U—Remittances—concl'd.</b>	
<b>I. Remittances within India—concl'd.</b>	
(i) <b>Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant/General—concl'd.</b>	
Public Works Remittances— <i>concl'd.</i>	
<b>III—Other Remittances—</b>	
(a) Items adjustable by Civil .. .. .	Cr. 35,33,149
(b) Items adjustable by Public Works Department	Dr. 20,94,34,051
<b>Total—Other Remittances</b> .. .. .	Dr. 20,59,00,902
<b>Total—Public Works Remittances</b> .. .. .	Dr. 22,64,72,140
Transfers between Public Works Officers .. .. .	Dr. 8,67,44,910
Postal Remittances .. .. .	Cr. 41,40,017
<b>Miscellaneous Remittances—</b>	
Marketing Officer, Amritsar .. .. .	Dr. 80,244
<b>Total—Cash Remittances and Adjustments, etc.</b> .. .. .	Dr. 27,71,75,373(A)
(ii) Reserve Bank of India Remittances .. .. .	Cr. 20,90,310
(iii) Adjusting Account between Central and State Governments .. .. .	Cr. 10,01,36,098
(iv) Adjusting Account with Posts and Telegraphs .. .. .	Cr. 2,91,338
(v) Adjusting Account with Railways .. .. .	Dr. 16,64,921
(vi) Adjusting Account with Defence .. .. .	Dr. 22,79,824
(vii) Inter-State Suspense Account .. .. .	Cr. 1,00,48,856
<b>Total-U—Remittances</b> .. .. .	Dr. 16,16,53,516(A)
<b>Total—Part III—Public Account</b> .. .. .	.. .. .
<b>Total—Parts I, II and III</b> .. .. .	.. .. .

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

(A) Please see footnote (A) on page 151.

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

Receipts 3 Rs.	Disbursements 4 Rs.	Closing Balance 5 Rs.
..	.. Cr.	35,33,149
5,54,96,371	5,35,77,822 Dr.	20,75,15,502
5,54,96,371	5,35,77,822 Dr.	20,39,82,353
35,63,27,263	35,08,09,968 Dr.	22,09,54,845
44,34,297	16,38,761 Dr.	8,39,49,374
..	.. Cr.	41,40,017
..	.. Dr.	80,244
38,06,57,621	37,16,68,563 Dr.	26,81,86,315
9,55,951	9,24,573 Cr.	21,21,688
11,39,76,231	19,00,99,051 Cr.	2,40,13,278
1,54,63,686	1,57,79,830 Dr.	24,806
6,49,410	(a)—3,81,298 Dr.	6,34,213
(a)—44,11,041	(a)—79,37,398 Cr.	12,46,533
63,48,815	2,16,51,431 Cr.	16,46,240
51,36,40,673	59,18,04,752 Dr.	23,98,17,595
1,81,48,60,198	1,74,03,19,165	..
3,60,15,27,565	3,77,23,02,205	..



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

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.
12,53,36,140		
	—4,54,38,500	
3,72,68,63,705	3,72,68,63,705	

**Abstract of opening and closing balances—**

	Opening balance	Closing balance
	1	2
	Rs.	Rs.
Cash in Treasuries .. ..	4,20,802	9,87,003
Deposits with the Reserve Bank ..	12,49,15,239	—4,64,25,602
Deposits with other Banks ..	99	99
Total ..	12,53,36,140	—4,54,38,500

## STATEMENT NO. 17—DETAILED STATEMENT OF DEBT AND OTHER

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 1962
(v) 5½% Punjab Loan, 1977 .. ..	3rd August 1965
(vi) 5½% Punjab Loan, 1978 .. ..	12th September 1966
(vii) 5½% Punjab Loan, 1979 .. ..	1st September 1967
Total—Loans bearing Interest .. ..	.. ..
<b>II. Floating Debt—</b>	
Other Floating Loans—	
(i) Ways and Means Advances and other Advances from the Reserve Bank .. ..	1967-68
(ii) Temporary Loans from Private Banks .. ..	1967-68
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—68
2. Industrial Development—	
(a) Small Scale Industries .. ..	1954—68
3. Community Development, Co-operation and National Extension Service Schemes—	
(a) Community Development Projects and National Extension Service Blocks .. ..	1952—68
(b) Financial Assistance to Co-operative Societies .. ..	1953—68
4. Miscellaneous Purposes—	
(a) Approved Development Schemes .. ..	1954—67

## INTEREST BEARING OBLIGATIONS OF GOVERNMENT

Balances on 1st April 1967	Additions during the year	Discharges during the year	Balance on 31st March 1968
3	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
4,01,66,300	..	..	4,01,66,300
..	3,00,62,300	..	3,00,62,300
20,13,13,200	3,00,62,300	..	(a) 23,13,75,500
..	22,26,96,000	21,36,96,000	90,00,000
..	12,50,00,000	12,50,00,000	..
..	34,76,96,000	33,86,96,000	90,00,000
1,10,91,628	..	14,11,255	96,80,373
10,63,00,785	4,28,83,000	4,61,63,730	10,30,80,055
2,64,01,968	22,22,000	33,10,837	2,53,13,131
2,21,48,315	12,00,000	23,57,771	2,04,90,544
19,00,208	21,87,000	4,36,664	36,50,544
2,95,61,974	..	35,48,513	2,60,13,461

(a) Please see explanatory note I under statement no. 4 on page 22.

