



सत्यमेव जयते

**GOVERNMENT OF THE PUNJAB**

**FINANCE ACCOUNTS**

**1966-67**

**CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL  
OF INDIA**

This compilation containing the Finance Accounts of the Government of the Punjab for the year 1966-67 presents the accounts of the receipts and outgoings of the Government for the year including the receipts and outgoings of the composite Punjab State upto 31st October, 1966, 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, 1968, the accounts now presented are correct statements of the receipts and outgoings of the Government of the Punjab for the year 1966-67.



(S. RANGANATHAN)

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NEW DELHI :

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## 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, 1967 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.

4. Under the Punjab Re-organisation Act, 1966, the State of Punjab was reorganised to carve out the new State of Haryana and the Union territory of Chandigarh and transfer of its hilly areas to Himachal Pradesh with effect from the 1st November, 1966. As these accounts have been compiled for the financial year 1966-67, they include the transactions of the composite Punjab State for the period from 1st April, 1966 to 31st October, 1966

besides those of reorganised Punjab for the rest of the year. The progressive capital expenditure outside the Revenue Account and the balances under the Debt, Deposit and Remittance heads as at the end of October, 1966 are given in Statement No. 13 and Appendix I of these Accounts respectively; the share of these balances allocable to the successor States has to be worked out in each case with reference to the provisions of the Act referred to above. Wherever, the transfer has been so made, the amounts allocated have been shown in these accounts. In other cases, the transfers will be made as soon as the relevant data become available.

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

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## STATEMENT NO. 1—

Receipts 1	Actuals	
	1965-66 2	1966-67* 3
(In lakhs of rupees)		
Part I—Consolidated		
(1)		
<b>A. Taxes, Duties and Other Principal Heads of Revenue—</b>		
IV. Taxes on Income Other than Corporation Tax .. .. .	5,52·98	4,06·12
V. Estate Duty .. .. .	31·88	18·47
IX. Land Revenue .. .. .	3,98·40	2,33·92
X. State Excise Duties .. .. .	13,25·59	12,94·88
XI. Taxes on Vehicles .. .. .	1,31·92	1,27·84
XII. Sales Tax .. .. .	19,89·24	19,91·37
XIII. Other Taxes and Duties .. .. .	10,94·92	10,32·14
XIV. Stamps .. .. .	5,84·12	5,47·80
XV. Registration Fees .. .. .	66·61	1,16·77
Total ..	61,75·66	57,69·31
<b>B. Debt Services—</b>		
XVI. Interest .. .. .	17,52·44	16,62·68
Total ..	17,52·44	16,62·68
<b>C. Administrative Services—</b>		
XVII. Administration of Justice .. .. .	43·29	31·62
XVIII. Jails .. .. .	38·93	24·36
XIX. Police .. .. .	75·06	1,49·59
XX. Supplies and Disposals .. .. .	0·59	0·65
XXI. Miscellaneous Departments .. .. .	12·96	25·43
Total ..	1,70·83	2,31·65

\*Comprises the actuals for the composite State of Punjab up to 31st October, 1966 and for the reorganised State from 1st November, 1966.

## SUMMARY OF TRANSACTIONS

Disbursements	Actuals	
	1965-66	1966-67*
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 .. .. .	2,22.78	1,73.23
10. State Excise Duties .. .	12.60	16.82
11. Taxes on Vehicles .. .	8.20	8.32
12. Sales Tax .. .. .	33.23	35.70
13. Other Taxes and Duties .. .	21.72	18.16
14. Stamps .. .. .	5.63	6.58
15. Registration Fees .. .	0.77	1.08
Total ..	3,04.93	2,59.89
<b>B. Debt Services—</b>		
16. Interest on Debt and other Obligations ..	10,73.15	13,73.24
17. Appropriation for Reduction or Avoidance of Debt .. .. .	8,65.59	5,05.66
Total ..	19,38.74	18,78.90
<b>C. Administrative Services—</b>		
18. Parliament, State/Union Territory Legislatures .. .. .	33.73	26.81
19. General Administration .. .	4,73.56	3,91.04
21. Administration of Justice .. .	97.29	85.77
22. Jails .. .. .	92.88	82.83
23. Police .. .. .	11,84.02	8,85.09
25. Supplies and Disposals .. .	4.31	4.40
26. Miscellaneous Departments .. .	34.43	22.74
Total ..	19,20.22	14,98.68



## STATEMENT NO. 1—

Receipts 1	Actuals	
	1965-66 2	1966-67* 3
	(In lakhs of rupees)	
	Part I—Consolidated	
	(1)	
<b>D. Social and Developmental Services—</b>		
XXII. Education .. .. .	1,71.17	1,40.72
XXIII. Medical .. .. .	80.67	85.84
XXIV. Public Health .. .. .	3.65	3.05
XXV. Agriculture .. .. .	1,64.10	1,84.14
XXVII. Animal Husbandry .. .. .	35.23	13.97
XXVIII. Co-operation .. .. .	36.80	26.11
XXIX. Industries .. .. .	39.20	51.00
XXXI.—Community Development Projects, National Extension Service and Local Development Works .. .. .	2.23	14.25
XXXII.—Miscellaneous Social and Develop- mental Organisations .. .. .	14.02	10.92
Total .. .. .	5,47.07	5,30.00
<b>E. Multipurpose River Schemes, Irrigation, etc.—</b>		
XXXIII. Multipurpose River Schemes .. .. .	2,68.29	2,34.39
XXXIV. Irrigation, etc., Works (Commercial)	5,48.55	3,62.40
XXXV. Irrigation, etc., Works (Non-Com- mercial) .. .. .	34.62	13.50
Total .. .. .	8,51.46	6,10.29
<b>F. Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—</b>		
XXXVII. Public Works .. .. .	1,65.31	1,01.72
Total .. .. .	1,65.31	1,01.72
<b>G. Transport and Communications (other than Roads)—</b>		
XLII. Aviation .. .. .	0.24	..(a)
XLIII. Road and Water Transport Schemes	6,77.87	6,35.40
Total .. .. .	6,78.11	6,35.40

\*Please see footnote on page 6.

(a) This head is not being operated in the State books from 1966-67.

## SUMMARY OF TRANSACTIONS—contd.

Disbursements	Actuals	
	1965-66 5	1966-67* 6
	(In lakhs of rupees)	
Fund—contd.		
Revenue—contd.		
<b>D. Social and Developmental Services—</b>		
27. Scientific Departments .. ..	2.33	2.91
28. Education .. ..	21,41.98	20,66.27
29. Medical .. ..	5,06.08	4,29.60
30. Public Health .. ..	3,24.58	2,39.10
31. Agriculture .. ..	5,69.04	5,92.26
33. Animal Husbandry .. ..	1,47.81	1,19.40
34. Co-operation .. ..	1,13.84	97.83
35. Industries .. ..	2,20.45	1,56.98
37. Community Development Projects, National Extension Service and Local Development Works .. ..	3,04.29	2,23.22
38. Labour and Employment .. ..	2,27.29	1,86.60
39. Miscellaneous Social and Developmental Organisations .. ..	33.82	34.00
Total ..	45,91.51	41,58.17
<b>E. Multipurpose River Schemes, Irrigation, etc.—</b>		
42. Multipurpose River Schemes .. ..	5,39.60	4,92.26
43. Irrigation, etc., Works (Commercial) ..	6,48.77	4,92.63
44. Irrigation, etc., Works (Non-Commercial)	89.98	1,13.93
Total ..	12,78.35	10,98.82
<b>EE. Capital Account of Multipurpose River Schemes, Irrigation and Electricity Schemes within the Revenue Account—</b>		
47. Capital Outlay on Multipurpose River Schemes .. ..	2.50	..
Total ..	2.50	..
<b>F. Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—</b>		
50. Public Works .. ..	6,87.95	5,39.67
Total ..	6,87.95	5,39.67

## STATEMENT NO. 1—

Receipts 1	Actuals	
	1965-66 2	1966-67* 3
	(In lakhs of rupees)	
	Part I—Consolidated	
	(1)	
<b>I.—Miscellaneous —</b>		
XLVIII. Contributions and Recoveries towards Pensions and other Retirement Benefits .. .. .	33.31	22.76
XLIX. Stationery and Printing .. .. .	1,06.25	53.24
LI. Forest .. .. .	1,39.72	1,15.68
LII. Miscellaneous .. .. .	4,03.17	3,74.54
Total .. .. .	6,82.45	5,66.22
<b>J. Contributions and Miscellaneous Adjustments—</b>		
LV. State's Share of Union Excise Duties .. .. .	9,12.23	8,68.46
LVI. Grants-in-aid from Central Government .. .. .	19,70.67	6,97.12
LVII. Miscellaneous Adjustments between Central, State/Union Territory Governments .. .. .	3.31	2.76
LVIII. Dividends, etc., from Commercial and other Undertakings .. .. .	14.97	11.78
Total .. .. .	29,01.18	15,80.12
<b>K. Extraordinary Items—</b>		
LX. Extraordinary Receipts .. .. .	0.84	2.21
LXI. Pre-partition Receipts .. .. .	1.43	0.02
LXI-A. Receipts connected with the National Emergency .. .. .	16.66	10.60
Total .. .. .	18.93	12.83
Total—Revenue Receipts .. .. .	1,39,43.44	1,17,00.22
Revenue Surplus .. .. .	+14,54.18	+5,53.35

\*Please see footnote on page 6.

## SUMMARY OF TRANSACTIONS—contd.

Disbursements	Actuals	
	1965-66 5	1966-67* 6
4	(In lakhs of rupees)	
Fund—contd.		
Revenue—corold.		
FF. Capital Account of Public Works (including Roads) and Schemes of Miscellaneous Public Improvements within the Revenue Account—		
52. Capital Outlay on Public Works ..	6.22	0.57
Total ..	6.22	0.57
G. Transport and Communications (other than Road)—		
55. Aviation .. .. .	10.03	(a)
57. Road and Water Transport Schemes ..	5,34.71	5,46.38
Total ..	5,44.74	5,46.38
GG. Capital Account of Transport and Communications (other than Road.) within the Revenue Account—		
61—Capital Outlay on Rail-Road Co-ordination Schemes .. .. .	13.02	18.23
Total ..	13.02	18.23
I. Miscellaneous—		
64. Famine Relief .. .. .	55.08	96.83
65. Pensions and other Retirement Benefits	1,70.05	1,55.76
67. Privy Purses and Allowances of Indian Rulers .. .. .	6.58	7.63
68. Stationery and Printing .. .. .	1,23.28	88.14
70. Forest .. .. .	2,51.17	1,85.06
71. Miscellaneous .. .. .	3,98.32	4,69.10
Total ..	10,04.48	10,02.52
J. Contributions and Miscellaneous Adjustments—		
76. Other Miscellaneous Compensations and Assignments .. .. .	3.58	4.19
Total ..	3.58	4.19
K. Extraordinary Items—		
78. Pre-partition Payments .. .. .	0.03	..
78-A. Expenditure connected with the National Emergency .. .. .	1,92.99	1,40.85
Total ..	1,93.02	1,40.85
Total—Expenditure met from Revenue ..	1,24,89.26	1,11,46.87

(a) This head is not being operated upon in the State books from 1966-67.

## STATEMENT NO. 1--

Receipts	Actuals	
	1965-66	1966-67*
1	2	3
	(In lakhs of rupees)	
	Part I--Consolidated	
	(2)	
		(3)
<b>Public Debt—</b>		
Permanent Debt .. .. .	5,10.82	4,01.66
Floating Debt .. .. .	45,17.00	27,75.33
Loans from the Central Government .. .. .	46,58.56	46,57.89
Other Loans .. .. .	1,55.53	75.76
<b>Total</b> .. .. .	<b>98,41.91</b>	<b>79,10.64</b>
<b>Loans and Advances by the State/Union Territory Governments—</b>		
Recoveries of Loans and Advances .. .. .	13,46.02	8,37.22
<b>Total</b> .. .. .	<b>13,46.02</b>	<b>8,37.22</b>
<b>Inter State Settlement—</b>		
Punjab and Haryana .. .. .	..	1,29.05
Centre and Punjab .. .. .	..	23.45
<b>Total—Inter State Settlement</b> .. .. .	<b>..</b>	<b>1,52.50</b>
<b>Total—Consolidated Fund</b> .. .. .	<b>2,51,31.37</b>	<b>2,06,00.58</b>

\*Please see footnote on page 6.

## SUMMARY OF TRANSACTIONS—contd.

Disbursements	Actuals	
	1965-66 5	1966-67* 6
	(In lakhs of rupees)	
<b>Fund—conold.</b>		
<b>Capital</b>		
<b>Capital Accounts outside the Revenue Account—</b>		
Agricultural Improvement and Research ..	43.85	4.20
Industrial and Economic Development ..	1,18.38	1,28.29
Multipurpose River Schemes .. ..	1,76.92	1,73.97
Irrigation (Commercial) .. ..	7,47.31	2,99.32
Public Works .. ..	7,23.02	3,59.94
Chandigarh Capital Outlay .. ..	35.50	41.67
Road and Water Transport Schemes ..	62.96	51.08
Commuted Value of Pensions .. ..	—0.88	—1.74
Schemes of Government Trading ..	41.89	2,38.35
Total ..	19,48.95	12,95.08
<b>Debt</b>		
<b>Public Debt—</b>		
Permanent Debt .. ..	..	..
Floating Debt .. ..	47,01.00	27,98.34
Loans from the Central Government ..	22,85.59	18,28.57
Other Loans .. ..	41.37	30.75
Total ..	70,27.96	46,57.66
<b>Loans and Advances by the State/Union Territory .</b>		
<b>Government—</b>		
Loans and Advances .. ..	39,52.44	43,49.51
Total ..	39,52.44	43,49.51
<b>Inter State Settlement—</b>		
Punjab and Haryana .. ..	..	1.49
Centre and Punjab .. ..	..	..
Total—Inter State Settlement ..	..	1.49
Total—Consolidated Fund ..	2,54,18.61	2,14,50.61-
		(c)

(a) Includes Rs. 47,27,764 met out of Contingency Fund up to 31st October 1966 recouped by a Presidential Order under section 96 of the Punjab Reorganisation Act, 1966.

## STATEMENT NO. 1—

Receipts 1	Actuals	
	1965-66 2	1966-67* 3
	(In lakhs of rupees)	
	<b>Part II—</b>	
Contingency Fund .. .. .	80·13	(a)18·23
Total—Contingency Fund ..	30·13	18·23
	<b>Part III</b>	
	<b>Debt (other than</b>	
<b>Unfunded Debt—</b>		
State Provident Funds .. .. .	1,93·82	1,65·88
Total .. .. .	1,93·82	1,65·88
<b>Deposits and Advances—</b>		
<i>Deposits bearing interest—</i>		
Deposits of Depreciation Reserve of Govern- ment Commercial Undertakings ..	80·13	70·69
Depreciation Reserve Fund—Government Presses .. .. .	4·18	2·87
Reserve Funds—Transport .. .. .	2·19	1·82
<i>Deposits not bearing interest—</i>		
Appropriation for Reduction or Avoidance of Debt .. .. .	8,93·15	5,18·96
Sinking Fund Investment Account ..	..	0·04

(a) Represents recoupment during 1966-67 of the expenditure under "61—Capital Outlay on Rail-Road Co-ordination Schemes" met out of Advances from the Contingency Fund during 1965-66.

\*Please see footnote on page 6.

## SUMMARY OF TRANSACTIONS—contd.

Disbursements	Actuals	
	1965-66 5	1966-67* 6
4		
	(In lakhs of rupees)	
<b>Contingency Fund</b>		
Contingency Fund .. .. .	18.23	(a) ..
Total—Contingency Fund ..	18.23	(a) ..
<b>Public Account</b>		
those mentioned in Part I) and Deposits		
<b>Unfunded Debt—</b>		
State Provident Funds .. .. .	55.29	85.70
Total .. .. .	55.29	85.70
<b>Deposits and Advances—</b>		
<i>Deposits bearing interest—</i>		
Deposits of Depreciation Reserve of Government Commercial Undertakings ..	41.44	51.43
Depreciation Reserve Fund—Government Presses .. .. .	..	..
Reserve Funds—Transport .. .. .	0.89	1.54
<i>Deposits not bearing interest—</i>		
Appropriation for Reduction or Avoidance of Debt .. .. .	..	0.04
Sinking Fund Investment Account .. .. .	..	..

(a) Rs. 100 under "71—Miscellaneous" which remained unrecouped before the close of 1966-67.



## STATEMENT NO. 1—

Receipts	Actuals	
	1965-66 2	1966-67* 3
	(In lakhs of rupees)	
	Part III—	
	Debt (other than those	
<b>Deposits and Advances—conold.</b>		
State Agricultural Credit Relief and Guarantee Fund .. .. .	2.00	1.05
Industrial Loan Fund .. .. .	1,88.47	96.56
Fund for Development Schemes .. .. .	(a) 0.05	—0.05
Fund for Development Schemes—Investments .. .. .	(a) ..	0.19
Fund for Village Reconstruction and Harijan Uplift .. .. .	..	3.95
Foodgrains Reserve Fund .. .. .	10.83	6.46
Deposits of Local Funds .. .. .	8,43.47	4,92.98
Civil Deposits .. .. .	56,23.16	53,02.93
Other Accounts .. .. .	21.07	87.92
Advances not bearing interest .. .. .	2,12.73	1,59.41
Suspense Accounts .. .. .	39,01.95	58,57.82
Cheques and Bills .. .. .	5.91	1.97
Departmental and Similar Accounts .. .. .	63.76	82.76
Miscellaneous .. .. .	4.72	8.04
.. .. . Total .. .. .	1,18,57.77	1,27,47.29 1,26,66.17
<b>Remittances—</b>		
Remittances .. .. .	1,16,36.35	1,04,17.04
.. .. . Total .. .. .	1,16,36.35	1,04,17.04
.. .. . Total—Public Account .. .. .	2,36,87.94	2,32,49.39
.. .. . Total—Parts I, II and III .. .. .	4,88,49.44	4,38,68.20
.. .. . Opening Cash Balance .. .. .	—5,10.24	
.. .. . GRAND TOTAL .. .. .	(b) 1,38.43 4,83,39.20	→ 4,40,06.63

(a) *Pro forma* correction of the amount posted against "Fund for Development Schemes—Investments" instead of against "Fund for Development Schemes" during 1965-66.

(b) The Cash Balance increased during 1965-66 and 1966-67 by Rs. 648.67 and Rs. 11,14.93 lakhs respectively.

\*Please see footnote on page 6.

## SUMMARY OF TRANSACTIONS—concl'd.

Disbursements	Actuals	
	1965-66 5	1966-67* 6
4		
	(In lakhs of rupees)	
Public Account—concl'd.		
mentioned in Part I) and Deposits—concl'd.		
Deposits and Advances—concl'd.		
State Agricultural Credit Relief and Guarantee Fund .. .. .	..	..
Industrial Loan Fund .. .. .	1,42.30	52.38
Fund for Development Schemes .. .. .	..	..
Fund for Development Schemes—Investments	..	..
Fund for Village Reconstruction and Harijan Uplift .. .. .	63.16	22.32
Foodgrains Reserve Fund .. .. .	(a)	..
Deposits of Local Funds .. .. .	8,72.91	—1,30.33
Civil Deposits .. .. .	52,31.43	54,24.90
Other Accounts .. .. .	17.52	14.33
Advances not bearing interest .. .. .	2,12.42	1,65.35
Suspense Accounts .. .. .	47,05.40	61,44.21
Cheques and Bills .. .. .	2.99	2.15
Departmental and Similar Accounts .. .. .	74.80	80.10
Miscellaneous .. .. .	5.29	1,16.39
Total .. .. .	1,13,70.55	1,19,44.81
Remittances—		
Remittances .. .. .	1,13,38.09	94,52.57
Total .. .. .	1,13,38.09	94,52.57
Total—Public Account .. .. .	2,27,63.93	2,14,83.08
Total—Parts I, II and III .. .. .	4,82,00.77	4,29,33.69
Adjustment of Cash Balance made by the Reserve Bank as a result of reorganisa- tion		
Haryana .. .. .	..	—1,06.54
Union (For Himachal and Chandigarh)	..	—73.88
Closing Cash Balance .. .. .	1,38.43	12,53.36(b)
GRAND TOTAL .. .. .	4,83,39.20	4,40,06.63

(a) Rs. 107.

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

*(i) Progressive Capital Outlay to end of 1966-67*

Serial No.	Nature of Expenditure	Expenditure to end of 1965-66	Expenditure during 1966-67	Allocated to successor States	Expenditure to end of 1966-67
1	2	3	4	5	6
					(In lakhs of rupees)
1	95—Capital Outlay on Schemes of Agricultural Improvement and Research .. ..	3,59-93	4-20	55-71	3,08-42
2	96—Capital Outlay on Industrial and Economic Development ..	(a)9,41-97	1,28-29	1,75-71	8,94-55
3	98—Capital Outlay on Multipurpose River Schemes .. ..	(b)1,37,60-69	1,73-97	..	1,39,34-66
4	99—Capital Outlay on Irrigation, etc., Works (Commercial) .. ..	(c)87,25-51	2,99-32	19,88-77	70,36-06
5	100—Capital Outlay on Irrigation, etc., Works (Non-Commercial) ..	21-80	..	..	21-80
6	103—Capital Outlay on Public Works .. ..	62,16-98	3,59-94	..	65,76-92

(a) Includes :—

(i) Rs. 20-53 lakhs on account of net profit accrued during 1957-58 to 1963-64 correctly creditable to "LVIII—Dividends etc." erroneously credited under this head.

(ii) Rs. 0-91 l khs on account of cost of stores and spare parts taken over by the "PEPSU Road Transport Corporation" from the defunct PEPSU Roadways transferred pro forma to "114—Capital Outlay on Road and Water Transport Schemes".

(b) Excludes Rs. 2,54-34 lakhs adjusted pro forma on account of expenditure incurred during 1962-63 treated as loan to the Punjab State Electricity Board from 1st February, 1963.

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

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

*(i) Progressive Capital Outlay to end of 1966-67—concl'd.*

Serial No.	Nature of Expenditure	Expenditure to end of 1965-66	Expenditure during 1966-67	Allocated to successor States	Expenditure to end of 1966-67
1	2	3	4	5	6
					(In lakhs of rupees)
7	105—Chandigarh Capital Outlay .. ..	18,09-56	41-67	18,51-23	..
8	109—Capital Outlay on Other Works .. ..	4-90	..	..	4-90
9	114—Capital Outlay on Road and Water Transport Schemes .. ..	(a)7,41-38	51-08	3,19-29	4,73-17
10	119—Capital Outlay on Forests .. ..	0-84	..	..	0-84
11	120—Payments of Commuted Value of Pensions .. ..	52-91	—1-74	22-90	28-27
12	124—Capital Outlay on Schemes of Government Trading .. ..	(b)70-78	2,38-35	..	3,09-13
13	125—Appropriation to the Contingency Fund .. ..	1,00-00	..	..	1,00-00
	Grand Total .. ..	3,28,07-25	12,95-08	44,13-61	2,96,88-72

(a) (i) Includes Rs. 37-03 lakhs on account of expenditure up to 1965-66 previously exhibited under "112—Capital Outlay on Aviation". This head has been abolished from 1st April, 1965.

(ii) Excludes Rs. 0-91 lakhs. See footnote (a) (ii) on page 18.

(b) (i) Excludes Rs. 0-91 lakh adjusted pro forma on account of claims of non-Muslim depot holders from Pakistan as verified by the Civil Supplies Partition Sub-Committee.

(ii) Includes Rs. 1-23 lakhs adjusted pro forma on account of profits in respect of "Motor Transport Organisation" which had since been wound up and which had remained unadjusted.

## EXPLANATORY NOTES

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

2. 98—*Capital Outlay on Multipurpose River Schemes*—The progressive expenditure includes capitalised interest charges in respect of Bhakra Dam (Rs. 32.73.40 lakhs) and Beas Dam Project (Rs. 1.32 lakhs).

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

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

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

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

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

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

4. The details of amounts allocated so far to the successor states are indicated in Statement No. 13.

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

*(ii) Revenue expenditure temporarily capitalised*

Major Head	Amount capitalised		Amount written back to Revenue		Amount outstanding to be written back	
	During 1966-67	To end of 1966-67	During 1966-67	To end of 1966-67		
	2	3	4	5		
1					6	
						(In lakhs of rupees)

99—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)—

Grants to Panchayat Samities for Lift Irrigation in Hilly and Semi-hilly Areas

..	1.36	..	..	1.36
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The terms and conditions for the write-back of the expenditure to Revenue Account have not yet been intimated by Government (November, 1967).

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

Serial No.	Name of Project	Direct Capital Outlay		Revenue Receipts during 1966-67		
		During the year 1966-67	To end of the year 1966-67	Direct Receipts	Indirect Receipts	Total Revenue Receipts
1	2	3	4	5	6	7
						(In lakhs)
<i>A—Irrigation Works—</i>						
<i>(1) Productive—</i>						
1	Upper Bari Doab Canal .. ..	5.06	2,33.54 (a)	57.64	0.68	58.32
2	Sirhind Canal ..	0.81	4,38.04 (a)	1,30.36	..	1,30.36
3	Government Central Workshop ..	..	-2,54.37	..	..	..
4	Sutlej Valley Project (Eastern Canal)	0.76	2,54.11	77.82	..	77.82
5	Shah Nahar Canal	1.07	35.46	0.11	..	0.11
6	Madhopur Beas Link	2.66	3,29.00	..	..	..
Total—(1) Productive		10.36	10,35.78	2,65.93	0.68	2,66.61

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

### FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT

Direct working expenses during the year	Net Revenue excluding interest		Interest on Capital	Net profit or loss after meeting interest		
	Surplus of revenue over expenditure (+) or expenditure over revenue (-)	Rate per cent on capital outlay to end of the year 1966-67		Surplus of revenue over expenditure (+) or expenditure over revenue (-)	Rate per cent on capital outlay to end of the year 1966-67	
8	9	10	11	12	13	
of rupees)						
	44.80	+13.43	+5.76	8.89	+4.54	+1.94
	74.10	+56.26	+12.84	17.02	+38.64	+8.82
	..	..	..	-10.44	+10.44	+4.10
	10.60	+67.16	+26.43	9.95	+57.21	+22.51
	2.38	-2.27	-6.40	1.33	-3.60	-10.15
	..	..	..	14.24	-14.24	-4.33
	1,32.03	1,34.58	+12.99	41.59	+92.99	+8.98



## EXPLANATORY NOTES

1. The following projects, which appeared in the Finance Accounts, 1955-56, have been omitted from this Statement as these have either wholly gone over to the new State of Haryana or the region-wise allocation of the expenditure on these Projects, is not yet known—

(A) *Productive*—

- (i) Western Jumna Canal,
- (ii) Munak Tubewell Scheme,
- (iii) Radaur Tubewell Scheme,
- (iv) Technical Cooperation Assistance Schemes,
- (v) Bhakra Dam Project.

(B) *Unproductive*—

- (i) Ghaggar Canal,
- (ii) Jagadhri Tubewell Project.

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

*Productive Schemes*—Soil Conservation and Land Reclamation Scheme.

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

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

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

3. 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.

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 the year 1966-67, the projects at serial Nos. 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. The reasons for non-appearance of any revenue receipts/working expenses against “Madhopur Beas Link” are also under investigation.

The Government Central Workshop at serial No. 3 on its acquisition by the Punjab Government in October, 1946, was allotted to the Irrigation Department for manufacturing Tools and Plant, etc., for the Department. It was transferred to Railways with effect from 1st June, 1956, but the liabilities on account of capital expenditure on the project and the clearance of balances under “Suspense” and “Remittances” are still awaiting adjustments.

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

## STATEMENT NO. 4—DEBT POSITION

*(\*) Statement of Borrowings*

Nature of Borrowing	Amount on 1st April, 1966	Debt raised during the year	Debt discharged during the year	Allocated to successor States	Amount on 31st March, 1967	Net increase (+) or decrease (—)
1	2	3	4	5	6	7
(In crores of rupees)						
<b>I—Public Debt—</b>						
Permanent Debt ..	16.11	4.02	..	..	20.13	+4.02
Floating Debt ..	0.30	27.75	27.98	0.07	..	-0.23
Loans from the Central Government	3,63.02	46.58	18.29	1,82.97	2,08.34	+28.29
Other Loans ..	9.87	0.76	0.31	4.08	6.24	+0.45
<b>Total I—Public Debt</b>	<b>3,89.30</b>	<b>79.11</b>	<b>46.58</b>	<b>1,87.12</b>	<b>2,34.71</b>	<b>+32.53</b>
<b>II—Unfunded Debt</b>	<b>11.77</b>	<b>1.66</b>	<b>0.86</b>	<b>2.80</b>	<b>9.77</b>	<b>+0.80</b>
<b>Grand Total ..</b>	<b>4,01.07</b>	<b>80.77</b>	<b>47.44</b>	<b>1,89.92</b>	<b>2,44.48</b>	<b>+33.33</b>

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

## EXPLANATORY NOTES

1. *Permanent Debt*—This category covers long-term loans raised in the open market to finance certain projects. During the year a loan of Rs. 4.02 crores bearing interest at 5½ per cent was raised by the Punjab Government at a discount of 2 per cent and was entirely realised in cash. This is redeemable at par in 1978.

In accordance with the provisions of 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 as 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 the 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 212-213.

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

(a) *Depreciation Fund*—A sum equal to 1½ per cent of the total nominal amount of the loans is set apart to form a Depreciation Fund for purchasing the securities of the loans for cancellation.

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

The balances in the Funds at the commencement and end of 1966-67 are given below:—

Fund	Balance on 1st April, 1966	Addition during the year	With-drawal during the year	Amount allocated to successor States	Balance on 31st March, 1967
1	2	3	4	5	6
(In lakhs of rupees)					
Depreciation Funds ..	89.46	12.51	..	45.10	56.87
Sinking Funds ..	5,20.12	81.31	..	2,63.75	3,37.68
Total ..	6,09.58	93.82	..	3,08.85	3,94.55

Out of the total balance in the Sinking Funds, a sum of Rs. 91.55 lakhs stood invested as at the end of March, 1967, 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 the food procurement programme of the State Government and ways and means advances from the Reserve Bank of India including the short-falls in the cash balances with the Bank, which are repayable within twelve months.

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

No treasury bills were issued during the year.

While there was an uncovered deficit of Rs. 30 lakhs of the previous year, ways and means advances aggregating Rs. 22·00 crores were obtained from the Reserve Bank of India during the period under review. Further, short term loans aggregating Rs. 3·50 crores were also obtained from the Commercial Banks. These were repaid to the extent of Rs. 22·30 crores on account of ways and means advances and Rs. 3·43 crores on account of short term loans, leaving a balance of Rs. 0·07 crore on account of short term loans which was allocated to Haryana State. A sum of Rs. 19·24 lakhs on account of interest (Rs. 3·16 lakhs on ways and means advances and Rs. 16·08 lakhs on short term loans) was paid (at rates ranging from 5 per cent to 6 per cent on ways and means advances and 7½ per cent on short term loans during the year. The short-falls in the minimum balance amounted to Rs. 8·10 crores (Rs. 2·25 crores during the pre-reorganisation period and Rs. 5·85 crores treated as notional shortfall due to allocation of debit balances of composite Punjab State in the post-reorganisation period). These were repaid during the year together with an interest of Rs. 0·14 lakh on Rs. 2·25 crores.

3. *Loans from the Central Government*—A statement of loans taken by the State Government is given in Statement No. 17 at pages 212—215.

The balances of the loans taken by the composite Punjab State and outstanding on 31st October, 1966 except those of Bhakra Nangal Project loans, Beas Project loans, loans obtained from Agency for International Development for Delhi 'C' Thermal Power Station, loans in respect of assets at Faridabad transferred by the Government of India to the Punjab State Electricity Board and the loan to Jullundur Improvement Trust, have been allocated provisionally among the successor States of Punjab, Haryana, Himachal and Union in the agreed ratio of 49·58 : 33·80 : 6·50 : 10·12 respectively in accordance with the provisions of Section 54 of the Punjab Reorganisation Act, 1966. Similarly, the Bhakra Nangal Project and Beas Project loans have been allocated provisionally in the ratio of 53 : 47 and 60:40 respectively between the States of Punjab and Haryana. The Union's share at 10·12 per cent which is not to be paid or recovered by the Central Government has been dropped. However, the ways and means advances have been allocated among the successor States of Punjab, Haryana and the Union in the population ratio viz., 54·84:37·38:7·78 as explained below in a separate paragraph.

The terms and conditions of repayment in respect of loans obtained from Agency for International Development for Delhi 'C' Thermal Power Station amounting to Rs. 1·39 crores received upto the end of the year 1966-67, have not yet been settled. No re-payment has been made in respect of these loans

either towards principal or interest. All other loans are being repaid in accordance with the prescribed terms and conditions.

The repayment of rehabilitation loans outstanding on 31st March, 1956 is arranged with reference to the amounts actually realised from the displaced persons in accordance with the terms and conditions agreed to between the Government of India and the State Government. A package deal regarding losses on loans advanced to the Punjab Government for rehabilitation of displaced persons was entered into between the State Government and the Government of India in March, 1965. According to the terms of this agreement, the Government of India accepted liability to the extent of 65% of the outstanding amount of loans as on 1st January, 1964, subject to the condition that the payment of the balance 35% is made by the State Government before 31st March, 1965. The outstanding amount of loans was tentatively reckoned at Rs. 1.67 crores on the 1st January, 1964. Out of Rs. 58 lakhs payable by the State Government as their share, a sum of Rs. 20 lakhs was paid in cash and the balance (Rs. 38 lakhs) was set off against the earlier overpayments of loans. The Government of India sanctioned the write off of Rs. 77 lakhs during the year 1966-67 and an amount of Rs. 42 lakhs was adjusted in the post re-organisation accounts against the share of the debt liability of the Punjab State. The reconciliation of the outstanding amount of loans as on 1st January, 1964 is in progress. Mean-while, recoveries effected against the verified claims of displaced persons are being adjusted towards repayment of these loans.

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

The ways and means advances for Plan schemes aggregating Rs. 14.42 crores were received by the composite Punjab State upto 31st October, 1966, during the year under review and the same were allocated amongst the successor States in population ratio; the share of Punjab State being Rs. 7.91 crores. A further amount of Rs. 1.62 crores was received by the Punjab State during the post re-organisation period. Out of the total ways and means advances of Rs. 9.53 crores, Rs. 5.07 crores have been adjusted as loans for the State Plan schemes as well as Centrally sponsored schemes and Rs. 3.16 crores as grants, leaving a balance of Rs. 1.30 crores. The matter regarding adjustment of this balance is under correspondence with the Government of

In li.

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

Name of the Sinking Fund	Balance on 1st April, 1966	Addition during the year 1966-67	With-drawal during the year 1966-67	Amount allocated to successor States	Balance on 31st March, 1967
1	2	3	4	5	6
(In lakhs of rupees)					
1 Loans received for Bhakra Nangal Project by (a) the former P.E.P.S.U. State	1,43.33	..	..	67.36	75.97
(b) the Government of Punjab	15,33.32	4,10.03	..	7,25.38	12,17.97
2 Loans received out of consolidated open market borrowings of the Government of India	76.02	15.08	..	38.33	52.77
Total ..	17,52.67	4,25.11	..	8,31.07	13,46.71

Out of the total balance in the Sinking Fund for repayment of loans received for Bhakra Nangal Project, a sum of Rs. 2,89.47 lakhs (53% of the balance with the composite Punjab State as on 31st October, 1966 allocated provisionally to Punjab) stood invested, as at the end of March, 1967, in the securities of Government of India.

4. *Other Loans*—Particulars of the outstanding loans will be found in Statement No. 17 at pages 216—217.

The balances in the loans from National Agricultural Credit (Long term operation) Fund of the Reserve Bank of India and the Life Insurance Corporation of India as on 31st October, 1966 have been allocated among the States of Punjab, Haryana, Union (for Chandigarh) and Himachal Pradesh in the agreed ratio of 49.58:33.80 : 10.12 : 6.50 respectively. The allocation in respect of National Agricultural Credit (L.T.O.) Fund has, however, not been carried out by the Reserve Bank of India in their books. The allocation in respect of balances in the loans from the National Co-operative Development Corporation and the Central Warehousing Board as on 31st October, 1966 is yet to be done and the matter is under co-operation with the Punjab Government. The entire balance in the loans from the

Tea Board, Calcutta as on 31st October, 1966, has been allocated to Himachal Pradesh, as the Bir Co-operative Tea Factory for which the loan was advanced, falls under the jurisdiction of that State.

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

(ii) *Other Obligations*

In addition to the above, the following also constitute the liability of State Government. This relates to the balances at the credit of earmarked and other funds as also certain deposits, to the extent to which they have not been invested but are merged with general cash balance of Government. The amount of such liability at the end of March, 1967 stood at Rs. 44.47 crores as indicated below; further details are given in Statement Nos. 16 and 19.

Nature of obligation	Amount on 1st April, 1966	Receipts during the year	Repayments during the year	Allocated to successor States	Balance on 31st March, 1967	Net increase (+) or decrease (-) during the year
1	2	3	4	5	6	7
	(In crores of rupees)					
Interest bearing obligations, such as Depreciation Reserve Funds of Commercial Undertakings, etc.	3.07	0.75	0.53	1.60	1.69	+0.22
Non-interest bearing obligations, such as Deposits of Local Funds, Civil Deposits and other Earmarked Funds, etc.	42.07	64.81	53.84	10.26	42.78	+10.97
Total	45.14	65.56	54.37	11.86	44.47	+11.19

(iii) *Service of Debt*

(a) *Interest on Debt and other Obligations*—The outstanding gross debt and other obligations after allocating Rs. 2,01.78 crores to the successor States and the total net amount met from the revenue during the years 1965-66 and 1966-67 on account of interest charges were as shown below:—

(In crores of rupees)

	1965-66	1966-67	Net increase (+) or decrease (-)
Gross Debt and other obligations outstanding at the end of the year	4,46.21	2,88.95	+144.52



		(In crores of rupees)		
		1965-66	1966-67	Net increase(+) or decrease(-)
<b>(i) Interest paid by Government—</b>				
<b>(a) On Public Debt and Unfunded Debt .. .. .</b>				
		10.59	13.61	+3.02
<b>(b) On other obligations ..</b>				
		0.14	0.12	-0.02
<b>Total ..</b>		<b>10.73</b>	<b>13.73</b>	<b>+3.00</b>
<b>(ii) Deduct—</b>				
<b>Interest received on loans and advances given by Government ..</b>				
		-9.18	-9.11	+0.07
<b>Interest realised on Investment of Cash Balances .. .. .</b>				
		-0.30	-0.35	-0.05
<b>(iii) Net amount of interest charges ..</b>				
		1.25	4.27	+3.02
<b>(iv) Percentage of gross interest—item (i) to total revenue receipts ..</b>				
		7.70	11.74	+4.04
<b>(v) Percentage of net interest—item (iii) to total revenue receipts ..</b>				
		0.90	3.65	+2.75

There were in addition certain other receipts and adjustments totalling Rs. 7.17 crores such as interest received from commercial departments, interest portion of equated payments on account of commuted value of pensions, etc.

Government also received during the year a sum of Rs. 11.77 lakhs by way of dividends on investments in the commercial undertakings. These investments were made mainly out of borrowed funds.

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

		(In crores of rupees)		
		1965-66	1966-67	Net increase(+) or decrease (-)
<b>Contribution to Sinking Funds ..</b>		<b>8.66</b>	<b>5.06</b>	<b>-3.60</b>

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

(i) Statement of Loans and Advances .

Categories of Loans and Advances	Amount out-standing on 1st April, 1966	Amount paid during the year	Amount repaid during the year	Amount allocated to successor States	Amount out-standing on 31st March, 1967	Net addition during the year
1	2	3	4	5	6	7
(In crores of rupees)						
Loans to Municipalities—						
(i) Loans under the National Water Supply and Sanitation Scheme ..	3.22	0.06	0.05	1.54	1.69	+0.01
(ii) Other Loans ..	0.87	0.03	0.01	0.43	0.46	+0.02
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 ..	28.46	5.92	4.70	7.69	21.99	+1.22
Loans and Advances to Displaced Persons ..	-1.63	-0.05	0.14	0.55	-2.37	-0.19
Miscellaneous Loans and Advances—						
(i) Loans under the Punjab State Aid to Industries Act, 1935 ..	1.76	0.05	-0.03	1.02	0.82	+0.08
(ii) Loans under the Low/Middle Income Group Housing Scheme ..	10.89	0.48	0.25	5.26	5.86	+0.23
(iii) Loans to Village Panchayats for Revenue Earning Schemes ..	0.55	0.04	0.03	0.27	0.39	+0.01
(iv) Loans for building houses at Chandigarh	3.99	0.18	0.01	..	4.16	+0.17
(v) Other Loans ..	4.42	1.14	0.41	1.97	3.18	+0.73
Total—Miscellaneous Loans and Advances ..	21.71	1.89	0.67	8.52	14.41	+1.22
	(a)					

\* Amount repaid is Rs. 12,088.

