

TABLE OF CONTENTS

	Pages
CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL	
OF INDIA	(iii)
INTRODUCTORY	1-2
PART I—SUMMARISED STATEMENTS	
Statement no. 1	4—18
Statement no. 2	19—21
(i) Progressive capital outlay to end of 1968-69 ..	21
(ii) Revenue expenditure temporarily capitalised ..	22—25
Statement no. 3	22—25
Statement no. 4	26—29
(i) Statement of borrowings	29
(ii) Other obligations	29-30
(iii) Service of debt	31-32
Statement no. 5	32—34
(i) Statement of loans and advances	32—34
(ii) Recoveries in arrears	35—37
Statement no. 6	38—40
Statement no. 7	41—43
Statement no. 8	41—43
PART II—DETAILED ACCOUNTS AND OTHER STATEMENTS	
A—REVENUE AND EXPENDITURE	
Statement no. 9	46—48
Statement no. 10	49
Statement no. 11	56—66
Statement no. 12	67—101
Statement no. 13	102—135
Statement no. 14	136—149

TABLE OF CONTENTS—*concl'd.*

Pages

PART II—DETAILED ACCOUNTS AND OTHER STATEMENTS—*concl'd.*A—REVENUE AND EXPENDITURE—*concl'd.*

Statement no 15	Statement showing the capital and other expenditure (outside the Revenue Account) to end of 1968-69 and the principal sources from which the funds were provided for that expenditure	150-151
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B—DEBT, DEPOSIT AND REMITTANCE HEADS AND CONTINGENCY FUND

Statement no. 16	Statement of receipts, disbursements and balances under heads of account relating to debt, deposits, remittances and the Contingency Fund	154-179
Statement no. 17	Detailed statement of debt and other interest-bearing obligations of Government	180-185
Statement no. 18	Detailed statement of loans and advances made by Government	186-197
Statement no. 19	Statement showing the details of earmarked balances	198-203
Appendix I	Details of allocation of balances on 31st October 1966 under the debt, deposit and remittance heads	204-207
Appendix II	Cases where certain details/documents are awaited from the Departmental/Treasury Officers in connection with reconciliation of balances	208-210
Appendix III	Cases where the verification and the acceptances ^{of balances} are awaited	211-214
Appendix IV	Investments of Government in statutory corporations, Government Companies, other joint stock companies, co-operative banks and societies, etc., to end of 1966-67, 1967-68 and 1968-69	216-217

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

This compilation containing the Finance Accounts of the Government of the Punjab for the year 1968-69 presents the accounts of the receipts and outgoings of the Government for the year together with the financial results disclosed by the revenue and capital accounts, the accounts of the public debt and the liabilities and assets as worked out from the balances recorded in the accounts. It supplements the accounts separately presented in the form of Appropriation Accounts for Voted Grants and Charged Appropriations.

These accounts, which as Comptroller and Auditor General I am required to prepare, have been prepared and examined under my direction in accordance with the requirements of Article 149 of the Constitution of India read with paragraph 11(4) of the Government of India (Audit and Accounts) Order, 1936, as adapted under the India (Provisional Constitution) Order, 1947. It is to be noted that the Comptroller and Auditor General's responsibility for the audit of the accounts of the Government does not at present extend in full to the audit of the accounts of revenue, but I am satisfied, on the best information available, that the accounts of revenue included in the Finance Accounts herewith presented give a correct statement of the sums brought to account. Subject to these observations and also to those contained in this compilation as well as in the Audit Report, 1970, the accounts now presented are correct statements of the receipts and outgoings of the Government of the Punjab for the year 1968-69.



(S. RANGANATHAN)

Comptroller and Auditor General of India

NEW DELHI :

The

27 MAR 1970

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 1969 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.

PART I
SUMMARISED STATEMENTS

STATEMENT NO. 1—

Receipts 1	Actuals	
	1967-68 2	1968-69 3
(In lakhs of rupees)		
Part I—Consolidated—		
(1)		
A. Taxes , Duties and Other Principal Heads of Revenue—		
IV. Taxes on Income Other than Corporation Tax	4,18.81	4,66.65
V. Estate Duty	12.92	14.59
IX. Land Revenue	1,85.00	1,86.98
X. State Excise Duties	15,15.05	21,94.15
XI. Taxes on Vehicles	95.97	1,23.63
XII. Sales Tax	18,06.37	24,85.41
XIII. Other Taxes and Duties	7,96.29	9,49.27
XIV. Stamps	5,10.97	5,56.35
XV. Registration Fees	1,10.17	1,26.70
Total	54,51.55	71,03.73
B. Debt Services—		
XVI. Interest	11,96.46	12,69.70
Total	11,96.46	12,69.70
C. Administrative Services—		
XVII. Administration of Justice	24.82	31.82
XVIII. Jails	21.75	20.03
XIX. Police	1,30.34	1,01.77
XX. Supplies and Disposals	0.57	0.88
XXI. Miscellaneous Departments	7.84	10.98
Total	1,85.32	1,65.48

SUMMARY OF TRANSACTIONS

Fund Revenue	Disbursements 4	Actuals	
		1967-68	1968-69
		5	6
(In lakhs of rupees)			
A. Collections of Taxes, Duties and Other Principal Revenues—			
9. Land Revenue	1,37.72	1,62.84
10. State Excise Duties	15.59	3,51.80
11. Taxes on Vehicles	7.86	6.50
12. Sales Tax	30.19	40.78
13. Other Taxes and Duties	15.39	14.45
14. Stamps	5.53	7.02
15. Registration Fees	0.45	0.45
	Total ..	2,12.73	5,83.84
B. Debt Services—			
16. Interest on Debt and other Obligations	11,42.91	12,87.19
17. Appropriation for Reduction or Avoidance of Debt	5,20.91	5,33.60
	Total ..	16,63.82	18,20.79
C. Administrative Services—			
18. Parliament, State/Union Territory Legislatures	26.43	34.64
19. General Administration	2,91.96	3,54.21
21. Administration of Justice	81.87	83.57
22. Jails	79.67	85.81
23. Police	6,45.10	7,46.94
25. Supplies and Disposals	3.62	4.45
26. Miscellaneous Departments	20.20	26.19
	Total ..	11,48.85	13,35.81

STATEMENT NO. 1—

Actuals

Receipts	Actuals	
	1967-68	1968-69
1	2	3
	(In lakhs of rupees)	
	Part I—Consolidated— (1)	
D. Social and Developmental Services—		
XXII. Education	89.51	1,02.83
XXIII. Medical	57.63	56.49
XXIV. Public Health	2.49	3.03
XXV. Agriculture	1,62.89	2,16.30
XXVII. Animal Husbandry	9.84	11.53
XXVIII. Co-operation	20.46	20.64
XXIX. Industries	20.63	33.88
XXXI. Community Development Projects, National Extension Service and Local Development Works	19.61	15.02
XXXII. Miscellaneous, Social and Develop- mental Organisations	13.98	15.67
Total	3,97.04	4,75.39
E. Multipurpose River Schemes, Irrigation, etc.—		
XXXIII. Multipurpose River Schemes	1,39.68	0.77
XXXIV. Irrigation, etc., Works (Commercial)	3,18.12	1,359.73
XXXV. Irrigation, etc., Works (Non-Com- mercial)	1.75	1.25
Total	4,59.55	3,61.75

SUMMARY OF TRANSACTIONS—contd.