## STATEMENT NO. 17—DETAILED STATEMENT OF DEBT AND OTHER

Description of Loan	When raised
1	2
<b>Section O—Public Debt—contd.</b>	
<b>III. Loans from the Central Government—conold.</b>	
<b>5. Major Irrigation and Multipurpose River Projects—</b>	
(a) <u>Bhakra Nangal Project</u> .. .. .	1949—67
(b) Harike Project .. .. .	1949—56
(c) Financing of Electricity Schemes .. .. .	1955—68
(d) <u>Beas Project</u> .. .. .	1960—68
(e) Flood Control Schemes .. .. .	1955—68
(f) Expenditure on permanent improvement in scarcity affected areas .. .. .	1956—57
(g) Bhakra Right Bank Power Project .. .. .	1962—68
<b>6. Housing Schemes—</b>	
(a) Chandigarh Capital Project .. .. .	1957—58
(b) Low Income Group Housing Scheme .. .. .	1954—64
(c) Subsidised Industrial Housing Scheme .. .. .	1953—68
(d) Other Housing Schemes .. .. .	1958—68
<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—67
(iii) For the persons uprooted as a result of hosti- lities between India and Pakistan .. .. .	1965—68
<b>8. Water Supply and Drainage Scheme—</b>	
(a) National Water Supply and Sanitation Scheme .. .. .	1951—68
<b>9. Ways and Means Advances for Plan Schemes .. .. .</b>	
1966—67	
<b>10. Sharing of Small Savings Collections—</b>	
(a) Small Saving Collections Schemes .. .. .	1954—68
<b>11. Loans under Interest-free Prize Bonds Schemes</b>	
1960—65	
<b>12. Other Loans—</b>	
(a) Loans under T.C.A. Programme .. .. .	1953—65
(b) Miscellaneous Loans .. .. .	1955—68
(c) Loans under I.D.A. Programme .. .. .	1965—68
<b>Total—Loans from the Central Government</b> .. .. .	.. .. .

## INTEREST BEARING OBLIGATIONS OF GOVERNMENT—contd.

Balance on 1st April 1967	Additions during the year	Discharges during the year	Balance on 31st March 1968
3	4	5	6
Rs.	Rs.	Rs.	Rs.
79,32,83,475	—7,73,883 (a)	7,36,95,572	71,88,14,020
1,73,03,420	..	88,25,240	84,78,180
8,09,37,929	1,71,00,000	1,95,102	9,78,42,827
35,00,18,516	8,41,51,000	..	43,41,69,516
11,90,68,941	60,00,000	16,70,098	12,33,98,843
1,69,442	..	6,306	1,63,136
14,47,67,390	3,11,84,000	..	17,59,51,390
7,72,611	..	7,72,611	..
2,84,47,259	3,42,000	9,07,891	2,78,81,368
33,88,047	3,43,000	1,40,174	35,90,873
34,30,397	8,20,300	2,39,042	40,11,655
6,14,932	..	3,10,178	3,04,754
1,48,740	..	8,810	1,39,930
48,50,569	9,10,000	93,030	56,67,539
64,72,251	21,15,587	88,462	84,99,376
<u>1,29,83,190</u>	..	..	1,29,83,190
24,85,09,204	2,93,00,000	1,36,15,164	26,41,94,040
8,75,087	..	1,11,059	7,64,028
76,23,872	..	9,64,462	66,59,410
4,83,77,907	18,12,800	10,87,521	4,91,03,186
(b)	..	..	..
2,06,95,08,057	22,17,96,804	16,04,59,492	2,13,08,45,369

(a) Amount allocated to Rajasthan.

(b) Amount allocated to Haryana State. Please see annexure II.

## STATEMENT NO. 17—DETAILED STATEMENT OF DEBT AND OTHER

Description of Loans	When raised
1	2
<b>Section O—Public Debt—concl.</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—68
(ii) Loans from the National Co-operative Development Corporation .. .. .	1956—68
(iii) Loans from the Central Warehousing Board	1956—66
(iv) Loans from the Life Insurance Corporation of India .. .. .	1959—68
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 OF GOVERNMENT—concl'd.

Balance on 1st April 1967	Additions during the year	Discharges during the year	Balance on 31st March 1968
3	4	5	6
Rs.	Rs.	Rs.	Rs.
61,48,248	3,65,63,500	21,71,750	4,05,39,998
1,94,25,222	10,93,524	9,41,350	1,95,77,396
3,75,690	..	34,369	3,41,321
3,64,61,674	80,00,000	7,44,355	4,37,17,319
6,24,10,834	4,56,57,024	38,91,824	10,41,76,034
2,33,32,32,091	64,52,12,128	50,30,47,316	2,47,53,96,903
7,85,53,340	1,41,49,922	58,56,996	8,68,46,266
4,43,891	39,581	44,471	4,39,001
3,53,812	43,179	78,027	3,18,964
18,18,512	3,62,887	4,58,164	17,23,235
1,68,17,333	25,75,974	12,72,217	1,81,21,090
-5,245	-1,081	..	-6,326(a)
-2,96,014	55,045	18,324	-2,59,293(a)
9,76,85,629	1,72,25,507	77,28,199	10,71,82,937
2,43,09,17,720	66,24,37,635	51,07,75,515	2,58,25,79,840

(a) Minus balance is under investigation.



## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Major and Minor Head of Account	Balance on 1st April 1967
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 .. .. .	1,69,19,569
(ii) Other Loans .. .. .	45,46,714 (A)
Total—Loans to Municipalities ..	2,14,66,283
(b) Loans to District and other Local Fund Committees .. .. .	42,167
(c) Loans to Landholders and other Notabilities ..	2,81,233
(d) Advances to Cultivators—	
1. Loans under the Land Improvement Act, XIX of 1883—	
(i) Loans for resettlement of ejected tenants ..	6,32,681
(ii) Advances for the Sinking of percolation wells .. .. .	96,76,511
(iii) Loans for the purchase of pumping sets ..	1,34,05,883
(iv) Advances for sinking of tubewells ..	2,16,64,442
(v) Loans for Irrigation facilities under Package Programme .. .. .	1,14,76,534
(vi) Advances for Soil Conservation Works ..	57,77,193
(vii) Other Loans with balance not exceeding Rs. 5 lakhs in each case .. .. .	57,53,716
2. Loans under the Agriculturists' Loans Act, XII of 1884—	
(i) Ordinary Loans .. .. .	2,89,39,638

(A) Differs from the closing balance shown in the Finance Accounts for 1966-67 owing to *proforma* corrections made due to allocation of balances after reorganisation of State. Details are given in appendix I.