(a) Excludes Rs. 1.45-08 crores, transferred to "Advances under Special Laws".

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

(i) Statement of Loans and Advances—conclld.

1	2	3	4	5	6	7
Loans and Advances under the Community Development Programme ..	4.85	0.81	0.48	0.13	5.05	+0.33
Advances under Special Laws—						
Loans to Punjab State Electricity Board ..	1,45.08	31.97	0.01	..	1,79.60	+31.98
	(b)2.54					
Loans to Government Servants, etc. ..	0.89	2.87	2.33	0.60	0.83	+0.54
Grand Total ..	2,06.03	43.50	8.37	19.46	2,21.70	+35.13

A more detailed account is given in Statement No. 18 at pages 218-227.

## (ii) Recoveries in arrears

According to the orders issued by Government in December, 1961 the Administrative Departments are required to intimate to Audit by the 10th of August every year the arrears in the recovery of principal and the realisation of interest in respect of the loans, the detailed accounts of which are maintained by the departmental officers. Out of 128 statements due for the year 1966-67 from 14 departmental officers, no statement has been received so far (November, 1967).

As regards loans to Municipalities, District and other Local Fund Committees, etc., the detailed accounts of which are maintained in the Audit Office, the amounts overdue at the end of 1966-67 are as indicated below—

(In lakhs of rupees)			
	Year in which the amount fell due	Principal	Interest
Loans to Punjab State Electricity Board	1961-62	..	39.72
	1962-63	..	1,82.86
	1963-64	..	1,53.15
	1964-65	..	10.93
	1965-66	..	50.21
	1966-67	..	1,17.05
	Total	..	5,44.92

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

(In lakhs of rupees)

	Year in which the amount fell due		
		Principal	Interest
Loans to District and other Local Fund Committees	Upto 1963-64	0.03	0.02
	1964-65	0.02	0.02
	1965-66	0.02	0.01
	1966-67	0.01	0.01
	Total	0.08	0.06
Loans to Landholders and other Notabilities	Upto 1962-63	0.60	0.04
	1965-66	0.05	..
	Total	0.65	0.04
Loans to Municipalities	Upto 1962-63	0.06	0.07
	1963-64	0.07	0.02
	1964-65	0.14	0.10
	1965-66	0.43	0.32
	1966-67	0.19	0.36
	Total	0.89	0.87

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

The statement given below indicates the guarantees given by the Government of the Punjab in respect of loans, etc., raised by Statutory Corporations Local Bodies, Co-operative Banks and Societies and other institutions and outstanding as on 31st March, 1967. No law has been passed under the provisions of Article 293(1) of the Constitution laying down the limits within which Government may give guarantee on the security of the Consolidated Fund of the State.

Guarantees for loans, debentures, bonds, etc., raised	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March, 1967
1	2	3
	(In lakhs of rupees)	
(i) Statutory Corporations and Boards .. .. .	7,65.53	7,65.00
(ii) Co-operative Banks and Societies .. .. .	41,33.78	16,89.62
(iii) Local Bodies .. .. .	1,04.00	84.68
(iv) Private Companies .. .. .	1.28	1.28
(v) Private Individuals .. .. .	2.00	2.00
Total .. .. .	50,06.59	25,42.58

The particulars of guarantees given by Government and outstanding on 31st March, 1967 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, 1967
1	2	3
	(In lakhs of rupees)	
<i>Statutory Corporations and Boards—</i>		
(a) Standing guarantees to Central Bank of India (Rs. 20 lakhs) and other Banks (Rs. 1,60 lakhs) for overdraft facilities to Punjab State Electricity Board .. .. .	1,80.00	1,80.00
(b) Guarantee for loans raised in the open market by the Punjab State Electricity Board .. .. .	1,75.00	1,75.00
(c) Guarantee for payment of redeemable bonds issued by the Punjab Financial Corporation .. .. .	4,00.53	4,00.00

Name of the public or other body for which the guarantee has been given and brief nature of the guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March, 1967
1	2	3
(In lakhs of rupees)		
<i>Statutory Corporations and Boards—concl.</i>		
(d) Guarantee to the State Bank of India/ Punjab National Bank, Ltd., for loan to the Small Scale Industries Corporation, Ltd. . . . .	10.00	10.00
Total—Statutory Corporations and Boards	7,65.53	7,65.00
<i>Co-operative Banks and Societies—</i>		
(a) <i>Co-operative Banks—</i>		
(i) Guarantee for repayment of debentures floated by the Punjab State Co-operative Land Mortgage Bank, Ltd., Chandigarh	9,10.00	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 . .	30,09.84	9,38.70
(iii) Guarantee for repayment of principal and interest taken by the Central Co-operative Banks, Guardaspur, Amritsar and Karnal* from the Punjab State Co-operative Bank . . . . .	1.44	1.44
Total—Co-operative Banks . .	39,21.28	15,02.96
(b) <i>Co-operative Societies—</i>		
(i) Guarantees given in respect 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 . . . . .	5.00	3.00
(ii) Guarantee given to the Industrial Financial Corporation of India in respect of repayment of 50% of the loan taken by the Janta Co-operative Sugar Mills, Bhogpur . . . . .	22.50	5.66

\*Allocation to the successor states for guarantee given in respect of the Central Co-operative Bank, Karnal is yet to be made. Necessary details for this are being ascertained from the State Govt.

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, 1967 (In lakhs of rupees)
1	2	3
<i>Co-operative Banks and Societies—concl'd.</i>		
<i>(b) Co-operative Societies—concl'd.</i>		
<i>(iii) Guarantees given in respect of loans raised by the Doaba Co-operative Sugar Mills, Ltd., Nawanshahar from—</i>		
(1) Industrial Financial Corporation of India—50% .. .. .	45.00	45.00
(2) Central Co-operative Bank, Ltd., Nawanshahar—100% .. .. .	30.00	30.00
<i>(iv) Guarantees given in respect of loans raised by the Morinda Co-operative Sugar Mills, Morinda from—</i>		
(1) Industrial Financial Corporation of India—50% .. .. .	45.00	41.50
(2) Central Co-operative Bank Ltd. Rupar—100% .. .. .	5.00	5.00
Total—Co-operative Societies ..	2,12.50	1,86.66
Total—Co-operative Banks and Societies ..	41,33.78	16,89.62
<i>Local Bodies—</i>		
Guarantee to the Life Insurance Corporation of India for the repayment of principal and interest on loans granted by the Corporation to 31 Municipal Committees in the State .. .. .	1,04.00	84.68
Total—Local Bodies ..	1,04.00	84.68
<i>Private Companies—</i>		
(a) Guarantee given to the Punjab Financial Corporation for loans advanced by it to the Amritsar Swadesh Woollen Mills, Amritsar .. .. .	1.28	1.28
Total—Private Companies ..	1.28	1.28
<i>Private Individuals—</i>		
Guarantee given to the Punjab National Bank, Ltd., for repayment of principal and interest on loan given by it to a film producer in Bombay .. .. .	2.00	2.00
Total—Private Individuals ..	2.00	2.00

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

As on 1st April, 1966    As on 31st October, 1966    As on 31st March, 1967

. (In lakhs of rupees)

*(a) General Cash Balance*

1. Cash in Treasuries ..	5.78	11.06	4.21
2. Deposits with the Reserve Bank	3,13.07	—334.49	12,49.15
3. Deposits with other Banks ..	..	*	*
Total	3,18.85	—323.33	12,53.36
	(a)		(c.f. page 211)

4. Investments held in the "Cash Balance Investment Account"	3,84.88	424.59	6,24.99
	(c.f. page 258)	(c.f. page 203)	
Total (a) ..	7,03.73	10.26	18,78.35

*(b) Other Cash Balances and Investments—*

(i) Cash with the Departmental Officers, viz., Postal (erstwhile P.E.P.S.U.) Public Works, etc.	40.28	46.63	37.63
	(c.f. page 265)	(c.f. page 260)	(c.f. page 205)

(ii) Permanent Advances for contingent expenditure with Departmental Officers	4.26	4.26	3.20
	(c.f. page 254)	(c.f. page 199)	

(iii) Investments of Earmarked Funds	9,90.47	999.20	6,40.45
	(c.f. page 242 and 252)	(c.f. page 231)	

Total (b) ..	10,35.01	1041.09	6,81.28
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Total (a) and (b) ..	17,38.74	11,42.35	25,59.63
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**EXPLANATORY NOTES**

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

\*See note 3 below the Statement.

(v) See explanatory note 1 (iii) below Statement No. 8 at Page 45.



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

Besides the amount of Rs. 0.30 crore outstanding from the previous year, ways and means advances amounting to Rs. 14.17 crores during pre-reorganisation and Rs. 7.83 crores during post-reorganisation period were obtained on 37 occasions and interest (at rates varying between 5 per cent and 6 per cent) amounting to Rs. 2.97 lakhs and Rs. 0.19 lakh during the pre and post reorganisation periods respectively was paid thereon during 1966-67.

Ways and means advances are granted by the Bank only upto a limit mutually agreed upon between the Bank and the Government and if even after the maximum advance is given, the cash balance is below the minimum, the deficiency is left uncovered, but the Bank charges interest on such shortfalls. There were 30 such occasions when the shortfalls were left uncovered. The shortfalls on these occasions aggregated Rs. 8.10 crores. These were repaid in full during the year. Government paid interest at the rate of 5 to 6 per cent amounting to Rs. 0.14 lakh on the shortfalls.

Short-term loans on cash credit basis aggregating Rs. 3.50 crores (allocated to Haryana Rs. 7 lakhs) were obtained from other Banks to finance the food procurement programme of the State Government and interest of Rs. 16.08 lakhs at the rate of 7½ per cent was paid on these loans.

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

2. The accounts of the State Government for a particular year are kept open in the books of the Reserve Bank of India up to the 25th April of succeeding year for monetary settlement in respect of inter-Governmental transactions advised to the Reserve Bank of India up to that date. The balance under 'Deposits with the Reserve Bank' represents the balance according to Government Accounts which include such adjustments and does not represent balance reported by the Bank as on the 31st March, 1967.

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

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

				(In lakhs of rupees)
Government of India Treasury Bills	..	..	..	3,35.00
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	..	..	..	114.67
Fixed Deposit Kapurthala	..	..	..	0.10
Total				6,24.99

The interest realised during the year on these investments amounted to Rs. 34.63 lakhs.

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

6. The details of investments in the shares of Joint Stock Companies from out of the earmarked funds have been given in Statement No. 14. These include investments in Shri Udai Bhan Industries Ltd. (Rs. 0.88 lakh), which is under liquidation. In the case of investments made through M/s Shamji Karamji, Bombay (Rs. 9.05 lakhs) a decree has been obtained to recover the amount and information regarding actual recovery is awaited.

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

The following is a summary of the balances as on 31st March, 1967:—

Debit Balances	Section of the General Account	Name of Account	Page	Credit Balances
1	2	3	4	5
Rs.	A to N and Part of Section T	Government Account	44	Rs.
21,85,49,513				
		<b>Consolidated Fund—</b>		
	O	Public Debt ..	181	2,34,71,81,029
2,21,70,24,873	Q	Loans and Advances by the State/Union Territory Governments	183	
		<b>Contingency Fund—</b>		
		Contingency Fund ..	185	99,99,900
		<b>Public Account—</b>		
	S	Unfunded Debt ..	185	9,76,85,629
	T	Deposits and Advances—		
		(i) Deposits bearing interest—		
		Gross balance ..	187	1,68,92,550
6,400		Investments ..	187	
		(ii) Deposits not bear- ing interest—		
		Gross balance ..	197	49,18,74,917
6,40,38,200		Investments ..	197	
86,36,929		(iii) Advances not bear- ing interest ..	199	
		(iv) Suspense—		
6,24,98,625		Investments ..	203	
10,64,89,829		Other Items (Net) ..	205	
	U	<b>Remittances—</b>		
16,10,53,516		I—Remittances within India ..	209	
12,53,36,140	X	Cash Balance (Clos'ng)	211	
2,96,36,34,025		<b>Total ..</b>		<b>2,96,36,34,025</b>

## EXPLANATORY NOTES

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

Under the system of book keeping followed in the Indian Government Accounts, the amounts booked under revenue, capital and other transactions of Government, in respect of which the balances are not carried forward from year to year are closed to a single head called, "Government Account". The balance under this head represents the cumulative result of all such transactions so that after adding thereto the balances under Debt, Deposit, Remittance heads and Contingency fund, the closing cash balance at the end of the year may be worked out and proved. The Government Account for 1966-67 given below will show how the net amount at the end of the year has been arrived at:—

Dr. Rs.	Details	Cr. Rs.
11,86,43,238	A—Amount at the debit of the Government Account as on 1st April, 1966	
	B—Revenue Receipts .. ..	1,17,00,22,044
1,11,46,87,107	C—Expenditure on Revenue Account	
12,95,08,120	D—Capital Expenditure outside the Revenue Account	
1,08,34,742	E—Miscellaneous	
	F—Inter State Settlement .. ..	1,51,01,650
	G—Amount at the debit of the Government Account as on 31st March, 1967 ..	21,85,49,513
1,40,36,73,207	Total ..	1,40,36,73,207

The amount at the debit as on 1st April, 1966 differs by Rs. 1,85,32,26,836 from the amount shown in the Finance Accounts for 1965-66 owing to—

(i) *Pro-forma* dropping of capital expenditure of Rs. 2,54,34,000 booked under the head 98—Capital Outlay on Multipurpose River Schemes—Bhakra Nangal Project-I. Bhakra Dam—Irrigation Branch Portion during 1962-63 treated as loan to the Punjab State Electricity Board with effect from 1st February, 1963,

(ii) *Pro-forma* 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. 1,80,97,51,242 (net credit) :

O—Public Debt .. ..	Rs. 1,87,11,51,374 (Credit)
Q—Loans and Advances by the State/ Union Government .. ..	Rs. 19,45,37,563 (Debit)
S—Unfunded Debt .. ..	Rs. 2,80,22,750 (Credit)

## T—Deposits and Advances—

(i) Deposits bearing interest— Gross .. .. .	Rs.	1,60,21,302 (Credit)
(ii) Deposits not bearing interest— Gross .. .. .	Rs.	13,76,38,217 (Credit)
Investments .. .. .	Rs.	3,49,80,391 (Debit)
(iii) Advances not bearing interest	Rs.	5,77,138 (Debit)
(iv) Suspense—Gross .. .. .	Rs.	21,76,229 (Credit)
Investment .. .. .	Rs.	1,34,60,897 (Debit)
(v) Remittances .. .. .	Rs.	17,02,641 (Debit)
Net Total .. .. .	Rs.	1,80,97,51,242 (Credit)

(iii) An adjustment of Rs. 1,80,41,944 (net credit) carried out by the Reserve Bank of India while allocating the cash balance of the composite State of Punjab as on 31st October, 1966 amongst the successor States.

(iv) Rs. 300 (credit) have been incorporated *proforma* under the head Departmental and Judicial Deposits—Civil Deposits—Account of Court Deposits transferred from Pakistan, and

(v) Rs. 50 (credit) representing the amount of Permanent Advance deposited by the Superintendent of Police, Ludhiana prior to Partition adjusted *proforma*.

The amount of Rs. 1,08,34,742 shown against 'E—Miscellaneous' represents irreconcilable differences under certain Debt, Deposit and Remittance heads written off during 1966-67.

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

Head of Account	No. of acceptances awaited	Year from which acceptances awaited	Amount outstanding in respect of these items as on 31st March, 1967
1	2	3	4
(In lakhs of rupees)			
<b>Loans to Municipalities—</b>			
Loans under the National Water Supply and Sanitation Scheme .. ..	8	1963-64	11.75
	6	1964-65	8.75
	19	1965-66	17.55
Other Loans .. ..	1	1962-63	0.15
	9	1963-64	1.29
	8	1964-65	1.37
	8	1965-66	0.74
Loans to District and other Local Fund Committees ..	1	1962-63	0.02
	1	1964-65	0.36
Loans to Landholders and other Notabilities .. ..	2	1962-63	2.93

Head of Account	No. of acceptances awaited	Year from which acceptances awaited	Amount outstanding in respect of these items as on 31st March, 1967
1	2	3	4
Advances to cultivators:	22	1950-51	2,20.33
	7	1951-52	09.86
	11	1953-54	81.40
	5	1955-56	48.05
	29	1956-57	4,59.00
	2	1957-58	3.81
	10	1958-59	2,02.19
	19	1959-60	1,66.90
	5	1960-61	2,77.14
	10	1961-62	38.60
	26	1963-64	71.69
	31	1964-65	31.67
	31	1965-66	3,19.52
Miscellaneous Loans and Advances	1	1947-48	1.00
	1	1948-49	4.18
	3	1949-50	22.31
	3	1951-52	9.79
	6	1953-54	5.85
	22	1955-56	9,93.55
	31	1956-57	6,67.02
	5	1957-58	2.87
	8	1958-59	35.67
	12	1959-60	8.28
	24	1960-61	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

Head of Account	No. of acceptances awaited	Year from which acceptances awaited	Amount outstanding in respect of those items as on 31st March, 1967
			(In lakhs of rupees)
1	2	3	4
Loans and Advances to Displaced Persons .. ..	1	1948-49	67.45
	113	1950-51	1,60.20
	62	1956-57	98.96
	3	1958-59	8.42
	1	1962-63	1.22
Loans and Advances under the Community Development Programme .. ..	1	1961-62	1.54
	35	1962-63	151.72
	20	1963-64	12.88
	17	1965-66	27.90
Loans to Government Servants—			
House Building Advances (Non-Gazetted) .. ..	944	1963-64	7.20
	51	1964-65	1.45
	67	1965-66	2.08
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 the purchase of other conveyances .. ..	270	1963-64	0.13
	354	1964-65	0.15
	1,169	1965-66	0.69
Deposits of Local Funds—			
District Funds .. ..	6	1961-62	5.14
	7	1962-63	58.91
	5	1963-64	36.89
	4	1966-67	32.74
Municipal Funds .. ..	39	1958-59	17.42
	58	1961-62	21.04
	45	1966-67	6.88



Head of Account	No. of acceptances awaited	Year from which acceptances awaited	Amount outstanding in respect of these items as on 31st March, 1967
			(In lakhs of rupees)
1	2	3	4
<b>Deposits of Local Fund—contd.</b>			
State Transport Corporation Fund .. .. .	1	1963-64	17.36
	4	1966-67	8.33
Town and Bazar Funds ..	1	1959-60	0.58
	2	1960-61	0.55
	3	1964-65	0.34
Village Panchayat Fund ..	1	1960-61	0.12
Panchayat Samiti Fund ..	4	1961-62	5.33
	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
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
<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

Head of Account	No. of acceptances awaited.	Year from which acceptances awaited	Amount outstanding in respect of these items as on 31st March 1967
1	2	3	4
<b>Civil Deposits—concl.</b>			
<b>Deposits on account of Police Funds—</b>			
<b>Police Clothing and Equipment Fund</b>			
.. ..	2	1957-58	4.68
	1	1960-61	3.62
	11	1961-62	11.22
	6	1962-63	7.08
	1	1963-64	0.75
	1	1964-65	0.99
	5	1965-66	4.66
	22	1966-67	48.60
<b>Deposits of Educational Institutions</b>			
.. ..	1	1957-58	0.01
	15	1958-59	1.31
	7	1959-60	1.27
	26	1960-61	2.01
	9	1961-62	1.11
	118	1962-63	4.38
	159	1963-64	7.31
	255	1964-65	17.89
	220	1965-66	16.23
	422	1966-67	1,49.19
<b>Permanent Advances</b>			
.. ..	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

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

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

Heads	Amount in thousands of rupees	Percent- age of total revenue	Percent- age of total expendi- ture
1	2	3	4
<b>REVENUE—</b>			
Taxes, Duties and Other Principal Heads of Revenue—			
Taxes on Income other than Corporation Tax ..	4,06,12	3.47	3.64
Estate Duty .. ..	18,47	0.16	0.17
Land Revenue .. ..	2,33,92	2.00	2.10
State Excise .. ..	12,94,88	11.07	11.62
Taxes on Vehicles ..	1,27,84	1.09	1.15
Sales Tax .. ..	19,91,37	17.02	17.86
Other Taxes and Duties ..	10,32,14	8.82	9.26
Stamps .. ..	5,47,80	4.68	4.91
Registration Fees ..	1,16,77	1.00	1.05
Total—Taxes, Duties and Other Principal Heads of Revenue .. ..	57,69,31	49.31	51.76
Debt Services .. ..	16,62,68	14.21	14.92
Administrative Services ..	2,31,65	1.98	2.08
Social and Developmental Services .. ..	5,30,00	4.53	4.75
Multipurpose River Schemes, Irrigation, etc. .. ..	6,10,29	5.22	5.47
Public Works (including Roads), etc. .. ..	1,01,72	0.87	0.91
Transport and Communications (other than Roads) ..	6,35,40	5.43	5.70
Miscellaneous .. ..	5,66,22	4.84	5.08
Contributions and Miscella- neous Adjustments ..	15,80,12	13.50	14.17
Extraordinary Items ..	12,83	0.11	0.12
<b>Total—Revenue ..</b>	<b>1,17,00,22</b>	<b>100.00</b>	<b>104.96</b>

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

Heads	Amount in thousands of rupees	Percent- age of total revenue	Percent- age of total expendi- ture
1	2	3	4
<b>EXPENDITURE—</b>			
Collection of Taxes, Duties, and Other Principal Revenues—			
Land Revenue .. ..	1,73,23	1.48	1.55
State Excise Duties ..	16,82	0.14	0.15
Taxes on Vehicles ..	8,32	0.07	0.08
Sales Tax .. ..	35,70	0.30	0.32
Other Taxes and Duties ..	18,16	0.16	0.16
Stamps .. ..	6,58	0.06	0.06
Registration Fees ..	1,08	0.01	0.01
Total—Collection of Taxes, Duties, etc. .. ..	2,59,89	2.22	2.33
Debt Services .. ..	18,78,90	16.06	16.86
Administrative Services—			
General Administration ..	3,91,04	3.34	3.51
Administration of Justice	85,77	0.73	0.77
Jails .. ..	82,83	0.71	0.74
Police .. ..	8,85,09	7.57	7.94
Other Services .. ..	53,95	0.46	0.48
Total—Administrative Services	14,98,68	12.81	13.44
Social and Developmental Services—			
Education .. ..	20,66,27	17.66	18.54
Medical and Public Health	6,68,70	5.72	6.00
Agriculture .. ..	5,92,26	5.06	5.31
Other Services .. ..	8,30,94	7.10	7.45
Total—Social and Develop- mental Services ..	41,58,17	35.54	37.30

**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. ..	10,98,82	9.39	9.86
Capital Account of Multi- purpose River Schemes, Irrigation, etc., within the Revenue Account ..	..	..	..
Public Works (including Roads) .. ..	5,39,67	4.61	4.84
Capital Account of Public Works (including Roads) within the Revenue Account .. ..	57	0.01	0.01
Transport and Communi- cations (other than Roads)	5,46,38	4.67	4.90
Capital Account of Transport and Communications (other than Roads) within the Revenue Account ..	18,23	0.16	0.16
<b>Miscellaneous—</b>			
Miscellaneous .. ..	4,69,10	4.01	4.21
Other heads .. ..	5,33,42	4.56	4.79
<b>Total—Miscellaneous</b> ..	<b>10,02,52</b>	<b>8.57</b>	<b>9.00</b>
Contributions and Miscella- neous Adjustments ..	4,19	0.03	0.04
Extraordinary Items	1,40,85	1.20	1.26
<b>Total—Expenditure met from Revenue</b> ..	<b>1,11,46,87</b>	<b>95.27</b>	<b>100.00</b>

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

Particulars	Actuals for 1966-67		Total
	Charged	Voted	
	1	2	
	Rs.	Rs.	Rs.
Expenditure on Revenue Account as in Statement No. 12 .. ..	19,00,03,829	92,37,83,278	1,11,46,87,107
Expenditure outside the Revenue Account as in Statement No. 12 ... ..	12,10,327	12,82,97,793	12,95,08,120
Disbursements under Public Debt, Loans and Advances and Inter State Settlement (a) .. ..	46,59,14,611	43,49,50,949	90,08,65,590
Total .. ..	65,80,28,797	1,48,70,32,020	2,14,50,60,817 (A)

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

O -Public Debt —			
Floating Debt ... ..	27,98,33,848	..	27,98,33,848
Loans from the Central Government .. ..	18,28,57,317	..	18,28,57,317
Other Loans .. ..	30,74,966	..	30,74,966
Q Loans and Advances by the State/Union Territory Governments—			
Loans to Local Funds, Private Parties, etc. .. ..	..	40,62,53,537	40,62,53,537
Loans to Government Servants etc. ... ..	..	2,86,97,412	2,86,97,412
R Inter State Settlement	1,48,510	..	1,48,510
Total .. ..	46,59,14,611	43,49,50,949	90,08,65,590

(A) Includes an expenditure of Rs. 18,23,001 met out of advances from the Contingency Fund during 1965-66 which was recouped to the Fund during 1966-67, but excludes an expenditure of Rs. 100 met out of advances from the Contingency Fund during 1966-67 which remained unrecouped.

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

Heads	Actuals for 1966-67 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 .. .. .	4,06,12,490
Total .. .. .	4,06,12,490
<b>V—Estate Duty—</b>	
<b>A. Estate Duty on Agricultural Land—</b>	
Share of net proceeds assigned to States .. .. .	1,38,000
<b>B. Estate Duty on property other than Agricultural Land—</b>	
Share of net proceeds assigned to States .. .. .	17,09,000
Total .. .. .	18,47,000
<b>IX. Land Revenue—</b>	
Ordinary Revenue .. .. .	2,23,67,273
Sale of Government Estates .. .. .	10,745
Sale-proceeds of waste-lands and redemption of land tax .. .. .	731
Rates and Cesses on land .. .. .	1,76,489
Recoveries of overpayments .. .. .	27,953
Collection of payments for services rendered .. .. .	286
Miscellaneous .. .. .	34,02,276
<i>Deduct</i> —Portion of Land Revenue due to Irrigation Works .. .. .	—9,42,189
<i>Deduct</i> —Refunds .. .. .	—16,51,216
Total .. .. .	2,33,92,348
<b>X. State Excise Duties—</b>	
Country Spirits .. .. .	11,54,34,347
Country Fermented Liquor .. .. .	8,03,779
Malt Liquors .. .. .	30,05,297
Wines and Spirits (foreign liquors other than beer, medicated wines and commercial spirits) .. .. .	89,55,472
Receipts from commercial spirits, including denatured spirits and medicated wines .. .. .	9,37,768
Opium .. .. .	37,187



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

Heads	Actuals for 1966-67 Rs.
<b>A. Taxes, Duties and Other Principal Heads of Revenue</b>	
—contd.	
<b>X. State Excise Duties—concl'd.</b>	
Duties on medicinal and toilet preparations containing alcohol, opium, etc. .. .. .	1,05,502
Hemp and other drugs .. .. .	76,541
Receipts from Distilleries .. .. .	1,04,063
Fines, Confiscations and Miscellaneous .. .. .	1,35,695
Recoveries of overpayments .. .. .	3,389
Collection of payments for services rendered .. .. .	591
<i>Deduct—Refunds</i> .. .. .	—1,11,867
<b>Total</b> ..	<b>1,29,487,764</b>
<b>XI. Taxes on Vehicles—</b>	
Receipts under the Indian Motor Vehicles Act ..	30,38,604
Receipts under the State Motor Vehicles Taxation Act ..	94,64,013
Receipts under non-Motor Vehicles Act .. ..	24,453
Other Receipts .. .. .	2,56,987
<i>Deduct—Refunds</i> .. .. .	—383
<b>Total</b> ..	<b>1,27,83,674</b>
<b>XII. Sales Tax—</b>	
Receipts under the Central Sales Tax Act .. ..	4,97,56,404
Receipts under the State Sales Tax Act .. ..	15,25,20,537
Licence Fees .. .. .	80,244
Miscellaneous .. .. .	76,164
<i>Deduct—Refunds</i> .. .. .	—32,96,420
<b>Total</b> ..	<b>19,91,36,929</b>
<b>XIII. Other Taxes and Duties—</b>	
<b>A. Taxes on Luxuries including Taxes on Entertainment, Amusements, Betting and Gambling—</b>	
Entertainment Tax .. .. .	1,55,10,283
<i>Deduct—Refunds</i> .. .. .	—3,933
<b>Total—A. Taxes on Luxuries, etc.</b> .. ..	<b>1,55,06,350</b>
<b>B. Electricity Duties—</b>	
Fees under the Indian Electricity Rules, 1956 and fees for the electrical inspection of cinemas .. ..	2,53,08,900
<i>Deduct—Refunds</i> .. .. .	—647
<b>Total—B. Electricity Duties</b> ..	<b>2,53,08,253</b>

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

Heads	Actuals for 1966-67 Rs.
<b>A. Taxes, Duties and Other Principal Heads of Revenue—contd.</b>	
<b>XIII. Other Taxes and Duties—concl'd.</b>	
<b>C. Tobacco Duties—</b>	
Tobacco Vend Fees .. .. .	2,517
<i>Deduct—Refunds</i> .. .. .	—198
Total—C. Tobacco Duties ..	2,319
<b>D. Other Items—</b>	
Receipts under the Punjab Urban Immovable Property Tax Act, 1940 .. .. .	98,07,342
Receipts under the Punjab Forward Contract Tax Act, 1951 .. .. .	30
Receipts under the Punjab Passengers and Goods Taxation Act, 1952 .. .. .	4,75,97,568
Taxes on Professions, Trades, Callings and Employment Recoveries of overpayments .. .. .	53,16,541
<i>Deduct—Refunds</i> .. .. .	—3,28,048
Total—D. Other Items ..	6,23,97,053
TOTAL—OTHER TAXES AND DUTIES ..	10,32,13,975
<b>XIV. Stamps—</b>	
<b>A. Non-Judicial—</b>	
Sale of stamps .. .. .	4,11,24,310
Duty on impressing documents .. .. .	35,97,670
Fines and penalties .. .. .	41,274
Miscellaneous .. .. .	26,598
<i>Deduct—Refunds</i> .. .. .	—3,12,436
Total—A. Non-Judicial ..	4,44,77,416
<b>B. Judicial—</b>	
<b>(i) Court Fees—</b>	
Court fees realised in stamps .. .. .	1,03,34,097
<i>Deduct—Refunds</i> .. .. .	—16,297
<b>(ii) Other Receipts—</b>	
Fines and Penalties .. .. .	4,150
Miscellaneous .. .. .	1,835
<i>Deduct—Refunds</i> .. .. .	—20,961
Total—B. Judicial ..	1,03,02,824
TOTAL—STAMPS ..	5,47,80,240

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

Heads	Actuals for 1966-67 Rs.
<b>A. Taxes, Duties and Other Principal Heads of Revenue—concl'd.</b>	
<b>XV. Registration—</b>	
Fees for registering documents .. .. .	1,12,22,353
Fees for copies of registered documents .. .. .	3,66,545
Miscellaneous .. .. .	88,232
<i>Deduct—Refunds</i> .. .. .	—520
Total .. .. .	1,16,76,610
Total—A. Taxes, Duties and Other Principal Heads of Revenue .. .. .	57,69,31,030
<b>B. Debt Services—</b>	
<b>XVI. Interest—</b>	
<b>B. Interest from Commercial Departments—</b>	
Interest received from Commercial Departments .. .. .	7,15,87,720 (a)
<b>C. Other Interest Receipts—</b>	
Interest on loans and advances by the State/Union Territory Governments .. .. .	9,11,38,939
Interest realised on investments of Cash Balances .. .. .	34,63,273
Interest portion of equated payments on account of Commuted Value of Pensions .. .. .	96,449
<i>Deduct—Refunds</i> .. .. .	—18,314
Total .. .. .	16,62,68,067
Total—B. Debt Services .. .. .	16,62,68,067
<b>C. Administrative Services—</b>	
<b>XVII. Administration of Justice—</b>	
Sale proceeds of unclaimed and escheated property .. .. .	81,765
Court fees realised in cash .. .. .	13,607
General fees, fines and forfeitures .. .. .	31,61,617
Miscellaneous fees and fines .. .. .	44,376
Miscellaneous .. .. .	1,75,012
Recoveries of overpayments .. .. .	8,088
Collection of payments for services rendered .. .. .	20,764
<i>Deduct—Refunds</i> .. .. .	—3,43,451
Total .. .. .	31,61,778

(a) Includes Rs. 1,08,44,343 on account of interest debited to "124—Capital Outlay on Schemes of Government Trading".

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

Heads	Actuals for 1966-67 Rs.
<b>C. Administrative Services—concl.</b>	
<b>XVIII. Jails—</b>	
Jails .. .. .	2,12,368
Jail manufactures .. .. .	22,27,088
Recoveries of overpayments .. .. .	1,132
<i>Deduct</i> —Refunds .. .. .	—5,047
Total ..	24,35,541.
<b>XIX. Police—</b>	
Fees, fines and forfeitures .. .. .	20,730
Recoveries of overpayments .. .. .	5,31,568
Collection of payments for services rendered .. .. .	38,81,894
Miscellaneous .. .. .	1,05,34,279
<i>Deduct</i> —Refunds .. .. .	—9,196
Total ..	1,49,59,275
<b>XX. Supplies and Disposals—</b>	
Other Miscellaneous Receipts .. .. .	65,116
Total ..	65,116
<b>XXI. Miscellaneous Departments—</b>	
Examination Fees .. .. .	56,013
Sales of Stores and Materials .. .. .	328
Administration of Indian Partnership Act, 1932 .. .. .	15,231
Miscellaneous .. .. .	24,72,645
<i>Deduct</i> —Refunds .. .. .	—893
Total ..	25,43,324
TOTAL—C. ADMINISTRATIVE SERVICES ..	2,31,65,034

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

Heads	Actuals for 1966-67 Rs.
<b>D. Social and Developmental Services—</b>	
<b>XXII. Education—</b>	
<b>A. University—</b>	
Fees, Government Arts Colleges .. .. .	26,81,848
Fees, Government Professional Colleges .. .. .	2,35,439
<b>B. Secondary—</b>	
Fees, Government Secondary Schools .. .. .	39,77,168
<b>C. Primary—</b>	
Fees, Government Primary Schools .. .. .	28,098
<b>D. Special—</b>	
Fees and other receipts, Government Special Schools .. .. .	40,574
<b>E. Technical Education—</b>	
Fees and other receipts, Government Technical Institutions .. .. .	7,42,094
<b>F. General—</b>	
Contributions .. .. .	8,37,800
Income from Endowments .. .. .	1,708
Recoveries of overpayments .. .. .	11,00,800
Collection of payments for services rendered .. .. .	56,737
Miscellaneous .. .. .	44,95,537
<i>Deduct—Refunds</i> .. .. .	—1,25,478
<b>Total</b> .. .. .	<b>1,40,72,325</b>
<b>XXIII. Medical—</b>	
Fees, Medical Schools and Colleges .. .. .	7,81,771
Hospital Receipts .. .. .	16,71,423
Mental Hospital Receipts .. .. .	2,25,688
Sale of medicines .. .. .	17,641
Contributions .. .. .	53,48,686
Recoveries of overpayments .. .. .	53,143
Collection of payments for services rendered .. .. .	59,014
Miscellaneous .. .. .	4,86,552
<i>Deduct—Refunds</i> .. .. .	—60,338
<b>Total</b> .. .. .	<b>85,83,560</b>

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

Heads	Actuals for 1966-67 Rs.
<b>D. Social and Developmental Services—contd.</b>	
<b>XXIV. Public Health—</b>	
Sale proceeds of sera and vaccines, etc. .. .. .	95,231
Recoveries of overpayments .. .. .	33,605
Collection of payments for services rendered .. .. .	15,468
Miscellaneous .. .. .	1,66,058
<i>Deduct—Refunds</i> .. .. .	-5,496
<b>Total</b> .. .. .	<b>3,04,866</b>
<b>XXV. Agriculture—</b>	
Agricultural receipts .. .. .	1,77,23,851
Fisheries .. .. .	10,40,422
Recoveries of overpayments .. .. .	26,500
Collection of payments for services rendered .. .. .	23,676
<i>Deduct—Refunds</i> .. .. .	-4,00,358
<b>Total</b> .. .. .	<b>1,84,14,091</b>
<b>XXVII. Animal Husbandry—</b>	
Other receipts .. .. .	13,91,548
Collection of payments for services rendered .. .. .	6,244
<i>Deduct—Refunds</i> .. .. .	-610
<b>Total</b> .. .. .	<b>13,97,182</b>
<b>XXVIII. Co-operation—</b>	
Audit Fees .. .. .	18,29,763
Miscellaneous .. .. .	7,82,012
<i>Deduct—Refunds</i> .. .. .	-574
<b>Total</b> .. .. .	<b>26,11,201</b>
<b>XXIX. Industries—</b>	
Industries .. .. .	30,19,038
Cottage and Small Scale Industries .. .. .	2,21,510
Handloom Schemes .. .. .	24,092
Other Miscellaneous Receipts .. .. .	17,93,506
Recoveries of overpayments .. .. .	50,714
<i>Deduct—Refunds</i> .. .. .	-8,730
<b>Total</b> .. .. .	<b>51,00,130</b>

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

Heads	Actuals for 1966-67 Rs.
<b>D. Social and Developmental Services—concl'd.</b>	
<b>XXXI. Community Development Projects, National Extension Service and Local Development Works—</b>	
<b>A. Community Development Projects—</b>	
Community Development Projects .. .. .	..
<i>Deduct—Refunds</i> .. .. .	—3,58,822
<b>B. National Extension Service—</b>	
National Extension Service .. .. .	16,41,717
<b>C. Local Development Works—</b>	
Local Development Works .. .. .	1,26,114
<b>D. General—</b>	
Miscellaneous .. .. .	16,515
Total ..	14,25,524
<b>XXXII. Miscellaneous Social and Developmental Organisations—</b>	
Labour and Employment .. .. .	10,31,885
Miscellaneous .. .. .	59,740
Total ..	10,91,625
<b>TOTAL—D. SOCIAL AND DEVELOPMENTAL SERVICES</b> ..	<b>5,30,00,524</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 .. .. .	39,60,771
Sales of Water .. .. .	62,165
Plantations .. .. .	6,402
Other Canal Produce .. .. .	5,270
Water-power .. .. .	2,181
Rents .. .. .	2,91,113

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

Heads	Actuals for 1966-67 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 .. .. .	8,190
Miscellaneous .. .. .	25,59,870
<i>Deduct</i> —Receipts transferred to other Governments ..	—69,233
<i>Deduct</i> —Receipts creditable to the Punjab State Electricity Board .. .. .	—2,29,392
<b>Indirect Receipts—</b>	
Portion of Land Revenue due to Works .. .. .	..
Betterment Levy .. .. .	1,21,13,229
Receipts from common works executed by other Governments and Agencies .. .. .	47,37,759
<i>Deduct</i> —Refunds .. .. .	—9,323
Total .. .. .	2,34,39,002
<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 .. .. .	606
Water rates .. .. .	3,07,42,179
Owners' rates .. .. .	4,88,657
Water Supply to Towns .. .. .	1,244
Sales of Water .. .. .	2,15,303
Plantations .. .. .	9,328
Other canal produce .. .. .	48,628
Water power .. .. .	4,33,728
Navigation .. .. .	57,090
Rents .. .. .	6,59,436
Recoveries of expenditure .. .. .	14,762
Miscellaneous .. .. .	15,30,878
<b>Indirect Receipts—</b>	
Portion of Land Revenue due to Works .. .. .	18,62,055
Betterment Levy .. .. .	18,774
<i>Deduct</i> —Refunds .. .. .	—17,848
TOTAL—(1) PRODUCTIVE WORKS .. .. .	3,60,64,820



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

Heads	Actuals for 1966-67  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 .. .. .	968
Owners' rates .. .. .	17,282
Rents .. .. .	18,585
Recoveries of expenditure .. .. .	31,667
Miscellaneous .. .. .	70,627
<b>Indirect Receipts—</b>	
Portion of Land Revenue due to Works .. .. .	36,520
<i>Deduct</i> —Refunds .. .. .	—433
<b>TOTAL—(2) UNPRODUCTIVE WORKS .. .. .</b>	<b>1,75,216</b>
<b>TOTAL—XXXIV, IRRIGATION, ETC., WORKS (COMMERCIAL)</b>	<b>3,62,40,036</b>
<b>XXXV. Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—</b>	
<b>A. Irrigation Works—</b>	
<b>Direct Receipts—</b>	
Water rates .. .. .	5,97,821
Owners' rates .. .. .	1,68,345
Other canal produce .. .. .	7,284
Water power .. .. .	3,292
Rents .. .. .	16,979
Recoveries of expenditure .. .. .	421
Miscellaneous .. .. .	6,80,959
<i>Deduct</i> —Refunds .. .. .	—1,83,250
<b>Total .. .. .</b>	<b>12,91,851</b>