Disbursements	Actuals	
	1967-68	1968-69
4	5	6
Fund—contd.	(In lakhs of rupees)	
Revenue—contd.		
D. Social and Developmental Services—		
27. Scientific Departments	2.93	3.66
28. Education	21,12.23	25,25.80
29. Medical	3,55.40	4,39.84
30. Public Health	2,43.66	2,86.93
31. Agriculture	5,07.22	5,51.82
33. Animal Husbandry	93.60	95.05
34. Co-operation	88.07	1,12.87
35. Industries	2,05.83	1,99.20
37. Community Development Projects, National Extension Service and Local De- velopment Works	1,82.34	1,67.73
38. Labour and Employment	1,62.09	1,67.84
39. Miscellaneous, Social and Developmental Organisations	29.53	33.48
Total	39,82.90	45,84.22
E. Multipurpose River Schemes, Irrigation, etc.—		
42. Multipurpose River Schemes	3,68.59	3,86.39
43. Irrigation, etc., Works (Commercial)	5,16.47	5,80.28
44. Irrigation, etc., Works (Non-Commercial)	1,00.01	1,21.74
Total	9,85.07	10,88.41

STATEMENT NO. 1—

Receipts	Actuals	
	1967-68	1968-69
1	2	3
	(In lakhs of rupees)	
	Part I—Consolidated	
	(1)	
F. Public Works (including Roads) and Schemes Of Miscellaneous Public Improvements—		
XXXVII. Public Works	83.03	51.41
Total ..	83.03	51.41
G. Transport and Communications (other than Roads)—		
XLIII. Road and Water Transport Schemes	4,90.53	5,74.21
Total ..	4,90.53	5,74.21
I. Miscellaneous—		
XLVIII. Contributions and Recoveries towards Pensions and other Retirement Benefits ..	17.77	11.62
XLIX. Stationery and Printing ..	11.64	43.23
LI. Forest ..	52.16	64.99
LII. Miscellaneous ..	4,51.88	4,34.72
Total ..	5,33.45	5,54.56
J. Contributions and Miscellaneous Adjustments—		
LV. States' Share of Union Excise Duties ..	6,25.25	7,99.89
LVI. Grants-in-aid from Central Government	11,02.47	9,19.66
LVII. Miscellaneous Adjustments between Central and State/Union Territory Governments ..	2.18	3.23
LVIII. Dividends, etc., from Commercial and other Undertakings ..	9.10	16.55
Total ..	17,39.00	17,39.33
K. Extraordinary Items—		
LX. Extraordinary Receipts ..	4.60	0.47
LXI-A. Receipts connected with the National Emergency ..	5.18	1.66
Total ..	9.78	2.13
Total—Revenue Receipts ..	1,05,45.71	1,22,97.69
Revenue Surplus	9,71.97	11,06.65

SUMMARY OF TRANSACTIONS—Contd

Disbursements	Actuals	
	1967-68	1968-69
4	5	6
	(In lakhs of rupees)	
Fund—contd.		
Revenue—concl'd.		
F. Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—		
50. Public Works	2,60.06	4,96.66
Total	2,60.06	4,96.66
FF. Capital Accounts of Public Works (including Roads) and Schemes of Miscellaneous Public Improvements within the Revenue Account—		
52. Capital Outlay on Public Works ..	7.68	21.28
Total	7.68	21.28
G. Transport and Communications (other than Roads)—		
57. Road and Water Transport Schemes ..	4,44.67	4,90.60
Total ..	4,44.67	4,90.60
I. Miscellaneous—		
64. Famine Relief ..	32.44	26.59
65. Pensions and other Retirement Benefits	1,23.16	1,22.08
67. Privy Purses and Allowances of Indian Rulers ..	6.68	6.68
68. Stationery and Printing ..	91.34	1,04.39
70. Forest ..	87.07	1,16.54
71. Miscellaneous ..	4,40.00	3,63.73
Total ..	7,80.69	7,40.01
J. Contributions and Miscellaneous Adjustments—		
76. Other Miscellaneous Compensations and Assignments ..	2.13	1.90
Total ..	2.13	1.90
K. Extraordinary Items—		
78. Pre-partition ..	..	..(a)
78-A. Expenditure connected with the National Emergency ..	85.14	27.52
Total ..	85.14	27.52
Total—Expenditure met from revenue ..	95,73.74	1,11,91.04

(a) Rs. 70 only.

STATEMENT NO. 1—

Receipts	Actuals	
	1967-68	1968-69
1	2	3

(In lakhs of rupees)

Part I—Consolidated

(2)

	(3)	
Public Debt—		
Permanent Debt ..	3,00·62	3,32·56
Floating Debt ..	34,76·96	43,68·88
Loans from the Central Government ..	22,17·97	27,57·20
Other Loans ..	4,56·57	2,07·81
Total ..	64,52·12	76,66·45
Loans and Advances by the State/Union Territory Governments—		
Recoveries of Loans and Advances ..	8,68·84	10,30·60
Total ..	8,68·84	10,30·60
Inter-State Settlement—		
Punjab and Haryana ..	..	68·91
Centre and Punjab ..	..	33·88
Total—Inter-State Settlement ..	..	1,02·79
Total—Consolidated Fund ..	1,78,66·67	2,10,97·53

SUMMARY OF TRANSACTIONS—contd.

Disbursements	Actuals	
	1967-68	1968-69
4	5	6
(In lakhs of rupees)		
Fund—concl'd.		
Capital		
Capital Accounts outside the Revenue Account—		
Agricultural Improvement and Research ..	38.75	11.58
Industrial and Economic Development ..	1,87.62	7,02.01
Multipurpose River Schemes ..	8,17.45	4,65.33
Irrigation (Commercial) ..	2,25.69	3,44.02
Public Works ..	3,16.73	4,73.82
Stationery and Printing ..	..	10.64
Road and Water Transport Schemes ..	36.48	34.26
Commuted Value of Pensions ..	—1.31	—0.77
Schemes of Government Trading ..	7,25.98	—17,74.58
Total ..	23,47.39	2,66.31
Debt		
Public Debt—		
Permanent Debt ..	..	1,40.06
Floating Debt ..	33,86.96	44,58.88
Loans from the Central Government ..	16,04.60	20,36.47
Other Loans ..	38.92	36.14
Total ..	50,30.48	66,71.55
Loans and Advances by the State/Union Territory Governments—		
Loans and Advances ..	33,66.75	32,68.60
Total ..	33,66.75	32,68.60
Total—Consolidated Fund ..	2,03,18.36	2,13,97.50

STATEMENT NO. 1—

Receipts	Actuals	
	1967-68	1968-69
1	2	3
(In lakhs of Rupees)		
Part II—		
Contingency Fund	..	(a)1·26
Total—Contingency Fund	..	(a)1·26
Part III		
Debt (Other than		
Unfunded Debt—		
State Provident Funds	..	1,72·26
Total	..	3,46·72
Deposits and Advances—		
<i>Deposits bearing interest—</i>		
†A—Reserve Funds	..	45·70
<i>Deposits not bearing interest—</i>		
A—Sinking Funds—Appropriation for Reduction or Avoidance of Debt	..	5,39·36
†B—Reserve Funds	..	3,81·55
†C—Other Deposit Accounts	..	39,74·78
†Advances not bearing interest	..	74·38
†Suspense	..	78,24·04
Miscellaneous	..	0·12
Remittances	..	51,36·41
Total—Public Account	..	1,81,48·60
Total—Parts I, II and III	..	3,60,15·27
Opening Cash Balance	..	12,53·36
Grand Total	..	(—)4,54·39
	..	3,72,68·63
		3,79,19·21

†Details are available in statement no. 16.