## AND ADVANCES MADE BY GOVERNMENT

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1968	Interest received and credited to Revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
19,20,000	1,88,39,569	3,38,758	1,85,00,811	7,18,949
3,11,000	48,57,714	1,52,146	47,05,568	2,01,002
22,31,000	2,36,97,283	4,90,904	2,32,06,379	9,19,951
..	42,167	..	42,167	390
2,625	2,83,858	7,875	2,75,983	..
..	6,32,681	911	6,31,770	..
22,21,551	1,18,98,062	8,89,100	1,10,08,962	4,61,945
1,79,87,450	3,13,93,333	17,85,523	2,96,07,810	5,12,939
1,65,16,650	3,81,81,092	16,15,027	3,65,66,065	8,08,300
..	1,14,76,534	..	1,14,76,534	7,544
31,03,863	88,81,056	44,578	88,36,478	13,86,732
2,00,350	59,54,066	51,46,764	8,07,302	..
46,75,737	3,36,15,375	49,50,513	2,86,64,862	8,58,321

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

Major and Minor Head of Account	Balance on 1st April 1967
1	2
	Rs.
<b>Q. Loans and Advances by State/Union Territory Governments—contd.</b>	
<b>1. Loans to Local Funds, Private Parties, etc.—contd.</b>	
(d) Advances to Cultivators— <i>concl.</i>	
<b>2. Loans under the Agriculturists' Loans Act XII of 1884—<i>concl.</i></b>	
(ii) Loans for the development of horticulture ..	—1,81,066
(iii) Loans for the purchase of tractors ..	79,43,464
(iv) Loans for the purchase of tractors and heavy agricultural implements under Intensive Agricultural Development Programme .. ..	31,29,581
(v) Loans for the purchase of nitrogenous fertilisers .. .. .	7,12,47,323
(vi) Loans for phosphatic fertilisers .. ..	47,82,912
<b>3. Loans under the Co-operative Credit Societies Act, 1912 .. .. .</b>	<b>2,16,85,630(a)</b>
<b>4. Taccavi Loans—erstwhile P.E.P.S.U. .. ..</b>	<b>22,84,334</b>
<b>5. Agricultural loans in respect of Intensive Cultivation Scheme (erstwhile P.E.P.S.U.) .. ..</b>	<b>1,07,31,375</b>
<b>6. Other loans with balance not exceeding Rs. 5 lakhs in each case .. .. .</b>	<b>9,56,116</b>
<b>Total—Advances to Cultivators ..</b>	<b>21,99,06,267</b>
<b>(e) Loans and Advances to Displaced Persons—</b>	
<i>Rural Loans—</i>	
(i) Loans for the purchase of bullocks .. ..	—15,73,763
(ii) Loans for the purchase of seeds .. ..	—44,06,754
(iii) Loans for repair of houses in rural areas ..	—40,34,780
(iv) Loans for purchase of fodder .. ..	—14,45,673
(v) Loans for repair of evanee houses in flood affected areas .. .. .	8,48,689

(a) Rs. 906 (Minus) transferred *proforma* from "Miscellaneous Loans and Advances".

## ADVANCES MADE BY GOVERNMENT—contd.

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1968	Interest received and credited to Revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
75,850	-1,05,216	14,82,413	-15,87,629 (a)	2,16,778
11,99,000	91,42,464	11,00,776	80,41,688	88,559
8,75,000	40,04,581	5,000	39,99,581	51,653
47,05,317	7,59,52,640	1,60,39,236	5,99,13,404	21,69,714
1,11,967	48,94,879	43,65,847	5,29,032	3,05,939
19,52,231	2,36,37,911	11,76,761	2,24,61,150	3,38,775
..	22,84,334	..	22,84,334	..
..	1,07,31,375	8,847	1,07,22,528	..
-2,468(b)	9,53,648	1,38,901	8,14,747	1,60,499
5,36,22,548	27,35,28,815	3,87,50,197	23,47,78,618	73,67,698
..	-15,73,763	2,41,145	-18,14,908 (a)	41,706
..	-44,06,754	5,94,539	-50,01,293 (a)	1,38,041
..	-40,34,780	4,37,060	-44,71,840 (a)	70,024
..	-14,45,873	78,272	-15,23,945 (a)	11,042
557	8,49,246	25,972	8,23,274	11,035

(a) Minus balance is under investigation.

(b) Adjustment of misclassification of previous years.

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Major and Minor Head of Account	Balance on 1st April 1967
1	2
	Rs.
<b>Q. Loans and Advances by the State/Union Territory Governments—contd.</b>	
<b>1. Loans to Local Funds, Private Parties—contd.</b>	
<b>(e) Loans and Advances to Displaced Persons—concl.</b>	
<i>Rural Loans—concl.</i>	
(vi) Loans for sinking and boring of wells in rural areas .. .. .	—7,56,781
(vii) Loans for purchase of tractors .. .. .	—35,62,242
(viii) Loans for purchase of Persian Wheels and power-driven pumps .. .. .	7,90,738
(ix) Loans to rural displaced persons (erstwhile P.E.P.S.U.) .. .. .	12,08,754
(x) Other loans not exceeding Rs. 5 lakhs in each case .. .. .	—3,26,907
Total—Rural Loans .. .. .	—1,32,58,719
<i>Urban Loans—</i>	
(i) Loans for the purchase of food .. .. .	—48,90,202
(ii) Loans for building houses .. .. .	—44,33,332
(iii) Loans for industrial rehabilitation .. .. .	—20,80,203
(iv) Loans for Village Shopkeepers and rural artisans .. .. .	9,92,290
(v) Loans to Bahawalpuri displaced persons .. .. .	11,77,495
(vi) Loans to uprooted persons from War-affected areas .. .. .	59,33,745(b)
(vii) Loans for urban displaced persons (erstwhile P.E.P.S.U.) .. .. .	—17,09,597
(viii) Other loans not exceeding Rs. 5 lakhs in each case .. .. .	5,22,596
Total—Urban Loans .. .. .	—44,87,208
TOTAL—LOANS AND ADVANCES TO DISPLACED PERSONS .. .. .	—1,77,45,927

(b) Transferred *proforma* from "Miscellaneous Loans and Advances".