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

Heads	Actuals for 1966-67  Rs.
<b>E. Multipurpose River Schemes, Irrigation and Electricity Schemes—concl.</b>	
<b>XXXV. Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—concl.</b>	
<b>B. Navigation, Embankment and Drainage Works—</b>	
Direct Receipts—	
Miscellaneous .. .. .	58,218
Total ..	58,218
Total—XXXV. Irrigation etc., Works (Non-Commercial)	13,50,069
<b>TOTAL—E. MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES .. ..</b>	<b>6,10,29,107</b>
<b>F. Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—</b>	
<b>XXXVII. Public Works—</b>	
Rents .. .. .	34,80,938
Ferry Receipts .. .. .	98,629
Tolls on Roads .. .. .	5,38,835
Recoveries of Expenditure .. .. .	6,28,121
Miscellaneous .. .. .	55,61,952
Deduct—Refunds .. .. .	—1,36,028
Total ..	1,01,72,447
<b>TOTAL—F. PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENTS ..</b>	<b>1,01,72,447</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 .. .. .	6,35,39,764
Total ..	6,35,39,764
<b>TOTAL—G.—TRANSPORT AND COMMUNICATIONS (OTHER THAN ROADS) .. .. .</b>	<b>6,35,39,764</b>

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

Heads	Actuals for 1966-67 Rs.
<b>I. Miscellaneous</b>	
<b>XLVIII. Contributions and Recoveries towards Pensions and other Retirement Benefits—</b>	
Contributions for pensions and gratuities .. .. .	22,12,072
Miscellaneous .. .. .	63,538
Receipts in England .. .. .	261
<i>Deduct—Refunds</i> .. .. .	—213
<b>Total</b> ..	<b>22,75,658</b>
<b>XLIX. Stationery and Printing—</b>	
Stationery receipts .. .. .	1,69,724
Sale of plain paper used with stamps .. .. .	1,93,432
Sale of Gazettes and other Government Publications ..	42,78,351
Other press receipts .. .. .	5,34,889
Receipts of Government Typewriter workshop ..	1,48,592
<i>Deduct—Refunds</i> .. .. .	—1,110
<b>Total</b> ..	<b>53,23,878</b>
<b>LI. Forest—</b>	
Timber and other produce removed from the forests by Government agency .. .. .	50,65,484
Timber and other produce removed from the forests by consumers or purchasers .. .. .	57,81,501
Drift and waif wood and confiscated forest produce ..	4,475
Revenue from forests not managed by Government ..	1,42,782
Miscellaneous .. .. .	5,86,414
<i>Deduct—Refunds</i> .. .. .	—12,752
<b>Total</b> ..	<b>1,15,67,904</b>

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

Heads	Actuals for 1966-67 Rs.
<b>I. Miscellaneous—concl'd.</b>	
<b>LII. Miscellaneous—</b>	
Unclaimed deposits .. .. .	51,20,994
Sale of old stores and materials .. .. .	35,731
Sale of land and houses, etc. .. .. .	4,65,263
Fees for Government audit .. .. .	6,32,988
Rents, rates and taxes .. .. .	70,319
Other fees, fines and forfeitures .. .. .	9,48,223
Recoveries of overpayments .. .. .	6,46,085
Collection of payments for services rendered .. .. .	18,94,988
Receipts in connection with Elections .. .. .	98,376
Receipts on account of displaced persons .. .. .	1,48,51,945
Receipts in connection with Lahaul and Spiti .. .. .	1,94,028
Receipts from surcharges .. .. .	73,84,518
Miscellaneous .. .. .	96,93,444
Loss or gain by exchange .. .. .	5
<i>Deduct—Refunds</i> .. .. .	—45,82,827
<b>Total</b> .. .. .	<b>3,74,54,080</b>
<b>TOTAL—I. MISCELLANEOUS</b> .. .. .	<b>5,66,21,520</b>
<b>J. Contributions and Miscellaneous Adjustments—</b>	
<b>LV. State's share of Union Excise Duties—</b>	
State's share of Union Excise Duties .. .. .	6,80,67,000
Share of Net proceeds of Additional Duties of Excise under the Additional Duties of Excises (Goods of Special Importance) Act, 1957, assigned to State .. .. .	1,87,79,000
<b>Total</b> .. .. .	<b>8,68,46,000</b>

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

Heads	Actuals for 1966-67 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>	
Police .. .. .	53,25,000
Education .. .. .	52,55,982
Medical .. .. .	2,03,761
Public Health .. .. .	48,13,524
Agriculture .. .. .	78,70,392
Animal Husbandry .. .. .	5,65,196
Co-operation .. .. .	4,64,695
Industries .. .. .	20,33,000
Community Development Projects, National Extension Service and Local Development Works .. .. .	65,26,919
Labour and Employment .. .. .	71,64,156
Miscellaneous Social and Developmental Organisations	3,83,047
Public Works .. .. .	58,20,299
Forest .. .. .	24,38,111
Miscellaneous .. .. .	1,04,99,658
Irrigation .. .. .	72,000
<b>Miscellaneous—</b>	
Grants in lieu of Tax on Railway Passenger Fares .. .. .	93,53,000
Assistance for Natural calamities .. .. .	3,92,004
Relief and Rehabilitation of Displaced Persons	92,534
Miscellaneous .. .. .	5,34,507
<i>Deduct—Refunds</i> .. .. .	—96,172
<b>Total—B</b> .. .. .	<b>6,97,11,613</b>
<b>TOTAL—GRANTS-IN-AID FROM CENTRAL GOVERNMENT</b> .. .. .	<b>6,97,11,613</b>

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

Heads	Actuals for 1966-67 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 Explosives Act .. ..	6,328
Contributions from the Central Government on account of administration of the Petroleum Act .. ..	8,559
Contributions from the Central Government on account of administration of the Indian Arms Act .. ..	2,61,701
Total ..	2,76,588
<b>LVIII. Dividends, etc., from Commercial and other Under- takings—</b>	
Government Commercial and Industrial Undertakings ..	2,88,215
Other Commercial and Industrial Undertakings ..	4,13,687
Co-operative Societies .. .. .	4,45,337
Other miscellaneous undertakings .. .. .	30,188
Total ..	11,77,427
<b>TOTAL—J. CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS .. .. .</b>	<b>15,80,11,628</b>
<b>K. Extraordinary Items—</b>	
<b>LX—Extraordinary Receipts—</b>	
Sale of Land .. .. .	1,15,193
Other items .. .. .	1,05,249
Total ..	2,20,442
<b>LXI. Pre-partition Receipts—</b>	
Miscellaneous .. .. .	2,407
Total ..	2,407

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

Heads	Actuals for- 1966-67
	Rs.
<b>K. Extraordinary Items—concl.</b>	
<b>LXI. A. Receipts connected with the National Emergency</b>	
Miscellaneous .. .. .	10,60,074
Total	10,60,074
TOTAL—K. EXTRAORDINARY ITEMS	12,82,923
TOTAL—REVENUE RECEIPTS	1,17,00,22,044

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads  1	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
<b>II. EXPENDITURE MET FROM REVENUE</b>		
<b>A. Collection of Taxes, Duties and Other Principal Revenues—</b>		
<b>9. Land Revenue—</b>		
Charges of administration .. ..	..	9,24,029
Survey, Settlement and Record Operations .. ..	..	13,981
Land Records .. ..	6,460	1,15,90,677
Consolidation of Holdings .. ..	..	..
Charges on account of Encumbered Estates ..	2,248	..
Works .. ..	..	1,630
Total .. ..	8,708	1,25,30,317
<b>10. State Excise Duties—</b>		
Superintendence .. ..	..	4,666
District Executive Establishment .. ..	98,509	14,63,678
Distilleries .. ..	..	78,464
Cost of Opium supplied to State Excise Department .. ..	..	..
Excise Bureau .. ..	..	36,312
Total .. ..	98,509	15,83,120
<b>11. Taxes on Vehicles—</b>		
Charges of collection under Motor Vehicles Acts .. ..	..	11,814
Inspection of Motor Vehicles .. ..	..	8,20,279
Total .. ..	..	8,32,093
<b>12. Sales Tax—</b>		
Collection charges .. ..	219	35,69,661
Total .. ..	219	35,69,661



## OF EXPENDITURE BY MINOR HEADS

1966-67

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	9,24,029	..	9,24,029
..	..	13,981	..	13,981
..	..	1,15,97,137	..	1,15,97,137
..	..	..	..	..
6,164	38,28,544	2,248	38,34,708	38,36,956
..	9,48,887	1,630	9,48,887	9,50,517
6,164	47,77,431	1,25,39,025	47,83,595	1,73,22,620
..	..	4,666	..	4,666
..	..	15,62,187	..	15,62,187
..	..	78,464	..	78,464
..	..	..	..	..
..	..	36,312	..	36,312
..	..	16,81,629	..	16,81,629
..	..	11,814	..	11,814
..	..	8,20,279	..	8,20,279
..	..	8,32,093	..	8,32,093
..	..	35,69,880	..	35,69,880
..	..	35,69,880	..	35,69,880

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads  1	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
<b>A. Collection of Taxes, Duties and Other Principal Revenues—concd.</b>		
<b>13. Other Taxes and Duties—</b>		
Collection Charges—		
Charges under the Electricity Acts .. .. .	..	1,74,948
Taxes and Duties having a common administrative staff .. .. .	..	16,40,813
Total .. .. .	..	18,15,761
<b>14. Stamps—</b>		
<b>A. Non-Judicial—</b>		
Superintendence .. .. .	..	28,742
Charges for the sale of stamps .. .. .	..	3,32,118
Cost of stamps supplied from Central Stamp Stores .. .. .	..	1,62,267
Total—Non-Judicial .. .. .	..	5,23,127
<b>B. Judicial—</b>		
Superintendence .. .. .	..	20,971
Charges for the sale of stamps .. .. .	..	40,351
Cost of stamps supplied from Central Stamp Stores .. .. .	..	74,010
Total—Judicial .. .. .	..	1,35,332
TOTAL—STAMPS .. .. .	..	6,58,459
<b>15. Registration Fees—</b>		
District Charges .. .. .	..	1,08,187
Total .. .. .	..	1,08,187
TOTAL—A. COLLECTION OF TAXES, DUTIES AND OTHER PRINCIPAL REVENUES .. .. .	1,07,436	2,10,97,598

## OF EXPENDITURE BY MINOR HEADS—contd.

1966-67

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	1,74,948	..	1,74,948
..	..	16,40,813	..	16,40,813
..	..	18,15,761	..	18,15,761
..	..	28,742	..	28,742
..	..	3,32,118	..	3,32,118
..	..	1,62,267	..	1,62,267
..	..	5,23,127	..	5,23,127
..	..	20,971	..	20,971
..	..	40,351	..	40,351
..	..	74,010	..	74,010
..	..	1,35,332	..	1,35,332
..	..	6,58,459	..	6,58,459
..	..	1,08,187	..	1,08,187
..	..	1,08,187	..	1,08,187
6,164	47,77,431	2,12,05,034	47,83,595	2,59,88,629

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
<b>B. Debt Services—</b>		
16. Interest on Debt and Other Obligations—		
A. Interest on Public Debt and Other Obligations—		
I. Interest on Ordinary Debt—		
Debt raised in India—		
1. Interest on Permanent Loans—		
4 per cent Punjab Loan, 1968 .. ..	5,33,958	..
4 per cent Punjab Loan, 1971 .. ..	11,76,582	..
4½ per cent Punjab Loan, 1972 .. ..	13,27,884	..
4½ per cent Punjab Loan, 1974 .. ..	14,18,155	..
5½ per cent Punjab Loan, 1977 .. ..	41,98,385	..
2. Discount on Loans—		
5½ per cent Punjab Loan, 1977 .. ..	..	..
3. Floating Loans—		
Interest on other Floating Loans .. ..	19,37,568	..
4. Other Items—		
Miscellaneous .. .. ..	989	..
5. Interest on Other Loans .. ..	25,50,328	..
Total—I.—Interest on Ordinary Debt .. ..	1,31,43,849	..

## OF EXPENDITURE BY MINOR HEADS—contd.

1966-67

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	5,33,958	..	5,33,958
..	..	11,76,582	..	11,76,582
..	..	13,27,884	..	13,27,884
..	..	14,18,155	..	14,18,155
..	..	41,98,385	..	41,93,335
..	..	..	..	..
..	..	19,37,568	..	19,37,568
..	..	989	..	989
..	..	25,50,328	..	25,50,328
..	..	1,31,43,849	..	1,31,43,849

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads  1	Actuals for	
	Non-Plan	
	Charged	Voted
	2 Rs.	3 Rs.
<b>B. Debt Services—contd.</b>		
16. Interest on Debt and Other Obligations— contd.		
A. Interest on Public Debt and Other Obligations—concl'd.		
2. Interest on Unfunded Debt—		
State Provident Funds—		
Interest on General Provident Fund ..	36,49,448	..
Interest on Indian Civil Service Provident Fund .. .. .	25,825	..
Interest on Indian Civil Service (Non-European Members) Provident Fund ..	21,911	..
Interest on All India Services Provident Fund .. .. .	1,02,852	..
Interest on Contributory Provident Funds	5,82,425	..
Interest on Other Miscellaneous Provident Funds .. .. .	18,536	..
Total-2—Interest on Unfunded Debt ..	44,00,997	..
3. Interest on Other Obligations—		
Interest on Charitable and other Funds ..	9,736	..
Miscellaneous .. .. .	54,831	..
Total-3—Interest on Other Obligations ..	64,567	..
Total—A.—Interest on Public Debt and Other Obligations .. .. .	1,76,09,413	..

## OF EXPENDITURE BY MINOR HEADS—contd.

1966-67

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
1	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	36,49,448	..	36,49,448
..	..	25,825	..	25,825
..	..	21,911	..	21,911
..	..	1,02,852	..	1,02,852
..	..	5,82,425	..	5,82,425
..	..	18,536	..	18,536
..	..	44,00,997	..	44,00,997
..	..	9,736	..	9,736
..	..	54,831	..	54,831
..	..	64,567	..	64,567
..	..	1,76,09,413	..	1,76,09,413

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
<b>B. Debt Services—concl'd.</b>		
<b>16. Interest on Debt and Other Obligations—concl'd.</b>		
<b>B. Interest on Inter-Governmental Debt—</b>		
Interest paid to the Central Government ..	11,85,25,667	..
<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 .. .. .	11,89,062	..
Total—Interest on Debt and Other Obligations .. .. .	13,73,24,142	..
<b>17. Appropriation for Reduction or Avoidance of Debt—</b>		
Sinking Funds .. .. .	5,05,65,750	
Total .. .. .	5,05,65,750	
TOTAL—B. DEBT SERVICES .. .. .	18,78,89,892	..
<b>C. Administrative Services—</b>		
<b>18. Parliament, State/Union Territory Legislatures—</b>		
<b>B. State/Union Territory Legislature—</b>		
Legislative Council .. .. .	52,900	5,63,359
Legislative Assembly .. .. .	67,983	13,03,550
<b>C. Elections—</b>		
Other Election Charges .. .. .		16,38,370
Deduct—Amounts recovered from other Governments, Departments, etc. .. .. .		—9,45,000
Total .. .. .	1,20,883	25,60,279



## OF EXPENDITURE BY MINOR HEADS—contd.

1966-67

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	11,85,25,667	..	11,85,25,667
..	..	11,89,062	..	11,89,062
..	..	13,73,24,142	..	13,73,24,142
..	..	5,05,65,750	..	5,05,65,750
..	..	5,05,65,750	..	5,05,65,750
..	..	18,78,89,892	..	18,78,89,892
..	..	6,16,259	..	6,16,259
..	..	13,71,533	..	13,71,533
..	..	16,38,370	..	16,38,370
..	..	-9,45,000	..	-9,45,000
..	..	26,81,162	..	26,81,162

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads  1	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
<b>C. Administrative Services—contd.</b>		
<b>19. General Administration—</b>		
<b>A. President, Vice-President, Heads of States/Union Territories, Cabinet and Ministers—</b>		
Emoluments and/or Allowances of the Governor .. .. .	51,895	..
Secretariat Staff of the Governor .. .. .	1,73,509	..
Staff and Household of the Governor .. .. .	1,07,451	..
Entertainment and Hospitality expenses .. .. .	5,632	..
Medical facilities to Governors, their family and staff .. .. .	20,918	..
Expenditure from Contract Allowance .. .. .	89,980	..
Tour Expenses .. .. .	35,133	20,058
Ministers .. .. .	..	3,05,050
Miscellaneous .. .. .	..	5,05,028
<b>C. Secretariat and Attached Offices—</b>		
Civil Secretariat .. .. .	2,448	1,73,02,865
Public Service Commission .. .. .	3,57,807	..
Board of Revenue, Financial Commissioner and Establishments .. .. .	..	19,59,137
Local Fund Audit Establishments .. .. .	..	8,33,081
<b>D. Commissioners—</b>		
Commissioners .. .. .	..	4,82,314
<b>E. District Administration—</b>		
General Establishments .. .. .	..	1,17,86,644
Sub-divisional Establishments .. .. .	..	12,17,321
Other Establishments .. .. .	..	18,76,702
Works .. .. .	..	..
Repairs .. .. .	..	28,819

## OF EXPENDITURE BY MINOR HEADS—contd.

1966-67

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	51,895	..	51,895
..	..	1,73,509	..	1,73,509
..	..	1,07,451	..	1,07,451
..	..	5,632	..	5,632
..	..	20,918	..	20,918
..	..	89,980	..	89,980
..	..	55,191	..	55,191
..	..	3,05,050	..	3,05,050
..	..	5,05,028	..	5,05,028
..	15,62,259	1,73,05,313	15,62,259	1,88,67,572
..	..	3,57,807	..	3,57,807
..	..	19,59,137	..	19,59,137
..	..	8,33,081	..	8,33,081
..	..	4,82,314	..	4,82,314
..	..	1,17,86,644	..	1,17,86,644
..	..	12,17,321	..	12,17,321
..	3,44,776	18,76,702	3,44,776	22,21,478
..	13,492	28,819	13,492	42,311

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads  1	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
<b>C. Administrative Services—contd.</b>		
<b>19. General Administration—concl'd.</b>		
<b>G. Miscellaneous—</b>		
Discretionary Grants by Heads of States, etc. .. .. .	..	21,006
Miscellaneous .. .. .	..	..
Charges in England .. .. .	..	756
Total .. .. .	8,44,773	3,63,38,781
<b>21. Administration of Justice—</b>		
High Courts .. .. .	13,76,088	..
Law Officers .. .. .	..	7,91,698
Administrator General and Official Trustee .. .. .	..	14,698
Civil and Sessions Courts .. .. .	..	60,91,092
Courts of Small Causes .. .. .	..	86,933
Criminal Courts .. .. .	..	2,10,215
Charges in England .. .. .	6,412	..
Total .. .. .	13,82,500	71,94,636
<b>22. Jails—</b>		
Jails .. .. .	..	66,52,295
Jail Manufactures .. .. .	..	15,13,704
Works .. .. .	..	63,626
Total .. .. .	..	82,29,625
<b>23. Police—</b>		
Superintendence .. .. .	..	7,64,216
District Executive Force .. .. .	14,626	7,71,87,253
Police Training Schools and Colleges .. .. .	..	4,51,079
Home Guards .. .. .	..	54,23,359
Railway Police .. .. .	..	9,98,758
Criminal Investigation Department .. .. .	..	32,49,734
Miscellaneous .. .. .	..	1,11,423
Works .. .. .	..	3,08,534
Charges in England .. .. .	..	..
Total .. .. .	14,626	8,84,94,356

## OF EXPENDITURE BY MINOR HEADS—contd.

1966-67

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	21,006	..	21,006
..	..	..	..	..
..	..	756	..	756
..	19,20,527	3,71,83,554	19,20,527	3,91,04,081
..	..	13,76,088	..	13,76,088
..	..	7,91,698	..	7,91,698
..	..	14,698	..	14,698
..	..	60,91,092	..	60,91,092
..	..	86,933	..	86,933
..	..	2,10,215	..	2,10,215
..	..	6,412	..	6,412
..	..	85,77,136	..	85,77,136
..	53,223	66,52,295	53,223	67,05,518
..	..	15,13,704	..	15,13,704
..	..	63,626	..	63,626
..	53,223	82,29,625	53,223	82,82,848
..	..	7,64,216	..	7,64,216
..	..	7,72,01,879	..	7,72,01,879
..	..	4,51,079	..	4,51,079
..	..	54,23,359	..	54,23,359
..	..	9,98,758	..	9,98,758
..	..	32,49,734	..	32,49,734
..	..	1,11,423	..	1,11,423
..	..	3,08,534	..	3,08,534
..	..	..	..	..
..	..	8,85,08,982	..	8,85,08,982

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads  1	Actua's for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
<b>C. Administrative Services—concl'd.</b>		
<b>25. Supplies and Disposals—</b>		
Purchase Organisations .. .. .	..	3,27,864
Inspection Organisations .. .. .	..	33,631
Total	..	3,61,495
<b>26. Miscellaneous Departments—</b>		
Examinations .. .. .	..	11,512
Administration of Indian Partnership Act, 1932 .. .. .	..	11,224
Miscellaneous .. .. .	..	16,29,694
Total	..	16,52,430
<b>TOTAL—C—ADMINISTRATIVE SERVICES</b> ..	<b>23,62,782</b>	<b>14,48,31,602</b>
<b>D. Social and Developmental Services—</b>		
<b>27. Scientific Departments—</b>		
Museums .. .. .	..	2,90,595
Total	..	2,90,595
<b>28. Education—</b>		
<b>A. University—</b>		
Grants to Universities .. .. .	..	64,36,358
Government Arts Colléges. .. .. .	..	76,34,955
Grants to non-Government Arts Colléges ..	..	48,675
Government Professional Colléges .. .. .	..	11,80,311

## OF EXPENDITURE BY MINOR HEADS—contd.

1966-67

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	78,566	3,27,864	78,566	4,06,430
..	..	33,631	..	33,631
..	78,566	3,61,495	78,566	4,40,061
..	..	11,512	..	11,512
..	..	11,224	..	11,224
..	6,21,746	16,29,694	6,21,746	22,51,440
..	6,21,746	16,52,430	6,21,746	22,74,176
..	26,74,062	14,71,94,384	26,74,062	14,98,68,446
..	..	2,90,595	..	2,90,595
..	..	2,90,595	..	2,90,595
..	60,58,000	64,36,358	60,58,000	1,24,94,358
..	4,01,883	76,34,955	4,01,883	80,36,838
..	9,00,000	48,675	9,00,000	9,48,675
..	43,371	11,80,311	43,371	12,23,682

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
<b>D. Social and Developmental Services—contd.</b>		
28. Education—concl'd.		
A. University—concl'd.		
Grants to non-Government Professional Colleges .. .. .	..	3,233
B. Secondary—		
Government Secondary Schools .. .. .	..	8,74,43,044
Direct grants to non-Government Secondary Schools .. .. .	..	12,84,888
C. Primary—		
Government Primary Schools .. .. .	..	5,78,79,731
Direct grants to non-Government Primary Schools .. .. .	..	5,41,511
Grants to local bodies for Primary Education .. .. .	..	35,600
Works .. .. .	..	7,09,694
D. Special—		
Government Special Schools .. .. .	..	8,99,246
E. Technical Education—		
Direction .. .. .	..	2,17,980
Technical Institutions .. .. .	..	39,88,367
Grants-in-aid, Contributions, etc. .. .. .	..	53,779
Miscellaneous .. .. .	..	1,61,037
F. General—		
Direction .. .. .	..	16,95,775
Inspection .. .. .	..	54,27,363
Scholarships .. .. .	..	23,13,461
Miscellaneous .. .. .	..	33,47,613
Expenditure for promotion of education amongst the educationally backward classes .. .. .	..	33,33,713
Total .. .. .	..	18,46,36,334



## OF EXPENDITURE BY MINOR HEADS—contd.

1966-67

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	3,233	..	3,233
..	36,93,552	8,74,43,044	36,93,552	9,11,36,596
..	2,00,000	12,84,888	2,00,000	14,84,888
..	11,64,133	5,78,79,731	11,64,133	5,90,43,864
..	..	5,41,511	..	5,41,511
..	..	35,600	..	35,600
..	..	7,09,694	..	7,09,694
..	1,33,134	8,99,246	1,33,134	10,32,380
..	2,44,871	2,17,980	2,44,871	4,62,851
..	22,76,768	39,88,367	22,76,768	62,65,135
..	13,27,874	53,779	13,27,874	13,81,653
..	..	1,61,037	..	1,61,037
..	47,273	16,95,775	47,273	17,43,048
..	46,879	54,27,363	46,879	54,74,242
..	25,79,988	23,13,461	25,79,988	48,93,449
..	61,193	33,47,613	61,193	34,08,806
..	28,11,738	33,33,713	28,11,738	61,45,451
..	2,19,90,657	18,46,36,334	2,19,90,657	20,66,26,991

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads  1	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
<b>D. Social and Developmental Services—contd.</b>		
<b>29. Medical—</b>		
Medical Establishment .. .. .	..	20,60,942
Hospitals and Dispensaries .. .. .	..	2,08,15,918
Grants for Medical Purposes .. .. .	..	3,04,250
Medical Colleges and Schools .. .. .	..	89,23,467
Mental Hospital .. .. .	..	11,42,455
Chemical Examiner .. .. .	..	1,87,994
Employees' State Insurance Scheme .. .. .	..	41,99,233
Charges in England .. .. .	..	..
Total .. .. .	..	3,76,34,259
<b>30. Public Health—</b>		
Public Health Establishment .. .. .	..	89,19,797
Grants for Public Health Purposes .. .. .	..	2,77,122
Expenses in connection with epidemic diseases .. .. .	..	31,71,490
Bacteriological Laboratories .. .. .	..	36,432
Total .. .. .	..	1,24,04,841
<b>31. Agriculture--</b>		
Direction .. .. .	..	4,87,680
Superintendence .. .. .	2,903	1,76,277
Experimental Farms .. .. .	..	5,59,216
Agricultural Demonstration and Propaganda including Public exhibitions and fairs .. .. .	..	1,83,35,169
Agricultural Experiments and Research .. .. .	..	20,55,577
Agricultural Education .. .. .	..	49,527
Agricultural Engineering .. .. .	..	17,831
Boring Operations .. .. .	..	4,01,412
Botanical and other Public Gardens .. .. .	..	40,017
Grants-in-aid, Contributions, etc. .. .. .	..	88,95,603
Fisheries .. .. .	..	8,61,952

## OF EXPENDITURE BY MINOR HEADS—contd.

1966-67

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	3,40,540	20,50,942	3,40,540	24,01,482
..	30,42,694	2,08,15,918	30,42,694	2,38,58,612
..	6,00,000	3,04,250	6,00,000	9,04,250
..	11,79,460	89,23,467	11,79,460	1,01,02,927
..	..	11,42,455	..	11,42,455
..	..	1,87,994	..	1,87,994
..	1,62,489	41,99,233	1,62,489	43,61,722
..	..	..	..	..
..	53,25,183	3,76,34,259	53,25,183	4,29,59,442
..	58,31,267	89,19,797	58,31,267	1,47,51,064
..	37,08,775	2,77,122	37,08,775	39,85,897
..	19,31,914	31,71,490	19,31,914	51,03,404
..	33,592	36,432	33,592	70,024
..	1,15,05,548	1,24,04,841	1,15,05,548	2,39,10,389
..	..	4,87,680	..	4,87,680
..	..	1,79,180	..	1,79,180
..	5,83,054	5,59,216	5,83,054	11,42,270
..	45,76,230	1,83,35,169	45,76,230	2,29,11,399
..	59,62,410	20,55,577	59,62,410	80,17,987
..	6,93,259	49,527	6,93,259	7,42,786
..	4,98,541	17,831	4,98,541	5,16,372
..	5,75,903	4,01,412	5,75,903	9,77,315
..	..	40,017	..	40,017
..	1,33,54,895	88,95,603	1,33,54,895	2,22,50,498
..	13,750	8,61,952	13,750	8,75,702

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
<b>D. Social and Developmental Services—contd.</b>		
<b>31. Agriculture—concl'd.</b>		
Miscellaneous .. .. .	..	7,42,939
Works .. .. .	..	6,058
Total .. .. .	2,903	3,26,29,258
<b>33. Animal Husbandry—</b>		
Direction .. .. .	..	1,85,279
Superintendence .. .. .	..	3,47,983
Veterinary Education and Research .. .. .	..	4,70,645
Subordinate Establishment .. .. .	..	33,89,716
Hospitals and Dispensaries .. .. .	..	4,01,426
Breeding Operations .. .. .	..	53,83,918
Camel Specialist .. .. .	..	5,766
Grants-in-aid, Contributions, etc. .. .. .	..	6,79,539
Works .. .. .	..	2,429
Total .. .. .	..	1,08,66,701
<b>34. Co-operation—</b>		
Direction .. .. .	..	7,55,110
Superintendence .. .. .	..	75,25,857
Total .. .. .	..	82,80,967
<b>35. Industries—</b>		
Industries .. .. .	1,51,660	77,44,414
Cottage and Small Scale Industries .. .. .	..	8,24,697
Development of Handloom Industry .. .. .	..	2,38,296
Development of Khadi Industry .. .. .	..	..
Transfers to Industrial Loan Fund .. .. .	..	..
Total .. .. .	1,51,660	88,07,407

## OF EXPENDITURE BY MINOR HEADS—contd.

1966-67

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	3,17,899	7,42,939	3,17,899	10,60,838
..	17,720	6,058	17,720	23,778
..	2,65,93,661	3,26,32,161	2,65,93,661	5,92,25,822
..	..	1,85,279	..	1,85,279
..	..	3,47,983	..	3,47,983
..	..	4,70,645	..	4,70,645
..	1,80,610	33,89,716	1,80,610	35,70,326
..	1,99,215	4,01,426	1,99,215	6,00,641
..	4,87,616	53,83,918	4,87,616	58,71,534
..	..	5,766	..	5,766
..	2,05,954	6,79,539	2,05,954	8,85,493
..	..	2,429	..	2,429
..	10,73,395	1,08,66,701	10,73,395	1,19,40,096
..	21,984	7,55,110	21,984	7,77,094
..	14,80,168	75,25,857	14,80,168	90,06,025
..	15,02,152	82,80,967	15,02,152	97,83,119
..	10,80,329	78,96,074	10,80,329	89,76,403
..	55,289	8,21,697	55,289	8,79,986
..	3,66,000	2,38,296	3,66,000	6,04,296
..	..	..	..	..
..	52,37,759	..	52,37,759	52,37,759
..	67,39,377	89,59,067	67,39,377	1,56,98,444

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads  1	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
<b>D. Social and Developmental Services—contd.</b>		
<b>37. Community Development Projects, National Extension Service and Local Development Works—</b>		
<b>A. Community Development Projects—</b>		
Supervision .. .. .	..	..
Project/Block Headquarters .. .. .	..	..
Animal Husbandry and Agricultural Extension .. .. .	..	..
Irrigation (a) .. .. .	..	..
Health and Rural Sanitation .. .. .	..	..
Education .. .. .	..	..
Social Education .. .. .	..	..
Communication .. .. .	..	..
Rural Arts, Crafts and Industries .. .. .	..	..
Total A .. .. .	..	..
<b>B. National Extension Service—</b>		
Recurring expenditure on personnel trained on National Extension Service pattern .. .. .	..	1,00,74,891
Total B .. .. .	..	1,00,74,891
<b>C. Local Development Works—</b>		
Supervision .. .. .	..	9,68,545
Other Miscellaneous Schemes .. .. .	..	35,97,685
Total C .. .. .	..	45,66,228
<b>D. General—</b>		
Training Scheme .. .. .	..	..
Other Schemes .. .. .	..	98,358
Total D .. .. .	..	98,358
<b>TOTAL—COMMUNITY DEVELOPMENT PROJECTS, ETC.</b> .. .. .	..	<b>1,47,39,477</b>

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

## OF EXPENDITURE BY MINOR HEADS—contd.

1906-07

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	1,269	..	1,269	1,269
..	33,74,802	..	33,74,802	33,74,802
..	14,24,300	..	14,24,300	14,24,300
..	6,46,685	..	6,46,685	6,46,685
..	6,29,056	..	6,29,056	6,29,056
..	6,26,380	..	6,26,380	6,26,380
..	5,46,716	..	5,46,716	5,46,716
..	6,26,407	..	6,26,407	6,26,407
..	6,14,781	..	6,14,781	6,14,781
..	84,90,396	..	84,90,396	84,90,396
..	..	1,00,74,891	..	1,00,74,891
..	..	1,00,74,891	..	1,00,74,891
..	..	9,68,545	..	9,68,545
..	..	35,97,683	..	35,97,683
..	..	45,66,228	..	45,66,228
..	..	..	..	..
..	92,576	98,358	92,576	1,90,934
..	92,576	98,358	92,576	1,90,934
..	85,82,972	1,47,39,477	85,82,972	2,33,22,449

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads  1	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
<b>D. Social and Developmental Services—concl'd.</b>		
<b>38. Labour and Employment—</b>		
Labour .. .. .	..	7,98,895
Factories .. .. .	..	1,21,812
Inspection of Steam Boilers .. .. .	..	39,408
Employment and Training .. .. .	..	1,50,41,332
Charges in England .. .. .	..	53,799
Total .. .. .	..	1,60,55,246
<b>39. Miscellaneous Social and Developmental Organisations—</b>		
Bureau of Commercial Intelligence including Statistics .. .. .	..	6,94,541
Gazetteer and Statistical Memoirs .. .. .	..	..
State Statistics .. .. .	..	2,067
Preservation and Translation of Ancient Manuscripts .. .. .	..	2,999
Miscellaneous .. .. .	..	12,40,503
Total .. .. .	..	19,40,110
<b>TOTAL—D. SOCIAL AND DEVELOPMENTAL SERVICES</b> .. .. .	<b>1,54,563</b>	<b>32,82,85,195</b>
<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 .. .. .	..	4,92,380
Maintenance and Repairs .. .. .	..	64,32,450
Establishment .. .. .	..	82,17,534
Tools and Plant .. .. .	..	1,245
Suspense .. .. .	..	—5,74,326
Deduct—Amount transferred to other Governments .. .. .	..	—7,48,768
Total—A. Working Expenses .. .. .	..	1,38,20,521



## OF EXPENDITURE BY MINOR HEADS—contd.

1966-67

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	1,42,718	7,98,895	1,42,718	9,41,613
..	..	1,21,812	..	1,21,812
..	..	39,408	..	39,408
..	24,61,619	1,50,41,332	24,61,619	1,75,02,951
..	..	53,799	..	53,799
..	26,04,337	1,60,55,246	26,04,337	1,86,59,583
..	2,34,209	6,94,541	2,34,209	9,28,750
..	86,260	..	86,260	86,260
..	..	2,067	..	2,067
..	..	2,999	..	2,999
..	11,39,153	12,40,503	11,39,153	23,79,656
..	14,59,622	19,40,110	14,59,622	33,99,732
..	8,73,76,904	32,84,39,758	8,73,76,904	41,58,16,662
..	..	4,92,386	..	4,92,386
..	..	64,32,450	..	64,32,450
..	..	82,17,534	..	82,17,534
..	..	1,245	..	1,245
..	..	-5,74,326	..	-5,74,326
..	..	-7,48,768	..	-7,48,768
..	..	1,38,20,521	..	1,38,20,521

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads 1	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
<b>E. Multipurpose River Schemes, Irrigation and Electricity Schemes—contd.</b>		
<b>42. Multipurpose River Schemes—concl'd.</b>		
<b>B. Interest—</b>		
Bhakra Dam—		
Interest .. .. .	..	3,54,05,420
Total—B. Interest .. .. .	..	3,54,05,420
Total—I. Bhakra Dam .. .. .	..	4,92,25,941
<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>		
Extensions and Improvements .. .. .	..	64,532
Maintenance and Repairs .. .. .	..	13,53,400
Establishment .. .. .	..	16,78,259
Tools and Plant .. .. .	..	—4,903
Deduct—Amount transferred to other Governments .. .. .	..	—2,10,000
Total—P. Production .. .. .	..	28,81,288
Deduct—Amount debitable to the Punjab State Electricity Board .. .. .	..	—28,81,288
Total—II. Nangal Hydro-Electric Scheme .. .. .	..	..
Total—Multipurpose River Schemes .. .. .	..	4,92,25,941

## OF EXPENDITURE BY MINOR HEADS—contd.

1966-67

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	3,54,05,420	..	3,54,05,420
..	..	3,54,05,420	..	3,54,05,420
..	..	4,92,25,941	..	4,92,25,941
..	..	64,582	..	64,532
..	..	13,53,400	..	13,53,400
..	..	16,78,259	..	16,78,259
..	..	-4,903	..	-4,903
..	..	-2,10,000	..	-2,10,000
..	..	28,81,288	..	28,81,288
..	..	-28,81,288	..	-28,81,288
..	..	..	..	..
..	..	4,92,25,941	..	4,92,25,941

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads  1	Actuals for	
	Non-Plan	
	Charged	Voted
	2 Rs.	3 Rs.
<b>F. 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 .. .. .	..	3,54,770
Maintenance and Repairs .. .. .	..	1,47,64,443
Establishment .. .. .	..	93,06,716
Tools and Plant .. .. .	..	1,20,979
<b>Total—(i) Working Expenses</b> .. .. .	..	2,45,46,908
<b>(ii) Interest—</b>		
Interest .. .. .	..	97,79,600
<b>Total—(a) Productive Works</b> .. .. .	..	3,43,26,508
<b>(b) Unproductive Works—</b>		
<b>(i) Working Expenses—</b>		
Maintenance and Repairs .. .. .	..	14,15,540
Establishment .. .. .	..	4,09,484
Tools and Plant .. .. .	..	3,760
Suspense .. .. .	..	2,26,275
<b>Total—(i) Working Expenses</b> .. .. .	..	20,55,059
<b>(ii) Interest—</b>		
Interest .. .. .	..	1,28,81,837
<b>Total—(b) Unproductive Works</b> .. .. .	..	1,49,36,896
<b>TOTAL—IRRIGATION, ETC., WORKS (COMMERCIAL)</b> .. .. .	..	4,92,63,404

## OF EXPENDITURE BY MINOR HEADS—contd.

1966-67

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	3,54,770	..	3,54,770
..	..	1,47,64,443	..	1,47,64,443
..	..	93,06,716	..	93,06,716
..	..	1,20,979	..	1,20,979
..	..	2,45,46,908	..	2,45,46,908
..	..	97,79,600	..	97,79,600
..	..	3,43,26,508	..	3,43,26,508
..	..	14,15,540	..	14,15,540
..	..	4,09,484	..	4,09,484
..	..	3,760	..	3,760
..	..	2,26,275	..	2,26,275
..	..	20,55,059	..	20,55,059
..	..	1,28,81,837	..	1,28,81,837
..	..	1,49,36,896	..	1,49,36,896
..	..	4,92,63,404	..	4,92,63,404

## STATEMENT NO. 12 — DETAILED ACCOUNT

Heads	Actual for	
	Non-Plant	
	Charged 2 Rs.	Voted 3 Rs.
<b>E. Multipurpose River Schemes, Irrigation and Electricity Schemes—contd.</b>		
<b>44. Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—</b>		
<b>A. Irrigation Works—</b>		
<b>(i) Works—</b>		
Works	.. .. .	.. .. .
Maintenance and Repairs	.. .. .	65,749
Establishment	.. .. .	5,47,868
Tools and Plant	.. .. .	1,884
Suspense	.. .. .	1,45,483
Total—(i) Works	.. .. .	7,60,984
<b>(ii) Miscellaneous Expenditure—</b>		
Establishment	.. .. .	18,87,843
Tools and Plant	.. .. .	1,488
Miscellaneous	.. .. .	2,24,968
Grants-in-aid	.. .. .	20,000
Suspense	.. .. .	573
Total—(ii) Miscellaneous Expenditure	.. .. .	21,31,896
Total—A. Irrigation Works	.. .. .	28,92,880

## OF EXPENDITURE BY MINOR HEADS—contd.

1966-67

Plan		Total		Grand Total
Charged	V t d	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	2,01,000	..	2,01,000	2,01,000
..	..	65,749	..	65,749
..	99,559	5,47,868	99,559	6,47,427
..	..	1,884	5	1,889
..	..	1,45,483	..	1,45,483
..	3,00,564	7,60,984	3,00,564	10,61,548
..	..	..	..	..
..	4,41,962	18,87,843	4,41,962	23,29,805
..	5,638	—1,488	5,638	4,150
..	24,546	2,24,968	24,546	2,49,514
..	..	20,000	..	20,000
..	2,405	573	2,405	2,978
..	..	..	..	..
..	4,74,551	21,31,896	4,74,551	26,06,447
..	7,75,115	28,92,880	7,75,115	36,67,995