(a) Represents recoupment during 1968-69 of the following amounts spent out of advances from the Contingency Fund in previous year :—

Head of Account	Amount (in lakhs of Rs.)	Year in which sanctioned
71—Miscellaneous	1·25	1967-68
25—Supplies and Disposals and 35—Industries..	0·01	1967-68

SUMMARY OF TRANSACTIONS—concl'd.

Disbursements	Actuals	
	1967-68	1968-69
4]	5	6
	(In lakhs of Rupees)	
Contingency Fund		
Contingency Fund ..	1.47	..
Total—Contingency Fund ..	1.47	..
Public Account		
those mentioned in Part I) and Deposits		
Unfunded Debt—		
State Provident Funds ..	77.28	85.55
Total ..	77.28	85.55
Deposits and Advances—		
<i>Deposits bearing interest—</i>		
†A. Reserve Funds ..	32.62	63.22
<i>Deposits not bearing interest—</i>		
A—Sinking Funds—Appropriation for Reduction or Avoidance of Debt ..	..	1,33.68
†B—Reserve Funds ..	1,07.22	1,08.36
†C—Other Deposit Accounts ..	37,47.62	41,62.10
†Advances not bearing interest] ..	74.77	1,07.16
†Suspense ..	74,45.11	83,69.29
Miscellaneous ..	0.52	—0.27
Remittances ..	59,18.05	47,21.21
Total—Public Account ¶ ..	1,74,03.19	1,77,50.30
Total—Parts I, II and III ..	3,77,23.02	3,91,47.80
Closing Cash Balance ..	—4,54.39	—12,28.59
Grand Total ..	3,72,68.63	3,79,19.21

†Details are available in statement no. 16.

EXPLANATORY NOTES

1. The transactions on revenue account resulted in a surplus of Rs 11.06 crores in 1968-69 against a surplus of Rs 9.72 crores in 1967-68. Taking into account the transactions outside the revenue account, however, there was a deficit of Rs 7.74 crores in 1968-69 against a deficit of Rs 17.08 crores in 1967-68. The details are given below :—

	(In crores of rupees)	
	1967-68	1968-69
Opening Cash Balance	.. 12.54	—4.54
Part I—Consolidated Fund		
(a) Transactions within the Revenue account :		
(i) Revenue receipts	.. 1,05.46	1,22.97
(ii) Revenue expenditure	.. 95.74	1,11.91
(iii) Revenue surplus	.. 9.72	11.06
(b) Transactions outside the Revenue account :		
(i) Capital expenditure	.. 23.48	2.66
(ii) Receipts from borrowing (Net)	.. +14.21	+9.95
(iii) Loans and Advances by State Government (Net)	—24.98	—22.38
(iv) Inter-State Settlement (Net)	.. ..	+ 1.03
Part II—Contingency Fund (Net)	.. —0.01	+0.01
Part III—Public Account (Net)	.. +7.46	—4.75
Closing cash balance	.. —4.54	—12.28
Overall deficit	.. —17.08	—7.74

2. The revenue receipts in 1968-69 (Rs. 1,22.97 crores) were Rs 17.51 crores higher than those in 1967-68 (Rs. 1,05.46 crores). The increase was mainly under :—

Major head	Increase (In crores of rupees)	Reasons
Taxes, Duties and Other Principal Heads of Revenue :		
(i) State excise duties	.. 6.79	Mainly due to more receipts from licence fees; duty on spirit/foreign liquor owing to more sales and fines and confiscations.

Major head	Increase (In crores of rupees)	Reasons
(ii) Sales tax ..	6.79	Mainly due to recovery of arrears and increase in the number of registered dealers.
(iii) Other taxes and duties ..	1.53	Mainly due to recovery of arrears ; increased revenue from passenger and goods tax and larger income from electricity duty due to growth in power consumption.
Debt Services :		
(iv) Interest ..	0.80	Mainly due to increased interest from (i) commercial departments on increased capital outlay ; (ii) the Punjab State Electricity Board and (iii) cultivators for purchase of fertilizers, etc.
Social and Developmental Services :		
(v) Agriculture ..	0.53	Large sale of improved seeds.
Transport and Communications (Other than Roads) :		
(vi) Road and water transport schemes	0.84	Mainly due to increased mileage covered by the Punjab Roadways and improvement in the receipts per mile.
Contributions and Miscellaneous Adjustments :		
(vii) States' share of union excise duties	1.75	Due to larger allocation by the Government of India on the basis of divisible pool.

The increase was partly offset by decrease under :—

Major head	Decrease (In crores of rupees)	Reasons
Multipurpose River Schemes, Irrigation, etc. :		
(i) Multipurpose river schemes	1.39	Mainly due to elimination of receipts from Power portion Bhakra Nangal which now go to Bhakra Management Board.

Major head	Decrease (In crores of rupees)	Reasons
Contributions and Miscellaneous Adjustments :		
(ii) Grants-in-aid from Central Government	1.82	Due to lesser grant from Government of India for State Plan schemes and other development schemes owing to decrease in the Plan outlay.

Taxation changes during the year

3. The following taxation changes expected to yield Rs. 29 lakhs were introduced in 1968-69 :—

- (i) Fixation of the rate for electricity at 25 paise per unit for tubewell irrigation.
- (ii) Increase in the limit of token tax on buses from Rs. 3,000 to Rs. 4,200.
- (iii) Increase in the rates of royalty on minor minerals by 100 per cent.

Receipts from Central Government

4. The revenue receipts in 1968-69 include Rs 22.02 crores received from Government of India against Rs. 21.59 crores received during the previous year. The details are :—

	(In crores of rupees)	
	1967-68	1968-69
(i) Share of net proceeds of—		
(a) Taxes on income other than Corporation Tax ..	4.19	4.67
(b) Union Excise Duties and ..	6.25	8.00
(c) Estate Duty ..	0.13	0.15
(ii) Grants in lieu of tax on Railway Passenger fares..	0.66	0.66
(iii) Other grants ..	10.36	8.54
Total ..	21.59	22.02

EXPENDITURE ON REVENUE ACCOUNT

5. The increase of Rs. 16.17 crores in the expenditure on revenue account from Rs. 95.74 crores in 1967-68 to Rs. 1,11.91 crores in 1968-69 was mainly under :—