## AND ADVANCES MADE BY GOVERNMENT—contd.

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1968	Interest received and credited to Revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	—7,56,781	1,17,378	—8,74,159 (a)	38,446
..	—35,62,242	54,177	—36,16,419 (a)	40,492
..	7,90,738	1,96,460	5,94,278	32,913
..	12,08,754	1,56,768	10,51,986	57,396
..	—3,26,907	74,115	—4,01,022 (a)	..
557	—1,32,58,162	19,75,886	—1,52,34,048 (a)	4,41,095
..	—48,90,202	128	—48,90,330 (a)	1,681
..	—44,33,332	54,518	—44,87,850 (a)	29,520
..	—20,80,203	1,04,324	—21,84,527 (a)	31,368
..	9,92,290	16,586	9,75,704	7,231
..	11,77,495	..	11,77,495	..
1,47,000	60,80,745	55,428	60,25,317	..
..	—17,09,597	78,260	—17,87,857 (a)	18,987
924	5,23,520	1,50,687	3,72,833	..
1,47,924	—43,39,284	4,59,931	—47,99,215 (a)	88,787
1,48,481	—1,75,97,446	24,35,817	—2,00,33,263 (a)	5,29,882

(a) Minus balance is under investigation.

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Major and Minor Head of Account	Balance on 1st April 1967
1.	2
	Rs.
<b>Q. Loans and Advances by the State/Union Territory Governments—contd.</b>	
<b>1. Loans to Local Funds, Private Parties, etc.—contd.</b>	
(f) Miscellaneous Loans and Advances—	
(i) Loans for repair of houses in urban areas ..	—10,82,374
(ii) Loans under the Punjab State Aid to Industries Act .. .. .	81,95,649
(iii) Loans under the Low Income Group Housing Scheme .. .. .	4,35,56,657
(iv) Loans under the Middle Income Group Housing Scheme .. .. .	1,00,29,467
(v) Loans to Private Educational Institutions for construction of Hostels .. .. .	1,07,338
(vi) Loans to Improvement Trusts .. .. .	9,62,578
(vii) Loans to approved beneficiaries under the Land Purchase Scheme .. .. .	
(viii) Loans to flood stricken people .. .. .	13,27,697
(ix) Loans for building houses at Chandigarh ..	4,16,17,909
(x) Loans to deserving persons of Scheduled Castes, Scheduled Tribes and Backward Classes .. .. .	25,14,800
(xi) Loans under the Village Housing Project Scheme ..	22,50,325
(xii) Loans under the Slum Clearance Scheme ..	23,60,576
(xiii) Loans to Co-operative Sugar Mills ..	—19,86,997
(xiv) Loans to poverty stricken students of Engineering College, Chandigarh and Engineering School, Nilokheri .. .. .	88,56,111
(xv) Loans to Village Panchayats for Revenue earning Scheme .. .. .	38,45,408
(xvi) Loans to poor students of Educational Institutions .. .. .	26,83,474
(xvii) Loans for Land Acquisition and Development Scheme .. .. .	20,27,502
(xviii) Loans to Punjab State Supply and Marketing Federation for the purchase of foodgrains ..	

## AND ADVANCES MADE BY GOVERNMENT—contd.

Advanced during the Year	Total	Repaid during the year	Balance on 31st March 1968	Interest received and credited to Revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
1,60,500	—9,21,874	3,28,768	—12,50,642 (a)	1,20,958
6,55,475	88,51,124	—6,11,264 (b)	94,62,388	8,24,980
52,92,925	5,38,49,582	17,71,916	5,20,77,666	20,42,714
12,57,100	1,12,86,567	3,42,770	1,09,43,797	5,95,319
6,00,000	7,07,338	8,331	6,99,007	..
..	9,62,578	1,17,703	8,44,875	48,417
7,62,500	7,62,500	..	7,62,500	..
..	13,27,697	1,300	13,26,397	..
..	4,16,17,909	476	4,16,17,433	3,895
18,66,800	43,81,600	1,02,253	42,79,347	..
1,50,000	24,00,825	1,11,151	22,89,674	79,470
4,00,000	27,60,576	2,05,349	25,55,227	1,27,014
61,000	—19,25,997	..	—19,25,997 (a)	..
13,39,895	1,01,96,006	2,44,376	99,51,630	..
5,09,000	43,54,408	3,68,024	39,86,384	11,386
7,20,000	34,03,474	1,02,59,675	—68,56,201 (a)	..
23,00,000	43,27,502	1,11,719	42,15,783	41,215
1,00,00,000	1,00,00,000	..	1,00,00,000	..

(a) Minus balance is under investigation.

(b) Rectification of misclassification of previous years.



## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Major and Minor Head of Account	Balance on 1st April 1967
	2 Rs.
<b>Q. Loans and Advances by the State/Union Territory Governments—concl'd.</b>	
<b>1. Loans to Local Funds, Private Parties etc.—concl'd.</b>	
(f) Miscellaneous Loans and Advances —concl'd.	
(xix) Loans to grape growers for grape orchards ..	9,28,982
(xx) Loans to Displaced Goldsmiths ..	21,25,716
(xxi) Other Loans not exceeding Rs. 5 lakhs in each case ..	29,88,935
Total—Miscellaneous Loans and Advances ..	13,83,10,253(B)
(g) Loans and Advances under the Community Development Programme—	
(i) Loans under the Community Development Programme ..	2,00,56,391
(ii) Loans under National Extension Service Scheme ..	2,84,98,906
(iii) Loans under Pilot Project Scheme ..	8,58,697
(iv) Loans to Panchayat Sanities and Zila Parishads ..	8,91,937
(v) Other loans not exceeding Rs. 5 lakhs in each case ..	1,54,442
Total—Loans and Advances under Community Development Programme ..	5,04,60,373
(h) Advances under special laws—	
Loans to Punjab State Electricity Board ..	1,78,20,46,386(A)
Total—Loans to Local Funds, Private Parties, etc.	2,19,47,67,035
<b>2. Loans to Government Servants, etc.—</b>	
(i) House Building Advances ..	49,24,970(A)
(ii) Advances for purchase of motor conveyances ..	13,31,563
(iii) Advances for purchase of other conveyances ..	1,78,379
(iv) Passage Advances ..	-1,228
(v) Other Advances ..	10,12,320(A)
Total—Loans to Government Servants, etc. ..	74,46,001
<b>TOTAL—Q - LOANS AND ADVANCES BY THE STATE/ UNION TERRITORY GOVERNMENTS ..</b>	<b>2,20,22,13,039</b>

(A) Differs from the closing balance shown in Finance Accounts, 1966-67 owing to *proforma* corrections made due to allocation of balances after re-organisation of State. Details are given in Appendix I.