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
<b>E. Multipurpose River Schemes, Irrigation and Electricity Schemes—concl'd.</b>		
<b>44. Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—concl'd.</b>		
<b>B. Navigation, Embankment and Drainage Works—</b>		
<b>(i) Works—</b>		
Works .. .. .	..	2,87,469
Extensions and Improvements .. .. .	..	19,682
Maintenance and Repairs .. .. .	..	53,66,648
Establishment .. .. .	..	13,49,361
Tools and Plant .. .. .	..	16,065
Suspense .. .. .	..	1,21,609
<b>Total—(i) Works .. .. .</b>	<b>..</b>	<b>71,60,834</b>
<b>Total—B. NAVIGATION, ETC., WORKS .. .. .</b>	<b>..</b>	<b>71,60,834</b>
<b>TOTAL—IRRIGATION, ETC. (NON-COMMERCIAL) .. .. .</b>	<b>..</b>	<b>1,00,53,714</b>
<b>TOTAL—E. MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES .. .. .</b>	<b>..</b>	<b>10,85,43,059</b>



## OF EXPENDITURE BY MINOR HEADS—contd.

1966-67

1966-67				Grand Total
Plan		Total		
Charged 4 Rs.	Voted 5 Rs.	Non-Plan 6 Rs.	Plan 7 Rs.	
				8 Rs.
..	50,175	2,87,469	50,175	3,37,644
..	..	19,682	..	19,682
..	..	53,66,648	..	53,66,648
..	5,05,027	13,49,361	5,05,027	18,54,388
..	5,768	16,065	5,768	21,833
..	3,066	1,21,609	3,066	1,24,675
..	5,64,036	71,60,834	5,64,036	77,24,870
..	5,64,036	71,60,834	5,64,036	77,24,870
..	13,39,151	1,00,53,714	13,39,151	1,13,92,865
..	13,39,151	10,85,43,059	13,39,151	10,98,82,210

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
	2	3
	Rs.	Rs.
<b>F. Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—</b>		
<b>50. Public Works—</b>		
<b>Original Works—Buildings—</b>		
Land Revenue .. .. .	..	..
Excise .. .. .	..	27,922
General Administration .. .. .	11,743	76,429
Administration of Justice .. .. .	..	37,440
Jails .. .. .	..	60,384
Police .. .. .	..	1,67,567
Education .. .. .	..	3,28,021
Medical .. .. .	..	2,48,024
Public Health .. .. .	..	7,399
Agriculture .. .. .	..	1,479
Animal Husbandry .. .. .	..	9,178
Industries .. .. .	9,056	31,476
Civil Works .. .. .	16,655	2,34,171
Stationery and Printing .. .. .	..	12,771
Miscellaneous Departments .. .. .	49,628	— 991
Original Works—Communications .. .. .	4,527	11,90,626
Original Works—Miscellaneous .. .. .	..	..
Repairs .. .. .	98,895	2,39,59,944
Establishment .. .. .	45,003	39,30,941
Tools and Plant .. .. .	..	5,22,814
Grants-in-aid .. .. .	1,037	4,248
Suspense .. .. .	2,334	1,41,17,893
Transfer of grants for Road Development to the Deposit Head "Subventions from Central Road Fund" .. .. .	..	..
Deduct—Expenditure on Displaced Persons transferred to the head "71—Miscellaneous" .. .. .	..	—23,048
Deduct—Amount met from Reserve Funds and Deposit Accounts—Amount met from Subventions from Central Road Fund .. .. .	..	..
Total .. .. .	2,38,878	4,49,44,688
<b>TOTAL—F. PUBLIC WORKS (INCLUDING ROADS) ETC.</b> .. .. .	<b>2,38,878</b>	<b>4,49,44,688</b>

## OF EXPENDITURE BY MINOR HEADS—contd.

1966-67

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	..
..	..	27,922	..	27,922
..	2	88,172	2	88,174
..	1,483	37,440	1,483	38,923
..	3,813	60,384	3,813	64,197
..	62	1,67,567	62	1,67,629
..	99,539	3,28,021	99,539	4,27,560
..	27,607	2,48,024	27,607	2,75,631
..	20,468	7,399	20,468	27,867
..	..	1,479	..	1,479
..	46,257	9,178	46,257	55,435
..	7,768	40,532	7,768	48,300
..	17,811	2,50,826	17,811	2,68,637
..	..	12,771	..	12,771
..	..	48,637	..	48,637
170	72,09,800	11,95,153	72,09,970	84,05,123
..	96,557	..	96,557	96,557
5,076	—47	2,40,58,839	5,029	2,40,63,868
..	11,24,782	39,75,944	11,24,782	51,00,726
..	1,81,726	5,22,814	1,81,726	7,04,540
..	800	5,285	800	6,085
..	—60,421	1,41,20,227	—60,421	1,40,59,806
..	14,29,000	..	14,29,000	14,29,000
..	..	—23,048	..	—23,048
..	—14,29,000	..	—14,29,000	—14,29,000
5,246	87,78,007	4,51,83,566	87,83,253	5,39,66,819
5,246	87,78,007	4,51,83,566	87,83,253	5,39,66,819

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
<b>FF. Capital Account of Public Works (including Roads) and Schemes of Miscellaneous Public Improvement within the Revenue Account—</b>		
<b>52. Capital Outlay on Public Works—</b>		
Amount transferred from 103-Capital Outlay on Public Works outside the Revenue Account .. .. .	..	..
Total .. .. .	..	..
<b>TOTAL—FF. CAPITAL ACCOUNT OF PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENTS WITHIN THE REVENUE ACCOUNT .. .. .</b>	..	..
<b>G. Transport and Communications (other than Roads)—</b>		
<b>57. Road and Water Transport Schemes—</b>		
<b>A. Road Transport—</b>		
<b>(i) Working Expenses—</b>		
Direction .. .. .	..	2,24,109
Operation .. .. .	..	5,15,62,078
<b>(ii) Interest—</b>		
Interest .. .. .	..	26,76,520
<b>(iii) Other Revenue Expenditure Miscellaneous .. .. .</b>	..	..
Total .. .. .	..	5,44,62,707
<b>TOTAL—G. TRANSPORT AND COMMUNICATIONS (OTHER THAN ROADS): .. .. .</b>	..	5,44,62,707

## OF EXPENDITURE BY MINOR HEADS—contd.

1966-67

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	57,377	..	57,377	57,377
..	57,377	..	57,377	57,377
..	57,377	..	57,377	57,377
..	..	2,24,109	..	2,24,109
..	..	5,15,62,078	..	5,15,62,078
..	..	26,76,520	..	26,76,520
..	1,75,526	..	1,75,526	1,75,526
..	1,75,526	5,44,62,707	1,75,526	5,46,38,233
..	1,75,526	5,44,62,707	1,75,526	5,46,38,233

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
<b>GG. Capital Account of Transport and Communications (other than Roads within the Revenue Account)—</b>		
<b>61. Capital Outlay on Rail-Road Coordination Schemes—</b>		
Investment in shares of Road Transport Companies .. .. .	..	18,23,001
Total .. .. .	..	18,23,001
<b>TOTAL—GG. CAPITAL ACCOUNTS OF TRANSPORT AND COMMUNICATIONS (OTHER THAN ROADS) WITHIN THE REVENUE ACCOUNT .. .. .</b>		
	..	18,23,001
<b>I. Miscellaneous—</b>		
<b>64. Famine Relief—</b>		
<b>A. Famine Relief—</b>		
Salaries and Establishment .. .. .	..	2,30,032
Gratuitous Relief .. .. .	..	92,01,644
Miscellaneous .. .. .	..	2,51,336
<i>Deduct</i> —Amount Transferred from Famine Relief Fund .. .. .	..	—40,00,000
<b>B—Transferred to Famine Relief Fund .. .. .</b>	..	40,00,000
Total .. .. .	..	96,83,012

## OF EXPENDITURE BY MINOR HEADS—contd.

1966-67

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	18,23,001	..	18,23,001
..	..	18,23,001	..	18,23,001(a)
..	..	18,23,001	..	18,23,001
..	..	2,30,032	..	2,30,032
..	..	92,01,644	..	92,01,644
..	..	2,51,336	..	2,51,336
..	..	—40,00,000	..	—40,00,000
..	..	40,00,000	..	40,00,000
..	..	96,83,012	..	96,83,012

(a) Represents expenditure met out of advance from the Contingency Fund during the year 1965-66 which has been recouped to the Fund during this year.

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads 1	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
<b>I. Miscellaneous—contd.</b>		
<b>65. Pensions and Other Retirement Benefits—</b>		
Superannuation and Retired Allowances ..	1,25,230	1,19,59,294
Amount of equated payments of commuted value of pensions transferred from "120—Payments of Commuted Value of Pensions outside the Revenue Account" .. .. .	..	3,94,354
Compassionate Allowances .. .. .	..	81,276
Gratuities .. .. .	9,703	19,54,574
Family Pensions .. .. .	3,885	3,56,530
Pensions for distinguished and meritorious services .. .. .	..	5,817
Donations to Provident Funds .. .. .	..	19,73,065
Pensions to Destitutes .. .. .	..	..
Equated payments on account of capital outlay on sterling Pensions to the Government of India .. .. .	..	19,936
Charges in England .. .. .	..	11,133
<i>Deduct</i> —Pensionary charges transferred to Commercial Departments and Concerns .. .. .	..	-13,18,816
Total ..	1,38,868	1,54,37,163
<b>67. Privy Purses and Allowances of Indian Rulers—</b>		
Privy Purses and Allowances of Rulers of Integrated States and Allowances of their Relatives and Servants—	..	..
Integrated States (i.e. those merged in the States) .. .. .	..	7,62,541
Total ..	..	7,62,541



## OF EXPENDITURE BY MINOR HEADS—contd.

1966-67

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	1,20,84,574	..	1,20,84,574
..	..	3,94,354	..	3,94,355
..	..	81,276	..	81,276
..	..	19,64,277	..	19,64,277
..	..	3,60,415	..	3,60,415
..	..	5,816	..	5,816
..	..	19,73,065	..	19,73,065
..	..	..	..	-
..	..	19,936	..	19,936
..	..	11,133	..	11,133
..	..	-13,18,816	..	-13,18,816
..	..	1,55,76,031	..	1,55,76,031
..	..	7,62,541	..	7,62,541
..	..	7,62,541	..	7,62,541

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads 1	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
<b>I. Miscellaneous—contd.</b>		
<b>68. Stationery and Printing—</b>		
<b>I. Stationery—</b>		
Stationery Offices and Stores .. .. .	..	71,973
Purchase of Stationery Stores .. .. .	..	47,83,101
Discount on plain paper used with stamps.	..	5,343
Purchase of plain paper used with stamps.	..	95,640
<i>Deduct</i> —Amounts recovered from other Governments, Departments, etc. .. .. .	..	—2,31,780
<b>II. Printing—</b>		
Government Presses .. .. .	..	25,81,353
Printing at Private Presses .. .. .	..	32,866
Printing of Text-books .. .. .	..	18,53,609
Lithography .. .. .	..	4,28,479
Cost of printing work done by other Governments .. .. .	..	..
<i>Deduct</i> —Amounts recovered from other Governments, Departments, etc. .. .. .	..	—8,16,110
<b>Total</b> .. .. .	..	<b>88,04,474</b>
<b>70. Forest—</b>		
General Direction .. .. .	..	2,78,597
Conservancy and Works .. .. .	..	71,13,833
Establishment .. .. .	..	36,56,457
<b>Total</b> .. .. .	..	<b>1,10,48,887</b>

## OF EXPENDITURE BY MINOR HEADS—contd.

1966-67

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	..
..	..	..	..	..
..	..	71,973	..	71,973
..	..	47,83,101	..	47,83,101
..	..	5,343	..	5,343
..	..	95,640	..	95,640
..	..	-2,31,780	..	-2,31,780
..	..	..	..	..
..	..	25,81,353	..	25,81,353
..	..	32,866	..	32,866
..	9,192	18,53,609	9,192	18,62,801
..	..	4,28,479	..	4,28,479
..	..	..	..	..
..	..	-8,16,110	..	-8,16,110
..	9,192	88,04,474	9,192	88,13,666
..	..	..	..	..
..	90,616	2,78,597	90,616	3,69,213
..	51,36,206	71,13,833	51,36,206	1,22,50,039
..	22,30,688	36,56,457	22,30,688	58,87,145
..	74,57,510	1,10,48,887	74,57,510	1,85,06,397

## STATEMENT NO. 12—DETAILED ACCOUNT

Actuals for

Heads  1	Non-Plan	
	Charged	Voted.
	2 Rs.	3 Rs.
<b>I. Miscellaneous—concl'd.</b>		
<b>71. Miscellaneous—</b>		
Cost of books and periodicals .. ..	..	7,030
Donations for charitable purposes .. ..	..	10,635
Special Commissions of Enquiry .. ..	..	2,962
Publicity Expenses .. ..	..	30,35,522
Irrecoverable temporary loans and advances written off .. ..	..	21,284
Irrecoverable Loans to Displaced Persons written off .. ..	..	3,25,558
Expenditure on Displaced Persons .. ..	..	31,17,858
Grants-in-aid, Contributions, etc. .. ..	..	49,48,045
Expenditure on account of State Prisoners and Deterius .. ..	..	1,350
Expenditure on the Administration of Lahaul and Spiti .. ..	..	8,21,944
Charges in connection with Village Panchayats Act .. ..	..	21,39,943
Miscellaneous and Unforeseen Charges .. ..	..	3,05,83,255
Loss or gain by exchange .. ..	..	86
Loss on conversion to decimal coinage .. ..	..	..
Total .. ..	..	4,50,15,472
TOTAL—I—MISCELLANEOUS .. ..	1,38,868	9,07,51,549
<b>J. Contributions and Miscellaneous Adjustments—</b>		
<b>76. Other Miscellaneous Compensations and Assignments—</b>		
Other Miscellaneous Assignments, Compensations, etc. .. ..	..	4,19,015
Land Revenue .. ..	..	..
Total .. ..	..	4,19,015
TOTAL—J. CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS .. ..	..	4,19,015

## OF EXPENDITURE BY MINOR HEADS—contd.

1966-67

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	7,030	..	7,030
..	..	10,635	..	10,635
..	..	2,962	..	2,962
..	4,57,284	30,35,522	4,57,284	34,92,806
..	..	21,284	..	21,284
..	..	3,25,558	..	3,25,558
..	..	31,17,858	..	31,17,858
..	1,65,722	49,48,045	1,65,722	51,13,767
..	..	1,350	..	1,350
..	..	8,21,944	..	8,21,944
..	5,11,083	21,39,943	5,11,083	26,51,026
..	7,60,576	3,05,83,255	7,60,576	3,13,43,831
..	..	86	..	86
..	..	..	..	..
..	18,94,665	4,50,15,472	18,94,665	4,69,10,137(a)
..	93,61,367	9,08,90,417	93,61,367	10,02,51,784
..	..	4,19,015	..	4,19,015
..	..	..	..	..
..	..	4,19,015	..	4,19,015
..	..	4,19,015	..	4,19,015

(a) Excludes expenditure of Rs. 100 met out of advance from the Contingency Fund during the year 1966-67 which remained unrecouped to the Fund till the close of the year.

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
<b>K. Extraordinary Items—</b>		
<b>78-A. Expenditure connected with the National Emergency—</b>		
<b>Civil Defence—</b>		
Direction .. .. .		2,73,482
Air Raid Precautions .. .. .		1,88,560
<b>Other Expenditure—</b>		
Emergency Manpower .. .. .		2,92,795
Miscellaneous .. .. .		1,33,30,202
	<b>Total</b>	<b>1,40,85,039</b>
<b>TOTAL—K. EXTRAORDINARY ITEMS</b>		<b>1,40,85,039</b>
<b>GRAND TOTAL—II. EXPENDITURE MET FROM REVENUE</b>	<b>19,08,92,419</b>	<b>80,92,43,453</b>

## OF EXPENDITURE BY MINOR HEADS—contd.

1966-67

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	2,73,482	..	2,73,482
..	..	1,88,560	..	1,88,560
..	..	2,92,795	..	2,92,795
..	..	1,33,30,202	..	1,33,30,202
..	..	1,40,85,039	..	1,40,85,039
..	..	1,40,85,039	..	1,40,85,039
11,410	11,45,39,825	1,00,01,35,872	11,45,51,235	1,11,46,87,107

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads 1	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
<b>CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT—</b>		
<b>DD. Capital Account of Social and Developmental Services outside the Revenue Account—</b>		
<b>95. Capital Outlay on Schemes of Agricultural Improvement and Research—</b>		
Scheme for the Supply of improved Agricultural implements .. .. .	..	8,02,871
Scheme for setting up of Agro-Industrial Corporation in the State .. .. .	..	" ..
Scheme for setting up of Land Development and Seed Corporation .. .. .	..	" ..
Land Reclamation and Mechanical Cultivation of Culturable waste lands .. .. .	..	" ..
Scheme for the production of Agricultural implements in the Government Engineering Workshop Nilokheri .. .. .	..	" ..
Scheme for the expansion of existing Dairy Schemes .. .. .	..	" ..
Scheme for the reorganisation of the Government Live Stock Farm, Hissar .. .. .	..	" ..
Scheme for the establishment of Rural Creameries in various Milk Pockets .. .. .	..	" ..
Scheme for the establishment of Four Milk Supply Schemes in the Punjab .. .. .	..	" ..
Milk Supply Scheme, Chandigarh .. .. .	..	" ..
Composite Milk Plant, Amritsar .. .. .	..	" ..
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. .. .	..	—12,89,977
<b>Total .. .. .</b>	<b>..</b>	<b>—4,87,106</b>



## OF EXPENDITURE BY MINOR HEADS—contd.

1966-67

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	8,02,871	..	8,02,871
..	6,000	..	6,000	6,000
..	..	..	..	..
..	32,388	..	32,388	32,388
..	43,819	..	43,819	43,819
..	6,50,634	..	6,50,634	6,50,634
..	53,148	..	53,148	53,148
..	3,08,099	..	3,08,099	3,08,099
..	90	..	90	90
..	..	..	..	..
..	1,058	..	1,058	1,058
..	-1,88,577	-12,89,977	-1,88,577	-14,78,554
..	9,06,659	-4,87,106	9,06,659	4,19,553

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
<b>96. Capital Outlay on Industrial and Economic Development—</b>		
Capital Outlay on Departmental Commercial Undertakings .. ..	..	2,62,043
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. ..	..	—6,98,503
Investments in Government Commercial and Industrial Undertakings .. ..	..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. ..	..	..
Investments in other Commercial and Industrial Undertakings .. ..	..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. ..	..	..
Investments in Cooperative Societies .. ..	..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. ..	..	..
Other Miscellaneous Undertakings .. ..	..	..
Total .. ..	..	—4,36,460
<b>EE. Capital Account of Multipurpose River Schemes, Irrigation and Electricity Schemes outside the Revenue Account—</b>		
<b>98. Capital Outlay on Multipurpose River Schemes—</b>		
<b>Bhakra Nangal Project—</b>		
<b>I. Bhakra Dam—</b>		
<b>Irrigation Branch—</b>		
Works .. ..	..	..
Establishment .. ..	..	..
Tools and Plant .. ..	..	..
Suspense .. ..	..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. ..	..	..
<i>Deduct</i> —Amount transferred to other Governments .. ..	..	..
Total—Bhakra Dam .. ..	..	..

## OF EXPENDITURE BY MINOR HEADS—contd.

1966-67

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	2,62,043	..	2,62,043
..	..	-6,98,503	..	-6,98,503
..	14,00,000	..	14,00,000	14,00,000
..	-66,574	..	-66,574	-66,574
..	1,48,850	..	1,48,850	1,48,850
..	..	..	..	..
..	1,40,49,000	..	1,40,49,000	1,40,49,000
..	-22,65,089	..	-22,65,089	-22,65,089
..	..	..	..	..
..	1,32,66,187	-4,36,460	1,32,66,187	1,28,29,727
..	5,46,621	..	5,46,621	5,46,621
..	27,73,235	..	27,73,235	27,73,235
..	18,190	..	18,190	18,190
..	27,39,088	..	27,39,088	27,39,088
..	-32,42,155	..	-32,42,155	-32,42,155
..	-18,07,042	..	-18,07,042	-18,07,042
..	10,27,937	..	10,27,937	10,27,937

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
EE. Capital Account of Multipurpose River Schemes, Irrigation and Electricity Schemes outside the Revenue Account—contd.		
98. Capital Outlay on Multipurpose River Schemes—concl'd.		
Bhakra Nangal Project—concl'd.		
II. Nangal Hydro-Electric Scheme—		
A. Main Project—		
A (i) Common Pool—		
Irrigation Branch Portion—		
P. Production—		
Works .. .. .	..	..
Establishment .. .. .	..	..
Tools and Plant .. .. .	..	..
Total—Irrigation Branch Portion .. .. .	..	..
Deduct—Amount debitable to the Punjab State Electricity Board .. .. .	..	..
Deduct—Amount Transferred to other Governments .. .. .	..	..
Total—Nangal Hydro-Electric Scheme .. .. .	..	..
Beas Dam Project—		
Irrigation Branch Portion—		
Works .. .. .	..	..
Establishment .. .. .	..	..
Tools and Plant .. .. .	..	..
Suspense .. .. .	..	..
Deduct—Receipts and Recoveries on Capital Account .. .. .	..	..
Deduct—Amount transferred to other Governments .. .. .	..	..
Deduct—Amount debitable to the Punjab State Electricity Board .. .. .	..	..
Total—Beas Dam Project .. .. .	..	..
GRAND TOTAL .. .. .	..	..

## OF EXPENDITURE BY MINOR HEADS—contd.

1966-67

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	43,24,883	..	43,24,883	43,24,883
..	8,19,822	..	8,19,822	8,19,822
..	67,695	..	67,695	67,695
..	52,12,400	..	52,12,400	52,12,400
..	-52,12,400	..	-52,12,400	-52,12,400
..	-1,32,95,321	..	-1,32,95,321	-1,32,95,321
..	-1,32,95,321	..	-1,32,95,321	-1,32,95,321
..	12,36,05,266	..	12,36,05,266	12,36,05,266
..	2,05,32,652	..	2,05,32,652	2,05,32,652
..	17,45,362	..	17,45,362	17,45,362
..	5,47,33,617	..	5,47,33,617	5,47,33,617
..	-34,59,921	..	-34,59,921	-34,59,921
..	-7,73,75,174	..	-7,73,75,174	-7,73,75,174
..	-9,01,17,140	..	-9,01,17,140	-9,01,17,140
..	2,96,64,662	..	2,96,64,662	2,96,64,662
..	1,73,97,278	..	1,73,97,278	1,73,97,278

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
1	2	3
	Rs.	Rs.
<b>EE. Capital Account of Multipurpose River Schemes, Irrigation and Electricity Schemes outside the Revenue Account—concl'd.</b>		
<b>99. Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)—</b>		
<b>A. Irrigation Works—</b>		
<b>(1) Productive—</b>		
Works .. .. .	..	85,752
Establishment .. .. .	..	27,936
Tools and Plant .. .. .	..	329
Suspense .. .. .	..	1,22,776
<i>Deduct—Receipts and Recoveries on Capital Account</i> .. .. .	..	—26,057
<b>Total</b> .. .. .	..	<b>2,10,736</b>
<b>(2) Unproductive—</b>		
Works .. .. .	..	—1,449
Establishment .. .. .	..	56,204
Tools and Plant .. .. .	..	..
Suspense .. .. .	..	..
<i>Deduct—Receipts and Recoveries on Capital Account</i> .. .. .	..	..
<b>Total</b> .. .. .	..	<b>54,755</b>
<b>TOTAL—99. CAPITAL OUTLAY ON IRRIGATION, ETC., WORKS (COMMERCIAL)</b> .. .. .	..	<b>2,65,491</b>

## OF EXPENDITURE BY MINOR HEADS—contd.

1966-67

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	31,57,822	85,752	31,57,822	32,43,574
..	24,33,919	27,936	24,33,919	24,61,855
..	26,823	329	26,823	27,152
..	-1,07,221	1,22,776	-1,07,221	15,555
..	-1,31,369	-26,057	-1,31,369	-1,57,426
..	53,79,974	2,10,736	53,79,974	55,90,710
..	2,08,34,547	-1,449	2,08,34,547	2,08,33,098
..	40,49,841	56,204	40,49,841	41,06,045
..	33,796	..	33,796	33,796
..	4,11,423	..	4,11,423	4,11,423
..	-10,42,453	..	-10,42,453	-10,42,453
..	2,42,87,154	54,755	2,42,87,154	2,43,41,909
..	2,96,67,128	2,65,491	2,96,67,128	2,99,32,619

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads  1	Actuals for	
	Non-Plan	
	Charged 2 Rs.	Voted 3 Rs.
<b>FF. Capital Account of Public Works (including Roads) and Schemes of Miscellaneous Public Improvements outside the Revenue Account—</b>		
<b>103. Capital Outlay on Public Works—</b>		
Original Works—Buildings—		
Land Revenue .. .. .	50,142	2,77,597
General Administration .. .. .	1,862	1,73,149
Jails .. .. .		—12,797
Police .. .. .		6,28,819
Education .. .. .		4,750
Medical .. .. .	30,456	—7,222
Public Health .. .. .	2,206	6,408
Agriculture .. .. .		456
Animal Husbandry .. .. .		
Industries .. .. .	8,074	
Civil Works .. .. .	7,66,300	18,200
Stationery and Printing .. .. .		4,876
Miscellaneous Departments .. .. .		
Original Works—Communications .. .. .	1,23,076	72,80,912
Original Works—Miscellaneous .. .. .	15,319	7,95,936
Establishment .. .. .		
Tools and Plant .. .. .		13,06,564
Deduct—Capital Expenditure transferred to "52—Capital Outlay on Public Works within the Revenue Account" .. .. .		2,34,749
Deduct—Receipts and Recoveries on Capital Account .. .. .		
		—1,58,26,132
Total .. .. .	9,97,495	—51,13,736
<b>105. Chandigarh Capital Outlay—</b>		
Works .. .. .		18,26,324
Establishment .. .. .		
Tools and Plant .. .. .		
Suspense .. .. .		
Deduct—Receipts and Recoveries on Capital Account .. .. .		
		—5,25,679
Total .. .. .		13,00,645



## OF EXPENDITURE BY MINOR HEADS—contd.

1960-67

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
1,794	14,267	3,27,739	16,061	3,43,800
..	2,265	1,75,011	2,265	1,77,276
..	12,935	-12,797	12,935	138
..	44,334	6,28,819	44,334	6,73,153
..	21,41,863	35,206	21,76,290	22,11,496
34,427	65,33,480	-5,016	65,33,480	65,28,464
..	11,348	6,408	11,348	17,756
..	-24,625	456	-24,625	-24,169
..	11,15,107	8,074	11,24,432	11,32,506
9,325	10,11,167	7,84,560	10,20,479	18,05,039
9,312	-2,099	4,876	-2,099	2,777
..	11,10,533	..	11,10,533	11,10,533
..	9,78,859	74,03,988	10,19,514	84,23,502
40,055	1,90,02,573	8,11,255	1,90,53,003	1,98,64,858
51,030	30,39,832	..	30,39,832	30,39,832
..	43,48,158	13,06,564	43,48,158	56,54,722
..	6,79,437	2,34,749	6,79,437	9,14,186
..	-57,377	..	-57,377	-57,377
..	1,678	-1,58,26,132	1,678	-1,58,24,454
..	3,99,63,735	-41,16,240	4,01,10,278	3,59,94,038
1,46,543	..	..	..	..
..	30,88,623	18,26,324	31,54,912	49,81,236
66,289	16,72,198	..	16,72,198	16,72,198
..	-12,334	..	-12,334	-12,334
..	30,73,086	..	30,73,086	30,73,086
..	-50,21,558	-5,25,679	-50,21,558	-55,47,237
..	28,00,015	13,00,645	28,66,304	41,66,949
66,289	..	..	..	..

## STATEMENT NO. 12—DETAILED ACCOUNT

Heads	Actuals for	
	Non-Plan	
	Charged	Voted
I	2	3
	Rs.	Rs.
<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—</b>		
<b>Road Transport—</b>		
Motor Transport Services .. .. .	..	46,43,460
Total .. .. .	..	46,43,460
<b>II. Miscellaneous Capital Account outside the Revenue Account—</b>		
<b>120. Payments of Commuted Value of Pensions—</b>		
Payments in India .. .. .	..	1,23,367
<i>Deduct—Amount of equated payments transferred to Revenue Account</i> .. .. .	..	—2,97,906
Total .. .. .	..	—1,74,539
<b>124. Capital Outlay on Schemes of Government Trading—</b>		
Grain Supply Scheme .. .. .	..	3,42,54,080
Milk Supply Scheme .. .. .	..	—2,21,838
Material and Equipment under T.C.A. Programme .. .. .	..	3,90,008
Other Miscellaneous Schemes .. .. .	..	—1,05,87,787
Total .. .. .	..	2,38,34,463
<b>TOTAL—CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT</b> .. .. .	<b>9,97,495</b>	<b>2,38,32,219</b>
<b>TOTAL—EXPENDITURE</b> .. .. .	<b>19,18,89,914</b>	<b>83,30,75,672</b>

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

1966-67

Plan		Total		Grand Total
Charged	Voted	Non-Plan	Plan	
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
..	4,64,572	46,43,460	4,64,572	51,08,032
..	4,64,572	46,43,460	4,64,572	51,08,032
..	..	1,23,367	..	1,23,367
..	..	-2,97,906	..	-2,97,906
..	..	-1,74,539	..	-1,74,539
..	..	3,42,54,080	..	(a)3,42,54,080
..	..	-2,21,838	..	-2,21,838
..	..	3,90,008	..	3,90,008
..	..	-1,05,87,787	..	-1,05,87,787
..	..	2,38,34,463	..	2,38,34,463
2,12,832	10,44,65,574	2,48,29,714	10,46,78,406	12,95,08,120
2,24,242	21,90,05,399	1,02,49,65,586	21,92,29,641	1,24,41,95,227

(a) Includes Rs. 1,08,44,343 on account of interest.

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

Nature of Expenditure	Expenditure	
	1	2
		Rs.
<b>95. CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH—</b>		
1 Land Reclamation and Mechanical Cultivation Scheme		..
2 Survey of Cultivable Waste Land .. .. .		..
3 Sinking of Tube-wells .. .. .		..
4 Purchase of Jeeps and Land Rovers .. .. .		..
5 Intensification of composite production .. .. .		..
6 Workshop for repair of Tractors .. .. .		..
7 Scheme for Reclamation of 10,000 acres of Banjar Land		..
8 Scheme for Mechanized Nucleous Seed Farm in the Punjab .. .. .		..
9 Milk Supply Scheme, Chandigarh .. .. .		..
10 Establishment of Factory for the manufacture of Milk Powder in the Punjab .. .. .		..
11 Construction of modern Dairy Buildings in the Government Live Stock Farm, Hissar .. .. .		..
12 Strengthening of existing Dairy Farm, Hissar .. .. .		..
13 Re-organization of Government Live Stock Farm, Hissar		..
14 Scheme for the improvement of the Agricultural Implements .. .. .		8,02,871
15 Government Engineering Workshop, Nilokheri .. .. .		..
16 Sutlej Bed Reclamation Scheme .. .. .		..
17 Various Milk Supply Schemes in the Punjab .. .. .		..
18 Scheme for setting up of Agro-Industrial Corporation in the State .. .. .		..
19 Contribution towards Share Capital of Land Development and Seed Corporation .. .. .		..
20 Expansion of existing Dairy Schemes .. .. .		..
21 Composite Milk Plant, Amritsar .. .. .		..
22 Schemes in former P.E.P.S.U. State .. .. .		..
23 Scheme for establishment of Rural Creameries in Various Milk Pockets .. .. .		..
24 Deduct—Receipts and Recoveries on Capital Account		—12,89,977
25 Net expenditure .. .. .		—4,87,106

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

during 1966-67		Expenditure to end of October, 1966	Expenditure to end of 1966-67
Plan	Total		
3	4	5	6
Rs.	Rs.	Rs.	Rs.
32,388	32,388	1,91,92,310	1,92,09,330
..	..	—60,594	—60,594
..	..	68,32,552	68,32,552
..	..	1,31,927	1,31,927
..	..	4	4
..	..	6,70,662	6,70,662
..	..	39,972	39,972
..	..	50,303	50,303
..	..	—10,94,158	.. (B)
..	..	19,35,267	19,35,267
..	..	2,53,537	.. (A)
..	..	11,03,179	.. (A)
53,148	53,148	18,20,760	.. (A)
..	8,02,871	27,91,078	29,48,031
43,819	43,819	12,99,073	.. (A)
..	..	9,74,000	9,74,000
90	90	5,03,377	5,03,377
6,000	6,000	17,391	23,391
..	..	60,00,000	60,00,000
6,50,634	6,50,634	3,99,385	10,50,016
1,058	1,058	28,437	29,495
..	..	59,04,863	59,04,863 (a)
3,08,099	3,08,099	..	3,08,099
—1,88,577	—14,78,554	—1,54,44,083	—1,57,08,787
9,06,659	4,19,553	3,55,37,558	3,08,41,908 (C)

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

(A) Progressive expenditure dropped *pro forma* on allocation of these schemes to Haryana State.

(B) Progressive expenditure dropped *pro forma* on allocation of schemes to Union (for Chandigarh).

(C) Excludes Rs. 55,70,707 allocated to successor States as at (A) and (B) above.

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE

Nature of Expenditure	END OF
	Expenditure
	Non-Plan
1	2
<b>96. CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT—</b>	<b>Rs.</b>
<b>Capital Outlay on Departmental Commercial Undertakings—</b>	
Work Centres Schemes .. .. .	2,62,043
Development of Industrial Areas Scheme .. .. .	.. .. .
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. .. .	—6,98,503
<i>Net expenditure</i> .. .. .	—4,36,460
Cottage Industries Museum and Emporium .. .. .	.. .. .
Development of Village and Cottage Industries .. .. .	.. .. .
<u>Total—Capital Outlay on Departmental Commercial Undertakings</u> .. .. .	—4,36,460
<b>Investments in Government Commercial and Industrial Undertakings—</b>	
<i>N.A.P.E.P.S.U. Road Transport Corporation</i>	
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. .. .	.. .. .
<i>Net Expenditure</i> .. .. .	.. .. .
<i>✓ Punjab Industrial Development Corporation</i>	
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. .. .	.. .. .
<i>Net expenditure</i> .. .. .	.. .. .
Fig-Iron Project, Hissar .. .. .	.. .. .
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. .. .	.. .. .
<i>Net expenditure</i> .. .. .	.. .. .
<i>✓ Punjab State Small Industries Corporation</i>	
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. .. .	.. .. .
<i>Net expenditure</i> .. .. .	.. .. .
<i>✓ Punjab Air Rifles, Ltd.</i>	
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. .. .	.. .. .
<i>Net expenditure</i> .. .. .	.. .. .
<i>✓ National Projects Construction Corporation, Ltd.</i> .. .. .	.. .. .
<i>✓ Punjab Poultry Corporation, Ltd., Chandigarh</i> .. .. .	.. .. .
<i>✓ Punjab Seamless Tubes Mills, Ltd., Chandigarh</i> .. .. .	.. .. .
<i>✓ Punjab Export Corporation</i> .. .. .	.. .. .
<i>✓ Setting up of Dairy Development Corporation</i> .. .. .	.. .. .
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. .. .	.. .. .
<i>Net Expenditure</i> .. .. .	.. .. .
<u>Total—Investments in Government Commercial and Industrial Undertakings</u> .. .. .	.. .. .

(a) Exhibited under "Other Miscellaneous Undertakings" in 1965-66 Accounts.

(b) Amount of Rs. 20,53,240 representing net profit accrued during 1957-58 to 1963-64 correctly creditable to "LVIII. Dividends etc." erroneously credited to this head dropped pro forma. Rs. 91,286 representing cost of stores and spare parts taken over by the PEPSU Road Transport Corporation from the defunct PEPSU Roadways now transferred pro forma to "114—Capital Outlay on Road and Water Transport Schemes".

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

during 1966-67		Expenditure to end of October, 1966	Expenditure to end of 1966-67
Plan	Total		
3 Rs.	4 Rs.	5 Rs.	6 Rs.
..	2,82,043	1,04,01,628	1,06,41,341
..	..	45,42,468	45,42,468
..	— 6,98,503	— 1,67,19,885	— 1,67,88,400
..	— 4,36,460	— 17,75,789	— 16,04,591
..	..	1,40,000	1,40,000
..	..	20,00,000	20,00,000
..	— 4,36,460	3,64,211	— 5,35,409
9,00,000	9,00,000	98,71,700	(a) 1,07,71,700
..	..	— 22,48,501	(a) — 22,48,501
..	..	..	(b) — 21,44,526
9,00,000	— 9,00,000	76,23,199	1,06,67,725
..	..	19,15,000	19,15,000
..	..	— 19,15,000 ✓	19,15,000
..	..	— 16,51,920	(A)
..	..	16,51,920	.. (A)
..	..	27,63,000	27,63,000
..	..	— 7,63,000	— 7,63,000
..	..	20,00,000 ✓	20,00,000
..	..	11,90,000	11,90,000
..	..	— 1,19,000	— 1,19,000
..	..	10,71,000	10,71,000
..	..	— 10,00,000	(B) 5,48,400
..	..	15,00,000	15,00,000
..	..	20,000	20,000
..	..	20,00,000	20,00,000
500,000	5,00,000	5,00,000	5,00,000
— 66,574	— 66,574	— 66,574	— 66,574
4,33,426	4,33,426	4,33,426	4,33,426
13,33,426	13,33,426	1,92,14,545	(C) 2,01,55,551

(A) Progressive expenditure dropped *pro forma* on allocation of these schemes to Haryana State.

(B) Excludes Rs. 3,73,800, Rs. 71,900 and Rs. 5,900 allocated to Haryana, Himachal Pradesh and Union (for Chandigarh) respectively.

(C) Excludes Rs. 21,03,620 allocated to successor States as at (A) & (B) above.

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

Nature of Expenditure

Expenditure

Non-Plan

1  
**98. CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC  
DEVELOPMENT—contd.**

2  
Rs.

**Investments in other Commercial and Industrial**

**Undertakings—concl'd.**

✓ Jagajit Cotton Textiles Mills, Ltd., Phagwara .. .. .

Sugar Factory, Hamira .. .. .

*Deduct*—Receipts and Recoveries on Capital Account .. .. .

*Net expenditure* .. .. .

✓ Malwa Sugar Mills Ltd. .. .. .

✓ Patiala Electric Industries, Ltd. .. .. .

✓ Dahnia Dadri Cement, Ltd. .. .. .

✓ Hindustan Wire Products, Ltd. .. .. .

*Deduct*—Receipts and Recoveries on Capital Account .. .. .

*Net expenditure* .. .. .

✓ 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 .. .. .

*Deduct*—Receipts and Recoveries on Capital Account .. .. .

*Net expenditure* .. .. .

✓ Hindustan Dowidat Tools, Ltd. .. .. .

✓ Usha Spinning and Weaving Mills, Ltd., Faridabad .. .. .

✓ Usha Forgings and Stampings, Ltd. .. .. .

✓ Bharat Steel Tubes, Ltd., Ganaur .. .. .

✓ Shree Gopal Paper Mills, Jagadhari .. .. .

✓ Industrial Cables India, Ltd., Rajpura .. .. .

✓ Sikands Ltd., New Delhi .. .. .

✓ Gopichand Textile Mills Ltd., Sirsa .. .. .

✓ Oriental Spun Pipe Co., Ltd., New Delhi .. .. .

**Total—Investments in other Commercial and Industrial  
Undertakings** .. .. .

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

(A) Progressive Expenditure dropped pro forma on allocation of these Schemes to Haryana State.



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

during 1966-67		Expenditure to end of October, 1966	Expenditure to end of 1966-67
Plan	Total		
3 Rs.	4 Rs.	5 Rs.	6 Rs.
..	..	17,00,000 ✓	9,32,280 (B) ✓
—	..	20,00,000	20,00,000
—	..	—20,00,000	—20,00,000
—	..	..	..
—	..	—20,00,000	10,96,800 (B) ✓
—	..	5,00,000	5,00,000 (u) PB
—	..	4,80,000	.. (A) H.R.
—	..	3,00,000	3,00,000 PB
—	..	—23,000	—28,000 "
—	..	—2,72,000	2,72,000 PB
—	..	2,62,500	2,62,500
—	..	1,70,700	93,612 (B) ✓
—	..	82,750	45,380 (B) ✓
—	..	—50,000	27,420 (B) ✓
—	..	—25,000	13,710 (B) ✓
—	..	20,000	20,000 PB
—	..	5,000	5,000 ✓
—	..	6,62,316	6,62,316 PB
—	..	—4,33,000	—4,33,000 "
—	..	2,29,316	2,29,316
—	..	—1,71,500	94,050 (B) ✓
—	..	20,00,000	10,96,800 (B) ✓
—	..	4,28,700	2,35,099 (B) ✓
—	..	39,38,000	21,59,600 (B) ✓
—	..	10,00,000	5,48,400 (B) ✓
—	..	7,00,000	7,00,000
—	..	—14,34,800	7,86,844 (B) ✓
—	..	3,49,250	.. (A) H.R.
1,48,850	1,48,850	9,99,500	5,48,126 (B)
1,48,850	1,48,850	1,68,19,016	96,66,937 (C)

(B) Progressive expenditure after dropping balances of the Schemes allocated to other States, as explained at (C) below.