Major head	Expenditure in			Reasons
	1967-68	1968-69	Increase	
(in crores of rupees)				
Collection of Taxes, Duties and other Principal Revenues—				
(i) State excise duties	0.16	3.52	3.36	Mainly due to (i) purchase of more molasses for distillation, (ii) creation of additional posts for strengthening supervision and (iii) grant of enhanced dearness allowance and revision of scales of pay of Government employees.
Debt Services—				
(ii) Interest on debt and other obligations	11.43	12.87	1.44	Mainly due to (i) payment of more interest on Provident fund balances and enhancement of rate of interest, (ii) payment of larger interest on loans from Government of India on account of receipt of more loans and (iii) larger discount on treasury bills.
Administrative Services—				
(iii) General Administration	2.92	3.54	0.62	Mainly due to (i) grant of enhanced dearness allowance and revision of scales of pay of Government employees and (ii) purchase of Punjabi typewriters.
(iv) Police	6.45	7.47	1.02	Mainly due to revision of pay scales of Government employees and enhancement of dearness allowance.
Social and Developmental Services—				
(v) Education	21.12	25.26	4.14	Mainly due to (i) enhancement of dearness allowance and revision of pay scales of Government employees (Rs. 1.55

					crores), (ii) more grants to non-Government colleges and schools (Rs. 1.60 crores), (iii) payment of more grants to Punjab University and Guru Nanak Foundation (Rs. 0.49 crore), (iv) annual increments (Rs. 0.40 crore) and (v) upgrading of schools (Rs. 0.10 crore).
(vi)	Medical ..	3.55	4.39	0.84	Mainly due to (i) enhancement of dearness allowance and revision of pay scales of Government employees (Rs. 0.34 crore), and (ii) enhanced expenditure on purchase of medicines and equipment (Rs. 0.50 crore).
(vii)	Public Health }	2.44	2.87	0.43	Mainly due to revision of pay scales of Government employees and enhancement of dearness allowance.
(viii)	Agriculture ..	5.07	5.52	0.45	Mainly due to revision of pay scales of Government employees and enhancement of dearness allowance.
	Multipurpose River Schemes, Irrigation, etc.—				
(ix)	Irrigation, etc., Works (Commercial)	5.16	5.80	0.64	Mainly due to (i) enhancement of dearness allowance and revision of scales of pay of Government employees and (ii) special repairs to Harike bridge.
	Public Works (including Roads) and Scheme of Miscellaneous Public Improvements—				
(x)	Public Works ..	2.60	4.97	2.37	Mainly due to (i) construction of village approach roads and (ii) enhancement of dearness allowance and revision of scales of pay of Government employees.

STATEMENT NO. 2—CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT

(i) Progressive capital outlay to end of 1968-69

Serial no.	Nature of expenditure	Expenditure to end of 1967-68	Expenditure during 1968-69	Expenditure to end of 1968-69
1	2	3	4	5
(In lakhs of rupees)				
1	95—Capital Outlay on Schemes of Agricultural Improvement and Research ..	3,47.17	11.58	3,58.75
2	96—Capital Outlay on Industrial and Economic Development ..	10,82.16(d) +1.04(c)	7,02.01	17,85.21
3	98—Capital Outlay on Multipurpose River Schemes ..	1,47,52.12(d)	4,65.33	1,52,17.45
4	99—Capital Outlay on Irrigation, etc., Works (Commercial) ..	71,99.22(a)	₹ 3,44.02	75,43.24
5	100—Capital Outlay on Irrigation, etc., Works (Non-Commercial) ..	21.80	..	21.80
6	103—Capital Outlay on Public Works ..	68,93.64	4,73.82	₹ 73,67.46
7	109—Capital Outlay on Other Works ..	4.90	10.64	15.54
8	114—Capital Outlay on Road and Water Transport Schemes ..	5,09.65 -1.04(c)	34.26	5,42.87
9	119—Capital Outlay on Forests ..	0.84	..	0.84
10	120—Payments of Commuted Value of Pensions ..	26.96	-0.77(b)	26.19

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

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

(c) Represents *proforma* transfer between the two heads

(d) Differs from the closing balance adopted in the Finance Accounts 1967-68 owing to rounding.

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

(i) *Progressive capital outlay to end of 1968-69—concltd.*

Serial no.	Nature of expenditure	Expenditure to end of 1967-68	Expenditure during 1968-69	Expenditure to end of 1968-69
1	2	3	4	5
(In lakhs of rupees)				
11	124—Capital Outlay on Schemes of Government Trading ..	10,35·11	—17,74·58(e)	—7,39·47(e)
12	125—Appropriation to the Contingency Fund	1,00·00	..	1,00·00
	Grand Total ..	3,19,73·57	2,66·31	3,22,39·88

EXPLANATORY NOTES

1. *Investments*—In 1968-69 Government invested (Rs. 7.02 crores), in Government commercial and industrial undertakings (Rs. 0.41 crore), other commercial and industrial undertakings (Rs. 0.20 crore), co-operative institutions (Rs. 6.37 crores) and departmental commercial undertakings (Rs. 0.04 crore).

The total investments of Government in the share capital and debentures of different concerns at the end of 1966-67, 1967-68 and 1968-69 were Rs. 10.02 crores, Rs. 11.91 crores and Rs. 20.02 crores. The dividend/interest received therefrom was Rs. 0.12 crore (1.20 per cent), Rs. 0.09 crore (0.76 per cent) and Rs. 0.20 crore (1.03 per cent) respectively. Further details are in appendix (IV) at pages 216—217.

2. 98—*Capital Outlay on Multipurpose River Schemes*.—The progressive expenditure includes capitalised interest charges of Bhakra dam (Rs. 32,73·40 lakhs) and Beas dam project (Rs. 1.32 lakhs).

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

(e) Minus expenditure is due to sale of large stock of foodgrains carried over from 1967-68 while the progressive minus expenditure was the cumulative effect of excess of receipts over expenditure during the year.

According to the orders of Government, the write-back of the capitalised interest charges is to be the first charge on the net receipts of the project. During 1959-60 to 1962-63 Rs. 4.24 crores were written back to revenue. Write-back of the remaining amount is under consideration of Government.

Interest charges on the loans received from the Government of India for the Beas project were capitalised in 1960-61. The project is still under construction. According to the orders of Government, the write-back of the capitalised interest charges will be the first charge on the net receipts of the project when it starts yielding revenue.

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

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

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

(ii) *Revenue expenditure temporarily capitalised*

Major head	Amount capitalised		Amount written back to revenue		Amount outstanding to be written back
	During 1968-69	To end of 1968-69	During 1968-69	To end of 1968-69	
1	2	3	4	5	6

(In lakhs of rupees)

99—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)—Grants to Panchayat Samitis for lift irrigation in hilly and semi-hilly areas	1.36	1.36
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The terms and conditions for write-back of the expenditure to Revenue have not yet been intimated by Government (December 1969).

STATEMENT NO. 3—FINANCIAL RESULTS

Serial no.	Project	Direct capital outlay		Revenue receipts during 1968-69			Direct working expenses during the year
		During 1968-69	To end of 1968-69	Direct receipts	Indirect receipts	Total revenue receipts	
1	2	3	4	5	6	7	8
(In lakhs of Rupees)							
<i>A—Irrigation Works—</i>							
<i>(I) Productive—</i>							
1	Upper Bari Doab Canal	.. 2.42	2,44.38	1,07.02	1.36	1,08.38	60.05
2	Sirhind Canal	.. 11.03	4,55.54	1,36.71	..	1,36.71	79.08
3	Sutlej Valley Project (Eastern Canal)	.. 0.66	2,57.24	97.69	..	97.69	32.03
4	Shah Nahar Canal	.. ..	35.51	2.70	..	2.70	1.99
5	Madhopur Beas Link	.. 2.78	3,35.30	..	..	..	1.38

(a) The differences between the amounts shown against these projects and as reduction of capital expenditure in the *proforma* accounts of projects during of general accounts. The matter regarding adjustment of these receipts against the State Government.