(B) Rs. 59,33,745 and Rs. 906 (minus) transferred from "Miscellaneous Loans and Advances" to "Loans to Displaced Persons" and "Advances to Cultivators" respectively.

AND ADVANCES MADE BY GOVERNMENT—concl'd.

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1968	Interest received and credited to Revenue
3 Rs.	4 Rs.	5 Rs.	6 Rs.	7 Rs.
1,91,100	11,20,082	5,993	11,14,089	..
98,000	22,23,716	81,086	21,42,630	41,990
5,86,466	35,55,401	5,71,780	29,83,621	9,20,873
2,69,30,761	16,52,41,014	1,40,21,406	15,12,19,698	48,59,231
..	2,00,56,391	3,29,884	1,97,26,507	1,72,529
41,03,421	3,26,02,327	36,63,920	2,89,38,407	14,54,600
3,93,570	12,52,267	..	12,52,267	..
..	8,91,937	..	8,91,937	..
..	1,51,112	..	1,51,112	..
14,96,991	5,19,57,364	39,93,804	5,09,63,560	16,27,129
21,67,13,738	1,99,87,60,124	1,27,680	1,99,86,32,444	3,71,52,567
30,11,16,144	2,49,89,13,179	5,98,27,683	2,43,90,85,496	5,24,55,848
37,12,710	86,67,710	8,79,681	77,88,026	96,656
11,22,558	21,51,121	5,19,301	19,34,820	33,572
2,91,068	4,72,447	1,14,518	3,57,899	2,741
423(b)	- 1,651	-100(b)	-1,551(a)	..
2,73,70,312	2,83,82,632	2,55,43,520	28,39,112	6,28,584
3,25,29,255	3,99,75,259	2,70,56,953	1,29,18,306	8,21,553
33,66,75,399	2,53,88,88,438	8,68,84,636	2,45,20,03,892	5,32,77,401

(a) Minus balance is under investigation.

(b) Rectification of misclassification of previous years.

## 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 ..	1,49,03,037	
2. Depreciation Reserve Fund—Government Presses..	11,18,935	
3. Reserve Funds—Transport (Accident Reserve Fund)	3,64,615	
<b>Other Deposits—</b>		
4. Bharatpur Endowment Fund .. .. .	..	
5. Deposits of Charitable Trusts .. .. .	4,99,563	
<b>Deposits not bearing Interest—</b>		
<b>Sinking Funds—</b>		
6. Sinking Funds (a) .. .. .	13,60,23,312	
<b>Reserve Funds—</b>		
7. Fund for Development Schemes .. .. .	18,500	
8. State Agricultural Credit Relief and Guarantee Fund	5,55,000	
9. Foodgrains Reserve Fund .. .. .	29,93,188	
10. Industrial Loan Fund .. .. .	2,27,51,636	
11. Fund for Village Reconstruction and Harijan Uplift	1,09,71,761	
12. Famine Relief Fund .. .. .	..	
<b>Civil Deposits—Personal Deposits—</b>		
13. Civil List Reserve Fund .. .. .	19,719	
<b>Other Accounts—</b>		
14. Subventions from Central Road Fund .. .. .	..	
15. Deposit Account of grants made by the Indian Council of Agricultural Research .. .. .	1,73,099	
16. Deposit Account of grants made by the Indian Central Sugarcane Committee .. .. .	31,880	

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

## THE DETAILS OF EARMARKED BALANCES

1st April 1967		Balance on 31st March 1968		
Investment	Total	Cash	Investment	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	1,19,03,037	1,61,02,549	..	1,61,02,549
..	11,18,935	12,16,316	..	12,16,316
..	3,64,615	3,75,589	..	3,75,589
6,400	6,400	..	6,400	6,400
..	4,99,563	4,99,563	..	4,99,563
3,81,02,309	17,41,25,621	18,99,59,661	3,81,02,309	22,80,61,973
2,57,83,981	2,58,02,481	18,500	2,57,83,981	2,58,02,481
..	5,55,000	5,55,000	..	5,55,000
..	29,93,188	2,30,39,065	..	2,30,39,065
..	2,27,51,636	2,72,60,508	..	2,72,60,508
..	1,09,71,761	1,15,99,604	..	1,15,99,604
..	..	22,50,000	..	22,50,000
51,910	71,629	19,719	51,910	71,629
..	..	3,61,062	..	3,61,062
..	1,73,099	1,33,099	..	4,33,099
..	31,880	31,880	..	31,880

## STATEMENT NO. 19—STATEMENT SHOWING

Name of Reserve Fund or Deposit Account 1	Balance on
	Cash 2 Rs.
<b>Other Accounts—concl.</b>	
17. Deposit Account of grants from the Central Government for the Development of Handloom Industries	15,572
18. Central Cotton Committee Research Fund ..	17,415
19. Deposit Account of grants made by the Indian Central Tobacco Committee .. .. .	32,566
20. Deposit Account of grants made by the Indian Central Cotton Committee .. .. .	2,27,687
21. Deposit Account of grants made by the Indian Central Oilseeds Committee .. .. .	2,88,854
22. Deposit Account of grants from the Ministry of Rehabilitation to Educational Institutions .. ..	1,23,332
23. Deposits of Sale-proceeds of World Health Organisation Seals .. .. .	1,413
24. Deposit Account of the grant made by the Central Government for financing Cotton Extension Schemes	1,42,747
25. Deposit Account of Relief and Rehabilitation loans to be written off .. .. .	66,97,523
26. Deposit Account of grants from the Central Government for the food production drive schemes—Bonus for accelerating production of foodgrains .. ..	1,36,24,008
27. Deposit Account of grants made by the National Co-operative Development Corporation .. ..	..
28. Deposit Account of grants made by the Indian Central Tea Board .. .. .	41,555
29. Deposit Account of grants made by the Indian Spices and Cashewnuts Committee. .. .. .	9,424
Total ..	21,16,46,341