(C) Excludes Rs. 71,52,079 allocated as under—

	Rs.
Allocated to Haryana as per 'A' above ..	8,29,250
Allocated to Haryana out of 'B' above ..	52,33,555
Allocated to Himachal Pradesh out of 'B' above ..	10,06,669
Allocated to Union (for Chandigarh) out of 'B' above ..	82,605

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure		Expenditure
		Non-plan 2 Rs.
i		
<b>96. CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT—contd.</b>		
<b>Investments in Co-operative Societies—</b>		
1	✓ Punjab State Co-operative Bank, Ltd., Chandigarh ..	..
2	<i>Deduct</i> —Receipts and Recoveries on Capital Account	..
3	<i>Net</i> expenditure .. .. .	..
4	✓ Punjab State Land Mortgage Bank, Ltd., Chandigarh ✓	..
5	N.A. Central Co-operative Banks .. .. .	..
6	N.A. Central and Rural Banks .. .. .	..
7	Co-operative Bank, Pataudi ✓ .. .. .	..
8	Mohindergarh Central Co-operative Bank, Ltd. ✓ ..	..
9	Apex Co-operative Bank .. .. .	..
10	<i>Deduct</i> —Receipts and Recoveries on Capital Account	..
11	<i>Net</i> expenditure .. .. .	..
12	N.A. Co-operative Farming Societies .. .. .	..
13	<i>Deduct</i> —Receipts and Recoveries on Capital Account	..
14	<i>Net</i> expenditure .. .. .	..
15	Bir Co-operative Tea Factory .. .. .	..
16	✓ Panch Shilla Industrial Co-operative Society, Faridabad ✓	..
17	N.A. Primary Agricultural Credit Societies .. .. .	..
18	<i>Deduct</i> —Receipts and Recoveries on Capital Account	..
19	<i>Net</i> expenditure .. .. .	..
20	N.A. Primary Marketing Societies .. .. .	..
21	Marketing and Marketing-cum-Processing Societies ..	..
22	Marketing Societies of Rice Sellers .. .. .	..
23	<i>Deduct</i> —Receipts and Recoveries on Capital Account	..
24	<i>Net</i> expenditure .. .. .	..
25	Lahaul Kuth Growers Co-operative Marketing Society, Ltd., Lote. .. .. .	..
26	Marketing Societies for distributing consumers articles Centrally sponsored .. .. .	..
27	✓ Apex Marketing Federation .. .. .	..
28	N.A. Punjab State Co-operative Supply and Marketing Federation, Ltd., Chandigarh .. .. .	..

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

during 1966-67		Expenditure to end of October, 1966	Expenditure to end of 1966-67
Plan 3	Total 4	5	6
Rs.	Rs.	Rs.	Rs.
..	..	-59,00,000*	39,27,800* 1
..	..	-66,700	(B) 2
..	..	58,33,300*	38,61,100* 3
..	..	25,00,000	(B) 4
7,50,000	7,50,000	84,66,000*	92,16,000 5
..	..	65,000	65,000 6
..	..	-3,000	..(A) 7
..	..	50,000	..(A) 8
40,00,000	40,00,000	..	40,00,000 9
..	..	1,36,750	-1,36,750 10
47,50,000	47,50,000	84,47,250	1,31,44,250 11
40,000	40,000	9,59,720	9,59,720 12
..	..	-21,300	-21,300 13
40,000	40,000	9,34,420	9,38,420 14
..	..	-1,00,000	..(B) 15
..	..	4,25,000	..(A) 16
6,06,000	6,06,000	63,17,000	69,23,000 17
..	..	-6,30,646	-6,30,646 18
6,06,000	6,06,000	56,86,354	62,92,354 19
2,50,000	2,50,000	26,27,500	28,02,500 20
4,00,000	4,00,000	14,76,525	17,70,525 21
3,57,000	3,57,000	13,66,000	17,23,000 22
..	..	-15,07,209	-15,07,209 23
10,07,000	10,07,000	39,62,816	47,88,816 24
..	..	25,000	..(B) 25
..	..	4,47,370	4,47,370 26
55,00,000	55,00,000	..	55,00,000 27
..	..	6,30,000	6,30,000 28

(A) Progressive expenditure dropped *pro forma* on allocation of these schemes to Haryana State.

(B) Progressive expenditure after dropping balances of the schemes allocated to successor States, as explained at (E) at Page 141.

\*Rs. 5,00,000 transferred *pro forma* from Central Cooperative Banks to Punjab State Cooperative Bank Ltd., Chandigarh to set right the erroneous booking in 1958-59.

**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 Co-operative Societies—concl.</b>	
Punjab State Cooperative Supply and Marketing Federation Ltd., Chandigarh— <i>concl.</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	
Kangra Tea Planters Supply-cum-Industrial Co-operative Society, Palampur	
✓ Consumer Co-operative Stores	
<i>Deduct—Receipts and Recoveries on Capital Account</i>	
<i>Net expenditure</i>	..
✓ Janta Co-operative Sugar Mills Ltd., Bhogpur	
Ranipat Co-operative Sugar Mills Ltd.	
✓ Haryana Co-operative Sugar Mills Ltd., Rohtak ✓	
Morinda Co-operative Sugar Mills Ltd.	
✓ Batala Co-operative Sugar Mills Ltd.	
✓ Doaba Sugar Mills Ltd.	
Co-operative Sugar Mills	
✓ A. A. Development Schemes	
Khanna Co-operative Solvent Oil Mills	
Total—Investments in Co-operative Societies	
<i>Deduct—Receipts and Recoveries on Capital Account</i>	
<i>Net expenditure</i>	..

(a) Details of investments are awaited from Government.

(A) Progressive expenditure dropped *pro forma* on allocation of these schemes to Haryana State.

(B) Progressive expenditure after dropping balances of the schemes allocated to successor States as explained at (C)

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

during 1966-67		Expenditure to end of October, 1966	Expenditure to end of 1966-67
Plan	Total	5	6
3	4		
Rs.	Rs.	Rs.	Rs.
..	..	—40,000	—40,000
..	..	5,90,000	5,90,000
..	..	50,000	50,000
..	..	—26,000	—26,000
..	..	—24,000	24,000
40,000	40,000	2,10,900	(B)1,19,500
..	..	—2,387	—2,387
—40,000	40,000	2,08,513	(B)1,16,913
..	..	4,29,750	4,29,750
..	..	1,00,000	.. (B)
9,06,000	9,06,000	23,94,872	(B)21,05,800
..	..	—2,300	—2,300
9,06,000	9,06,000	23,92,572	(B)21,03,500
..	..	20,00,000	20,00,000
..	..	20,00,000	.. (A)
..	..	20,00,000	.. (A)
..	..	25,00,000	25,00,000
..	..	25,00,000	25,00,000
12,00,000	12,00,000	13,00,000	(b)25,00,000
..	..	27,90,000	(a)27,90,000
..	..	56,176	(a)56,176
..	..	4,00,000	(b)4,00,000
1,40,49,000	1,40,49,000	4,76,52,521	5,27,96,649
—22,65,089	—22,65,089	—16,34,091	(D)—22,65,089
1,17,83,911	1,17,83,911	4,60,18,430	(C)5,05,31,560

(C) Excludes Rs. 83,15,872 allocated to successor States as detailed below—

Allocated to Haryana State as at 'A' above	..	44,78,000
Allocated to Haryana State out of 'B' above	..	33,19,400
Allocated to Himachal Pradesh out of 'B' above	..	4,00,772
Allocated to Union (for Chandigarh) out of 'B' above	..	1,17,700
<b>Total</b>	..	<b>83,15,872</b>

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

(h) Rs. 3,00,000 transferred *pro forma* from Khanna Co-operative Solvent Oil Mills to Doaba Sugar Mills to set right the erroneous booking in 1965-66.

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

Nature of expenditure	Expenditure	
	1	2
		Rs.
<b>96—CAPITAL OUTLAY ON INDUSTRIAL AND ECO- NOMIC DEVELOPMENT—concl.</b>		
<b>Other Miscellaneous Undertakings—</b>		
✓ Punjab Financial Corporation .. .. .		..
<i>Deduct—Receipts and Recoveries on Capital Account</i>		..
<i>Net expenditure</i> .. .. .		..
✓ Mandi-Kulu Road Transport Corporation .. .. .		..
✓ State Warehousing Corporation, Chandigarh .. .. .		..
✓ Bank of Patiala .. .. .		..
<i>Deduct—Receipts and Recoveries on Capital Account</i>		..
<i>Net expenditure</i> .. .. .		..
✓ Patiala Insurance Corporation .. .. .		..
<i>Deduct—Receipts and Recoveries on Capital Account</i>		..
<i>Net expenditure</i> .. .. .		..
Indian National Airways, Ltd. .. .. .		..
Total—Other Miscellaneous Undertakings .. .. .		..
Total expenditure .. .. .		—4,36,460
<i>Deduct—Amount financed from Ordinary Revenues</i> .. .. .		..
<i>Net expenditure</i> .. .. .		—4,36,460

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

during 1966-67		Expenditure to end of October, 1966	Expenditure to end of 1966-67
Plan	Total		
3	4	5	6
Rs.	Rs.	Rs.	Rs.
..	..	-56,83,800.	56,83,800
..	..	-17,64,200	-17,64,200
..	..	39,19,600	39,19,600
..	..	25,40,000.	25,40,000
..	..	21,50,000	21,50,000
..	..	15,00,000	15,00,000
..	..	-15,00,000	-15,00,000
..	..	..	..
..	..	5,00,000	5,00,000
..	..	-5,00,000	-5,00,000
..	..	..	..
..	..	6,100	6,100
..	..	86,15,700	86,15,700
1,32,66,187	1,28,29,727	9,10,31,902	8,95,05,157
..	..	-50,000	-50,000
1,32,66,187	1,28,29,727	9,09,81,902	8,94,55,157

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

Nature of Expenditure  1	Expenditure
	Non-Plan  2  Rs.
<b>98—CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES—</b>	
<b>Bhakra Nangal Project—</b>	
<b>I. Bhakra Dam—</b>	
Irrigation Branch Portion .. .. .	..
Interest on Capital .. .. .	..
<i>Deduct</i> —Amount financed from ordinary Revenues ..	..
<i>Deduct</i> —Interest on capital written back to Revenue ..	..
<i>Deduct</i> —Amount transferred to other Governments ..	..
Total—I. Bhakra Dam .. .. .	..
<b>II. Nangal Hydro-Electric Scheme—</b>	
<b>A. Main Project—</b>	
<b>A. (i) Common Pool—</b>	
(i) Irrigation Branch Portion—	
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 1966-67		Expenditure to end of October, 1966	Expenditure to end of 1966-67
Plan	Total		
3	4	5	6
Rs.	Rs.	Rs.	Rs.
28,34,979	28,34,979	1,01,51,27,290	1,03,92,24,751 } (a)—2,54,34,000 }
..	..	36,97,40,894	36,97,40,894
..	..	—2,50,000	—2,50,000
..	..	—4,24,01,367	—4,24,01,367
..	..	—20,56,05,650	—20,74,12,692
—18,07,042	—18,07,042	—20,56,05,650	—20,74,12,692
10,27,937	10,27,937	1,16,66,11,167	1,13,34,67,586
52,12,400	52,12,400	1,20,58,282	1,38,91,438
—52,12,400	—52,12,400	—1,20,58,282	—1,38,91,438
—1,32,95,321	—1,32,95,321	..	—1,32,95,321
—1,32,95,321	—1,32,95,321	..	—1,32,95,321
2,96,64,662	2,96,64,662	25,82,27,589	27,31,62,597
..	..	1,31,678	1,31,678
2,96,64,662	2,96,64,662	25,83,59,267	27,32,94,275
1,73,97,278	1,73,97,278	1,42,49,70,434	1,39,34,66,540

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

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

Nature of Expenditure	Expenditure	
	1	2
<b>99. CAPITAL OUTLAY ON IRRIGATION, ETC., WORKS (COMMERCIAL)—</b>		Rs.
<b>A. Irrigation Works—</b>		
<b>(1) Productive—</b>		
PB Upper Bari Doab Canal .. .. .		1,23,472
HR Western Jumna Canal (including Extension Scheme)		—85,064
PB Sirhind Canal .. .. .		96,469
PB Sutlej Valley Project .. .. .		75,359
PB Malhopur Beas Link .. .. .		..
PB Government Central Workshop .. .. .		..
PB Shah Nahar Canal Project .. .. .		..
H.P. Sidharthahar Scheme .. .. .		..
M.A. Technical Co-operation Assistance Schemes .. .. .		..
N.S. Soil Conservation and Land Reclamation Scheme .. .. .		..
C.S. Other Projects where the total expenditure in each case is less than Rs. 25 lakhs .. .. .		..
Total—(1) Productive— .. .. .		2,10,736
<b>(2) Unproductive</b>		
PB Harike Project .. .. .		56,204
HR Jagadhari Tubewell Project .. .. .		..
PB Sirhind Feeder Canal .. .. .		..
PB Upper Bari Doab Canal .. .. .		..
HR Western Jumna Canal .. .. .		..
PB Sirhind Canal .. .. .		—1,449
M.I. Director, Irrigation and Power Research Institute .. .. .		..
M.A. Drainage Project .. .. .		..
Other Projects where the total expenditure in each case is less than Rs. 25 lakhs .. .. .		..
Total—(2)—Unproductive .. .. .		..
Total—A. Irrigation Works .. .. .		54,755
PB Deduct—Amount debitable to Rajasthan on account of Sutlej Valley Project .. .. .		2,65,491
Deduct—Amount financed from Ordinary Revenues .. .. .		..
Net expenditure .. .. .		2,65,491

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

(A) Progressive expenditure dropped *pro forma* on allocation of these schemes to Haryana State.

(B) Progressive expenditure dropped *pro forma* on allocation of the scheme to Himachal Pradesh.

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

during 1966-67		Expenditure to end of October, 1966	Expenditure to end of 1966-67
Plan	Total	5	6
3	4	5	6
Rs.	Rs.	Rs.	Rs.
3,82,796	5,06,268	2,31,17,247	2,35,47,669
34,26,728	33,41,664	15,61,93,549	--(A) ..
—15,128	81,341	4,37,86,719	4,38,47,499
..	75,859	4,68,30,946	4,68,31,318
2,66,045	2,66,045	3,26,99,865	3,29,00,277
..	..	—2,54,37,450	—2,54,37,450
1,07,473	1,07,473	35,10,408	35,46,020
..	..	—34,22,071	(B) ..
2,38,756	2,38,756	6,77,97,991	6,77,99,404
9,73,304	9,73,304	60,11,480	64,31,849
..	..	62,91,834	62,91,834
53,79,974	55,90,710	36,42,27,660	20,57,58,420
1,15,695	1,71,899	10,79,79,619	10,80,36,615*
..	..	1,13,00,987	(A) ..
1,59,934	1,59,934	6,22,81,603	6,23,57,731
6,98,131	6,98,131	1,19,04,299	1,23,89,929
2,52,021	2,50,572	2,69,88,898	(A) ..
4,965	4,965	2,66,32,920	2,66,32,907
4,31,064	4,31,064	1,87,33,091	1,89,83,493
2,16,47,030	2,16,47,030	28,77,37,205	28,94,20,091
9,78,314	9,78,314	1,37,10,280	(C) 1,27,29,418
2,42,87,154	2,43,41,909	56,72,68,902	53,05,50,184
2,96,67,128	2,99,32,619	93,14,96,562	73,63,68,604
..	..	—2,14,20,442	—2,14,20,442
..	..	—1,12,82,063	—1,12,82,063
2,96,67,128	2,99,32,619	89,87,94,057	(D) 70,36,06,099

(C) Progressive expenditure of the dropping Rs. 9,68,628 allocated to Haryana State.

(D) Excludes Rs. 19,88,77,133 allocated to successor States as at (A), (B) and (C). Also excludes figures for the period from the 1st April 1947 to 14th August 1947 which are still awaited from the Director of Audit and Accounts, West Pakistan, Lahore.

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL  
END OF

Nature of Expenditure	Expenditure
	Non-Plan
	Rs.
100—CAPITAL OUTLAY ON IRRIGATION, ETC., WORKS (NON-COMMERCIAL)—	
Net expenditure outside the Revenue Account	..
103—CAPITAL OUTLAY ON PUBLIC WORKS—	
(a) Original Works—	
(i) Buildings—	
Land Revenue . . . . .	3,27,739
General Administration . . . . .	1,75,011
Administration of Justice . . . . .	..
Jails . . . . .	—12,797
Police . . . . .	6,23,819
Education . . . . .	35,206
Medical . . . . .	—5,016
Public Health . . . . .	6,408
Agriculture . . . . .	456
Animal Husbandry . . . . .	8,074
Industries . . . . .	7,84,560
Public Works . . . . .	4,876
Stationery and Printing . . . . .	..
Miscellaneous Departments . . . . .	74,03,988
Co-operation . . . . .	..
Total—(i) Buildings . . . . .	93,57,324

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

during 1966-67		Expenditure to end of October, 1966	Expenditure to end of 1966-67
Plan	Total		
3	4	5	6
Rs.	Rs.	Rs.	Rs.
..	..	21,79,777	21,79,777
16,061	3,43,800	1,16,22,673.	1,16,29,424
2,265	1,77,276	97,51,466	97,55,088
..	..	4,41,765	4,41,765
12,935	138	1,05,85,449	1,05,87,807
44,334	6,73,153	1,99,17,218	2,00,18,615
21,76,290	22,11,496	7,35,06,845	7,42,81,327
65,33,480	65,28,464	8,51,94,286	8,63,40,278
11,348	17,756	22,57,857	22,63,514
-24,625	-24,169	1,33,53,999	1,33,23,565
11,24,432	11,32,506	1,75,70,306	1,76,47,573
10,20,479	18,05,039	3,12,70,251	3,16,69,832
-2,099	2,777	3,79,53,216	3,79,56,130
11,10,533	11,10,533	51,66,273	53,18,397
10,19,514	84,23,502	9,46,85,873	9,49,05,949
..	..	77	77
1,30,44,947	2,24,02,271	41,32,77,554	41,61,39,341

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

Nature of Expenditure

Expenditure

Non-Plan

1

2

Rs.

**103. CAPITAL OUTLAY ON PUBLIC WORKS—concl'd.**

*(a) Original Works—Concl'd.*

*(i) Communications* . . . . . 8,11,255

*(b) Other expenditure* . . . . . 15,41,313

Gross expenditure . . . . . 1,17,09,892

*Deduct—Receipts and Recoveries on Capital Ac-*  
*count* . . . . . —1,58,26,132

*Deduct—Amount financed from Ordinary Revenues* . . . . . ..

Net expenditure .. .. . —41,16,240

**105. CHANDIGARH CAPITAL OUTLAY—**

Gross expenditure .. .. . 18,26,324

*Deduct—Receipts and Recoveries on Capital Ac-*  
*count* .. .. . —5,25,679

Net expenditure .. .. . 13,00,645

**109. CAPITAL OUTLAY ON OTHER WORKS—**

Stationery and Printing .. .. . ..

Total expenditure .. .. . ..

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

during 1966-67		Expenditure to end of October, 1966	Expenditure to end of 1966-67
Plan	Total		
3	4	5	6
Rs.	Rs.	Rs.	Rs.
1,90,53,603	1,98,64,858	25,51,04,372	26,24,65,179
80,67,427	96,08,740	10,15,52,798	10,23,88,839
4,01,65,977	5,18,75,869	<del>76,99,34,724</del>	78,09,93,359
1,678	<del>1,58,24,454</del>	<del>10,96,87,537</del>	<del>11,00,68,575</del>
<del>57,377</del>	<del>57,377</del>	<del>1,32,32,820</del>	<del>1,32,32,820</del>
4,01,10,278	3,59,94,038	64,70,14,367	65,76,91,964
78,87,862	97,14,186	31,21,55,479	(a) ..
<del>50,21,558</del>	<del>55,47,237</del>	<del>12,70,32,028</del>	(a) ..
28,66,304	41,66,949	18,51,23,451	(a) ..
..	..	4,89,958	4,89,958
..	..	4,89,958	4,89,958

(a) Entire expenditure allocated to Union (for Chandigarh).

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

Nature of Expenditure	Expenditure	
	1	2 Non-Plan Rs.
<b>114.—CAPITAL OUTLAY ON ROAD AND WATER TRANSPORT SCHEMES—</b>		
Road Transport—		
Motor Transport Services—		
P.B. 1. Punjab Roadways, Pathankot .. .. .		8,76,777
P.B. 2. Punjab Roadways, Amritsar .. .. .		2,68,387
P.B. 3. Punjab Roadways, Jullundur .. .. .		8,60,579
P.B./H.R./M.U./T. 4. Punjab Roadways, Chandigarh .. .. .		16,94,295
H.R. 5. Punjab Roadways, Ambala .. .. .		3,02,512
H.R. 6. Punjab Roadways, Gurgaon .. .. .		6,40,910
N.A. 7. Central Office .. .. .		..
N.A. 8. P.E.P.S.U. Roadways, Patiala .. .. .		..
N.A. 9. Aviation Works .. .. .		..
Deduct—Receipts and Recoveries on Capital Account .. .. .		..
Deduct—Amount financed from Depreciation Reserve Fund—Government Bus Services .. .. .		..
Net Expenditure .. .. .		46,43,460
N.A. 119.—CAPITAL OUTLAY ON FORESTS—		
.. Net Expenditure outside the Revenue Account .. .. .		..
<b>120.—PAYMENTS OF COMMUTED VALUE OF PENSIONS—</b>		
Gross expenditure .. .. .		1,23,367
Deduct—Amount recovered from other Governments, Departments, etc. .. .. .		..
Deduct—Amount of equated payments transferred to the Revenue Account .. .. .		2,97,906
Net expenditure .. .. .		—1,74,539

(a) Includes Rs. 37,02,928 exhibited under "112—Capital Outlay on Aviation" in 1965-66 accounts.

(b) See Footnote (b) at Page 134.

(c) *Pro forma* adjustment of expenditure on account of transfer of buses from one depot to another.

(d) Excludes Rs. 31,33,967, Rs. 3,69,778 and Rs. 37,82,577 being the expenditure allocated to Haryana, Himachal Pradesh and Union for Chandigarh respectively.



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

during 1966-67		Expenditure to end of October, 1966	Expenditure to end of 1966-67
Plan	Total		
3	4	5	6
Rs.	Rs.	Rs.	Rs.
..	8,76,777	88,29,741	+95,48,591 } (c) -87,336 }
..	2,68,387	1,46,60,468	1,48,75,138
..	8,60,579	1,33,83,456	1,38,98,686
..	..	..	(c) -25,31,352
..	16,94,295	1,04,18,351	(d) 45,03,278 } (e) -25,41,751 }
..	3,02,512	1,12,56,961 } (c) 89,579 }	(e) ..
..	6,40,910	1,33,09,073 } (c) -12,948 }	(e) ..
..	..	28,084	28,084
..	..	14,75,842	14,75,842
4,64,572	4,64,572	(a) 39,35,444	(a) 41,67,500
..	..	-68,101 } (b) -91,286 }	-68,101 } (b) -91,286 }
..	..	-9,43,591	-9,43,591
4,64,572	51,08,032	7,61,94,442 } (c) 76,931 }	4,73,17,210
..	..	83,557	83,557
..	1,23,367	86,36,385	(f) -47,83,259
..	..	-33,868	(f) -18,573
..	-2,97,906	-35,33,043	(f) -19,37,521
..	-1,74,539	50,69,474	(ff) 28,27,165

(e) Progressive expenditure dropped *pro forma* on allocation of these depots to Haryana.

(f) Progressive expenditure after dropping balances of the Schemes allocated to successor States as explained at (ff) below.

(ff) Excludes Rs. 18,94,970, Rs. 3,64,494 and Rs. 29,910 allocated to Haryana, Himachal Pradesh and Union (for Chandigarh) respectively.

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

Nature of Expenditure  1	Expenditure	
	Non-Plan 2	Rs.
<b>124. CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING—</b>		
<b>Grain Supply Scheme—</b>		
Gross expenditure .. .. .		8,08,89,313
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. .. .		—4,66,35,233
Net expenditure .. .. .		3,42,54,080
<b>Milk Supply Scheme—</b>		
Gross expenditure .. .. .		8,14,828
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. .. .		—10,36,666
Net expenditure .. .. .		—2,21,838
<b>Motor Transport Organisation—</b>		
Gross expenditure .. .. .		..
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. .. .		..
Net expenditure .. .. .		..
<b>Community Development Project—</b>		
Gross expenditure .. .. .		..
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. .. .		..
Net expenditure .. .. .		..
<b>Material and Equipment under T.C.A. Programme—</b>		
<b>Operational Agreement No. 28—Agricultural Education and Research—</b>		
Gross expenditure .. .. .		..
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. .. .		..
Net expenditure .. .. .		..

(a) Includes *pro forma* adjustment of Rs. 90,819 on account of claims of non-Muslim depot holders from Pakistan as verified by the Civil Supplies Partition Sub Committee.

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

During 1966-67		Expenditure to end of October, 1966	Expenditure to end to 1966-67
Plan	Total		
3	4	5	6
Rs.	Rs.	Rs.	Rs.
			1,68,55,200.53 <sup>2</sup>
			<del>1,68,55,200</del>
..	8,08,89,313	1,63,08,79,405	1,62,00,74,108
..	-4,66,35,233	(a) -1,62,29,21,816	(a) -1,62,29,21,816
..	3,42,54,080	(a) 79,57,589	(a) -28,47,713
..	8,14,828	3,15,71,614	-3,15,71,614
..	-10,36,666	-3,00,54,616	-3,00,54,616
..	-2,21,838	15,16,998	15,16,998
..	..	39,76,010	39,76,010 } (b) -39,76,010 }
..	..	-41,04,217	-41,04,217 } (b) +41,04,217 }
..	..	-1,28,207	-1,28,207 } (b) +1,28,207 }
..	..	-1,07,50,676	-1,07,50,676
..	..	-10,39,067	-10,39,067
..	..	-1,17,89,743	-1,17,89,743
..	..	6,51,146	6,51,146
..	..	-5,24,715	-5,24,715
..	..	1,26,431	1,26,431

(b) Profits in respect of the Scheme which had since been wound up and which had remained unadjusted in the past now dropped *pro forma*.

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

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

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

during 1966-67		Expenditure to end of October, 1966	Expenditure to end of 1966-67
Plan	Total		
3	4	5	6
Rs.	Rs.	Rs.	Rs.
..	..	7,52,473	7,52,473
..	..	..	..
..	..	7,52,473	7,52,473
..	..	..	..
..	..	10,05,750	10,05,750
..	..	-3,25,000	-3,25,000
..	..	12,80,750	12,80,750
..	..	..	..
..	..	15,66,540	15,66,540
..	..	..	..
..	..	15,66,540	15,66,540
..	..	..	..
..	..	1,61,375	1,61,375
..	..	..	..
..	..	1,61,375	1,61,375

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

Nature of Expenditure	Expenditure
1	Non-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 .. .. .	3,91,932
<i>Deduct—Receipts and Recoveries on Capital Account</i> .. .. .	..
Net expenditure .. .. .	3,91,932
<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 YEAR—contd.**

during 1966-67		Expenditure to end of October, 1966	Expenditure to end of 1966-67
Plan	Total		
3	4	5	6
Rs.	Rs.	Rs.	Rs.
..	3,91,932	1,08,26,737	1,10,61,979
..	..	..	..
..	3,91,932	1,08,26,737	1,10,61,979
..	..	1,57,42,319	1,57,42,319
..	..	..	..
..	..	1,57,42,319	1,57,42,319
..	..	21,34,456	21,34,456
..	..	..	..
..	..	21,34,456	21,34,456
..	..	..	..
..	..	4,14,565	4,14,565
..	..	..	..
..	..	4,14,565	4,14,565

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

Nature of Expenditure	1	Expenditure
		Total Non-Plan
	2	
		Rs.
<b>124. CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING—contd.</b>		
Material and Equipment under T.C.A. Programme—conold. Operational Agreement No. 119—National Small Pox Eradication Plan—		
Gross expenditure .. .. .		
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. .. .		
Net expenditure .. .. .		
Operational Agreement No. 35—Training of Craftsmen—		
Gross expenditure .. .. .		
<i>Deduct</i> Receipts and Recoveries on Capital Account .. .. .		
Net expenditure .. .. .		
<b>Miscellaneous Schemes—</b>		
Gross expenditure .. .. .		1,924
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. .. .		
Net expenditure .. .. .		1,924
Total—Net Expenditure—Material and Equipment Under T.C.A. Programme .. .. .		3,90,008
<b>Other Miscellaneous Schemes—</b>		
<b>Scheme for the distribution of approved seeds to cultivators—</b>		
Gross expenditure .. .. .		
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. .. .		
Net Expenditure .. .. .		
<b>Scheme for distribution of Ammonium Sulphate—</b>		
Gross expenditure .. .. .		1,41,67,356
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. .. .		-1,68,63,836
Net expenditure .. .. .		-26,96,480
<b>Scheme for distribution of Superphosphate—</b>		
Gross expenditure .. .. .		39,46,513
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. .. .		-52,52,552
Net Expenditure .. .. .		-13,06,039



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

during Plan	1966-67 <i>T-22</i>	Expenditure to end to October, 1966	Expenditure to end of 1966-67
3	4	5	6
Rs.	Rs.	Rs.	Rs.
..	..	38,965	38,965
..	..	..	..
..	..	38,965	38,965
..	..	1,355	1,355
..	..	..	..
..	..	1,355	1,355
..	-1,924	2,04,487	2,02,563
..	..	..	..
..	-1,924	2,04,487	2,02,563
..	3,90,008	<b>3,32,50,453</b>	3,34,83,771
..	..	3 3 31	..
..	..	2,96,71,656	2,96,71,656
..	..	2,71,89,156	2,71,89,156
..	..	24,82,500	24,82,500
..	1,41,67,356	9,26,31,514	10,05,47,826
..	-1,68,63,836	13,47,18,353	14,36,74,928
..	-26,96,480	4,20,86,839	4,31,27,102
..	39,46,513	3,01,75,826	3,23,45,237
..	-52,52,552	2,40,77,532	2,69,53,568
..	-13,06,039	60,98,294	53,91,569

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

Nature of Expenditure	Expenditure
	Non-Plan
1	2
	Rs.
<b>124. CAPITAL OUTLAY ON SCHEMES OF GOVERN- MENT TRADING—concl'd.</b>	
Other Miscellaneous Schemes—concl'd.	
Scheme for the distribution of Calcium Ammonium Nitrate—	
Gross expenditure .. .. .	5,81,65,838
<i>Deduct—Receipts and Recoveries on Capital Account</i>	—5,48,75,826
Net expenditure .. .. .	32,90,012
Scheme for distribution of Urea—	
Gross expenditure .. .. .	59,57,319
<i>Deduct—Receipts and Recoveries on Capital Account</i>	—36,94,153
Net expenditure .. .. .	22,63,166
Scheme for distribution of Ammonium Sulphate Nitrate—	
Gross expenditure .. .. .	1,67,085
<i>Deduct—Receipts and Recoveries on Capital Account</i>	—45,45,849
Net expenditure .. .. .	—43,78,764
Schemes for distribution of Fertilisers—	
Gross expenditure .. .. .	4,58,537
<i>Deduct—Receipts and Recoveries on Capital Account</i>	—2,74,961
Net expenditure .. .. .	1,83,576
Scheme for distribution of Pesticides—	
Gross expenditure .. .. .	50,34,732
<i>Deduct—Receipts and Recoveries on Capital Account</i>	—1,27,23,180
Net expenditure .. .. .	—76,88,448
Other Miscellaneous Small Schemes—	
Gross expenditure .. .. .	
<i>Deduct—Receipts and Recoveries on Capital Account</i>	—2,54,810(a)
Net expenditure .. .. .	—2,54,810
Total—Net Expenditure—Other Miscellaneous Schemes	—1,05,87,787
Grand Total—Net expenditure	2,38,34,463
<b>125. APPROPRIATION TO THE CONTINGENCY FUND—</b>	
Total expenditure .. .. .	
<b>GRAND TOTAL</b> .. .. .	<b>2,48,29,714</b>

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

during 1966-67		Expenditure to end of October, 1966	Expenditure to end of 1966-67
Plan	Total	5	6
3	4	5	6
Rs.	Rs.	Rs.	Rs.
..	5,81,65,838	28,52,85,627	31,50,68,160
..	—5,48,75,826	—21,53,33,710	—25,50,57,160
..	32,90,012	6,99,51,917	6,00,11,000
..	59,57,319	61,39,572	1,00,40,699
..	—36,94,153	—36,56,968	—68,18,903
..	22,63,166	24,82,604	32,21,796
..	1,67,085	20,87,090	20,87,090
..	—45,45,849	—1,83,30,812	—1,85,57,370
..	—43,78,764	—1,62,43,722	—1,64,70,280
..	4,58,537	38,46,400	42,95,728
..	—2,74,961	—11,20,405	—13,19,380
..	1,83,576	27,25,995	29,76,348
..	50,34,732	73,30,802	90,44,923
..	—1,27,23,180	—1,14,00,060	—1,35,11,679
..	—76,88,448	—40,69,258	—44,66,756
..	..	16,05,905	16,05,905
..	—2,54,810	—8,20,924	—10,75,734
..	—2,54,810	7,84,981	5,30,171
..	—1,05,87,787	2,21,26,472	1,05,49,346
..	2,38,34,463	5,29,33,562	3,09,12,659
..	..	1,00,00,000	1,00,00,000
10,46,78,406	12,95,08,120	3,42,91,49,470	2,96,87,71,994

**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 1965-66	Ordinary shares 5½% bonds
3	State Warehousing Corporation, Chandigarh.	1957-65	Ordinary shares
4	Land Development and Seed Corporation.	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 1966-67**

Investment	Face value of shares/each share	Amount invested up to the end of the year 1966-67	Amount of dividend declared/interest received and credited to the Government during the year	Remarks	
5	6	7	8	9	
	Rs.	Rs.	Rs.		
41.02% share in the capital investment.	..	25,40,000	1,86,077	Interest on investments. 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 the Government. The basis of allocation of investment between Punjab and Himachal Governments has not been decided as yet.	
21,503 15,000	24.5%	100 100	24,50,300 14,85,000	38,215	Dividend for 1965-66 declared during 1966-67 @ 3% Rs. 73,500 Less: amount transferred to Special Reserve Fund under section 35 of the State Financial Corporation Act, 1951. Rs.—35,294 Net Rs. 38,215.
		Total	39,35,300		
21,500 (a)	50%	100	21,50,000 30,00,000 ? 30,00,000	.. ..	Full particulars of investment are awaited.
		Total	60,00,000		
Total Statutory Corporations		1,46,25,300	2,24,292(b)		

(b) The corresponding amount booked under 'LVIII—Dividends etc., from Government Commercial and Industrial Undertakings as per statement No. 11 is Rs. 38,215. The difference of Rs. 1,86,077 is due to the booking of interest received from Mandi Kulu Road Transport Corporation under the head 'XVI—Interest' in accordance with the State Budget estimates.

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

Serial No.	Name of the concern	Year(s) of investment	Details of
			Type
1	2	3	4
<b>II GOVERNMENT COMPANIES—</b>			
5	P.E.P.S.U. Road Transport Corporation, Patiala.	Upto 1965-66 1966-67	Working Capital
6	Dairy Development Corporation	1966-67	..
7	National Projects Construction Corporation, Ltd.	1959-60	Equity shares
8	Punjab State Small Scale Industries Corporation.	1961-64	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	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 1966-67—contd.**

investment	Face value of each share	Amount invested up to the end of the year 1966-67	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
Number of shares/debentures and percentage of Government investment to the total paid up capital/debentures				
5	6	7	8	9
80% share in the capital investment.	Rs. ..	Rs. 98,71,700	Rs. ..	Accounts for 1966-67 have not yet been compiled and as such profits for the year has not been declared. Amount of Rs. 98,71,000 is to be shared by Punjab and Haryana Governments has not been decided by the Government as yet. <i>Rs Cr (100%)</i>
		9,00,000		
Total	..	1,07,71,700		
.. ..		4,33,436	..	Full particulars of investment are awaited,
.. ..	1,000	5,48,400	..	Dividend for 1966-67 has not been declared as yet.
20,000 100%	100	20,00,000	2,50,000	
9,899 100%	100	20,00,000	..	The balance of Rs. 10,60,100 is held as deposit from the Government for subsequent issue of shares (November 1967).
10,710 90%	100	10,71,000	..	Under liquidation.
.. ..	100	19,15,000	..	
2,000 ..	10	20,000	..	
15,000 100%	100	15,00,000	..	
28,000 94.9%	10	2,80,000	..	
Total Government Companies ..		2,05,39,526	2,50,000	
.. ..	100	93,612	..	
2,742 10%	10	27,420	..	
1,000 100	..	1,00,000	..	Under liquidation. Includes investment of Rs. 87,500 from balance in the "Fund for Development Schemes".
10,000 10	..	1,00,000	..	
15,000 10	..	1,50,000	..	

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

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



**INVESTMENT OF GOVERNMENT IN STATUTORY CORPORATIONS,  
ACTIVE BANKS AND SOCIETIES, ETC., UP TO THE END OF 1966-67—contd.**

investment	Face value of each share	Amount invested up to the end of the year 1966-67	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
5	6	7	8	9
	Rs.	Rs.	Rs.	
—	6	18,710	..	
—	10	45,880	..	
—	..	5,00,000	..	..
200	20%	100	20,000	.. The shares have since been sold and amount is recoverable in three instalments.
1,500	1.8%	10	15,000*	.. The shares were sold during 1963-64.
200	0.51%	50	18,948*	..
—	..	..	7,025*	..
—	100	50,000*	} 1,54,500	
—	1,000	9,32,280		
—	1,000			
272	24%	1,000	2,72,000	17,013 Interest on debentures.
—	10	} 10,96,800	1,05,000	Dividend on ordinary shares.
—	25			
..	500			

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

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

Serial No.	Name of the concern	Year(s) of investment	Details of Type
1	2	3	4
<b>III. JOINT STOCK COMPANIES—concl'd.</b>			
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 ..	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 1966-67—contd.**

investment	Face value of each share	Amount invested up to the end of the year 1966-67	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
5	6	7	8	9
	Rs.	Rs.	Rs.	
.. ..	..	9,04,609*	..	The investment consists of amounts advanced by Shri Shamji Karamji to other parties on behalf of the former Nabha State. Civil suit against the party was filed in the Bombay High Court and the court has granted decree against Shri Shamji Karamji. The question of execution of the decree against the party is under correspondence with the Law Department.
.. ..	..	2,20,316	..	
.. ..	100	5,43,400	91,000	
.. ..	..	10,96,800	..	
.. ..	100	94,050	..	
7,000	17.4%	100	7,00,000	..
.. ..	..	..	21,50,600	..
.. ..	..	..	2,35,099	..
.. ..	100	..	7,86,844	..
.. ..	100	5,48,126	..	
Total-Joint Stock Companies :		1,07,44,919	(a) 3,84,313	

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

(a) Includes Rs. 16,800 received as dividend from Dalmia Dadri Cement, Ltd., Dadri—since allocated to Haryana. The corresponding figures exhibited under "LVIII—Dividends etc. from Commercial and other undertakings, in Statement No. 11 is Rs. 4,13,687. The difference of Rs. 29,371 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 Charn Production cum-Sale Co-operative Industrial Society, Ltd., Jullundur.	1962-66	Ordinary shares.
40	Punjab State Co-operative Supply and Marketing Federation, Ltd., Chandigarh.	1959-65 1965-66 1966-67	Ordinary shares.
41	Co-operative Marketing and Marketing-cum-Processing Societies.	Up to 1965-66 1966-67	
42	Co-operative Consumer Stores (State Scheme)	1961-65	
43	Central Co-operative Consumer Stores	1962-67	
44	Co-operative Farming/Joint Farming Societies.	1961-66 1966-67	
45	Co-operative Agricultural Credit Societies.	Up to 1965-66 1966-67	

**INVESTMENT OF GOVERNMENT IN STATUTORY CORPORATIONS,  
ACTIVE BANKS AND SOCIETIES, ETC., UP TO THE END OF 1966-67—contd.**

Investment	Face value of each share	Amount invested up to the end of the year 1966-67	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
5	6	7	8	9
	Rs.	Rs.	Rs.	
85	45.55%	5,000	4,29,750	.. An amount of Rs. 4,750 is in deposit with the Society for adjustment against subsequent purchases of shares.
240	..	100	24,000	.. The accounts of the society have not been audited nor has any dividend been declared by it. The Government have therefore decided to retire the entire capital.
810	59.5%	500	4,05,000	..
..	..	..	1,35,000	..
..	..	..	55,00,000	..
		Total	60,40,000	
..	..	..	52,48,756	..
..	..	..	10,07,000	..
		Total	62,55,756	9,518
..	..	..	10,000	..
..	..	..	20,93,500	..
..	..	..	8,98,420	..
..	..	..	40,000	..
		Total	9,38,420	..
..	..	..	57,06,354	..
..	..	..	6,00,000	..
		Total	63,12,354	26,082

**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
IV—CO-OPERATIVE BANKS, ETC.— <i>concl.</i>			
46	Punjab State Land Mortgage Bank, Ltd., Chandigarh.	1957-63	
47	Punjab State Co-operative Bank, Ltd., Chandigarh.	Up to 1963-64	
48	Central Co-operative Banks (28) ..	Up to 1965-66 1966-67	
49	Janta Co-operative Sugar Mills, Ltd., Bhogpur.	1955-56	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	Do
53	Industrial Co-operative (Federation and Societies).	1961-64	
54	Co-operative Labour and Construction Societies.	1963-67	

**NOTE:**—Allocation to the successor states for 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 1966-67—concl.**

Investment	Face value of each share	Amount invested up to the end of the year 1966-67	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
Number of shares/ debentures and percentage of Government investment to the total paid up capital/ debentures				
5	6	7	8	9
	Rs.	Rs.	Rs.	
1,814	100	18,14,000	..	
45,278	100	45,27,800	3,06,065	
..	..	1,13,20,250	..	
..	..	47,50,000	..	
	Total	1,60,70,250 (a)	36,090	
20,000	31.84%	100	20,00,000	..
25,000	19.29%	100	25,00,000	..
25,000	52.42%	100	25,00,000	..
25,000	59.92%	100	25,00,000	..
..	..	..	1,50,000	..
..	..	..	1,16,913	..
Total—Co-operative Banks etc.		5,42,82,743	3,78,353(b)	
Grand Total	..	10,01,92,488(d)	12,36,959(c)	

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

(b) The corresponding amount booked under LVIII—Dividends etc., from Co-operative Societies as per Statement No. 11 is Rs. 4,45,337. The difference of Rs. 80,984 is under reconciliation.