OF IRRIGATION WORKS

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 1968-69		Surplus of revenue over expenditure (+) or expenditure over revenue (-)	Rate per cent on capital outlay to end of the year 1968-69
9	10	11	12	13
+48.33	+19.17	+9.42	+38.91	+15.92
+57.63	+12.65	+18.37	+39.26	+8.62
+65.66	+25.52	+10.49	+55.17	+21.44
+0.71	+1.99	+1.35	-0.64	-1.80
-1.38	-0.40	+14.64	-16.02	-4.77

those shown in statement no 13 are due to receipts of betterment levy having been taken 1960-61 to 1964-65, although these were treated as indirect receipts for the purpose indirect capital outlay in the *proforma* accounts is under correspondence with

EXPLANATORY NOTES

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

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

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

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

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

(b) *Unproductive Schemes*—Ghaggar canal.

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

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

5. The percentage of net gain/loss on the total capital outlay could not be worked out as the allocation of capital expenditure on 31st October 1966 on schemes, which are common to the successor States, is awaited from State Government.

6. *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 ten 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 for Upper Bari Doab canal and Sirhind canal and 6 per cent for Sutlej Valley project (Eastern canal).

The productivity test involves certain *proforma* 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.

In 1968-69 the projects at serial nos. 1, 2 and 3 satisfied the test of productivity. The schemes at serial nos. 4 and 5 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 nos 4 and 5 are under investigation.

7. There was no change of classification of any project from "productive" to "unproductive" or *vice versa* during the year under review.

STATEMENT NO. 4—DEBT POSITION

(i) Statement of borrowings

Nature of borrowing	Balance on 1st April 1968	Receipts during the year	Repayments during the year	Balance on 31st March 1969	Net increase (+) or decrease (—)
1	2	3	4	5	6
	In crores of rupees				
I—Public Debt—					
Permanent Debt ..	23.14	3.33	1.41	25.06	+1.92
Floating Debt ..	0.90	43.69	44.59	..	—0.90
Loans from the Central Government ..	2,13.08	27.57	20.36	2,20.29	+7.21
Other Loans ..	9.76(A)	2.08	0.36	11.48	+1.72
Total—I—Public Debt	2,46.88(A)	76.67	66.72	2,56.83	+9.95
II—Unfunded Debt	10.72	3.47	0.86	13.33	+2.61
Grand Total ..	2,57.60(A)	80.14	67.58	2,70.16	+12.56

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

EXPLANATORY NOTES

1. *Permanent Debt*.—This covers long-term loans raised in the open market. During the year, a loan of Rs 3.33 crores bearing 5½ per cent interest was raised by Government at 2 per cent discount and was entirely realised in cash. This is redeemable at par in 1980.

In accordance with section 54(1) of the Punjab Re-organisation Act, 1966, the public debt of the composite State of Punjab, attributable to loans, raised by the issue of Government securities, i.e., permanent debt and outstanding with the public on 31st October 1966 has been treated as the debt of the State of Punjab and the other successor States shall be liable to pay to the State of Punjab their shares of the sum due from time to time for servicing and repayment of the debt.

(A) Excludes Rs 0.65 crore allocated to successor states as a result of re-organisation of the states.

Full particulars of the outstanding loans will be found in statement no. 17 at pages 180—185.

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

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

(b) *Sinking fund.*—In addition to the annual contribution to the respective depreciation funds, an annual contribution is made to a sinking fund for amortisation of loans at such rates as Government may decide from time to time.

The balances in the funds at the commencement and end of 1968-69 are given below—

Fund	Balance on 1st April 1968	Addition during the year	With-drawal during the year	Balance on 31st March 1969
1	2	3	4	5
(In lakhs of rupees)				
Depreciation funds	72.13	18.17	16.87	73.43
Sinking funds	4,31.72	1,01.34	99.06	4,34.00
Total	5,03.85	1,19.51	1,15.93	5,07.43

Out of the total balance in the funds Rs. 96.10 lakhs were invested (March 1969) in the securities of Government of India (Rs. 65.32 lakhs) and other State Governments (Rs. 30.78 lakhs).

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

The deficit in the required minimum cash balance with the Reserve Bank even after grant of ways and means advances by the Bank is treated as overdraft taken from the Reserve Bank.

No treasury bills were issued during the year.

Besides Rs. 0.90 crore outstanding from the previous year, Rs. 26.19 crores were obtained as ways and means advances from the Reserve Bank during the year. These were repaid in full during the year. In addition Rs. 16 crores taken as short term loans from commercial banks were repaid in full. Rs. 55.02

lakhs were paid as interest (Rs. 3.29 lakhs on the ways and means advances and Rs. 51.73 lakhs on the short-term loans) at 4 percent to 5 per cent on the ways and means advances and 7 per cent on the short term loans. The overdrafts taken from the Reserve Bank during the year were Rs. 1.50 crores. These were also repaid in full during the year. Government paid Rs. 0.05 lakh as interest on the overdrafts during the year (at the rate of 4 to 5 per cent).

3. *Loans from Central Government.*—A statement of loans taken by State Government is given in statement no. 17 at pages 180—185.

All loans are being repaid in accordance with the prescribed terms and conditions.

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

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

During 1968-69 Rs. 6.50 crores were received by State Government as ways and means advances for Plan schemes. Out of that Rs. 0.78 crore were adjusted as loans and Rs. 5.72 crores as grants.

State Government has made amortisation arrangements for repayment of the following loans :—

Name of the Sinking fund	Balance on 1st April 1968	Addition during the year	With-drawal during the year	Balance on 31st March 1969
1	2	3	4	5
	(In lakhs of rupees)			
1. Loans received for Bhakra Nangal project by (a) the former P.E.P.S.U. State ..	75.97	..	..	75.97
(b) Government of Punjab ..	16,32.96	4,05.31	..	20,38.27
2. Loans received out of consolidated open market borrowing of Government of India ..	67.84	15.08	..	82.92
Total ..	17,76.77	4,20.39	..	21,97.16

(In crores of rupees)

	1967-68	1968-69	Net increase(+) or decrease(-)
(i) Interest paid by Government—			
(a) On public debt and unfunded debt ..	11.33	12.76	+1.43
(b) On other obligations	0.10	0.11	+0.01
Total ..	11.43	12.87	+1.44

(ii) Deduct --

Interest received on loans and advances given by Government ..	-5.33	-6.00	-0.67
Interest realised on investment of cash balances ..	-0.21	-0.58	-0.37
(iii) Net amount of interest charges ..	5.89	6.29	+0.40
(iv) Percentage of gross interest—item (i)—to total revenue receipts ..	10.84	10.80	-0.04
(v) Percentage of net interest—item (iii)—to total revenue receipts ..	5.58	5.27	-0.31

There were in addition certain other receipts (Rs. 6.18 crores) such as interest received from commercial departments.