## THE DETAILS OF EARMARKED BALANCES—concl.

1st April 1967		Balance on 31st March 1968		
Investment	Total	Cash	Investment	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	15,572	15,572	..	15,572
..	17,415	17,415	..	17,415
..	32,566	32,566	..	32,566
..	2,27,687	2,27,687	..	2,27,687
..	2,88,854	2,88,854	..	2,88,854
..	1,23,332	1,23,332	..	1,23,332
..	1,413	1,413	..	1,413
..	1,42,747	1,42,747	..	1,42,747
..	66,97,523	63,46,564	..	63,46,564
1,00,000	1,37,24,008	1,36,24,008	1,00,000	1,37,24,008
..	..	1,56,342	..	1,56,342
..	41,555	41,555	..	41,555
..	9,424	9,424	..	9,424
6,40,44,600	27,56,90,941	29,47,49,597	6,40,44,600	35,87,94,197

## ANNEXURE TO

Description of Loan	Balance on 1st April 1967	
	1	2
	Rs.	
<b>(1) SINKING FUNDS</b>		
4% Punjab Loan, 1968 .. .. .		89,20,481
4% Punjab Loan, 1971 .. .. .		75,88,881
4½% Punjab Loan, 1972 .. .. .		70,54,617
4½% Punjab Loan, 1974 .. .. .		60,90,276
5½% Punjab Loan, 1977 .. .. .		31,41,428
5½% Punjab Loan, 1978 .. .. .		10,32,915
5½% Punjab Loan, 1979 .. .. .		..
Loans received out of consolidated open market borrowings of the Government of India .. .. .		52,76,630
Loans from the Central Government for Bhakra Nangal Project ..		12,93,84,112
Total ..		16,84,38,840
<b>(2) SINKING FUNDS</b>		
4% Punjab Loan, 1968 .. .. .		15,16,108
4% Punjab Loan, 1971 .. .. .		13,02,200
4½% Punjab Loan, 1972 .. .. .		11,64,016
4½% Punjab Loan, 1974 .. .. .		10,85,445
5½% Punjab Loan, 1977 .. .. .		5,05,400
5½% Punjab Loan, 1978 .. .. .		53,540
5½% Punjab Loan, 1979 .. .. .		..
Total ..		56,86,781
GRAND TOTAL ..		17,41,25,621
<b>(3) SINKING FUND</b>		
Description of Loan	Balance on 1st April 1967	Purchase of securities
	2	3
	Rs.	
4% Punjab Loan, 1968 .. .. .	38,84,150	..
4% Punjab Loan, 1971 .. .. .	52,71,071	..
Loans from the Central Government for Bhakra Nangal Project	2,89,47,088	..
Total ..	3,81,02,309	..

## STATEMENT NO. 19

Amount appropriated from revenue	Interest on investments	Total	Advance interest paid on purchase of securities	Balance on 31st March 1968
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
<b>FOR AMORTISATION OF LOANS</b>				
8,42,200	1,43,164	99,05,935	..	99,05,935
9,04,300	2,03,461	86,96,142	..	86,96,142
14,10,920	..	84,65,537	..	84,65,537
15,07,570	..	75,37,846	..	75,37,846
21,08,510	..	52,49,938	..	52,49,938
10,32,920	..	20,65,835	..	20,65,835
12,50,000	..	12,50,000	..	12,50,000
15,07,610	..	67,84,210	..	67,84,210
4,00,00,000	14,98,967	17,08,93,079	..	17,08,93,079
5,05,04,120	18,45,592	22,08,48,552	..	22,08,48,552

## FOR DEPRECIATION OF LOANS

1,51,610	..	16,67,718	..	16,67,718
1,62,780	..	14,64,986	..	14,64,986
2,32,800	..	13,90,816	..	13,90,816
2,71,860	..	13,50,805	..	13,50,805
3,79,540	..	9,45,000	..	9,45,000
53,550	..	1,07,090	..	1,07,090
2,75,000	..	2,75,000	..	2,75,000
15,28,040	..	72,13,421	..	72,13,421
5,20,90,760	18,45,592	22,80,61,973	..	22,80,61,973

## INVESTMENT ACCOUNT—AMORTISATION

Total	Sale of securities	Balance on 31st March 1968	Remarks	
			Face Value	Market Value
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
38,84,150	..	38,84,150	38,84,800	} Awaited from Reserve Bank of India and the State Government.
52,71,071	..	52,71,071	52,92,000	
2,89,47,088	..	2,89,47,088	2,96,84,500	
3,81,02,309	..	3,81,02,309	..	



## APPENDIX

Statement showing the details of allocation of balances As on 31st  
successor States

## Detailed Head of Account

1

## O. Public Debt—Debt raised in India—

## III. Loans from the Central Government—

Loans .. .. .	..	..	..	..	..	..	..	..	..
									Total—Public Debt ..

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

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

(a) Loans to Municipalities .. .. .

(b) Advances under Special Laws—

✓ Loans to Punjab State Electricity Board .. .. .	..	..	..	..	..	..	..	..	..
									Total—Loans to Local Funds ..

## (2) Loans to Government Servants, etc.—

(i) House Building Advances .. .. .

(ii) Other Advances .. .. .

Total—Loans to Government Servants etc. ..

Total Loans and Advances by the State/Union Territory Governments ..