(c) The amount shown here is less by Rs. 1,26,546 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. 40,36,758 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 1966-67 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE**

1	(In crores of rupees)		
	2	3	4
	On 1st April, 1966	On 31st March, 1967	Increase (+) Decrease (—) in the year ended 31st March, 1967
<b>CAPITAL EXPENDITURE—</b>			
<b>Commercial Departments—</b>			
Multipurpose River Schemes ..	(a) 1,44.42 } —2.55 }	1,43.61	+1.74
Irrigation .. .. .	(A) 88.38 } —19.89 }		
	7.15 } (A) —3.15 }	71.49	+3.00
Other Commercial Departments and Undertakings ..	(b) —0.01 }		
Total—Commercial Departments	(c) +0.37 }		
Other Departments—	2,14.68	2,19.93	+5.25
	97.59 } (A) —21.21 }	83.97	+7.74
Other Accounts .. .. .	(b) +0.01 }		
	(c) —0.37 }		
	(d) +0.21 }		
	(e) —0.01 }		
	(f) +0.01 }		
Total—Capital Expenditure ..	2,90.91	3,03.90	+12.99

(A) Represents the amounts allocated to successor States from the balances as on the 31st October, 1966 as the result of reorganisation.

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

(b) Amount representing cost of stores and spare parts taken over by the P.E.P.S.U. Road Transport Corporation from the defunct P.E.P.S.U. Roadways under '96—Capital Outlay on Industrial and Economic Development' during 1959-60 now transferred *proforma* under '114—Capital Outlay on Road and Water Transport Schemes'.

(c) Represents progressive expenditure up to 1965-66 previously exhibited under '112—Capital Outlay on Aviation'. This head has been abolished from 1st April, 1965.

(d) *Proforma* adjustment in respect of profits accrued during 1957-58 to 1963-64 which were correctly creditable under 'LVIII—Dividends etc.' but were erroneously taken under '96—Capital Outlay on Industrial and Economic Development'.

(e) *Proforma* adjustment on account of claims of non-Muslim depot holders from Pakistan as verified by the Civil Supplies, Partition Sub-Committee



**STATEMENT NO. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1966-67 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—contd.**

(In crores of rupees)

	On 1st April, 1966	On 31st March, 1967	Increase(+) Decrease(-) in the year ended 31st March, 1967
1	2	3	4
<b>Loans and Advances—</b>			
Loans to Local Funds, Private Parties, etc.	2,02.60 (A) -18.86 (a) +2.55	2,20.88	+34.59
Loans to Government Servants, etc.	0.89 (A) -0.60		
Total—Loans and Advances ..	1,86.58	2,21.70	+35.12
Total—Capital and other Expenditure	4,77.49	5,25.60	+48.11 (h)
<i>Deduct</i> —Contributions from Revenue, Development Funds, Reserve Funds, etc., and Contingency Fund for Capital and other Expenditure.	-7.13 (A)+0.16	-7.01	-0.04
Net Capital and other Expenditure (outside the Revenue Account) ..	4,70.52	5,18.59	+48.07

(f) *Proforma* adjustment in respect of the scheme Motor Transport Organisation subordinate to the major head '124—Capital Outlay on Schemes of Government Trading' which had since been wound up and had remained un-adjusted in previous years.

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

**STATEMENT NO. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1966-67 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—conold.**

1	2	3	(In crores of rupees)	
			On 1st April, 1966	On 31st March, 1967
			Increase(+) Decrease(-)	
				in the year ended 31st March, 1967
PRINCIPAL SOURCES OF FUNDS—				
Debt—				
Permanent Debt—Nominal Value	16.11	20.13	+4.02	
Floating Debt .. .. .	0.30	..	-0.23	
	(A) -0.07			
Loans from the Central Government	3,63.02	2,08.35	+28.29	
	(A) -1,82.96			
Other Loans .. .. .	9.87	6.24	+0.45	
	(A) -4.08			
Unfunded Debt .. .. .	11.77	9.77	+0.80	
	(A) -2.80			
Total—Outstanding Debt	2,11.16	2,44.49	+33.33	
Contingency Fund .. .. .	0.82	1.00	+0.18	
Sinking Funds and Reserve Funds	32.61	25.36	+5.75	
	(A) -13.00			
Net balance under Deposits, Advances, etc., other than those shown separately.	10.23	14.00	+6.30	
	(A) -2.53			
Remittances .. .. .	-25.92			
	(A) +0.17			
Total—Debt and other Obligations	2,13.54	2,68.74	+55.20	
Deduct—Cash Balance .. .. .	1.39			
	(g) +1.80			
Deduct—Investments .. .. .	13.75	12.54	+9.35	
	(A) -4.84			
Net Provision of Funds .. .. .	2,01.44	2,43.55	+42.11	
				(h)

(g) Adjustment carried out by the Reserve Bank of India while allocating the cash balance of the composite State of Punjab as on 31st October, 1966 amongst the successor States.

(h) The difference of Rs. 5.96 crores between the net provision of funds and net capital and other expenditure during the year is explained as under:—

	Rs.
Revenue Surplus (o. f. pago 10) .. .. .	5.53
Amount adjusted under the head—	
(i) Inter-state settlement account .. .. .	1.51
(ii) Miscellaneous Government account .. .. .	-1.08
Total .. .. .	5.96

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**PART II**

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

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

Detailed Head of Account		Opening Balance
1		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.	..
Total—Permanent Debt .. .. .	Cr.	16,11,46,900
<b>II. Floating Debt—</b>		
<b>Other Floating Loans—</b>		
Ways and Means Advances from the Reserve Bank .. .. .	Cr.	30,00,000
Temporary Loans from Private Banks .. .. .	Cr.	..
<b>III. Loans from the Central Government—</b>		
Loans .. .. .	Cr.	3,63,01,80,446
Ways and Means Advances for Plan schemes .. .. .		..
<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.	1,51,49,350
(ii) Loans from the Life Insurance Corporation of India .. .. .	Cr.	6,49,81,559
(iii) Loans from the National Co-operative Development Corporation .. .. .	Cr.	1,77,17,942
(iv) Loans from the Central Warehousing Corporation .. .. .	Cr.	4,08,659
(v) Loans from the Tea Board .. .. .	Cr.	4,50,000
Total—Other Loans .. .. .	Cr.	9,87,07,510
Total—Public Debt .. .. .	Cr.	3,89,30,34,856

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

Receipts	Disbursements	Allocated to successor States	Closing Balance
3	4	5	6
Rs.	Rs.	Rs.	Rs.
1,17,00,22,044	..	..	..
..	1,11,46,87,107	..	..
..	12,95,08,120	..	..
..	..	.. 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
4,01,66,300	..	.. Cr.	4,01,66,300
4,01,66,300	..	(a) .. Cr.	20,13,13,200
24,25,33,000	24,55,33,000	..	..
3,50,00,000	3,43,00,848	Cr. 6,99,152	..
38,76,85,028	18,28,57,317	Cr. 1,76,45,34,352	Cr. 2,07,04,73,805
7,81,03,910	..	Cr. 6,51,20,720	Cr. 1,29,83,190
6,06,000	19,68,800	Cr. 76,38,302	Cr. 61,48,248
48,00,000	6,11,037	Cr. 3,27,08,848	Cr. 3,64,61,674
21,69,440	4,62,160	..	Cr. 1,94,25,222
..	32,969	..	Cr. 3,75,690
..	..	Cr. 4,50,000	..
75,75,440	30,74,966	Cr. 4,07,97,150	Cr. 6,24,10,834
79,10,63,678	46,57,66,131	Cr. 1,87,11,51,374	Cr. 2,34,71,81,029

(a) Please see explanatory note No. 1 under Statement No. 4 on page 27.

STATEMENT NO. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND DEPOSITS, REMITTANCES AND  
Detailed Head of Account Opening Balance

1	2
Q—Loans and Advances by the State/Union Territory Governments—	Rs.
(1) Loans to Local Funds, Private Parties, etc.—	
(a) Loans to Municipalities .. .. .	Dr. 4,08,52,901
(b) Loans to District and other Local Fund Committees .. .. .	Dr. 42,167
(c) Loans to Landholders and other Notabilities .. .. .	Dr. 2,93,321
(d) Advances to Cultivators .. .. .	Dr. 28,46,07,261
(e) Loans and Advances to Displaced Persons .. .. .	Cr. 1,62,84,540
(f) Miscellaneous Loans and Advances .. .. .	Dr. 1,66,79,57,633
(g) Loans and Advances under the Community Development Programme .. .. .	(b) -1,45,07,81,947
(h) Advances under special laws .. .. .	Dr. 4,85,13,341
Total—Loans to Local Funds, etc. .. .. .	(a) 2,54,34,000
	(b) 1,45,07,81,947
(2) Loans to Government Servants, etc. .. .. .	Dr. 2,05,14,16,084
(i) House Building Advances .. .. .	Dr. 65,45,722
(ii) Advances for purchase of motor conveyances .. .. .	Dr. 13,13,914
(iii) Advances for purchase of other conveyances .. .. .	Dr. 2,35,755
(iv) Passage Advances .. .. .	Dr. 97
(v) Other Advances .. .. .	Dr. 8,22,286
Total—Loans to Government Servants, etc. .. .. .	Dr. 89,17,774
TOTAL—LOANS AND ADVANCES BY THE STATE UNION TERRITORY GOVERNMENTS .. .. .	Dr. 2,06,03,33,858
R—Inter State Settlement	
Punjab and Haryana .. .. .	.. .. .
Centre and Punjab .. .. .	.. .. .
Total—Inter State Settlement .. .. .	.. .. .
Total—Part I—Consolidated Fund. .. .. .	.. .. .

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

(b) Loans to Punjab State Electricity Board advanced upto 1965-66 transferred pro forma to "Advances under Special laws".

\* Represents appropriation of cash with treasury in 11.66. The amount recoverable from Centre was Rs. 1,50,000 by Haryana (T.E. No. 295 of 3/67, Finance No. 4292 of 2/66-67).

\*\* Represents the adjustments of the following for the period 1-11-66 to 31-3-67.

Finance Dept. Haryana	69,72,625.29	Centre	11,04,883.71
Dr. P. & F. Dept.	3,25,840.31		67,611.00
Appropriation and ...	56,07,000.00		11,67,000.00

(T.E. 250 of 3/67) (T.E. 216 of 3/67) (T.E. 387 of 3/67)

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

Receipts 3 Rs.	Disbursements 4 Rs.		Allocated to successor States 5 Rs.		Closing Balance 6 Rs.
5,56,230	8,61,000	Dr.	1,96,48,493	Dr.	2,15,09,178
..	..		..	Dr.	42,167*
12,088	..		..	Dr.	2,81,233*
4,69,94,952	5,91,66,795	Dr.	7,68,71,931	Dr.	21,99,07,173*
13,71,526	(c)—5,27,028	Dr.	54,96,578	Cr.	2,36,79,672
66,98,535	1,89,59,021	Dr.	8,51,93,080	Dr.	14,42,43,092
47,87,040	80,89,727	Dr.	13,55,655	Dr.	5,04,60,373*
(c)—75,355	31,97,04,022		..	Dr.	1,79,59,95,324
6,03,45,016	(b) 40,62,53,537	Dr.	18,85,65,737	Dr.	2,20,87,58,868
14,24,280	14,04,425	Dr.	11,59,662	Dr.	53,66,205*
7,57,730	10,66,962	Dr.	2,91,583	Dr.	13,31,563*
1,94,442	1,74,299	Dr.	37,233	Dr.	1,78,379*
150	(c)—1,175		..	Dr.	—1,228*
2,10,00,753	2,60,52,901	Dr.	44,83,348	Dr.	13,91,086*
2,33,77,355	2,86,97,412	Dr.	59,71,826	Dr.	82,66,005
8,37,22,371	43,49,50,949	Dr.	19,45,37,563	Dr.	2,21,70,24,873
(a) 1,29,05,465	(a) 1,48,510*		..	..	..
(a) 23,44,695	(a) † ..		..	..	..
(a) 1,52,50,160	(a) 1,48,510		..	..	..
2,66,00,58,253	2,14,50,60,817		..	..	..

(a) Closed to Government

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

Minor Head of Account	Amount Rs.
Loans to Municipalities .. .. .	2,65,000
Advances to Cultivators .. .. .	3,37,27,716
Loans and Advances to Displaced Persons .. .. .	2,829
Miscellaneous Loans and Advances .. .. .	11,84,726
Loans and Advances under the Community Development Programme .. .. .	60,30,750
Advances under special laws .. .. .	22,05,94,091
<b>Total .. .. .</b>	<b>26,18,05,112</b>

(c) Minus Transaction is due to rectification of misclassifications in the accounts of previous years.

\* See explanatory note 3 under statement 8 at page 46.

† Corresponding adjustment in Central books being carried out in 1967-68.

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

Detailed Head of Account	Opening Balance
1	2
	Rs.
<b>Part II—Contingency Fund—</b>	
Contingency Fund	Cr. 81,76,999
<b>Part III—Public Account—</b>	
<b>S—Unfunded Debt—</b>	
State Provident Funds—	
(i) General Provident Fund .. .. .	Cr. 9,11,41,945
(ii) Indian Civil Service Provident Fund ..	Cr. 8,01,524
(iii) Indian Civil Service (Non-European Members) Provident Fund .. .. .	Cr. 6,76,972
(iv) All India Services Provident Fund ..	Cr. 27,12,393
(v) Punjab Contributory Provident Fund ..	Cr. 2,19,05,487
(vi) Workmen's Contributory Provident Fund ..	Cr. —7,052
(vii) Other Miscellaneous Provident Funds ..	Cr. 4,58,696
Total—Unfunded Debt ..	Cr. 11,76,89,965
<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. 2,58,81,225
(ii) Depreciation Reserve Fund— Government Presses .. .. .	Cr. 36,81,780
(iii) Reserve Funds—Transport—	
Accident Reserve Fund .. .. .	Cr. 6,04,715
Total—Reserve Funds .. .. .	Cr. 3,01,67,720



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

Receipts	Disbursements	Allocated to successor States	Closing Balance
3	4	5	6
Rs.	Rs.	Rs.	Rs.
18,23,001	100	..	Cr. 99,99,900
1,23,90,914	59,94,054	Cr. 1,89,85,465	Cr. 7,85,53,340
1,23,920	2,00,117	Cr. 2,81,436	Cr. 4,43,891
38,443	1,28,755	Cr. 2,32,848	Cr. 3,53,812
4,63,307	2,70,946	Cr. 10,86,242	Cr. 18,18,512
35,52,843	12,05,267	Cr. 74,35,730	Cr. 1,68,17,333
1,807	..	..	(a) Cr. —5,245
16,929	7,70,610	Cr. 1,029	(a) Cr. —2,96,014
1,65,88,163	85,69,749	Cr. 2,80,22,750	Cr. 9,76,85,629
70,68,666	51,43,525	Cr. 1,29,03,329	Cr. 1,49,03,037
2,86,971	..	Cr. 28,49,816	Cr. 11,18,935
1,82,442	1,54,385	Cr. 2,68,157	Cr. 3,64,615
75,38,079	52,97,910	Cr. 1,60,21,302	Cr. 1,63,86,587

(a) Minus balances are under investigation.

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

Detailed Head of Account		Opening Balance	
1		2	
		Rs.	
<b>T—Deposits and Advances—contd.</b>			
<b>Part 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	
<b>Total—Other Deposit Accounts—</b>			
Gross	.. .. Cr.	5,05,963	
Investments	.. .. Dr.	6,400	
<b>Total—Part I—Deposits bearing Interest—</b>			
Gross	.. .. Cr.	3,06,73,683	
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.	23,62,24,618	
Sinking Fund Investment Account	.. .. Dr.	7,30,86,361	
<b>(B) Reserve Funds—</b>			
(i) Fund for Development Schemes	.. .. Cr.	2,58,02,481	(a) +5,000
(ii) Fund for Development Schemes—Investments	Dr.	2,57,97,481	
(iii) State Agricultural Credit Relief and Guarantee Fund	.. .. Cr.	4,50,000	(a) +5,000
(iv) Foodgrains Reserve Fund	.. .. Cr.	23,46,923	
(v) Industrial Loan Fund	.. .. Cr.	1,83,24,001	
(vi) Fund for Village Reconstruction and Harijan Uplift	.. .. Cr.	1,28,08,375	
<b>Total—Reserve Funds—</b>			
Gross	.. .. Cr.	5,97,36,780	
Investments	.. .. Dr.	2,58,02,481	

(a) Represents *pro forma* correction of the amount posted against "Fund for Development Schemes—Investments" instead of against "Fund for Development Schemes" during 1965-66.

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

Receipts	Disbursements	Allocated to successor States	Closing Balance
3 Rs.	4 Rs.	5 Rs.	6 Rs.
..	..	.. Cr.	6,400
..	..	.. Dr.	6,400
..	..	.. Cr.	4,99,563
..	..	.. Cr.	5,05,963
..	..	.. Dr.	6,400
75,38,079	52,97,910 Cr.	1,60,21,302 Cr.	1,68,92,550
..	..	.. Dr.	6,400
5,18,96,452	3,661 Cr.	11,39,91,788 Cr.	17,41,25,621
3,661	.. Dr.	3,49,80,391 Dr.	3,81,02,309
-5,000	..	.. Cr.	2,58,02,481
18,500	..	.. Dr.	2,57,83,981
1,05,000	..	.. Cr.	5,55,000
6,46,265	..	.. Cr.	29,93,188
96,65,394	52,37,759	.. Cr.	2,27,51,636
3,95,321	22,31,935	.. Cr.	1,09,71,761
1,08,06,980	74,69,694	.. Cr.	6,30,74,066
18,500	..	.. Dr.	2,57,83,981

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

Detailed Head of Account		Opening Balance
1		2
		Rs.
<b>T—Deposits and Advances—contd.</b>		
<b>Part II—Deposits not bearing interest—contd.</b>		
<b>(C) Other Deposit Accounts—</b>		
<b>Deposits of Local Funds—</b>		
(i) District Funds	.. ..	Cr. 46,32,918
(ii) Municipal Funds	.. ..	Cr. 7,12,249
(iii) Town and Bazar Funds	.. ..	Cr. 75,210
(iv) Public Works Funds	.. ..	Cr. 26,33,684
(v) State Transport Corporation Fund	.. ..	Cr. 7,07,923
<b>(vi) Village Panchayat Fund—</b>		
(a) Village Panchayat Fund, Gurgaon	.. ..	Cr. 16,647
(b) Construction of Panchayat Ghar at Chandigarh	.. ..	Cr. 53,002
Total—Village Panchayat Fund		Cr. 69,649
(vii) Panchayat Samiti Fund	.. ..	Cr. 2,89,62,350
(viii) Zila Parishad Fund	.. ..	Cr. 1,14,49,919
<b>(ix) Other Miscellaneous Funds—</b>		
(a) Punjab State Electricity Board Fund	.. ..	Dr. 4,70,19,685
(b) Deposit Account of the Punjab State Electricity Board to meet payments against Yen credits	.. ..	.. ..
(c) Deposits made by the Punjab State Electricity Board, on account of Hydrel Organisation	.. ..	Dr. 1,00,563
Total—Other Miscellaneous Funds		Dr. 4,71,20,248
Total—Deposits of Local Funds		Cr. 21,23,654

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

Receipts	Disbursements	Allocated to successor States	Closing Balance
3	4	5	6
Rs.	Rs.	Rs.	Rs.
5,91,462	1,77,175	..	Cr. 50,47,205*
12,69,838	8,68,417	..	Cr. 11,13,670*
..	..	..	Cr. 75,210
..	..	..	Cr. 26,33,684
1,78,86,140	1,72,38,269	..	Cr. 13,55,794
3,46,089	..	..	Cr. 3,62,736*
775	..	..	Cr. 53,777*
3,46,864	..	..	Cr. 4,16,513
2,69,96,131	2,85,42,124	..	Cr. 2,74,16,357*
1,30,16,833	1,41,79,749	..	Cr. 1,02,87,003*
-1,28,17,566	-7,68,18,049	..	Cr. 1,69,80,798 (a)
..	12,28,765	..	Dr. 12,28,765 (b)
20,08,508	15,50,553	..	Cr. 3,57,392
-1,08,09,058	-7,40,38,731	..	Cr. 1,61,09,425
4,92,98,210	-1,30,32,997	..	Cr. 6,44,54,861

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

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

\* See explanatory note 3 under statement No. 8 at page 46.

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

Detailed Head of Account		Opening Balance
1		2
		Rs.
<b>T—Deposits and Advances—contd.</b>		
<b>Part 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.	4,30,38,799
(ii) Civil and Criminal Courts' Deposits	.. .. Cr.	47,86,657
(iii) Personal Deposits	.. .. Cr.	4,39,03,575
(iv) Personal Deposits—Investments	.. .. Dr.	51,910
(v) Public Works Deposits	.. .. Cr.	9,41,63,883
(vi) Deposits for purchase etc., abroad—Purchase under credit/loan agreements.	.. ..	..
(vii) Deposits of Government Companies, Corporations, etc.	.. .. Cr.	1,78,374
(viii) Deposits on account of Police Funds—Police Clothing and Equipment Fund	.. .. Cr.	37,90,917
(ix) Account of Courts' Deposits transferred from Pakistan	.. .. Cr.	11,20,768 } (a) 300 }
(x) Deposits for work done for Public bodies or private individuals—		
(a) Deposits for purchase of Fire Fighting Equipment	.. .. Cr.	—11,148
(b) Other Deposits	.. .. Cr.	—41,672
Total—Deposits for work done for Public bodies, etc.	.. .. Cr.	—52,820

(a) *Pro forma* correction made as a result of payments of verified Court Deposits by debit in the balance sheet against West Pakistan.

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

Receipts	Disbursements	Allocated to successor States	Closing Balance
3	4	5	6
Rs.	Rs.	Rs.	Rs.
4,28,84,165	4,13,18,833 Cr.	2,09,00,386 Cr.	2,37,03,745*
90,99,168	69,85,719 Cr.	27,05,977 Cr.	41,94,129*
29,99,06,698	33,40,07,478	.. Cr.	98,02,795*
..	..	.. Dr.	51,910
10,97,58,891	9,99,62,740	.. Cr.	10,39,59,834
..	1,05,93,562	.. Dr.	1,05,93,562
..	59,321	.. Cr.	1,19,053
92,22,466	41,13,755	.. Cr.	88,99,628*
..	20,908	.. Cr.	11,00,160*
..	..	.. Cr.	—11,148 (a)
1,13,87,572	..	.. Cr.	1,13,45,900
1,13,87,572	..	.. Cr.	1,13,34,752

(a) Minus balance is under investigation.

\* See explanatory note 3 under statement No. 8 at page 46.

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

Detailed Head of Account		Opening Balance
1		2
		Rs.
<b>T—Deposits and Advances—contd.</b>		
<b>Part II—Deposits not bearing interest—contd.</b>		
<b>(C) Other Deposit Accounts—contd.</b>		
<b>Departmental and Judicial Deposits—concl.</b>		
<b>Civil Deposits—concl.</b>		
(xi) Deposits of fees received by Government servants for work done for private bodies ..	Cr.	4,52,799
(xii) Agents' Commission Charges recovered by Food Supply Department .. ..	Cr.	8,582
(xiii) Deposits in connection with Elections— Deposits made by candidates for State Legislature .. ..	Cr.	2,157
(xiv) Deposits of Educational Institutions ..	Cr.	1,23,75,367
(xv) Deposits of Rehabilitation Finance Administration .. ..	Cr.	100
(xvi) Security deposits of employees of erstwhile Jind State .. ..	Cr.	110
(xvii) Unclaimed deposits in the General Provident Fund .. ..	Cr.	78,156
(xviii) Transfers from the Deposit Account of the Custodian, Evacuee Property for financing loans to displaced persons .. ..	Cr.	6,04,771
(xix) Deposits of 5½ per cent Punjab Loans 1978 ..		..
<b>Total—Civil Deposits—</b>		
Gross .. ..	Cr.	20,44,52,495
Investments .. ..	Dr.	51,910



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

Receipts	Disbursements	Allocated to successor States		Closing Balance
3	4	5		6
Rs.	Rs.	Rs.		Rs.
70,781	..	Cr.	868	Cr. 5,22,712
..	..	Cr.	6,578	Cr. 2,004*
1,12,150	22,629	Cr.	7,620	Cr. 84,058*
84,67,431	60,23,841		..	Cr. 1,48,18,957*
..	..		..	Cr. 100
-110 (a)	..		..	..
5,069	857		..	Cr. 82,368
-1,000 (a)	..		..	Cr. 6,03,771
3,93,80,113	3,93,80,113		..	..
53,02,93,194	54,24,89,756	Cr.	2,36,21,429	Cr. 16,86,34,504
..	..		..	Dr. 51,910

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

\* See explanatory note 3 under statement No. 8 at page 46.

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

Detailed Head of Account		Opening Balance
1		2
		Rs.
<b>T—Deposits and Advances—contd.</b>		
<b>Part 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.	2,27,687
(iii) Deposit Account of grants made by the Indian Council of Agricultural Research	.. .. . Cr.	1,37,969
(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	.. .. .	..
(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.	17,406
(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.	2,75,154
(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	Allocated to successor States	Closing Balance
3	4	5	6
Rs.	Rs.	Rs.	Rs.
14,29,000	14,29,000	..	..
..	..	..	Cr. 2,27,687
35,130	..	..	Cr. 1,73,099
..	..	..	Cr. 31,880
58,790	..	..	Cr. 58,790
..	..	..	Cr. 15,572*
1	(a) —8	..	Cr. 17,415
..	..	..	Cr. 1,42,747
..	..	..	Cr. 41,555
13,700	..	..	Cr. 2,88,854
..	..	..	Cr. 32,566
..	..	..	Cr. 1,23,332*
..	..	..	Cr. 1,413

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

\* See explanatory note 3 under statement No. 8 at page 46.

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

Detailed Head of Account		Opening Balance	
1		2	Rs.
<b>T—Deposits and Advances—contd.</b>			
<b>Part 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 .. ..	Cr.	24,50,015
(xv)	Deposit Account of grant from the Central Government for the food production drive schemes—Bonus for accelerating production of foodgrains .. ..	Cr.	1,37,27,910
(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 received from the Ford Foundation .. ..	Cr.	25,000
(xviii)	Deposit Account of grants made by the Indian Central Spices and Cashewnut Committee .. ..	Cr.	2,144
<b>Total—Other Accounts—</b>			
	Gross .. ..	Cr.	1,72,52,350
	Investments .. ..	Dr.	1,00,000
<b>Total—(c)—Other Deposit Accounts—</b>			
	Gross .. ..	Cr.	22,38,28,499
	Investments .. ..	Dr.	1,51,910
<b>Total—Part II—Deposits not bearing interest—</b>			
	Gross .. ..	Cr.	51,97,89,897
	Investments .. ..	Dr.	9,90,40,752

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

Receipts	Disbursements	Allocated to successor States	Closing Balance
3	4	5	6
Rs.	Rs.	Rs.	Rs.
42,47,508	..	..	Cr. 66,97,523
..	3,902	..	Cr. 1,37,24,008
..	..	..	Dr. 1,00,000
..	..	Cr. 25,000	..
7,280	..	..	Cr. 9,424
57,91,409	14,32,894	Cr. 25,000	Cr. 2,15,85,865
..	..	..	Dr. 1,00,000
58,53,82,813	53,08,89,653	Cr. 2,36,46,429	Cr. 25,46,75,230
..	..	..	Dr. 1,51,910
64,80,86,245	53,83,63,008	Cr. 13,76,38,217	Cr. 49,18,74,917
22,161	..	Dr. 3,49,80,391	Dr. 6,40,38,200

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

Detailed Head of Account		Opening Balance
1		2
		Rs.
<b>T—Deposits and Advances—contd.</b>		
<b>Part III—Advances not bearing interest—</b>		
(1) Departmental Advances—		
(i) Civil Advances—		
(a) Objection Book Advances	.. .. Dr.	18,08,629
(b) Taccavi Works Advances	.. .. Dr.	5,15,471
(c) Passage Advances	.. .. Dr.	1,200
Total—Civil Advances	.. Dr.	23,25,300
(ii) Special Advances—		
(a) Advances to Government servants on transfer to Chandigarh	.. .. Dr.	31,054
(d) Advances for the opening of a banking account of Mr. Slocum	.. .. Dr.	4,76,190
(c) Other Special Advances	.. .. Cr.	2,05,753
Total—Special Advances	.. Dr.	3,01,491
(iii) Forest Advances		
(iv) Revenue Advances—		
(a) Advances for Forests of the Rana of Darkoti	.. Cr.	10,671
(b) Advances for Forests of the Delath Estate	.. Cr.	225
(c) Cost of boundary marks recoverable from Landholders	.. .. Dr.	10,387
Total—Revenue Advances	.. Cr.	509
Total—Departmental Advances	.. Dr.	26,28,818
(2) Permanent Advances	.. .. Dr.	4,26,238
		(a)—50 }
(3) Account with Governments of Other Countries—		
Malaysia	.. .. Dr.	1,326
(4) Accounts with the Government of Burma	.. .. Dr.	30
(5) Accounts with the Reserve Bank	.. .. Dr.	1,144
(6) Accounts with Government of Pakistan	.. .. Dr.	55,62,113
Total—Part III—Advances not bearing interest	.. Dr.	86,19,619

(a) Represents *pro forma* adjustment of the amount refunded by the Superintendent of Police, Ludhiana and deposited prior to partition.

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

Receipts	Disbursements	Allocated to successor States	Closing Balance
3	4	5	6
Rs.	Rs.	Rs.	Rs.
11,06,486	13,78,931	Dr. 4,55,130	Dr. 16,25,944
23,257	2,47,237	..	Dr. 7,39,451
325	723	..	Dr. 1,598
11,30,068	16,26,891	Dr. 4,55,130	Dr. 23,66,993
26,519	49,061	..	Dr. 53,596
..	..	..	Dr. 4,76,190
..	..	Dr. 25,000	Cr. (b) 2,30,753
26,519	49,061	Dr. 25,000	Dr. 2,99,033
1,47,83,720	1,47,83,734	..	Dr. 2,550
..	..	Cr. 10,671	..
..	..	Cr. 225	..
..	..	..	Dr. 10,387
..	..	Cr. 10,893	Dr. 10,387
1,59,40,307	1,64,59,686	Dr. 4,69,234	Dr. 26,78,963
12,966	15,196	Dr. 1,07,904	Dr. 3,20,514
..	..	..	Dr. (c) 1,326
(a) —16,965	(a) —16,872	..	Dr. 123
4,553	1,476	..	Cr. (b) 1,933
..	75,823	..	Dr. 56,37,936
1,59,40,861	1,65,35,309	Dr. 5,77,138	Dr. 86,36,929

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

(b) Credit balance is under investigation.

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

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

Detailed Head of Account		Opening Balance
1		2
		Rs.
T—Deposits and Advances—contd.		
Part IV—Suspense—		
(I) Suspense Accounts—		
(1) Suspense Account—		
	(a) Objection Book Suspense—Receipts .. Cr.	60,42,452
	(b) Objection Book Suspense—Payments .. Dr.	36,20,512
Pro R	(c) East Punjab Suspense .. .. Cr.	62,73,433
✓	(d) Unclassified Items .. .. Dr.	4,52,012
7571 ✓	(e) Purchase of Fodder .. .. Dr.	24,017
7571 ✓	(f) Land Revenue from land belonging to Pakistan Nationals .. .. Cr.	9,570
7571 ✓	(g) Receipts on account of forfeitures due to enforcement of penal clauses of contracts and agreements against migrants to Pakistan .. Cr.	336
Feb 75 ✓	(h) Provident Fund payments relating to pre-partition claims made on behalf of West Pakistan .. .. Dr.	10,20,771
7571 ✓	(i) Amount due to Muslim Contractors .. Cr.	32,490
57 111 ✓	(j) Amount due to the employees of the defunct Board of Economic Enquiry .. .. Dr.	28,008
	(k) Pilot Project Scheme .. .. Cr.	5,502
	(l) Civil List Pensions .. .. Dr.	67,961
	(m) Rulers' suspense .. .. Dr.	2,861
	Total—Suspense Account .. Cr.	71,47,041



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

Receipts	Disbursements	Allocated to successor States	Closing Balance
3	4	5	6
Rs.	Rs.	Rs.	Rs.
—43,941 (a)	4,301	Cr. 22,51,208	Cr. 37,43,002
1,45,851 (a)	—16,97,931	Dr. 7,737	Dr. 17,68,993
..	..	..	Cr. 62,73,433
26,55,473	38,30,020	..	Dr. 16,26,559
..	..	Dr. 24,617	..
..	..	..	Cr. 9,570
..	..	..	Cr. 336
..	2,227	..	Dr. 10,22,998
..	..	Cr. 9,264	Cr. 23,226
..	..	..	Dr. 28,008
..	..	..	Cr. 5,502
..	..	..	Dr. 67,961
..	..	..	Dr. 2,861
27,57,383	21,38,617	Cr. 22,28,118	Cr. 55,37,689

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

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

Detailed Head of Account

Opening Balance

1

2

Rs.

**T—Deposits and Advances—contd.****Part IV—Suspense—contd.****(I) Suspense Accounts—concl'd.**

✓ (2) Payment of General Provident Fund in advance of cash credit to be received from Pakistan	..	
(3) Provident Fund Suspense .. .. .	Dr.	4,541
(4) Pay and Accounts Offices Suspense ..	Dr.	18,14,974
(5) Cash Settlement Suspense Account ..	Dr.	7,52,96,615
(6) Reserve Bank Suspense—Headquarters ..	Cr.	42,95,175
(7) Central Accounts Office—Reserve Bank Sus- pense .. .. .	Dr.	1,57,955
(8) Payments on behalf of Central Claims Organisa- tion—Interim Relief .. .. .	Dr.	1,085
(9) Cash Balance Investment Account .. ..	Dr.	3,84,88,165
(10) Recoveries of Service Payments .. ..	Cr.	80
(11) Departmental Adjusting Account—Receipts	Dr.	39,70,893
(12) Departmental Adjusting Account—Pay- ments .. .. .	Dr.	27,10,885
7541 ✓ (13) Punjab Government Suspense .. ..	Dr.	3,56,80,253
Total—Suspense Accounts .. .. .	Dr.	14,66,83,070
<b>(II) Cheques and Bills—</b>		
<b>Departmental Cheques—</b>		
(a) Postal Cheques .. .. .	Dr.	11,70,513
(b) Other Departmental Cheques .. ..		..
(c) Legislative Assembly Cheques .. ..		..
Total—Departmental Cheques .. .. .	Dr.	11,70,513
Total—Cheques and Bills .. .. .	Dr.	11,70,513

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

Receipts	Disbursements	Allocated to successor States	Closing Balance
3	4	5	6
Rs.	Rs.	Rs.	Rs.
	..	..	..
764	255	..	Dr. 4,032
1,54,18,741	—6,17,289 (a)	..	Cr. 1,42,21,056
10,37,84,044	15,43,59,537	..	Dr. 12,58,72,108
—1,15,971 (a)	—5,18,54,523 (a)	..	Cr. 5,60,33,727
8,85,30,489	10,36,32,029	..	Dr. 1,52,59,495
..	..	..	Dr. 1,085
37,08,93,627	40,83,64,984	Dr. 1,34,60,897	Dr. 6,24,98,625
..	..	..	Cr. 80
45,12,790	..	..	Cr. 5,41,897
..	—16,02,952 (a)	Dr. 51,889	Dr. 10,56,044
..	..	..	Dr. 3,56,80,253
58,57,81,867	61,44,20,658	Dr. 1,12,84,668	Dr. 16,40,37,193
..	..	..	Dr. 11,70,513*
..	..	..	..
1,96,969	2,15,014	..	Dr. 18,045
1,96,969	2,15,014	..	Dr. 11,88,558
1,96,969	2,15,014	..	Dr. 11,88,558

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

\* See explanatory note 3 under statement No. 8 at page 46.

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

Detailed Head of Account		Opening Balance
1		2
		Rs.
<b>T—Deposits and Advances—concl'd.</b>		
<b>Part IV—Suspense—concl'd.</b>		
<b>(III) Departmental and Similar Accounts—</b>		
Civil Departmental Balances—		
(a) Forest .. .. .	.. Dr.	2,179
(b) Postal .. .. .	.. Dr.	22,98,569
(c) Public Works .. .. .	.. Dr.	17,27,434
<b>Total—Departmental and Similar Accounts</b> ..	Dr.	40,28,182
<b>Total—Part IV—Suspense</b> ..	Dr.	15,18,81,765
<b>Part V—Miscellaneous—</b>		
Government Account .. .. .	..	..
<b>Total—Part V—Miscellaneous</b> ..	..	..
<b>Total—T—Deposits and Advances</b> ..	Cr.	29,09,15,044
<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.	2,33,72,363
Forest Remittances .. .. .	.. Cr.	57,46,523
<b>Public Works Remittances—</b>		
I—Remittances into Treasuries ..	.. Dr.	8,79,40,909
II—Public Works Cheques ..	.. Cr.	10,11,28,923

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

Receipts	Disbursements	Allocated to successor States	Closing Balance
3	4	5	6
Rs.	Rs.	Rs.	Rs.
..	..	..	Dr. 2,179
..	..	..	Dr. 22,98,569
82,75,873	80,10,394	..	Dr. 14,61,955
82,75,873	80,10,394	..	Dr. 37,62,703
59,42,54,709	62,26,46,066	Dr. 1,12,84,668	Dr. 16,89,88,454
(a) 8,04,027	(a) 1,16,38,769	..	..
(a) 8,04,027	(a) 1,16,38,769	..	..
1,26,58,42,055 } (a) +8,04,027 }	1,18,28,42,293 } (a) +1,16,38,769 }	Cr. 10,68,17,322	Cr. 26,70,97,484
1,89,22,018	1,30,76,414	..	Cr. 2,92,17,967*
3,09,89,958	3,22,97,083	Cr. 10,75,511	Cr. 33,63,937*
19,50,93,068	18,07,00,427	..	Dr. 7,35,48,268*
52,60,55,834	57,42,07,727	..	Cr. 5,29,77,030*

(a) Closed to Government.

\* See explanatory note 3 under statement No. 8 at page 46.