Government also received during the year Rs. 10.21 lakhs as dividend on investments in commercial undertakings.

(b) Appropriation for reduction or avoidance of debt.

(In crores of rupees)

	1967-68	1968-69	Net increase
Contribution to sinking funds	5.21	5.34	0.13

STATEMENT NO. 5—LOANS AND ADVANCES BY STATE GOVERNMENT

(i) Statement of loans and advances

Categories of loans and advances	Balance outstanding on 1st April 1968	Paid during the year	Repaid during the year	Balance outstanding on 31st March 1969	Net addition during the year
1	2	3	4	5	6
(In crores of rupees.)					
Loans to Municipal Corporations—					
(i) Loans under the national water supply and sanitation scheme ..	1.85	..	0.03	1.82	—0.03
(ii) Other loans ..	0.47	0.29	0.02	0.74	+0.27
Loans to district and other local fund committees ..	(a)	..	*	(b)	..
Loans to landholders and other notabilities ..	0.03	..	*	0.03	..
Advances to cultivators ..	23.48	2.38	6.19	19.67	—3.81
Loans and advances to displaced persons ..	—2.00	0.01	0.30	—2.29	—0.29
Miscellaneous loans and advances—					
(i) Loans under the Punjab State Aid to Industries Act 1935 ..	0.95	0.07	@	1.02	+0.07
(ii) Loans under the low/middle income group housing scheme ..	6.30	0.58	0.25	6.63	+0.33

* Amounts repaid during the year were Rs. 8,244 and Rs. 15,790.

(a) Differs from the closing balance adopted in the Finance Accounts 1967-68 owing to rounding.

@ Minus Rs. 8,177.

(b) Rs. 33,923.

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

(i) Statement of loans and advances—concl'd.

	2	3	4	5	6
(iii) Loans to village panchayats for revenue earning schemes ..	0.40	0.04	0.03	0.41	+0.01
(iv) Loans for building houses at Chandigarh ..	4.16	..	†	4.16	..
(v) Other loans ..	3.31(a)	6.60	0.29	9.62	+6.31
Total—Miscellaneous loans and advances ..	15.12(a)	7.29	0.57	21.84	+6.72
Loans and advances under the community development programme ..	5.10	0.20	0.37	4.93	-0.17
Loans to statutory corporations and boards—					
Loans to Punjab State Electricity Board ..	1,99.86	19.45	..	2,19.31	+19.45
Loans to Government servants, etc. ..	1.29	3.07	2.83	1.53	+0.24
Grand Total ..	245.20	32.69	10.31	267.58	+22.38

A more detailed account is given in statement no. 18 at pages 186—197.

(ii) Recoveries in arrears

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

†Rs. 171.

(a) Differs from the closing balance adopted in the Finance Accounts 1967-68 owing to rounding.

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

(ii) Recoveries in arrears—contd.

for the loans, the detailed accounts of which are maintained by departmental officers. Out of 129 statements due for 1968-69 from fourteen departmental officers only two statements have been received so far (December 1969).

ii

Arrears in recovery of principal and interest outstanding at the end of March 1969 under "Loans under the Punjab State Aid to Industries Act 1935" and "Loans advanced to co-operative societies" have been reported as under—

(In lakhs of rupees)

	Years in which the amount fell due	Principal	Interest
1. Loans under the Punjab State Aid to Industries Act, 1935			
.. Upto 1964-65		36.76	12.73
	1965-66	27.40	4.60
	1966-67	3.94	0.56
	1967-68	0.87	0.79
	1968-69	..	0.12
	Total	68.97	18.80
2. Loans advanced to co-operative societies			
.. Upto 1964-65		5.20	4.50
	1965-66	0.90	1.21
	1966-67	0.39	0.50
	1967-68	0.24	1.00
	Total	6.73	7.21

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

(ii) Recoveries in arrears—concl'd.

Against loans to municipal corporations, district and other local fund committees, etc., the detailed accounts of which are maintained in the Audit Office, recovery of Rs. 12.34 lakhs was overdue at the end of 1968-69 as follows :—

		(In lakhs of rupees)		
		Year in which the amount fell due	Principal	Interest
Loans to district and other local fund committees	upto	1965-66	0.07	0.05
		1966-67	0.02	0.01
		1967-68	0.04	0.01
		Total	0.13	0.07
Loans to landholders and other notabilities	upto	1962-63	0.60	0.04
		1965-66	0.05	..
		Total	0.65	0.04
Loans to municipal corporations and municipalities	upto	1963-64	0.02	0.02
		1964-65	0.12	0.12
		1965-66	0.30	0.54
		1966-67	0.39	0.98
		1967-68	2.21	2.79
		1968-69	1.51	2.45
		Total	4.55	6.90

**STATEMENT NO. 6—GUARANTEES GIVEN BY GOVERNMENT
FOR REPAYMENT OF LOANS, ETC., RAISED BY STATUTORY
CORPORATIONS, LOCAL BODIES AND OTHER INSTITUTIONS**

No law has been passed by the State Legislature under Article 293 (1) of the Constitution laying down the limits within which Government may give guarantees on the security of the Consolidated Fund of the State. The statement given below shows the guarantees given by Government of Punjab for repayment of loans, etc., raised by statutory corporations, local bodies, co-operative banks and societies and others on 31st March 1969.

Guarantees for loans, debentures, bonds, etc., raised	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1969
1	2	3
	(In lakhs of rupees)	
(i) Statutory corporations and boards ..	5,65.62	5,62.78
(ii) Co-operative banks and societies ..	1,05,94.68	44,69.29
(iii) Local bodies ..	2,04.00	1,70.87
(iv) Private companies ..	1,11.24	1,11.24
Total ..	1,14,75.54	53,14.18

The particulars of guarantees given by Government and outstanding on 31st March 1969 are given below:—

Public or other body for which guarantee has been given and nature of the guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1969
1	2	3
	(In lakhs of rupees)	
<i>Statutory corporations and boards—</i>		
(a) Guarantee for repayment of redeemable bonds issued by the Punjab Financial Corporation ..	2,16.12	2,16.12
(b) Guarantee for repayment of loan and interest thereon, raised in the open market by the Punjab State Electricity Board ..	95.38	95.38
(c) Guarantee for repayment of redeemable bonds and interest thereon issued for rural electrification of tubewells by the Punjab State Electricity Board ..	2,09.07	2,09.07

Public or other body for which guarantee has been given and nature of the guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1969
1	2	3
	(In lakhs of rupees)	
<i>Statutory corporations and boards—concl'd.</i>		
<i>(d)</i> Counter-guarantee to the State Bank of Patiala against guarantee issued by the bank to Russian suppliers for payment of cost of (and interest on default) crawler tractors and crawler dozers supplied to Punjab State Electricity Board	29.19	26.35
<i>(e)</i> Counter-guarantee to the State Bank of Patiala against guarantee issued by the bank to Russian suppliers for payment of cost of (and interest on default) spares for crawler tractors and crawler dozers supplied to the Punjab State Electricity Board	5.86	5.86
<i>(f)</i> Guarantee to the State Bank of India/Punjab National Bank, Ltd., for payment of loan given to the Small Scale Industries Corporation, Ltd.	10.00	10.00
Total—Statutory corporations and boards	5,65.62	5,62.78
<i>Co-operative banks and societies—</i>		
<i>(a) Co-operative Banks—</i>		
<i>(i)</i> Guarantee for repayment of debentures floated by the Punjab State Co-operative Land Mortgage Bank Ltd., Chandigarh	24,20.48	17,88.91
<i>(ii)</i> 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	39,84.20	17,44.88
Total—Co-operative banks	64,04.68	35,33.79
<i>(b) Co-operative societies—</i>		
<i>(i)</i> Guarantees given for repayment of loans raised by the Batala Co-operative Sugar Mills, Ltd., Batala from—		
(1) Industrial Financial Corporation of India—50%	45.00	34.50
(2) Life Insurance Corporation of India	15.00	15.00
<i>(ii)</i> Guarantee given to commercial banks against the cash credit facility availed of by Punjab State Food Supply and Marketing Federation Ltd., Chandigarh	40,00.00	7,70.00