## T—Deposits and Advances—

## Part II—Deposits not bearing interest—

## (C) Other Deposit Accounts—

## Deposit of Local Funds—

(i) District Funds .. .. .

(ii) Municipal Funds .. .. .

(iii) Village Panchayat Fund—

(a) Village Panchayat Fund Gurgaon .. .. .

(b) Construction of Panchayat Ghar at Chandigarh .. .. .

Total—Village Panchayat Fund ..

(iv) Zila Prishad Fund .. .. .

Total—Deposit of Local Funds ..

## T—Deposit and Advances—

## Part—III—Advances not bearing interest ..

## (I) Departmental Advances—

(i) Civil Advances—

(a) Objection Book Advances .. .. .

Total—Civil Advances ..

(2) Permanent Advances .. .. .

Total—Part III—Advances not bearing interest ..

I

October 1966 under the Debt, Deposit and remittance heads allocated to the during 1967-68.

Haryana	Amount allocated to Union		Total amount allocated
	(for Himachal Pradesh)	(for Chandigarh)	
2	3	4	5
Rs.	Rs.	Rs.	Rs.
Cr 1,39,48,938	..	..	[ Cr 1,39,48,938
Cr 1,39,48,938	..	..	[ Cr 1,39,48,938
..	..	Dr 42,895	Dr 42,895
Dr 1,39,48,938	..	..	Dr 1,39,48,938
Dr 1,39,48,938	..	Dr 42,895	Dr 1,39,91,833
..	Dr 83,418	Dr 3,57,817	Dr 4,41,235
Dr 2,38,163	Dr 57,918	Dr 82,685	Dr 3,78,766
Dr 2,38,163	Dr 1,41,336	Dr 4,40,502	Dr 8,20,001
Dr 1,41,87,101	Dr 1,41,336	Dr 4,83,807	Dr 1,48,11,634
Cr 39,19,402	..	..	Cr 39,19,402
Cr 84,883	Cr 15,692	..	Cr 80,675
Cr 2,16,520	..	..	Cr 2,16,520
Cr 9,855	Cr 11,500	..	Cr 21,361
Cr 2,26,375	Cr 11,500	..	Cr 2,37,881
Cr 44,12,048	Cr -1,81,805	Cr 3,654	Cr 42,34,797
Cr 80,23,608	Cr -1,54,807	Cr 3,654	Cr 84,72,655
Dr 6,250	Dr 380	Dr 1,417	Dr 8,047
Dr 6,250	Dr 380	Dr 1,417	Dr 8,047
Dr 29,331	..	..	Dr 29,331
Dr 36,581	Dr 380	Dr 1,417	Dr 37,378



—contd.

*Octob. r 1966 under the Debt, Deposit and Remittance Heads allocated to the during 1967-68*

Haryana	Amount allocated to Union		Total amount allocated
	(for Himachal Pradesh)	(for Chandigarh)	
2	3	4	5
Rs.	Rs.	Rs.	Rs.
Cr 3,518	Cr 66,248	..	Cr 69,796
Dr — 621	..	..	Dr — 621
Cr 4,109	Cr 66,248	..	Cr 70,417
..	Cr 6,00,000	..	Cr 6,00,000
..	Cr 6,00,000	..	Cr 6,00,000

## APPENDIX II

*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 GOVERNMENT.</b>				
	<b>Loans to Local Funds, Private Parties, etc.—</b>				
1	Loans to Municipalities—				
	Loans under the National Water Supply and Sanitation Scheme.	Treasury Officers and Municipalities.	1960-01	16,884	Loanwise details.
	Other Loans	Treasury Officers and Municipalities.	1952-53	2,49,583	Loanwise details.
2	Loans to landholders and other Notabilities.	Shri Gurdial Singh, Proprietor, Nabha Theatre, Nabha.	1954-55	1,27,388	Details are awaited from Loans and Treasuries.
	<b>LOANS TO GOVERNMENT SERVANTS, ETC.—</b>				
3	Other Advances—				
	(i) Festival, Recreation/Hill Trip Advances.	Treasury Officers, Drawing and Disbursing Officers and Heads of Offices.	1960-61	9,093	} 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	18,60,806	

## APPENDIX II—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
				Rs.	
	T—DEPOSITS AND ADVANCES—				
	PART II—DEPOSITS NOT BEARING INTEREST—				
	(c) Other Deposit Accounts—Deposits of Local Funds—				
4	District Funds	Treasury Officers	1961-62	21,96,403	} Details of Credits, debits, plus and minus memo-randa and reconciliation of account with those of plus and minus memoranda.
5	Municipal Funds	Do.	1960-61	5,92,612	
6	Village Panchayat Funds	Treasury Officers	1967-68	1,69,900	} As against serial nos. 4 and 5.
7	Narnaul Chaukidara Fund.	Do.	1959-60	10,747	
8	Zila Parishad Fund	Do.	1962-63	42,84,712	
9	Panchayat Samiti Fund.	Do.	1958-59	4,14,380	
	Departmental and Judicial Deposits—				
	Civil Deposits—				
10	Revenue Deposits	Director of Agriculture and Treasury Officers.	1961-62	11,12,431	} Correct deposit numbers.
11	Civil and Criminal Court Deposits.	Treasury Officers	1966-67	12,139	
12	Personal Deposits	Do.	1957-58	46,19,070	
13	Deposits on account of Police Funds—Police Clothing and Equipment Fund.	Do.	1957-58	8,38,250	} As against serial nos. 4 and 5.
14	Deposits for work done for public bodies or private individuals— Other Deposit.	Do.	1967-68	3,62,498	