M/B(N)217AGPH&H-15(a)

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

Detailed Head of Account		Opening Balance	
1		2	
		Rs.	
<b>U—Remittances—contd.</b>			
<b>1. Remittances within India—contd.</b>			
<b>(i) Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant General—contd.</b>			
Public Works Remittances— <i>concl'd.</i>			
III—Other Remittances—			
(a) Items adjustable by Civil	.. .. Cr.	23,62,895	
(b) Items adjustable by Public Works Department	.. .. Dr.	20,65,91,036	
Total—Other Remittances	.. Dr.	20,42,28,141	
Total—Public Works Remittances	.. Dr.	19,10,40,127	
Transfers between Public Works Officers—			
(a) Inter-Chandigarh Divisions	.. .. Dr.	19,24,002	
(b) Inter-Bhakra Nangal Divisions	.. .. Dr.	20,57,049	
(c) Inter-Beas Project Divisions	.. .. Dr.	66,49,877	
(d) Other Divisions	.. .. Dr.	6,84,62,978	
Total—Transfers between Public Works Officers	Dr.	7,90,93,906	
Postal Remittances—			
(a) Circle Money Orders	.. .. Dr.	5,81,214	
(b) Inter Money Orders	.. .. Cr.	20,02,174	
(c) National Savings Certificates	.. .. Dr.	8,11,603	
(d) Postal to Treasury	.. .. Cr.	6,43,162	
(e) Remittances between Post Offices	.. Cr.	28,87,498	
Total—Postal Remittances	.. Cr.	41,40,017	

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

Receipts	Disbursements	Allocated to successor States	Closing Balance
3	4	5	6
Rs.	Rs.	Rs.	Rs.
—54,732	— 12,24,986	..	Cr. 35,33,149
5,34,34,242	5,62,77,257	..	Dr. 20,94,34,051
5,33,79,510	5,50,52,271	..	Dr. 20,59,00,902
77,45,28,412	80,99,60,425	..	Dr. 22,64,72,140
3,05,689	11,59,839	Dr. 27,78,152	..
37,63,388	25,04,939	..	Dr. 7,98,600
17,91,466	—3,274	..	Dr. 48,55,137
6,60,863	1,32,89,058	..	Dr. 8,10,91,173
65,21,406	1,69,50,562	Dr. 27,78,152	Dr. 8,67,44,910
..	..	..	Dr. 5,81,214
..	..	..	Cr. 20,02,174
..	..	..	Dr. 8,11,603
..	..	..	Cr. 6,43,162
..	..	..	Cr. 28,87,498
..	..	..	Cr. 41,40,017

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

Detailed Head of Account		Opening Balance
1		2
		Rs.
<b>U—Remittances—conold.</b>		
<b>I—Remittances within India—conold.</b>		
<b>(i) Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant General—conold.</b>		
<b>Miscellaneous Remittances—</b>		
Marketing Officer, Amritsar .. ..	Dr.	80,244
<b>Total—Cash Remittances and Adjustments, etc. ..</b>	<b>Dr.</b>	<b>23,69,55,374</b>
<b>(ii) Reserve Bank of India Remittances ..</b>	<b>Cr.</b>	<b>28,78,616</b>
<b>(iii) Adjusting Account between Central and State Governments .. ..</b>	<b>Dr.</b>	<b>2,44,90,484</b>
<b>(iv) Adjusting Account with Posts and Telegraphs ..</b>	<b>Cr.</b>	<b>69,230</b>
<b>(v) Adjusting Account with Railways .. ..</b>	<b>Dr.</b>	<b>7,57,197</b>
<b>(vi) Adjusting Account with Defence .. ..</b>	<b>Dr.</b>	<b>91,558</b>
<b>(vii) Inter-State Suspense Account .. ..</b>	<b>Cr.</b>	<b>1,43,305</b>
<b>Total-U—Remittances .. ..</b>	<b>Dr.</b>	<b>25,92,03,462</b>
<b>Total—Public Account .. ..</b>	<b>-</b>	<b>-</b>
<b>Total—Parts I, II and III .. ..</b>	<b>..</b>	<b>..</b>

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



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

Receipts	Disbursements	Allocated to successor States	Closing Balance
3	4	5	6
Rs.	Rs.	Rs.	Rs.
			Dr. 80,244
83,09,61,794	87,22,84,434	Dr. 17,02,641	Dr. 27,65,75,373
1,80,14,107	1,88,02,413	..	Cr. 20,90,310
16,36,55,122	3,90,28,540	..	Cr. 10,01,36,098
1,75,88,017	1,73,65,909	..	Cr. 2,91,338
9,22,034	18,29,758	..	Dr. 16,64,921
(a) — 6,15,234	15,73,032	..	Dr. 22,79,824
1,11,78,555 (a) —	56,26,996	..	Cr. 1,69,48,856
1,04,17,04,395	94,52,57,090	Dr. 17,02,641	Dr. 16,10,53,516
2,32,49,38,640	2,14,83,07,901	..	..
4,38,68,19,894	4,29,33,68,818	..	..

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

Detailed Head of Account

Opening Balance

1	2
	Rs.
<b>X—Cash Balance—</b>	
Opening Balance .. .. .	..
Transferred to successor states as a result of re- organisation—	
Haryana .. .. .	..
Union (for Himachal and Chandigarh) .. .. .	..
Closing Balance .. .. .	..
<b>GRAND TOTAL</b> .. .. .	<b>..</b>

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

Receipts	Disbursements	Allocated to successor States	Closing Balance
3	4	5	6
Rs.	Rs.	Rs.	Rs.
1,38,43,120	..	..	..
..	-1,06,53,567	..	..
..	-73,88,377	..	..
..	<u>12,53,36,140</u>	..	..
4,40,06,63,014	4,40,06,63,014	..	..

**Abstract of Opening and Closing Balances—**

	Opening Balance	Closing Balance
	1	2
	Rs.	Rs.
Cash in Treasuries .. ..	9,28,929	4,20,802
Deposits with the Reserve Bank ..	1,29,14,092	12,49,15,239
Deposits with other Banks ..	99	99
<b>Total ..</b>	<b>1,38,43,120</b>	<b>12,53,36,140</b>

## 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 Loans, 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
Total—Loans bearing Interest .. ..	.. ..
<b>II. Floating Debt—</b>	
Other Floating Loans—	
(i) Ways and Means Advances and other Advances from the Reserve Bank .. ..	1965-66
(ii) Temporary Loans from Private Banks .. ..	1966-67
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—67
2. Industrial Development—	
(a) Small Scale Industries .. ..	1954—67
3. Community Development, Co-operation and National Extension Service Schemes—	
(a) Community Development Projects and National Extension Service Blocks .. ..	1952—67
(b) Financial Assistance to Co-operative Societies .. ..	1953—67
4. Miscellaneous Purposes—	
(a) Approved Development Schemes .. ..	1954—67

## INTEREST-BEARING OBLIGATIONS OF GOVERNMENT

Amount on 1st April, 1966	Additions during the year	Discharges during the year	Amount allocated to successor States	Amount on 31st March, 1967
3	4	5	6	7
Rs.	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
16,11,46,900	4,01,66,300	..	(a)	20,13,13,200
30,00,000	24,25,33,000	24,55,33,000	..	..
..	3,50,00,000	3,43,00,848	6,99,152	..
30,00,000	27,75,33,000	27,98,33,848	6,99,152	..
2,51,34,688	..	16,64,361	1,23,78,699	1,10,91,628
19,56,96,212	8,31,72,231	5,76,50,423	11,48,57,235	10,63,60,785
5,42,65,331	36,32,000	63,30,728	2,51,64,635	2,64,01,968
4,23,33,959	39,62,270	47,55,443	1,93,97,471	2,21,48,315
25,33,782	15,28,211	4,04,860	17,56,925	19,00,208
6,37,17,948	21,84,000	49,11,057	3,14,28,917	2,95,61,974

(a) Please see explanatory Note 1 under Statement No. 4 on page 26.

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

Description of Loan	When raised
1	2
<b>Section O—Public Debt—contd.</b>	
<b>Loans from the Central Government—concl'd.</b>	
<b>5. Major Irrigation and Multipurpose River Projects—</b>	
(a) Bhakra Nangal Project .. .. .	1949—67
(b) Harike Project .. .. .	1949—56
(c) Financing of Electricity Schemes .. .. .	1955—67
(d) Beas Project .. .. .	1960—67
(e) Flood Control Schemes .. .. .	1955—67
(f) Expenditure on permanent improvement in scarcity affected areas .. .. .	1956—57
(g) Bhakra Right Bank Power Project .. .. .	1962—67
<b>6. Housing Schemes—</b>	
(a) Chandigarh Capital Project .. .. .	1957—58
(b) Low Income Group Housing Scheme .. .. .	1954—63
(c) Subsidised Industrial Housing Scheme .. .. .	1953—67
(d) Other Housing Schemes .. .. .	1958—67
<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—67
<b>8. Water Supply and Drainage Scheme—</b>	
(a) National Water Supply and Sanitation Scheme .. .. .	1954—67
<b>9. Ways and Means Advances for Plan Schemes .. .. .</b>	
<b>10. Sharing of Small Savings Collections—</b>	
(a) Small Saving Collections Schemes .. .. .	1954—67
<b>11. Loans under Interest-free Prize Bonds Schemes .. .. .</b>	
<b>12. Other Loans—</b>	
(a) Fund from Sale-proceeds of American Loan Wheat .. .. .	1954—57
(b) Loans under T.C.A. Programme .. .. .	1953—65
(c) Miscellaneous Loans .. .. .	1955—67
(d) Loans under I.D.A. Programme .. .. .	1965—67
<b>Total—Loans from the Central Government .. .. .</b>	.. .. .

## INTEREST-BEARING OBLIGATIONS OF GOVERNMENT—contd.

Amount on 1st April, 1966	Additions during the year	Discharges during the year	Amount allocated to successor States	Amount on 31st March 1967
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
1,60,64,83,927	—64,43,344(a)	6,31,16,562	74,36,40,546	79,32,83,475
5,04,00,000	..	76,84,900	2,54,11,680	1,73,03,420
11,12,31,089	2,58,95,440	2,13,565	5,59,75,035	8,09,37,929
39,01,01,000	12,13,99,977	..	16,14,82,461	35,00,18,516
22,69,30,275	81,43,740	22,20,818	11,37,84,256	11,90,68,941
3,54,102	..	6,122	1,78,538	1,69,442
19,39,81,000	5,70,64,200	..	10,62,77,810	14,47,67,390
30,71,238	..	7,50,109	15,48,518	7,72,611
5,91,45,987	..	14,62,969	2,92,35,759	2,84,47,259
66,19,502	2,37,324	1,97,920	32,70,859	33,88,047
70,62,608	1,56,856	4,50,832	33,38,235	34,30,397
1,02,93,897	..	47,28,031	49,50,934	6,14,932
2,00,000	1,00,000	..	1,51,260	1,48,740
14,44,778	47,79,242	..	13,73,451	48,50,569
1,32,27,383	..	99,310	66,55,822	64,72,251
..	7,81,03,910	..	6,51,20,720	1,29,83,190
44,63,36,000	6,70,00,000	2,21,75,000	24,26,51,796	24,85,09,204
23,59,000	..	2,94,505	11,89,408	8,75,087
15,58,311	..	7,72,611	7,85,700	..
1,72,63,260	..	9,47,487	86,91,901	76,23,872
9,62,03,312	31,50,800	20,19,704	4,89,56,501	4,83,77,907
22,26,857	1,17,22,081	..	..	1,39,48,938
3,63,01,80,446	46,57,88,938	18,28,57,317	1,82,96,55,072	2,08,34,56,995

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

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

Description of Loans	When raised
1	2
<b>Section O—Public Debt—concl'd.</b>	
<b>(IV) Other Loans—</b>	
<b>Loans from Autonomous Bodies—</b>	
(i) Loans from the National Agricultural Credit (Long-term Operation) Fund of the Reserve Bank of India .. .. .	1957—67
(ii) Loans from the National Co-operative Development Corporation .. .. .	1956—67
(iii) Loans from the Central Warehousing Board	1956—65
(iv) Loans from the Life Insurance Corporation of India .. .. .	1959—67
(v) Loans from the Tea Board, Calcutta ..	1963—64
Total—Other Loans ..	..
Total—Public Debt ..	..
<b>Section S—Unfunded Debt—</b>	
<b>State Provident Funds—</b>	
General Provident Fund .. .. .	..
Indian Civil Service Provident Fund .. ..	..
Indian Civil Service (Non-European Members) Provident Fund .. .. .	..
All India Services Provident Fund .. ..	..
Punjab Contributory Provident Fund .. ..	..
Workmen's Contributory Provident Fund ..	..
Other Miscellaneous Provident Funds ..	..
Total—State Provident Funds ..	..
<b>GRAND TOTAL ..</b>	<b>..</b>



## INTEREST BEARING OBLIGATIONS OF GOVERNMENT—concl'd.

Amount on 1st April, 1966	Additions during the year	Discharges during the year	Amount allocated to successor States	Amount on 31st March, 1967
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
1,51,49,350	6,06,000	19,68,800	76,38,302	61,48,248
1,77,17,942	21,69,440	4,62,160	..	1,94,25,222
4,08,659	.. ..	32,969	..	3,75,690
6,49,81,559	48,00,000	6,11,037	3,27,08,848	3,64,61,674
4,50,000	..	..	4,50,000	..
9,87,07,510	75,75,440	30,74,966	4,07,97,150	6,24,10,834
<u>3,89,30,34,856</u>	<u>79,10,63,678</u>	<u>46,57,66,131</u>	<u>1,87,11,51,374</u>	<u>2,34,71,81,029</u>
9,11,41,945	1,23,90,914	59,94,054	1,89,85,465	7,85,53,340
8,01,524	1,23,920	2,00,117	2,81,436	4,43,891
6,76,972	38,443	1,28,755	2,32,848	3,53,812
27,12,393	4,63,307	2,70,946	10,86,242	18,18,512
2,19,05,487	35,52,843	12,05,267	74,35,730	1,68,17,333
—7,052	1,807	..	..	—5,245(a)
4,58,696	16,929	7,70,610	1,029	—2,96,014(a)
11,76,89,965	1,65,88,163	85,69,749	2,80,22,750	9,76,85,629
4,01,07,24,821	80,76,51,841	47,43,35,880	1,89,91,74,124	2,44,48,66,658

(a) Minus balance is under investigation.

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

Major and Minor Head of Account	Balance on 1st April, 1966
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 .. .. .	3,21,99,626
(ii) Other Loans .. .. .	86,53,275
Total—Loans to Municipalities .. .. .	4,08,52,901
(b) Loans to District and other Local Fund Committees .. .. .	42,167
(c) Loans to Landholders and other Notabilities	2,93,321
(d) Advances to Cultivators—	
1. Loans under the Land Improvement Act, XIX of 1883—	
(i) Ordinary Loans .. .. .	1,42,76,788
(ii) Loans for resettlement of ejected tenants ..	16,73,540
(iii) Advances for the Sinking of percolation wells .. .. .	2,19,31,243
(iv) Loans for the purchase of pumping sets ..	1,29,62,544
(v) Advances for sinking of tubewells .. .. .	2,35,80,704
(vi) Loans for Irrigation facilities under package programme .. .. .	95,58,334
(vii) Advances for Soil Conservation Works ..	57,78,464
(viii) Loans to Zila Parishads/Village Panchayats	6,94,085(a)
(ix) Loans for land reclamation through manual labour .. .. .	59,000
2. Loans under the Agriculturists' Loans Act, XII of 1884—	
(i) Ordinary Loans .. .. .	4,70,79,534

ADVANCES MADE BY GOVERNMENT

Amount advanced during the year	Total	Amount repaid during the year	Amount allocated to successor States	Balance on 31st March, 1967	Interest received and credited to Revenue
3	4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5,65,000	3,27,64,626	4,67,099	1,53,77,958	1,69,19,569	9,04,774
2,96,000	89,49,275	89,131	42,70,535	45,89,609	3,49,396
8,61,000	4,17,13,901	5,56,230	1,96,48,493	2,15,00,178	12,54,170
..	42,167	..	..	42,167	1,030
..	2,93,321	12,088	..	2,81,233	61,586
15,23,395	1,58,00,183	37,91,656	68,67,534	51,40,993	8,99,406
..	16,73,540	4,590	10,36,269	6,32,681	..
55,18,375	2,74,49,618	19,17,155	1,58,55,952	96,76,511	..
1,07,90,450	2,37,52,994	10,93,486	92,53,625	1,34,05,883	..
86,13,350	3,21,94,054	10,61,864	94,67,748	2,16,64,442	..
20,12,700	1,15,71,034	..	94,500	1,14,76,534	..
18,98,183	76,76,647	1,83,449	17,16,005	57,77,193	..
(a) 1,21,000	8,15,085	3,452	2,00,010	5,91,623(a)	..
..	59,000	..	37,900	21,100	..
90,58,371	5,61,38,905	67,71,573	2,04,27,694	2,89,39,638	5,99,417

(a) The transactions were to be recorded under a separate minor head "Loans to Panchayats". The classification adopted here follows the State Budget Estimates for 1966-67.

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Major and Minor Head of Account	Balance on 1st April, 1966
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>	
<b>(d) Advances to Cultivators—concl'd.</b>	
<b>2. Loans under the Agriculturists' Loans Act XII of 1884—concl'd.</b>	
(ii) Loans for the purchase of sugarcane seeds ..	11,67,276
(iii) Loans for the development of horticulture ..	15,82,429
(iv) Loans for the purchase of tractors .. ..	1,06,18,754
(v) Loans for the purchase of tractors and heavy agricultural implements under Intensive Agricultural Development Programme .. ..	25,18,000
(vi) Loans for the purchase of nitrogenous fertilisers	9,13,62,252
(vii) Loans for phosphatic fertilisers .. ..	69,02,037
<b>3. Loans under Canal and Drainage Act, 1873. ..</b>	<b>— 1,26,739</b>
<b>4. Loans under the Co-operative Credit Societies Act, 1912 .. .. .</b>	<b>1,97,85,060</b>
<b>5. Taccavi Loans —erstwhile P.E.P.S.U. ..</b>	<b>20,80,542</b>
<b>6. Agricultural loans in respect of Intensive Cultivation Scheme (erstwhile P.E.P.S.U.) .. ..</b>	<b>1,07,74,727</b>
<b>7. Other loans not exceeding Rs. 10 lakhs in each case .. .. .</b>	<b>3,48,687</b>
Total—Advances to Cultivators ..	28,46,07,261
<b>(e) Loans and Advances to Displaced Persons—</b>	
<b>Rural Loans—</b>	
(i) Loans for the purchase of bullocks .. ..	— 8,57,469
(ii) Loans for the purchase of seeds .. ..	— 48,62,790
(iii) Loans for repair of houses in rural areas ..	— 43,71,402
(iv) Loans for repair of wells in rural areas ..	— 1,66,509
(v) Loans for purchase of fodder .. ..	— 15,76,046

## AND ADVANCES MADE BY GOVERNMENT—contd.

Amount advanced during the year	Total	Amount repaid during the year	Amount allocated to successor States	Balance on 31st March, 1967	Interest received and credited to Revenue
3	4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
620	11,67,396	1,42,595	3,97,403	6,27,898	..
52,103	16,34,532	12,35,183	5,80,415	-1,81,066(a)	2,38,894
7,77,219	1,13,95,973	17,12,732	17,39,777	79,43,464	3,99,783
6,29,500	31,47,500	17,919	..	31,29,581	..
1,59,81,303	10,73,43,555	2,49,03,196	1,11,93,036	7,12,47,323	23,31,068
8,95,980	77,98,017	29,07,398	1,07,707	47,82,912	1,19,742
2,468	1,24,271	3,637	-74,610	-53,298(a)	..
11,46,653	2,09,31,713	14,01,774	-21,56,597	2,16,86,536	4,89,075
..	20,80,542	-2,03,792(b)	..	22,84,334	..
..	1,07,74,727	43,352	..	1,07,31,375	..
1,44,125	4,92,812	3,733	1,07,563	3,81,516	..
5,91,66,795	34,37,74,056	4,69,94,952	7,68,71,931	21,99,07,173	50,77,380
468	8,57,001	1,11,073	6,05,689	-15,73,763(a)	37,763
69	48,62,721	51,978	-5,07,945	-44,06,754(a)	65,371
3,312	43,68,090	97,978	-4,31,288	-40,34,780(a)	46,469
..	1,66,509	-3,509(b)	-61,874	-1,01,126(a)	12,022
..	15,76,046	6,742	-1,37,115	-14,45,673(a)	10,589

(a) Minus balances are under investigation.

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

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Major and Minor Head of Account	Balance on 1st April, 1966
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'd.</b>	
<i>Rural Loans—concl'd.</i>	
(vi) Loans for sinking and boring of wells in rural areas .. .. .	— 6,61,627
(vii) Loans for purchase of tractors .. .. .	— 50,28,645
(viii) Loans for purchase of Persian Wheels and power-driven pumps .. .. .	13,79,048
(ix) Loans for sinking of tube wells in garden colonies .. .. .	— 2,70,551
(x) Loans for construction of houses in rural areas .. .. .	— 2,92,132
(xi) Loans to rural displaced persons (erstwhile P.E.P.S.U.) .. .. .	19,68,800
(xii) Other Loans not exceeding Rs. 10 lakhs in each case .. .. .	6,89,551
Total—Rural Loans .. .. .	— 1,39,59,772
<i>Urban Loans—</i>	
(i) Loans to displaced students .. .. .	10,78,984
(ii) Loans for building houses .. .. .	— 55,78,078
(iii) Loans for industrial rehabilitation .. .. .	— 20,07,621
(iv) Loans for house building to purchasers of sites in the new townships .. .. .	25,99,309
(v) Loans to Bahawalpuri displaced persons .. .. .	13,73,969
(vi) House building loans to advocates for construction of houses at Chandigarh .. .. .	— 7,94,919.
(vii) Loans to urban displaced persons (erstwhile P.E.P.S.U.) .. .. .	— 14,42,747
(viii) Loans to flood-stricken people .. .. .	— 3,31,085
(ix) Other loans not exceeding Rs. 10 lakhs in each case .. .. .	27,77,420
Total—Urban Loans .. .. .	— 23,24,768
<b>TOTAL—LOANS AND ADVANCES TO DISPLACED PERSONS .. .. .</b>	<b>— 1,62,84,540</b>

(a) Minus balance is under investigation.

## AND ADVANCES MADE BY GOVERNMENT—contd.

Amount advanced during the year	Total	Amount repaid during the year	Amount allocated to success.or States	Balance on 31st March, 1967	Interest received and credited to Revenue
3	4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	— 6,61,627	— 6,28,827(b)	7,23,981	—7,56,781(a)	5,574
..	—50,28,645	— 1,41,101(b)	—13,25,302	—35,62,242(a)	77,404
..	13,79,048	— 29,515(b)	6,17,825	7,90,738	15,291
..	— 2,70,551	106	—1,71,132	—99,525(a)	72,349
..	— 2,02,132	— 8,339(b)	18,054	—2,11,847(a)	1,695
— 1,00,877	18,67,923	3,34,771	3,24,398	12,08,754	62,182
..	6,89,551	—1,30,176(b)	—1,14,553	9,34,280	14,083
— 97,028	—1,40,56,800	—3,38,819(b)	—4,59,262	—1,32,58,719(a)	4,20,792
..	10,78,984	13,249	6,83,336	3,82,399	5,469
..	—55,78,078	13,36,780	—24,81,526	—44,33,332(a)	5,53,696
..	—20,07,621	72,582	..	—20,80,203(a)	76,947
..	25,99,309	94,787	23,31,056	1,73,466	12,514
..	13,73,969	—775(b)	1,97,249	11,77,495	..
..	— 7,94,919	245	—5,82,999	—2,12,165(a)	1,55,694
..	—14,42,747	75,040	1,91,810	—17,09,597(a)	24,788
..	— 3,31,085	..	..	—3,31,085(a)	..
— 4,30,000	23,47,420	1,18,437	56,16,914	—33,87,931 (a)	1,74,285
— 4,30,000	—27,54,768	17,10,345	59,55,840	—1,04,20,953 (a)	10,03,393
— 5,27,028	—1,68,11,568	13,71,526	54,96,578	—2,36,79,672 (a)	14,24,185

(a) Minus balances are under investigation.

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

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Major and Minor Head of Account	Balance on 1st April, 1966
1	2
<b>Q. Loans and Advances by the State/Union Territory Governments—contd.</b>	<b>Rs.</b>
<b>1. Loans to Local Funds, Private Parties, etc.—contd.</b>	
<b>(f) Miscellaneous Loans and Advances—</b>	
(i) Loans for repair of houses in urban areas ..	12,81,096
(ii) Loans under the Punjab State Aid to Industries Act	1,75,85,484
(iii) Loans under the Low Income Group Housing Scheme .. .. .	8,76,17,121
(iv) Loans under the Middle Income Group Housing Scheme .. .. .	2,12,49,445
(v) Loans to Co-operative Societies of Industrial Workers and private Employers under the Subsidized Industrial Housing Scheme ..	31,13,569
(vi) Loans to Improvement Trusts .. ..	14,13,514
(vii) Loans under the Co-operative Credit Societies Act, 1912 .. .. .	3,270
(viii) Loans to flood stricken people .. ..	13,13,609
(ix) Loans for building houses at Chandigarh ..	3,98,68,508
(x) Loans to deserving persons of Scheduled Castes, Scheduled Tribes and Backward Classes ..	25,30,368
(xi) Loans under the Village Housing Project Scheme	37,15,648
(xii) Loans under the Slum Clearance Scheme ..	22,90,718
(xiii) Loans to co-operative sugar mills .. ..	15,23,245
(xiv) Loans to poverty stricken students of Engineering College, Chandigarh and Engineering School, Nilokheri .. .. .	1,02,99,352
(xv) Loans to Village Panchayats for Revenue earning Scheme .. .. .	64,44,911
(xvi) Loans to poor students of Educational Institutions .. .. .	21,21,641
(xvii) Loans for Land Acquisition and Development Scheme .. .. .	28,35,285
(xviii) Loans to uprooted persons from war affected areas .. .. .	..

(a) Minus balance is under investigation.

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



## AND ADVANCES MADE BY GOVERNMENT—contd.

Amount advanced during the year	Total	Amount repaid during the year	Amount allocated to successor States	Balance on 31st March, 1967	Interest received and credited to Revenue
3	4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
98,110	13,82,206	4,18,912	20,45,668	—10,82,374(a)	54,475
5,83,100	1,81,48,584	—2,62,840(b)	1,02,15,775	81,95,649	9,08,008
37,18,236	9,13,35,357	20,22,626	4,07,56,074	4,85,56,657	26,61,910
10,43,000	2,22,92,445	4,44,046	1,18,18,932	1,00,29,467	6,42,484
3,01,815	34,75,384	86,849	30,31,003	3,55,032	58,511
..	14,13,514	1,64,999	2,85,937	9,62,578	1,11,840
..	—3,270	—2,364(b)	..	—906(a)	6,054
..	13,13,609	—12,476(b)	—1,612	13,27,097	..
18,00,000	4,16,68,508	58,125	—7,526	4,16,17,909	2,52,040
92,400	26,22,768	1,51,523	—43,555	25,14,800	..
..	37,15,648	2,16,204	12,48,619	23,50,825	79,163
1,76,379	24,67,097	16,719	89,802	23,60,576	19,575
..	15,23,245	..	35,10,242	—19,86,997(a)	..
24,27,520	1,27,26,872	4,36,222	34,34,539	88,56,111	..
4,49,100(c)	68,94,011	3,02,073(c)	27,46,530	38,45,438(c)	34,918
6,74,700	27,96,341	1,41,662	—28,795	26,83,474	..
..	28,35,285	57,783	7,50,000	20,27,502	..
59,98,000	59,98,000	64,255	..	59,33,745	..

(c) The transactions were to be recorded under a separate minor head 'Loans to Panchayats'. The classification adopted here follows the State Budget Estimates for 1966-67.

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Major and Minor Head of Account	Balance on 1st April, 1966.
1	2
Q. Loans and Advances by the State/Union Territory Governments—concl'd.	Rs.
1. Loans to Local Funds, Private Parties etc.—concl'd.	
(f) Miscellaneous Loans and Advances—concl'd.	
(xix) Loans to grape growers for grape orchards ..	12,09,000
(xx) Loans to Harijans for purchase of evacuee land	20,87,283
(xxi) Loans to Displaced Goldsmiths .. ..	22,56,416
(xxii) Other Loans not exceeding Rs. 10 lakhs in each case .. ..	64,39,743
Total—Miscellaneous Loans and Advances .. ..	1,66,79,57,033
(g) Loans and Advances under the Community Development Programme—	(a) (-) 1,45,07,81,947
(i) Loans under the Community Development Programme .. ..	2,08,80,348
(ii) Loans under National Extension Service Scheme .. ..	2,45,35,789
(iii) Loans under Pilot Project Scheme .. ..	14,51,918
(iv) Loans to Panchayat Samities and Zila Parishads .. ..	14,90,844
(v) Other loans not exceeding Rs. 10 lakhs in each case .. ..	1,54,442
Total—Loans and Advances under Community Development Programme .. ..	4,85,13,341
(h) Advances under special laws .. ..	(b) 1,45,07,81,947
Loans to Punjab State electricity Board .. ..	(c) 2,54,34,000
Total—Loans to Local Funds, Private Parties, etc.	2,05,14,16,084
2. Loans to Government Servants, etc.—	
(i) House Building Advances .. ..	65,45,722
(ii) Advances for purchase of motor conveyances .. ..	13,13,914
(iii) Advances for purchase of other conveyances .. ..	2,35,755
(iv) Passage Advances .. ..	97
(v) Other Advances .. ..	8,22,286
Total—Loans to Government Servants, etc. .. ..	89,17,774
TOTAL—Q—LOANS AND ADVANCES BY THE STATE/ UNION TERRITORY GOVERNMENTS .. ..	2,06,03,33,858

(a) Loans to Punjab State Electricity Board transferred pro forma under Advances under Special Loans.

(b) Previously shown under "Miscellaneous Loans and Advances" transferred pro forma under the head.

(c) Represents pro forma adjustment of Capital Expenditure incurred during 1962-63 treated as Loan to the Punjab State Electricity Board from 1st February 1963.

## AND ADVANCES MADE BY GOVERNMENT—conold.

Amount advanced during the year	Total	Amount repaid during the year	Amount allocated to successor States	Balance on 31st March, 1967	Interest received and credited to Revenue
3	4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,91,250	15,03,250	5,571	5,68,697	9,28,982	..
..	20,87,283	20,87,283	2,54,160	—2,54,160	1,54,826
8,45,700	31,02,116	93,614	8,82,786	21,25,716	35,911
3,96,711	68,36,454	2,08,249	36,32,804	29,95,401	32,50,614
1,89,59,021	23,61,34,707	66,98,535	8,51,93,080	14,42,43,092	82,70,329
24,300	2,09,04,648	8,48,257	..	2,00,56,391	2,14,503
79,01,900	3,24,37,689	39,38,783	..	2,84,98,906	12,02,175
1,58,027	16,09,945	..	7,51,248	8,58,697	..
5,500(a)	14,96,344	..	6,04,407	8,91,937(a)	..
..	1,54,442	..	..	1,54,442	..
80,89,727	5,66,03,068	47,87,040	13,55,655	5,04,60,373	14,16,678
31,97,04,022	1,79,59,19,969	—75,355(b)	..	1,79,59,95,324	7,35,54,000
40,62,53,537	2,45,76,69,621	6,03,45,016	18,85,65,737	2,20,87,58,868	9,10,59,358
14,04,425	79,50,147	14,24,280	11,59,662	53,66,205	51,248
10,66,962	23,80,876	7,57,730	2,91,583	13,31,563	23,159
1,74,299	4,10,054	1,94,442	37,233	1,78,379	4,397
—1,175	—1,078	150	..	—1,228	..
2,60,52,901	2,68,75,187	2,10,00,753	44,83,348	13,91,086	777
2,86,97,412	3,76,15,186	2,33,77,355	59,71,826	82,66,005	79,581
43,49,50,949	2,49,52,84,807	8,37,22,371	19,45,37,563	2,21,70,24,873	9,11,38,939

(a) The transactions were to be recorded under a separate minor head 'Loans to Panchayata'. The classification adopted here follows the State Budget Estimates for 1966-67.

(b) Minus transactions are due to rectification of misclassifications in the accounts 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>		
<b>1. Deposits of Depreciation Reserve of Government Commercial Undertakings—</b>		
Depreciation Reserve Fund—Motor Transport ..		2,58,81,225
2. Depreciation Reserve Fund—Government Presses ..		36,81,780
3. Reserve Funds—Transport (Accident Reserve Fund) .. .. .		6,04,715
<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) .. .. .		16,31,38,257
<b>Reserve Funds—</b>		
7. Fund for Development Schemes .. .. .		5,000
8. State Agricultural Credit Relief and Guarantee Fund .. .. .		4,50,000
9. Foodgrains Reserve Fund .. .. .		23,46,923
✓ 10. Industrial Loan Fund .. .. .		✓ 1,83,24,001
11. Fund for Village Reconstruction and Harijan Uplift		1,28,08,375
<b>Civil Deposits—Personal Deposits—</b>		
12. Civil List Reserve Fund .. .. .		19,719
<b>Other Accounts—</b>		
13. Deposit Account of grants made by the Indian Council of Agricultural Research .. .. .		1,37,969
14. 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, 1966		Balance on 31st March, 1967		
Investment	Total	Cash	Investment	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	2,58,81,225	1,49,03,037	..	1,49,03,037
..	36,81,780	11,18,935	..	11,18,935
..	6,04,715	3,64,615	..	3,64,615
6,400	6,400	..	6,400	6,400
..	4,99,563	4,99,563	..	4,99,563
7,30,86,361	23,62,24,618	13,60,23,312	3,81,02,309	17,41,25,621
2,57,97,481	2,58,02,481	18,500	2,57,83,981	2,58,02,481
(b)5,000	(b)5,000			
..	4,50,000	5,55,000	..	5,55,000
..	23,46,923	29,93,188	..	29,93,188
..	1,83,24,001	2,27,51,636	..	2,27,51,636
..	1,28,08,375	1,09,71,761	..	1,09,71,761
51,910	71,629	19,719	51,910	71,629
..	1,37,969	1,73,099	..	1,73,099
..	31,880	31,880	..	31,880

(b) See footnot (a) at page 186.

## STATEMENT NO. 19—STATEMENT SHOWING

Name of Reserve Fund or Deposit Account	Balance on	
	1	2
		Cash
		Rs.
<b>Other Accounts—concl'd.</b>		
15. Deposit Account of grants from the Central Government for the Development of Handloom Industries		15,572
16. Central Cotton Committee Research Fund		17,406
17. Deposit Account of grants made by the Indian Central Tobacco Committee		32,566
18. Deposit Account of grants made by the Indian Central Cotton Committee		2,27,687
19. Deposit Account of grants made by the Indian Central Oilseeds Committee		2,75,154
20. Deposit Account of grants from the Ministry of Rehabilitation to Educational Institutions		1,23,332
21. Deposits of Sale-proceeds of World Health Organisation Seals		1,413
22. Deposits Account of the grant made by the Central Government for financing Cotton Extension Schemes		1,42,747
23. Deposit Account of Relief and Rehabilitation loans to be written off		24,50,015
24. Deposit Account of grants from the Central Government for the food production drive schemes—Bonus for accelerating production of foodgrains		1,36,27,910
25. Deposit Account of grants received from Ford Foundation		25,000
26. Deposit Account of grants made by the Indian Central Tea Board		41,555
27. Deposit Account of grants made by the Indian Spices and Cashewnuts Committee		2,144
Total		24,49,11,908

## THE DETAILS OF EARMARKED BALANCES—conold.

1st April, 1966		Balance on 31st March, 1967		
Investment	Total	Cash	Investment	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	..
..	15,572	15,572	..	15,572
..	17,406	17,415	..	17,415
..	32,566	32,566	..	32,566
..	2,27,687	2,27,687	..	2,27,687
..	2,75,154	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
..	24,50,015	66,97,523	..	66,97,523
1,00,000	1,37,27,910	1,36,24,008	1,00,000	1,37,24,008
..	25,000	..	..	..
..	41,555	41,555	..	41,555
..	2,144	9,424	..	9,424
9,90,47,157	34,39,59,060	21,16,46,341	6,40,44,600	27,56,90,941

## ANNEXURE TO

Description of Loan				Balance on 1st April, 1966
1				2
				Rs.
				(1) SINKING FUNDS
4%	Punjab Loan, 1968	..	..	1,61,47,307
4%	Punjab Loan, 1971	..	..	1,32,76,222
4½%	Punjab Loan, 1972	..	..	1,13,83,005
4½%	Punjab Loan, 1974	..	..	91,22,040
5½%	Punjab Loan, 1977	..	..	20,83,330
5½%	Punjab Loan, 1978	..	..	..
Loans received out of consolidated open market borrowings of the Government of India				76,01,897
Loans from the Central Government for Bhakra Nangal Project				16,76,65,376
Total				22,72,79,177
				(2) SINKING FUNDS
4%	Punjab Loan, 1968	..	..	27,52,113
4%	Punjab Loan, 1971	..	..	22,98,165
4½%	Punjab Loan, 1972	..	..	18,78,202
4½%	Punjab Loan, 1974	..	..	16,41,961
5½%	Punjab Loan, 1977	..	..	3,75,000
5½%	Punjab Loan, 1978	..	..	..
Total				89,45,441
GRAND TOTAL				23,62,24,618

Description of Loan				Balance on 1st April, 1966	Purchase of securities
1				2	3
				Rs.	Rs.
4%	Punjab Loan, 1968	..	..	78,37,766	..
4%	Punjab Loan, 1971	..	..	1,06,31,447	..
Loans from the Central Government for Bhakra Nangal Project				5,46,17,148	..
Total				7,30,86,361	..



## STATEMENT NO. 19

Amount appropriated from revenue	Interest on investments	Total	Allocated to successor States	Advance interest paid on purchase of securities	Balance on 31st March, 1967
3	4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>FOR AMORTISATION OF LOANS</b>					
8,42,290	1,19,097	1,71,08,694	81,88,213	..	89,20,481
9,04,300	2,05,184	1,43,85,706	67,97,325	..	75,88,381
14,10,923	..	1,27,93,928	57,39,311	..	70,54,617
15,07,569	..	1,06,29,609	45,99,333	..	60,30,276
21,08,513	..	41,91,843	10,50,415	..	31,41,428
10,32,915	..	10,32,915	..	..	10,32,915
15,07,609	..	91,09,506	38,32,876	..	52,76,630
4,00,00,000	10,02,760	20,86,68,136	7,92,74,024	..	12,93,94,112
4,93,14,119	13,27,041	27,79,20,337	10,94,81,497	..	16,84,38,840

## FOR DEPRECIATION OF LOANS

1,51,610	..	29,03,723	13,87,615	..	15,16,108
1,62,776	..	24,60,941	11,58,735	..	13,02,206
2,32,803	..	21,11,005	9,46,989	..	11,64,016
2,71,361	..	19,13,322	8,27,877	..	10,85,445
3,79,535	..	7,54,535	1,89,075	..	5,65,460
53,546	..	53,546	..	..	53,546
12,51,631	..	1,01,97,072	45,10,291	..	56,86,781
5,05,65,750	13,27,041	28,81,17,409	11,39,91,788	..	17,41,25,621

## INVESTMENT ACCOUNT-AMORTISATION

Total	Sale of securities	Allocated to other States	Balance on 31st March, 1967	Remarks	
				Face Value	Market Value
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
78,37,766	3,661	39,49,955	38,84,150	38,94,800	Awaited
1,06,31,447	..	53,60,376	52,71,071	52,92,600	from
5,46,17,148	..	2,56,70,060	2,89,47,088	2,96,84,500	Reserve
7,30,86,361	3,661	3,49,80,391	3,81,02,309	3,88,71,900	Bank of India

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## APPENDICES

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**APPENDIX**  
**STATEMENT SHOWING THE DETAILS OF ALLOCATION OF**  
**REMITTANCE**

Detailed Head of Account	Total balance as on 31st October, 1966
1	2 Rs.
<b>O. Public Debt—Debt Raised in India—</b>	
<b>I. Permanent Debt— (a)</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
Total—Permanent Debt .. .. .	Cr. 20,13,13,200
<b>II. Floating Debt—</b>	
<b>Other Floating Loans—</b>	
Temporary Loans from Private Banks .. .. .	Cr. 3,10,00,000
<b>III. Loans from the Central Government—</b>	
Loans .. .. .	Cr. 3,71,10,65,820
Ways and Means Advances for plan schemes .. .. .	Cr. 14,42,00,000
<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. 1,51,49,350
(ii) Loans from the Life Insurance Corporation of India .. .. .	Cr. 6,48,72,765
(iii) Loans from the National Co-operative Develop- ment Corporation .. .. .	Cr. 1,94,12,816
(iv) Loans from the Central Warehousing Board .. .. .	Cr. 3,75,691
(v) Loans from the Tea Board .. .. .	Cr. 4,50,000
Total—Other Loans .. .. .	Cr. 10,02,60,622
Total—Public Debt .. .. .	Cr. 4,18,78,39,642

(a) Under the Reorganisation Act, these are not allocated but the share of each state will be repaid to Punjab as and when repayments are made.