Public or other body for which guarantee has been given and nature of the guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1969
1	2	3
	(In lakhs of rupees)	
<i>Co-operative banks and societies—concl'd.</i>		
(b) <i>Co-operative Societies—concl'd.</i>		
(iii) Guarantees given for repayment of loans raised by the Doaba Co-operative Sugar Mills Ltd., Nawanshahar, from—		
(1) Industrial Financial Corporation of India—50%	45.00	45.00
(2) Central Co-operative Bank, Ltd., Nawanshahar—100%	40.00	40.00
(iv) Guarantees given for repayment of loans raised by the Morinda Co-operative Sugar Mills, Morinda from Industrial Financial Corporation of India—50%		
..	45.00	31.00
Total—Co-operative societies ..	41,90.00	9,35.50
Total—Co-operative banks and societies ..	1,05,94.68	44,69.29
<i>Local bodies,—</i>		
Guarantee to the Life Insurance Corporation of India for repayment of principal of and payment of interest on loans granted by the Corporation to Municipal Committees in the State		
..	2,04.00	1,70.87
Total—Local bodies ..	2,04.00	1,70.87
<i>Private companies—</i>		
(a) Guarantee given to the Punjab Financial Corporation for loans advanced by it to Amritsar Swadeshi Woollen Mills, Amritsar ..		
..	1.28	1.28
(b) Counter-guarantee given to the Punjab National Bank, Ltd., for repayment of principal and payment of interest on loans taken by Napco Bevel Gear of India Ltd., Faridabad from U.S. Aid Loan. Since the area of operation of the company extends beyond the territory of Haryana State the Government of Punjab will meet initially the guarantee liability if it arises and financial adjustments will be settled by that Government with Haryana etc., by mutual agreement		
..	1,09.25	1,09.25
(c) Guru Nanak Auto Engineering and Foundry Works, Goraya ..		
..	0.71	0.71
Total—Private companies ..	1,11.24	1,11.24

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

	As on 1st April 1968	As on 31st March 1969
	(In lakhs of rupees)	
<i>(a) General Cash Balance—</i>		
1. Cash in Treasuries ..	9·87	2·44
2. Deposits with the Reserve Bank ..	—4,64·25	—12,31·03
3. Deposits with other Banks ..	*	*
Total ..	—4,54·38	—12,28·59
4. Investments held in the "Cash Balance Investment Account" ..	2,90·49	20,46·24
Total (a) ..	—1,63·89	8,17·65
<i>(b) Other Cash Balances and Investments—</i>		
<i>(i) Cash with the Departmental Officers, viz., Postal (erstwhile P.E.P.S.U.) Public Works etc. ..</i>		
	33·08(A)	35·28
<i>(ii) Permanent Advances for contingent expenditure with Departmental Officers ..</i>		
	2·94(A)	3·12
<i>(iii) Investments of Earmarked Funds ..</i>		
	6,40·45	8,76·86
Total (b) ..	6,76·47	9,15·26
Total (a) and (b) ..	5,12·58	17,32·91

EXPLANATORY NOTES

1. Under an agreement with the Reserve Bank of India, Government of the Punjab has to maintain with the Bank daily a minimum balance of Rs. 30 lakhs. The Bank informs Government by telegram of the 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 by either selling Government of India treasury bills held by State Government or taking ways and means advance/overdraft from the Reserve Bank.

Besides 0·90 crore outstanding from the previous year ways and means advances of Rs. 26·19 crores were obtained on thirteen occasions. These were repaid in full during the year.

Ways and means advances are granted by the Bank only upto a limit mutually agreed upon between the Bank and Government and, if even after the maximum advance is given, the cash balance is below the minimum the deficiency is left uncovered but the Bank charges interest on such overdraft. There were two such occasions when overdraft of Rs. 1·50 crores were taken. These were repaid in full during the year. Government paid Rs. 0·05 lakhs. as interest (at the rate of 4 to 5 per cent) on overdraft.

*See note 3 below the statement.

(A) Please see footnote (A) at Pages 172 and 174.

Short-term loans of Rs. 16 crores were obtained from other banks to finance food procurement by the State Government. Rs. 51.73 lakhs were paid as interest (at the rate of 7 per cent) on those loans which were fully repaid during the year.

Treasury bills for Rs. 37.08 crores were also rediscounted on seventy three occasions during the year to make up deficiency in the cash balance.

2. The balance under 'Deposits with the Reserve Bank' represents the balance after taking into account inter-Governmental monetary adjustments advised to the Reserve Bank of India upto 25th April 1969.

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 dis-continued 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	..	17,56.25
Government of India Securities	..	93.41
Securities of the Governments of:—		
Punjab	..	17.51
Gujarat	..	21.43
Madhya Pradesh	..	28.58
West Bengal	..	14.29
Punjab State Electricity Board Bonds	..	1,14.67
Kapurthala Co-operative Bank—Fixed deposit	..	0.10
Total	..	20,46.24

Interest realised during the year on these investments was Rs. 58.24 lakhs.

5. The amounts invested from out of earmarked funds are shown in statement no. 19.

6. The details of investments in the shares of statutory corporations, Government companies, joint stock companies, co-operative banks and societies, etc., are given in statement no. 14. These include shares of :—

	In lakhs of rupees
(i) Udai Bhan Industries, Ltd.	.. 3.50
(ii) Punjab Air Rifles, Ltd.	.. 10.71
(iii) Jind Industries, Ltd., Sangrur	.. 0.15

which are under liquidation.

In the case of investments through M/s Shamji Karamji Bombay (Rs. 9.04 lakhs) in six different concerns a decree of Rs. 5.77 lakhs against investment of Rs. 4.35 lakhs was obtained but has not been executed so far (January 1970). Out of the balance, suit for recovery of Rs. 1.50 lakhs has been filed and Rs. 3.19 lakhs are being considered for write off by Government.