## APPENDIX II—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
				Rs.	
<b>T—DEPOSITS AND ADVANCES—concl'd.</b>					
<b>PART II—DEPOSITS NOT BEARING INTEREST—concl'd.</b>					
15	Deposits of fees received by Government servants for work done for private bodies.	Treasury Officers	1904-05	91,835	Extract Receipt Registers.
16	Deposit of Educational Institutions.	Do.	1957-58	84,569	As against serial nos. 4 and 5.
17	Deposit of Custodian of Evacuee Property	Do.	1959-60	13,325	As against serial nos. 4 and 5.
<b>PART III—ADVANCES NOT BEARING INTEREST—</b>					
18	Permanent Advances	Do.	1902-03	1,122	Complete particulars of credits/debits.
<b>U—REMITTANCES—</b>					
<b>I—REMITTANCES WITHIN INDIA—</b>					
<b>Cash Remittances and Adjustments, etc.—</b>					
19	Cash Remittances between Treasuries.	Do.	1960-61	1,62,590	Receipts/Payments Schedules.
<b>Public Works Remittances—</b>					
20	I—Remittances into Treasuries.	Public Works Divisional Officers.	1960-61	59,92,593	} Schedule of monthly settlement with treasuries.
21	II—Public Works Cheques.	Do.	1947-48	1,37,36,368	

## APPENDIX III

*Statement showing the cases where the verification and the acceptances of balances are awaited.*

Head of Account	No. of acceptances awaited	Year from which acceptances awaited	Amount outstanding in respect of these items as on 31st March 1968
			(In lakhs of rupees)
1	2	3	4
<b>Loans to Municipalities—</b>			
<b>Loans under the National Water Supply and Sanitation Scheme .. ..</b>			
	8	1963-64	11.75
	6	1964-65	8.75
	10	1965-66	17.55
<b>Other Loans .. ..</b>			
	1	1962-63	0.15
	9	1963-64	1.29
	8	1964-65	1.37
	8	1965-66	0.74
<b>Loans to District and other Local Fund Committees .. ..</b>			
	1	1962-63	0.03
	1	1964-65	0.36
<b>Loans to Landholders and other Notabilities</b>			
	2	1962-63	2.03
<b>Advances to cultivators .. ..</b>			
	22	1950-51	2,20.33
	7	1951-52	69.80
	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
	20	1963-64	71.69
	31	1964-65	31.87
	31	1965-66	3,19.52
	31	1966-67	21,99.07



## APPENDIX III—contd.

Head of Account	No. of acceptances awaited	Year from which acceptances awaited	Amount outstanding in respect of these items as on 31st March 1968
(In lakhs of rupees)			
1	2	3	4
Miscellaneous Loans and Advances ..	1	1947-48	1-00
	1	1948-49	4-18
	3	1949-50	22-31
	3	1951-52	9-70
	6	1953-54	5-85
	23	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	84-99
	10	1961-62	23-32
	14	1962-63	73,92-49
	14	1963-64	77-19
	71	1964-65	4,07-33
69	1965-66	31,50-86	
70	1966-67	14,42-43	
State Transport Corporation Fund ..	1	1963-64	17-36
	1	1966-67	8-33
	1	1967-68	17-81
Town and Bazar Funds ..	1	1959-60	0-53
	2	1960-61	0-55
	3	1964-65	0-34
	3	1966-67	0-34
	4	1967-68	0-35
Village Panchayat Fund ..	1	1960-61	0-12
	1	1967-68	1-46
Panchayat Samiti Fund ..	4	1961-62	5-23
	80	1962-63	1,16-79
	42	1963-64	74-41
	28	1964-65	41-56
	34	1965-66	36-05
	121	1966-67	27-70
	122	1967-68	39-01

## APPENDIX III—contd.

Head of Account	No. of acceptances awaited	Year from which acceptances awaited	Amount outstanding in respect of these items as on 31st March 1968
			(In lakhs of rupees)
1	2	3	4
Zila Parishad Fund .. .. .	4	1961-62	20.80
	9	1962-63	65.20
	2	1963-64	30.41
	2	1965-66	4.83
	11	1966-67	94.51
	11	1967-68	62.21
<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
	149	1965-66	4,73.82
	379	1966-67	3,27.75
	380	1967-68	1,74.76
<b>Loans and Advances to Displaced Persons ..</b>	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
<b>Loans and Advances under the Community Development Programme .. .. .</b>	1	1961-62	1.54
	35	1962-63	1,51.73
	20	1963-64	12.88
	17	1965-66	27.90
	18	1966-67	5,04.60
<b>Loans to Government Servants—</b>			
House Building Advances (Non-Gazetted)	944	1963-64	7.20
	51	1964-65	1.45
	67	1965-66	2.08

## APPENDIX III—contd.

Head of Account	No. of acceptances awaited	Year from which acceptances awaited	Amount outstanding in respect of these items as on 31st March 1968
(In lakhs of rupees)			
1	2	3	4
Advances for the purchase of motor conveyances (Non-Gazetted) .. ..	13	1963-64	0.07
	37	1964-65	0.19
	91	1965-66	0.53
Advances for purchase of other conveyances	270	1963-64	0.13
	354	1964-65	0.15
	1,160	1965-66	0.60
<b>Deposits of Local Funds—</b>			
District Funds .. .. .	6	1961-62	5.14
	7	1962-63	58.91
	5	1963-64	36.89
	4	1964-65	32.74
	5	1966-67	17.42
	5	1967-68	11.43
Municipal Funds .. .. .	39	1958-59	17.42
	38	1961-62	6.88
	30	1966-67	6.12
	33	1967-68	6.12
<b>Deposits on account of Police Funds—</b>			
Police Clothing and Equipment Fund ..	3	1957-58	4.68
	1	1960-61	3.02
	11	1961-62	11.32
	6	1962-63	7.08
	1	1963-64	0.75
	1	1964-65	0.09
	5	1965-66	4.66
	23	1966-67	48.60
	22	1967-68	60.46

## APPENDIX III—concl'd.

Head of Account	No. of acceptances awited	Year from which acceptances awited	Amount outstanding in respect of these items as on 31st March 1968
		(In lakhs of rupees)	
1	2	3	4
Deposits of Educational Institutions ..	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
	220	1965-66	16.28
	422	1966-67	1,49.19
	424	1967-68	1,58.23
Permanent Advances .. .. .	47	1960-61	0.18
	51	1961-62	0.51
	58	1962-63	0.57
	72	1963-64	0.61
	107	1964-65	0.67
	281	1965-66	0.91