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**BALANCES AS ON 31ST OCTOBER, 1966 UNDER THE DEBT, DEPOSIT AND HEADS**

Haryana		Amount allocated to			Total amount allocated	Balance outstanding
		Union		Rs.		
3 Rs.	(for Himachal Pradesh)		5 Rs.		6 Rs.	7 Rs.
	4 Rs.	(for Chandigarh)				
..	..	..	..	..	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	
..	..	..	..	..	Cr. 20,13,13,200	
Cr. 6,99,152	..	..	..	Cr. 6,99,152	Cr. 3,03,00,848	
Cr. 1,51,62,78,114	Cr. 9,70,91,790	Cr. 15,11,64,448	Cr. 1,76,45,34,352	Cr. 1,94,65,31,468		
Cr. 5,39,01,960	..	Cr. 1,12,18,760	Cr. 6,51,20,720	Cr. 7,90,79,280		
Cr. 51,20,480	Cr. 9,84,708	Cr. 15,33,114	Cr. 76,38,302	Cr. 75,11,048		
Cr. 2,19,26,995	Cr. 42,16,730	Cr. 65,65,123	Cr. 3,27,08,848	Cr. 3,21,63,917		
..	..	..	..	Cr. 1,94,12,816	✓	
..	..	..	..	Cr. 3,75,691	✓	
..	Cr. 4,50,000	..	Cr. 4,50,000	..		
Cr. 2,70,47,475	Cr. 56,51,438	Cr. 80,98,237	Cr. 4,07,97,150	Cr. 5,94,63,472		
Cr. 1,59,79,26,701	Cr. 10,27,43,228	Cr. 17,04,81,445	Cr. 1,87,11,51,374	Cr. 2,31,66,88,268		

APPENDIX

**STATEMENT SHOWING THE DETAILS OF ALLOCATION OF BALANCES  
REMITTANCE**

Detailed Head of Account	Total balance as on 31st October, 1966
1	2
	Rs.
<b>Q—Loans and Advances by the State/Union Territory Governments—</b>	
<b>(1) Loans to Local Funds, Private Parties, etc.—</b>	
(a) Loans to Municipalities .. .. . Dr.	4,12,24,719
(b) Loans to District and other Local Fund Committees .. .. . Dr.	42,167
(c) Loans to Landholders and other Notabilities .. .. . Dr.	2,83,859
(d) Advances to Cultivators .. .. . Dr.	27,92,01,085
(e) Loans and Advances to Displaced Persons .. .. . Cr.	1,71,56,454
(f) Miscellaneous Loans and Advances .. .. . Dr.	1,85,45,74,009
(g) Loans and Advances under the Community Development Programme .. .. . Dr.	5,04,13,196
Total—Loans to Local Funds, etc. .. .. . Dr.	2,20,85,82,581
<b>(2) Loans to Government Servants, etc.—</b>	
(i) House Building Advances .. .. . Dr.	67,17,562
(ii) Advances for purchase of motor conveyances .. .. . Dr.	16,02,970
(iii) Advances for purchase of other conveyances .. .. . Dr.	2,33,682
(iv) Passage Advances .. .. . Dr.	— 1,078
(v) Other Advances .. .. . Dr.	1,34,12,931
Total—Loans to Government Servants, etc. .. .. . Dr.	2,19,66,067
TOTAL—LOANS AND ADVANCES BY THE STATE/ UNION TERRITORY GOVERNMENTS .. .. . Dr.	2,23,05,48,648

i—cont'd.

## AS ON 31ST OCTOBER, 1966 UNDER THE DEBT, DEPOSIT AND HEADS—contd.

Amount allocated to			Total amount allocated	Balance outstanding
Haryana	Union			
	(for Himachal Pradesh) (for Chandigarh)			
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
Dr. 1,71,65,979	Dr. 24,82,514		.. Dr. 1,96,48,493	Dr. 2,15,76,226
..	..	..	..	Dr. 42,167
..	..	..	..	Dr. 2,83,859
Dr. 7,61,97,291	Dr. 6,74,640	..	Dr. 7,68,71,931	Dr. 20,23,29,154
Dr. 1,17,44,314	Dr. 5,15,233	Cr. 67,62,969	Dr. 54,96,578	Cr. 2,26,53,032
Dr. 5,07,65,622	Dr. 1,56,09,642	Dr. 1,88,17,816	Dr. 8,51,93,080	Dr. 1,76,93,80,929 (a)
Dr. 9,92,682	Dr. 3,62,973	..	Dr. 13,55,655	Dr. 4,90,57,541
Dr. 15,68,65,888	Dr. 1,96,45,002	Dr. 1,20,54,847	Dr. 18,85,65,737	Dr. 2,02,00,16,844
Dr. 9,06,522	Dr. 1,05,736	Dr. 1,47,404	Dr. 11,59,662	Dr. 55,57,900
Dr. 2,79,817	Dr. 744	Dr. 11,022	Dr. 2,91,583	Dr. 13,11,387
Dr. 13,814	Dr. 10	Dr. 23,409	Dr. 37,233	Dr. 1,96,449
..	..	..	..	Dr. — 1,078
Dr. 33,98,979	Dr. 6,76,861	Dr. 4,07,508	Dr. 44,83,348	Dr. 89,29,583
Dr. 45,99,132	Dr. 7,83,351	Dr. 5,89,343	Dr. 59,71,826	Dr. 1,59,94,241
Dr. 16,14,65,020	Dr. 2,04,28,353	Dr. 1,26,44,190	Dr. 19,45,37,563	Dr. 2,03,60,11,085

(a) Includes Rs. 1,63,17,06,568 as pertaining to "Advances under special laws" shown distinctly in statement No. 16 at page 182.

APPENDIX

**STATEMENT SHOWING THE DETAILS OF ALLOCATION OF BALANCES  
REMITTANCE**

Detailed Head of Account	Total balance as on 31st October, 1966
1	2
	Rs.
<b>Part III—Public Account—</b>	
<b>S—Unfunded Debt—</b>	
<b>State Provident Funds—</b>	
(i) General Provident Fund .. .. Cr.	9,58,28,851
(ii) Indian Civil Service Provident Fund .. Cr.	7,16,516
(iii) Indian Civil Service (Non-European Members) Provident Fund .. .. Cr.	5,72,242
(iv) All India Services Provident Fund .. Cr.	28,93,325
(v) Punjab Contributory Provident Fund .. Cr.	2,39,39,413
(vi) Workmen's Contributory Provident Fund Dr.	5,470
(vii) Other Miscellaneous Provident Funds .. Cr.	4,56,091
Total—Unfunded Debt .. Cr.	12,44,00,968
<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.	2,76,21,849
(ii) Depreciation Reserve Fund—Government Presses .. .. Cr.	39,28,991
(iii) Reserve Funds—Transport— Accident Reserve Fund .. .. Cr.	6,88,955
Total—Reserve Funds .. Cr.	3,22,39,795

I—contd.

## AS ON 31ST OCTOBER, 1966 UNDER THE DEBT, DEPOSIT AND HEADS—contd.

Amount allocated to			Total amount allocated	Balance outstanding
Haryana	Union			
3	(for Himachal Pradesh)	(for Chandigarh)	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
Cr.1,53,95,110	Cr. 35,90,355	..	Cr.1,89,85,465	Cr.7,68,43,386
Cr. 2,81,436	..	..	Cr. 2,81,436	Cr. 4,35,080
Cr. 2,32,848	..	..	Cr. 2,32,848	Cr. 3,39,394
Cr. 10,86,242	..	..	Cr. 10,86,242	Cr. 18,07,083
Cr. 60,19,561	Cr. 14,16,169	..	Cr. 74,35,730	Cr.1,65,03,683
..	..	..	..	Dr. 5,470
..	Cr. 1,029	..	Cr. 1,029	Cr. 4,55,062
Cr.2,30,15,197	Cr. 50,07,553	..	Cr.2,80,22,750	Cr.9,63,78,218
..	..	..	..	..
..	..	..	..	..
Cr.1,20,59,450	Cr. 1,36,790	Cr. 7,07,089	Cr. 1,29,03,329	Cr.1,47,18,520
..	..	Cr. 28,49,816	Cr. 28,49,816	Cr. 10,79,175
Cr. 2,68,157	..	..	Cr. 2,68,157	Cr. 4,20,798
Cr.1,23,27,607	Cr. 1,36,790	Cr. 35,56,905	Cr.1,60,21,302	Cr.1,62,18,493



APPENDIX

**STATEMENT SHOWING THE DETAILS OF ALLOCATION OF BALANCES  
REMITTANCE**

Detailed Head of Account	Total balance as on 31st October, 1966
1	2
<b>T—Deposits and Advances—contd.</b>	
<b>Part I—Deposits bearing interest—conold.</b>	
<b>(B) Other Deposit Accounts—</b>	
Other Deposits—	
(i) Bharatpur Endowment Fund .. .. Cr.	6,400
(ii) Bharatpur Endowment Fund—Investments Dr.	6,400
(iii) Deposits of Charitable Trusts .. .. Cr.	4,99,563
Total—Other Deposit Accounts—	
Gross .. .. Cr.	5,05,983
Investments .. .. Dr.	6,400
Total—Deposits bearing interest—	
Gross .. .. Cr.	3,27,45,758
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.	23,75,25,264
✓ Sinking Fund Investment Account .. .. Dr.	7,30,82,700
<b>(B) Reserve Funds—</b>	
(i) Fund for Development Schemes .. .. Cr.	2,57,97,482
(ii) Fund for Development Schemes—Investments, ✓ Dr.	2,57,78,982
(iii) State Agricultural Credit Relief and Guarantee Fund .. .. Cr.	9,50,000
(iv) Foodgrains Reserve Fund .. .. Cr.	23,46,922
✓ (v) Industrial Loan Fund .. .. Cr.	2,17,16,405
(vi) Fund for Village Reconstruction and Harijan Uplift .. .. Cr.	1,08,50,244
(vii) Famine Relief Fund .. .. (A) Cr.	40,00,000
Total—Reserve Funds—	
Gross .. .. Cr.	6,56,61,053
Investments .. .. Dr.	2,57,78,982

(A) This is an amount  
appearing in the Finance A/c  
for 66-67 (Statement no. 16).  
(closed for 3/67 Supply)

I—contd.

## AS ON 31ST OCTOBER, 1966 UNDER THE DEBT, DEPOSIT AND HEADS—contd.

Amount allocated to			Total amount allocated	Balance outstanding
Haryana	Union			
	(for Himachal Pradesh)	(for Chandigarh)		
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	Cr. 6,400
..	..	..	..	Dr. 6,400
..	..	..	..	Cr. 4,99,563
..	..	..	..	Cr. 5,05,963
..	..	..	..	Dr. 6,400
Cr.1,23,37,607	Cr. 1,36,790	Cr. 35,56,905	Cr.1,60,21,302	Cr.1,67,24,456
..	..	..	..	Dr. 6,400
Cr.10,25,47,733	..	Cr.1,14,44,055	Cr.11,39,91,788	Cr.12,35,33,476
Dr.3,19,11,416	..	Dr. 30,68,975	Dr.3,49,80,391	Dr.3,81,02,309
..	..	..	..	Cr.2,57,97,482
..	..	..	..	Dr.2,57,78,982
..	..	..	..	Cr. 9,50,000
..	..	..	..	Cr. 23,46,922
..	..	..	..	Cr.2,17,16,405
..	..	..	..	Cr.1,08,50,244
..	..	..	..	Cr. 40,00,000
..	..	..	..	Cr.6,56,61,053
..	..	..	..	Dr.2,57,78,982

APPENDIX

**STATEMENT SHOWING THE DETAILS OF ALLOCATION OF BALANCES  
REMITTANCE**

Detailed Head of Account	Total balance as on 31st October, 1966
1	2
	Rs.
<b>T—Deposits and Advances—contd.</b>	
<b>Part II—Deposits not bearing interest—contd.</b>	
(C) Other Deposit Accounts—	.. ..
Deposits of Local Funds—	.. ..
(i) District Funds .. .. .	Cr. 50,63,057
(ii) Municipal Funds .. .. .	Cr. 7,12,951
(iii) Town and Bazar Funds .. .. .	Cr. 75,210
(iv) Public Works Funds .. .. .	Cr. 26,33,684
(v) State Transport Corporation Fund .. .. .	Cr. 8,32,717
(vi) Village Panchayat Fund—	
(a) Village Panchayat Fund, Gurgaon .. .. .	Cr. 3,62,736
(b) Construction of Panchayat Ghar at Chandigarh .. .. .	Cr. 53,777
Total—Village Panchayat Fund .. .. .	Cr. 4,16,513
(vii) Panchayat Samiti Fund .. .. .	Cr. 2,83,47,073
(viii) Zila Parishad Fund .. .. .	Cr. 98,91,238
(ix) Other Miscellaneous Funds—	
(a) Punjab State Electricity Board Fund .. .. .	Cr. 1,83,56,273
(b) Deposits made by the Punjab State Electricity Board on account of Hydel Organisation .. .. .	Dr. 10,55,095
Total—Other Miscellaneous Funds .. .. .	Cr. 1,73,01,178
Total—Deposits of Local Funds .. .. .	Cr. 6,52,73,621

I- contd.

## AS ON 31ST OCTOBER, 1966 UNDER THE DEBT, DEPOSIT AND HEADS contd.

	Amount allocated to			Total amount allocated	Balance outstanding
	Haryana	Union			
		(for Himachal Pradesh)	(for Chandigarh)		
3	4	5	6	7	
Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	..	..	.. Cr.	50,63,057
..	..	..	..	.. Cr.	7,12,951
..	..	..	..	.. Cr.	75,210
..	..	..	..	.. Cr.	26,33,684
..	..	..	..	.. Cr.	8,32,717
..	..	..	..	.. Cr.	3,62,736
..	..	..	..	.. Cr.	53,777
..	..	..	..	.. Cr.	4,16,513
..	..	..	..	.. Cr.	2,83,47,073
..	..	..	..	.. Cr.	98,91,238
..	..	..	..	.. Cr.	1,83,56,273
..	..	..	..	.. Dr.	10,55,095
..	..	..	..	.. Cr.	1,73,01,178
..	..	..	..	.. Cr.	6,52,73,621

**APPENDIX**

**STATEMENT SHOWING THE DETAILS OF ALLOCATION OF BALANCES  
REMITTANCE**

Detailed Head of Account	Total balance as on 31st October, 1966
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. 4,61,23,232
(ii) Civil and Criminal Courts' Deposits ..	Cr. 64,03,307
(iii) Personal Deposits .. .. .	Cr. 1,74,05,987
(iv) Personal Deposits—Investments .. .	Dr. 51,910
(v) Public Works Deposits .. .. .	Cr. 10,63,51,791
(vi) Deposits of Government Companies Corporations etc. .. .. .	Cr. 1,61,695
(vii) Deposits on account of Police Funds— Police Clothing and Equipment Fund ..	Cr. 48,60,178
(viii) Account of Courts' Deposits transferred from Pakistan .. .. .	Cr. 10,98,173
(ix) Deposits for work done for Public bodies or private individuals—	
(a) Deposits for purchase of Fire Fighting Equipment .. .. .	Dr. 11,148
(b) Other Deposits .. .. .	Cr. 1,13,45,900
Total—Deposits for work done for Public bodies, etc. .. .. .	Cr. 1,13,34,752

I—contd.

## AS ON 31ST OCTOBER, 1966 UNDER THE DEBT, DEPOSIT AND HEADS—contd.

Amount allocated to			Total amount allocated	Balance outstanding
Haryana	Union			
	(for Himachal Pradesh)	(for Chandigarh)		
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.

Cr. 1,72,68,076	Cr. 13,72,585	Cr. 22,59,725	Cr. 2,09,00,386	Cr. 2,52,22,846
Cr. 27,00,787	Cr. 5,190	..	Cr. 27,05,977	Cr. 36,97,330
..	..	..	..	.. Cr. 1,74,05,987
..	..	..	..	.. Dr. 51,910
..	..	..	..	.. Cr. 10,63,51,791
..	..	..	..	.. Cr. 1,61,695
..	..	..	..	.. Cr. 48,60,178
..	..	..	..	.. Cr. 10,98,173
..	..	..	..	.. Dr. 11,148
..	..	..	..	.. Cr. 1,13,45,900
..	..	..	..	.. Cr. 1,13,34,752

APPENDIX

**STATEMENT SHOWING THE DETAILS OF ALLOCATION OF BALANCES  
REMITTANCE**

Detailed Head of Account	Total balance as on 31st October, 1966
1	2 Ra.
<b>T—Deposits and Advances—contd.</b>	
<b>Part II—Deposits not bearing interest—contd.</b>	
<b>(C) Other Deposit Accounts—contd.</b>	
<b>Departmental and Judicial Deposits—concl'd.</b>	
<b>Civil Deposits—concl'd.</b>	
(x) Deposits of fees received by Government servants for work done for private bodies .. .. .	Cr. 5,23,581
(xi) Agents' Commission Charges recovered by Food Supply Department .. .. .	Cr. 8,582
(xii) Deposits in connection with Elections— Deposits made by candidates for State Legis- lature .. .. .	Cr. 14,641
(xiii) Deposits of Educational Institutions .. .. .	Cr. 1,49,18,789
(xiv) Deposits of Rehabilitation Finance Admi- nistration .. .. .	Cr. 100
(xv) Deposit of 5½% Loan, 1978 .. .. .	Cr. 17,139
(xvi) Unclaimed deposits in the General Provident Fund .. .. .	Cr. 81,981
(xvii) Transfers from the Deposit Account of the Custodian, Evacuee Property for financing loans to displaced persons .. .. .	Cr. 6,03,770
Total—Civil Deposits— .. .. .	
Gross .. .. .	Cr. 20,99,07,698
Investments .. .. .	Dr. 51,910

I—contd.

## AS ON 31ST OCTOBER, 1966 UNDER THE DEBT, DEPOSIT AND HEAD—contd.

Amount allocated to			Total amount allocated	Balance outstanding
Haryana	Union			
3	(for Himachal Pradesh)	(for Chandigarh)	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
Cr. 711	Cr. 157	..	Cr. 868	Cr. 5,22,713
Cr. 1,491	Cr. 5,087	..	Cr. 6,578	Cr. 2,004
Cr. 7,250	Cr. —930	Cr. 1,300	Cr. 7,620	Cr. 7,021
..	..	..	..	Cr. 1,49,18,789
..	..	..	..	Cr. 100
..	..	..	..	Cr. 17,139
..	..	..	..	Cr. 81,981
..	..	..	..	Cr. 6,03,770
Cr. 1,99,78,315	Cr. 13,82,089	Cr. 22,61,025	Cr. 2,36,21,429	Cr. 18,62,86,269
..	..	..	..	Dr. 51,910



**APPENDIX**

**STATEMENT SHOWING THE DETAILS OF ALLOCATION OF BALANCES  
REMITTANCE**

Detailed Head of Account	Total balance as on 31st October, 1966
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) Deposit Account of grants made by the Indian Central Cotton Committee .. .. Cr.	2,27,687
(ii) Deposit Account of grants made by the Indian Council of Agricultural Research .. Cr.	1,73,099
(iii) Deposit Account of grants by the Indian Central Sugarcane Committee .. .. Cr.	31,880
(iv) Deposit Account of grants from the Central Government for the development of hand- loom industries .. .. .. Cr.	15,572
(v) Central Cotton Committee Research Fund .. Cr.	17,415
(vi) Deposit Account of grants made by Central Government for financing Cotton Extension Schemes .. .. .. Cr.	1,42,747
(vii) Deposit Account of grants made by the Indian Central Tea Board .. .. Cr.	41,555
(viii) Deposit Account of grants made by the Indian Central Oilseeds Committee .. .. Cr.	2,88,854
(ix) Deposit Account of grants made by the Indian Central Tobacco Committee .. Cr.	32,566
(x) Deposit Account of grants from the Ministry of Rehabilitation to Educational Institutions .. Cr.	1,23,332
(xi) Deposits of the sale proceeds of World Health Organisation Seals .. .. .. Cr.	1,413
(xii) Deposit Account of grants made by the National Co-operative Development Corporation .. Cr.	58,790

I

AS ON 31ST OCTOBER, 1966 UNDER THE DEBT, DEPOSIT AND HEADS—contd.

Amount allocated to			Total amount allocated	Balance Outstanding
Haryana	Union			
3	(for Himachal Pradesh)	(for Chandigarh)	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	Cr. 2,27,687
..	..	..	..	Cr. 1,73,099
..	..	..	..	Cr. 31,880
..	..	..	..	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
..	..	..	..	Cr. 58,790

APPENDIX

**STATEMENT SHOWING THE DETAILS OF ALLOCATION OF BALANCES  
REMITTANCE**

Detailed Head of Account	Total balance as on 31st October, 1966
1	2
	Rs.
T—Deposits and Advances—contd.	
Part II—Deposits not bearing interest—concl'd.	
(C) Other Deposit Accounts—concl'd.	
Other Accounts—concl'd.	
(xiii) Deposit Account of Relief and Rehabilitation Loans to be written off .. .. Cr.	24,50,015
(xiv) Deposit Account of grant from the Central Government for the food production drive schemes—Bonus for accelerating production of foodgrains .. .. Cr.	1,37,24,008
(xv) Deposit Account of grants from the Central Government for the food production drive schemes—Bonus for accelerating production of foodgrains—Investments .. .. Dr.	1,00,000
(xvi) Deposit Account of grants received from the Ford Foundation .. .. Cr.	25,000
(xvii) Deposit Account of grants made by the Indian Spices and Cashewnuts Committee .. Cr.	9,424
Total—Other Accounts—	
Gross .. .. Cr.	1,73,63,357
Investments .. .. Dr.	1,00,000
Total—(c) Other Deposits Accounts—	
Gross .. .. Cr.	29,25,44,676
Investments .. .. Dr.	1,51,910
Total—Part II—Deposits not bearing interest—	
Gross .. .. Cr.	59,57,30,993
Investments .. .. Dr.	9,90,13,592

I—contd.

## AS ON 31ST OCTOBER, 1966, UNDER THE DEBT, DEPOSIT AND HEADS—contd.

Haryana	Amount allocated to		Total amount allocated	Balance outstanding
	Union			
	(for Himachal Pradesh)	(for Chandigarh)		
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	Cr. 24,50,015
..	..	..	..	Cr.1,37,24,008
..	..	..	..	Dr. 1,00,000
..	..	..	..	..
..	..	Cr. 25,000	Cr. 25,000	..
..	..	..	..	Cr. 9,424
..	..	Cr. 25,000	Cr. 25,000	Cr.1,73,38,357
..	..	..	..	Dr. 1,00,000
Cr. 1,99,78,315	Cr. 13,82,089	Cr. 22,86,025	Cr.2,36,46,429	Cr.26,88,98,247
..	..	..	..	Dr. 1,51,910
Cr.12,25,26,048	Cr. 13,82,089	Cr.1,37,30,080	Cr.13,76,38,217	Cr.45,80,92,776
Dr.3,19,11,416	..	Dr.30,68,975	Dr. 3,49,80,391	Dr.6,40,33,201

## APPENDIX

STATEMENT SHOWING THE DETAILS OF ALLOCATION OF BALANCES  
REMITTANCE

Detailed Head of Account	Total balance as on 31st October, 1966
1	2
	Rs.
<b>T—Deposits and Advances—contd.</b>	
<b>Part III—Advances not bearing interest—</b>	
<b>(1) Departmental Advances—</b>	
<b>(i) Civil Advances—</b>	
(a) Objection Book Advances .. .. .	Dr. 20,51,381
(b) Taccavi Works Advances .. .. .	Dr. 7,05,314
(c) Passage Advances .. .. .	Dr. 1,598
Total—Civil Advances .. .. .	Dr. 27,58,293
<b>(ii) Special Advances—</b>	
(a) Advances to Government servants on transfer to Chandigarh .. .. .	Dr. 29,597
(b) Advances for the opening of a banking account of Mr. Slocum .. .. .	Dr. 4,76,190
(c) Other Special Advances .. .. .	Cr. 1,72,305
Total—Special Advances .. .. .	Dr. 3,33,482
(iii) Forest Advances .. .. .	Dr. 18,267
<b>(iv) Revenue Advances—</b>	
(a) Advances for Forests of the Rana of Darkoti .. .. .	Cr. 10,671
(b) Advances for Forests of the Delath Estate .. .. .	Cr. 225
(c) Cost of boundary marks recoverable from Landholders .. .. .	Dr. 10,387
Total—Revenue Advances .. .. .	Cr. 509
Total—Departmental Advances .. .. .	Dr. 31,09,533
(2) <u>Permanent Advances</u> .. .. .	Dr. 4,25,833
(3) Account with Governments of Other Countries— Malaysia .. .. .	Dr. 1,326
(4) Accounts with the Government of Burma .. .. .	Dr. 61,704
(5) Accounts with the Reserve Bank .. .. .	Dr. 451
(6) Accounts with Government of Pakistan .. .. .	Dr. 56,13,326
Total—Part III—Advances not bearing interest .. .. .	Dr. 92,12,173

I—contd.

## AS ON 31ST OCTOBER, 1966 UNDER THE DEBT, DEPOSIT AND HEADS—contd.

Amount allocated to			Total amount allocated	Balance outstanding
Haryana	Union			
	(for Himachal Pradesh)	(for Chandigarh)		
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
Dr. 2,10,718	Dr. 2,39,772	Dr. 4,640	Dr. 4,55,130	Dr. 15,96,251
..	..	..	..	Dr. 7,05,314
..	..	..	..	Dr. 1,598
Dr. 2,10,718	Dr. 2,39,772	Dr. 4,640	Dr. 4,55,130	Dr. 23,03,163
..	..	..	..	Dr. 29,597
..	..	..	..	Dr. 4,76,190
..	..	Dr. 25,000	Dr. 25,000	Cr. 1,97,305
..	..	Dr. 25,000	Dr. 25,000	Dr. 3,08,482
..	..	..	..	Dr. 18,267
..	Cr. 10,671	..	Cr. 10,671	..
..	Cr. 225	..	Cr. 225	..
..	..	..	..	Dr. 10,387
..	Cr. 10,896	..	Cr. 10,896	Dr. 10,387
Dr. 2,10,718	Dr. 2,28,876	Dr. 29,640	Dr. 4,69,234	Dr. 26,40,299
Dr. 89,166	Dr. 18,713	Dr. 25	Dr. 1,07,904	Dr. 3,17,929
..	..	..	..	Dr. 1,326
..	..	..	..	Dr. 61,704
..	..	..	..	Dr. 451
..	..	..	..	Dr. 56,13,326
Dr. 2,99,884	Dr. 2,47,589	Dr. 29,665	Dr. 5,77,138	Dr. 86,35,035

## APPEND X

STATEMENT SHOWING THE DETAILS OF ALLOCATION OF BALANCES  
REMITTANCE

Detailed Head of Account	Total balance as on 31st October, 1966
	2
	Rs.
<b>T— Deposits and Advances—contd.</b>	
<b>Part IV—Suspense—</b>	
<b>(I) Suspense Accounts—</b>	
<b>(1) Suspense Account—</b>	
(a) Objection Book Suspense—Receipts .. Cr.	55,63,581
(b) Objection Book Suspense—Payments .. Dr.	7,64,666
(c) East Punjab Suspense .. .. Cr.	62,73,433
(d) Unclassified Items .. .. Dr.	9,32,526
(e) Purchase of Fodder .. .. Dr.	24,617
(f) Land Revenue from land belonging to Pakistan Nationals .. .. Cr.	9,570
(g) Receipts on account of forfeitures due to enforcement of penal clauses of contracts and agreements against migrants to Pakistan .. Cr.	336
(h) Provident Fund payments relating to pre-partition claims made on behalf of West Pakistan .. .. Dr.	10,22,939
(i) Amount due to Muslim Contractors .. .. Cr.	32,489
(j) Amount due to the employees of the defunct Board of Economic Enquiry .. .. Dr.	28,008
(k) Pilot Project Scheme .. .. Cr.	5,502
(l) Civil List Pensions .. .. Dr.	67,961
(m) Rulers' suspense .. .. Dr.	2,861

I--contd.

## AS ON 31ST OCTOBER, 1966 UNDER THE DEBT, DEPOSIT AND HEADS—contd.

Amount allocated to					Total amount allocated	Balance outstanding
Union			Total amount allocated	Balance outstanding		
Haryana	(for Himachal Pradesh)	(for Chandigarh)			Total amount allocated	Balance outstanding
3	4	5	6	7		
Rs.	Rs.	Rs.	Rs.	Rs.		
Cr. 21,67,324	Cr. 83,884	..	Cr. 22,51,208	Cr. 33,12,373		
Dr. 5,651	Dr. 2,086	..	Dr. 7,737	Dr. —7,72,403		
..	..	..	..	Cr. 62,73,433		
..	..	..	..	Dr. 9,32,526		
Dr. 24,617	..	..	Dr. 24,617	..		
..	..	..	..	Cr. 9,570		
..	..	..	..	Cr. 336		
..	..	..	..	Dr. 10,22,939		
Cr. 9,264	..	..	Cr. — 9,264	Cr. 23,225		
..	..	..	..	Dr. 28,008		
..	..	..	..	Cr. 5,502		
..	..	..	..	Dr. 67,961		
..	..	..	..	Dr. 2,861		



**APPENDIX**

**STATEMENT SHOWING THE DETAILS OF ALLOCATIONS OF BALANCES  
REMITTANCE**

Detailed Head of Account	Total Balance as on 31st October, 1966
1	2
	Rs.
<b>T—Deposits and Advances—contd.</b>	
<b>Part IV—Suspense—contd.</b>	
<b>(I) Suspense Accounts—concd.</b>	
(2) Provident Fund Suspense .. .. . Dr.	6,254
(3) Pay and Accounts Offices Suspense .. Cr.	1,43,34,136
(4) Cash Settlement Suspense Account .. Dr.	7,60,59,604
(5) Reserve Bank Suspense—Headquarters .. Cr.	32,70,620
(6) Central Accounts Office—Reserve Bank Sus- pense .. .. . Dr.	1,51,50,158
(7) Payments on behalf of Central Claims Organisa- tion—Interim Relief .. .. . Dr.	1,085
✓ (8) Cash Balance Investment Account .. .. Dr.	4,24,58,870
(9) Recoveries of Service Payments .. .. Cr.	80
(10) Departmental Adjusting Account—Receipts Cr.	3,48,127
(11) Departmental Adjusting Account—Payments Dr.	6,91,599
(12) Punjab Government Suspense .. .. Dr.	3,56,80,253
Total—Suspense Accounts .. Dr.	14,15,24,195
<b>(II) Cheques and Bills—</b>	
<b>Departmental Cheques—</b>	
(a) Postal Cheques .. .. . Dr.	11,70,513
(b) Legislative Assembly Cheques .. .. Cr.	576
Total—Departmental Cheques .. Dr.	11,69,937
Total—Cheques and Bills .. Dr.	11,69,937

I—contd.

## AS ON 31ST OCTOBER, 1966 UNDER THE DEBT, DEPOSIT AND HEADS—contd.

Amount allocated to					Total amount allocated	Balance outstanding
Haryana	Union (for Himachal Pradesh) for Chandigarh)		Total amount allocated	Balance outstanding		
3	4	5			6	7
Rs.	Rs.	Rs.	Rs.	Rs.		
..	..	..	..	.. Dr.	6,254	
..	..	..	..	.. Cr.	1,43,34,136	
..	..	..	..	.. Dr.	7,60,59,604	
..	..	..	..	.. Cr.	32,70,620	
..	..	..	..	.. Dr.	1,51,50,158	
..	..	..	..	.. Dr.	1,085	
Dr.	..	Dr.	Dr.	Dr.	Dr.	
1,11,41,903	..	23,18,994*	1,34,60,897	2,89,97,973		
..	..	..	..	.. Cr.	80	
..	..	..	..	.. Cr.	3,48,127	
Dr.	Dr.	..	Dr.	Dr.		
45,956	8,933	..	51,889	6,39,710		
..	..	..	..	.. Dr.	3,56,80,253	
Dr.	Cr.	Dr.	Dr.	Dr.		
93,41,539	75,865	23,18,994	1,12,84,668	13,02,39,527		
..	..	..	..	.. Dr.	11,70,513	
..	..	..	..	.. Cr.	576	
..	..	..	..	.. Dr.	11,69,937	
..	..	..	..	.. Dr.	11,69,937	

\* Represents share of Union Government including the share of Himachal Pradesh as there is no separate cash balance of that State.

**APPENDIX**

**STATEMENT SHOWING THE DETAILS OF ALLOCATION OF BALANCES  
REMITTANCE**

Detailed Head of Account  1	Total balance as on 31st October, 1966  2  Rs.
<b>T—Deposits and Advances—concl'd.</b>	
<b>Part IV—Suspense—concl'd.</b>	
<b>(III) Departmental and Similar Accounts—</b>	
<b>Civil Departmental Balances—</b>	
(a) Forest .. .. .	Dr. 2,179
(b) Postal .. .. .	Dr. 22,98,569
(c) Public Works .. .. .	Dr. 23,61,852
Total—Departmental and Similar Accounts ..	Dr. 46,62,600
Total—Part IV—Suspense ..	Dr. 14,73,56,732
Total—T—Deposits and Advances ..	Cr. 37,28,87,854
<b>U—Remittances ..</b>	
<b>1. Remittances within India—cont'd.</b>	
<b>(i) Cash Remittances and Adjustments between Officers         rendering Accounts to the same Accountant General         —cont'd.</b>	
Cash Remittances between Treasuries .. ..	Cr. 3,11,69,550
Forest Remittances .. .. .	Cr. 43,56,807
Public Works Remittances—	
I—Remittances into Treasuries .. ..	Dr. 7,20,37,636
II—Public Works Cheques .. ..	Cr. 5,72,46,006

I—contd.

## AS ON 31ST OCTOBER, 1966 UNDER THE DEBT, DEPOSIT AND HEADS—contd.

Amount allocated to			Total amount allocated	Balance outstanding
Haryana	Union			
	3	(for Himachal Pr.d sh) 4	(for Chandigarh) 5	6
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	Dr. 2,179
..	..	..	..	Dr. 22,98,569
..	..	..	..	Dr. 23,61,852
..	..	..	..	Dr. 46,62,600
Dr. 90,41,539	Cr. 75,865	Dr. 23,18,994	Dr. 1,12,84,068	Dr. 13,60,72,064
Cr. 9,36,00,816	Cr. 13,47,155	Cr. 1,18,69,351	Cr. 10,68,17,322	Cr. 26,60,70,532
..	..	..	..	..
..	..	..	..	Cr. 3,11,69,550
Cr. 8,51,543	Cr. 2,23,968	..	Cr. 10,75,511	Cr. 32,81,290
..	..	..	..	Dr. 7,20,37,636
..	..	..	..	Cr. 5,72,46,000

## APPENDIX

STATEMENT SHOWING THE DETAILS OF ALLOCATIONS OF BALANCES  
REMITTANCE

Detailed Head of Account	Total balance as on 31st October, 1966
1	2
	Rs.
<b>U—Remittances—contd.</b>	
<b>I—Remittances within India—contd.</b>	
<b>(i) Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant General—contd.</b>	
<b>Public Works Remittances—con. <i>ld.</i></b>	
<b>III—Other Remittances—</b>	
(a) Items adjustable by Civil .. .. .	Cr. 22,91,774
(b) Items adjustable by Public Works Department .. .. .	Dr. 20,16,66,801
Total—Other Remittances .. .. .	Dr. 19,93,75,027
Total—Public Works Remittances .. .. .	Dr. 21,41,66,657
<b>Transfers between Public Works Officers—</b>	
(a) Inter-Chandigarh Divisions .. .. .	Dr. 30,20,154
(b) Inter-Bhakra Nangal Divisions .. .. .	Dr. 21,91,590
(c) Inter-Beas Project Divisions .. .. .	Dr. 54,53,482
(d) Other Divisions .. .. .	Dr. 8,28,23,081
Total—Transfers between Public Works Officers .. .. .	Dr. 9,34,88,307
<b>Postal Remittances—</b>	
(a) Circle Money Orders .. .. .	Dr. 5,81,214
(b) Inter Money Orders .. .. .	Cr. 20,02,174
(c) National Savings Certificate .. .. .	Dr. 8,11,603
(d) Postal to Treasury .. .. .	Cr. 6,43,162
(e) Remittances between Post Offices .. .. .	Cr. 28,87,498
Total—Postal Remittances .. .. .	Cr. 41,40,017

I—contd.

## AS ON 31ST OCTOBER, 1966 UNDER THE DEBT, DEPOSIT AND HEADS—contd.

Amount allocated to

3	Union		Total amount allocated	Balance outstanding
	Haryana	(for Himachal Pr. d. sh) (for Chandigarh)		
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	Cr. 22,91,774
..	..	..	..	Dr. 20,16,66,801
..	..	..	..	Dr. 19,93,75,027
..	..	..	..	Dr. 21,41,66,657
..	..	Dr. 27,78,152	Dr. 27,78,152	Dr. 2,42,002
..	..	..	..	Dr. 21,91,590
..	..	..	..	Dr. 54,53,482
..	..	..	..	Dr. 8,28,23,081
..	..	Dr. 27,78,152	Dr. 27,78,152	Dr. 9,07,10,155
..	..	..	..	Dr. 5,81,214
..	..	..	..	Cr. 20,02,174
..	..	..	..	Dr. 8,11,603
..	..	..	..	Cr. 6,43,162
..	..	..	..	Cr. 28,87,498
..	..	..	..	Cr. 41,40,017



I—concl'd.

AS ON 31ST OCTOBER, 1968 UNDER THE DEBT, DEPOSIT AND  
HEADS—concl'd.

Amount allocated to			Total amount allocated	Balance outstanding.	
Haryana	Union				
	3	(for Himachal Pradesh) 4	(for Chandigarh) 5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	..	..	Dr. 80,244	
Cr. 8,51,543	Cr. 2,23,968	Dr. 27,78,152	Dr. 17,02,641	Dr. 26,63,66,193	
..	..	..	..	Cr. 51,438	
..	..	..	..	Cr. 54,24,573	
..	..	..	..	Cr. 3,81,044	
..	..	..	..	Dr. 91,013	
..	..	..	..	Dr. 8,01,396	
..	..	..	..	Cr. 58,78,298	
Cr. 8,51,543	Cr. 2,23,968	Dr. 27,78,152	Dr. 17,02,641	Dr. 25,55,23,249	



## 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 GOVERNMENTS—</b>				
	<b>Loans to Local Funds, Private Parties, etc.—</b>				
	<b>1 Loans to Municipalities—</b>				
	Loans under the National Water Supply and Sanitation Scheme.	Treasury Officers and Municipalities.	1960-61	57,563	Loanwise details.
	Other Loans	Treasury Officers and Municipalities.	1952-53	6,05,261	Loanwise details.
2	Loans to District and other Local Fund Committees.	Treasury Officers and Municipalities.	1951-52	4,386	Loanwise details.
3	Loans to landholders and other Notabilities.	Shri Gurdial Singh, Proprietor, Nabha Theatre, Nabha.	1954-55	42,167	Details are awaited from Loans and Treasuries.
	<b>LOANS TO GOVERNMENT SERVANTS, ETC.—</b>				
	<b>4 Other Advances—</b>				
	(i) Festival Recreation/Hill Trip Advances	Treasury Officers, Drawing and Disbursing Officers and Heads of Offices.	1960-61	8,838	} 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	8,23,970	

## 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
	T—DEPOSITS AND ADVANCES— PART II—DEPOSITS NOT BEARING INTEREST— (4) Other Deposit Accounts—Deposits of Local Funds—				
5	District Funds	Treasury Officers	1947-48	17,88,891	} Details of credit/debits, plus and minus memoranda and reconciliation of account with those of plus and minus memoranda.
6	Municipal Funds	Do.	1947-48	13,37,450	
7	Village Panchayat Fund— Construction of Panchayat Ghar at Chanligarh.	Treasury Officers	1964-65	533	} As against Serial Nos. 5 and 6.
8	Zila Parishad Fund	Do.	1964-65	55,269	
9	Panchayat Samiti Fund.	Do.	1962-63	2,87,034	
	Departmental and Judicial Deposits— Civil Deposits—				
10	Revenue Deposits ..	Director of Agriculture and Treasury Officers.	1951-52	11,32,815	} Correct deposit numbers.
11	Civil and Criminal Courts' Deposits.	Treasury Officers	1951-52	88,942	
12	Personal Deposits ..	Do.	195-50	2,29,18,009	} As against Serial Nos. 5 and 6.
13	Deposits on account of Police Funds—Police Clothing and Equipment Fund.	Do.	1947-48	8,32,249	
14	Deposits for work done for public bodies or private individuals—Other Deposits.	Do.	1948-49	33,803	
15	Deposits of fees received by Government servants for work done for private bodies.	Do.	1964-65	91,835	Extract Receipt Registers.

## 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. 3)

Serial No.	Head of Account	Departmental/Treasury Officers from whom details are awaited	Earliest years to which the difference relates	Amount of difference	Particulars of details/documents awaited from Departmental/Treasury Officers
1	2	3	4	5	6
	T—DEPOSITS AND ADVANCES—concl'd.				
	PART II—DEPOSITS NOT BEARING INTEREST—concl'd.				
16	Deposits of the sale proceeds of World Health Organisation Seals.	Treasury Officers	1952-53	1,038	As against serial Nos. 5 and 6.
	PART III—ADVANCES NOT BEARING INTEREST—				
17	Permanent Advances	Do.	1962-63	472	Complete particulars of credits/debits.
	U—REMITTANCES—				
	I—REMITTANCES WITHIN INDIA—				
	Cash Remittances and Adjustments, etc.—				
18	Cash Remittances between Treasuries. Public Works Remittances—	Do.	1965-66	1,62,590	Receipts/Payments Schedules.
19	I—Remittances into Treasuries.	Public Works Divisional Officers.	1960-61	59,92,583	} Schedule of monthly settlement of treasuries. of Settle with
20	II—Public Works Cheques.	Do.	1947-48	1,97,30,368	