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

The following is a summary of the balances on 31st March 1969:—

Debit balance	Section of the general account	Name of account	Page	Credit balance
1	2	3	4	5
Rs	A to N and part of Section T	Government Account	42	Rs.
18,99,32,874				
	O	Consolidated Fund—		
	Q	Public Debt	157	2,56,83,68,640
2,67,57,88,784		Loans and Advances by the State/Union Territory Governments	159	
		Contingency Fund—		
		Contingency Fund	161	99,78,400
		Public Account—		
	S	Unfunded Debt	161	13,32,99,768
	T	Deposits and Advances		
		(i) Deposits bearing interest—		
		Gross balance	163	1,85,66,534
6,400		Investments	163	
		(ii) Deposits not bear- ing interest—		
		Gross balance	171	59,97,64,476
6,44,93,474		Investments	171	
87,27,451		(iii) Advances not bear- ing interest	173	
		(iv) Suspense—		
20,46,23,584		Investments	175	
7,81,70,359		Other Items (Net)	175	
	U	Remittances—		
23,10,94,213		I—Remittances within India	179	
—12,28,59,321	X	Cash Balance (Closing)	179	
<u>3,32,99,77,818</u>		Total		<u>3,32,99,77,818</u>

EXPLANATORY NOTES

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

Under the system of book keeping followed in the Government accounts, the amounts booked under revenue, capital and other transactions of Government, the balances of which are not carried forward from year to year are closed to a single head called, "Government Account". The balance under this head represents the cumulative result of all such transactions so that after adding thereto the balances under debt, deposit, remittance heads and Contingency Fund, the closing cash balance at the end of the year may be worked out and proved. The Government Account for 1968-69 given below will show how the net amount at the end of the year has been arrived at :—

Dr. Rs.	Details	Cr. Rs.
29,58,33,819	A—Amount at the debit of Government Account on 1st April, 1968	
	B—Revenue receipt	.. 1,22,97,69,239
1,11,91,04,363	C—Expenditure on revenue account	
2,66,31,071	D—Capital expenditure outside the revenue account	..
	E—Miscellaneous	.. 1,15,88,418
	F—Inter State Settlement	.. 1,02,78,722
	G—Balance at the debit of the Government Account on 31st March, 1969	.. 18,99,32,874
1,44,15,69,253	Total	.. 1,44,15,69,253

The amount at the debit of Government Account on 1st April, 1968 differs by Rs. 5,20,55,395(Cr.) from the amount shown in Finance Accounts 1967-68 owing to *proforma* allocation of the following balances under debt, deposit and remittance heads outstanding in the accounts of composite State of Punjab on 31st October, 1966 among the successor States.

O—Public Debt	.. 65,18,420	(Credit)
Q—Loans and Advances by the State/ Union Territory Governments	.. 15,311	(Debit)
T—Deposits and Advances—		
(i) Deposits not bearing interest— Gross	.. 6,20,01,399	(Credit)
(ii) Advances not bearing interest	.. 38,107	(Debit)
(iii) Suspense—Gross	.. 3,51,343	(Debit)
(iv) Remittances	.. 1,60,59,663	(Debit)
Net Total	.. 5,20,55,395	(Credit)

Rs. 1,15,88,418 against "E -Miscellaneous" represents irreconcilable differences under debt, deposit and remittance heads written off (Rs. 4,751 Dr) and balances of sinking funds of discharged loans transferred to Government Account (Rs. 1,15,93,769 Cr.) during 1968-69.

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

3. A summary of receipts, disbursements and balances under heads of account relating to debt, deposits, remittances and Contingency Fund is given in statement no. 16.

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

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

4. The extent to which the balances have been allocated to successor States during 1968-69 is stated below. The details are given in appendix I (pages 204-207).

	Cr. balance Rs.
(i) Allocated to Haryana ..	4,23,87,452
(ii) Allocated to Union ..	
(a) for Himachal Pradesh	71,82,038
(b) for Chandigarh ..	24,85,905
Total ..	5,20,55,395

"

PART II

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

**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
REVENUE—			
Taxes, Duties and Other Principal Heads of Revenue—			
Taxes on Income other than Corporation Tax ..	4,66,65	3.80	4.17
Estate Duty ..	14,59	0.12	0.13
Land Revenue ..	1,86,98	1.52	1.67
State Excise ..	21,94,15	17.84	19.61
Taxes on Vehicles ..	1,23,63	1.00	1.11
Sales Tax ..	24,85,41	20.21	22.21
Other Taxes and Duties ..	9,49,27	7.72	8.48
Stamps ..	5,56,35	4.52	4.97
Registration Fees ..	1,26,70	1.03	1.13
Total—Taxes, Duties and other Principal Heads of Revenue ..	71,03,73	57.76	63.48
Debt Services ..	12,69,70	10.33	11.34
Administrative Services ..	1,65,48	1.35	1.48
Social and Developmental Services ..	4,75,39	3.86	4.25
Multipurpose River Schemes, Irrigation, etc. ..	3,61,75	2.94	3.23
Public Works (including Roads) etc. ..	51,41	0.42	0.46
Transport and Communications (other than Roads) ..	5,74,21	4.67	5.13
Miscellaneous Contributions and Miscellaneous Adjustments ..	5,54,56	4.51	4.96
..	17,39,33	14.14	15.54
Extraordinary Items ..	2,13	0.02	0.02
Total—Revenue ..	1,22,97,69	100.00	109.89

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

1 Heads	2 Amount in thousands of rupees	3 Percent- age of total revenue	4 Percent- age of total expendi- ture
EXPENDITURE—			
Collection of Taxes, Duties and Other Principal Revenues—			
Land Revenue ..	1,62,84	1.33	1.46
State Excise Duties ..	3,51,80	2.86	3.14
Taxes on Vehicles ..	6,50	0.05	0.06
Sales Tax ..	40,78	0.33	0.37
Other Taxes and Duties ..	14,45	0.12	0.13
Stamps ..	7,02	0.06	0.06
Registration Fees ..	45	..	..
Total—Collection of Taxes, Duties, etc.	5,83,84	4.75	5.22
Debt Services ..	18,20,79	14.81	16.27
Administrative Services—			
General Administration ..	3,54,21	2.88	3.17
Administration of Justice ..	83,57	0.68	0.75
Jails ..	85,81	0.69	0.77
Police ..	7,46,94	6.08	6.67
Other Services ..	65,28	0.53	0.58
Total—Administrative Services	13,35,81	10.86	11.94
Social and Developmental Services—			
Education ..	25,25,80	20.54	22.57
Medical and Public Health ..	7,26,77	5.91	6.49
Agriculture ..	5,51,82	4.49	4.93
Other Services ..	7,79,83	6.34	6.97
Total—Social and Developmental Services	45,84,22	37.28	40.96

**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 expendi- ture
1	2	3	4
EXPENDITURE—concl'd			
Multipurpose River Schemes, Irrigation, etc. ..	10,88,41	8.85	9.72
Public Works (including Roads) ..	4,96,66	4.04	4.44
Capital Account of Public Works (including Roads) within the Revenue Account ..	21,28	0.17	0.19
Transport and Communications (other than Roads) ..	4,90,60	3.99	4.38
Miscellaneous— ..			
Miscellaneous ..	3,63,73	2.96	3.25
Other heads ..	3,76,28	3.06	3.36
Total—Miscellaneous ..	<u>7,40,01</u>	<u>6.02</u>	<u>6.61</u>
Contributions and Miscellaneous Adjustments ..	1,90	0.02	0.02
Extraordinary Items ..	27,52	0.22	0.25
Total—Expenditure met from Revenue	<u>1,11,91,04</u>	<u>91.01</u>	<u>1,00.00</u>

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

Particulars	Actuals for 1968-69		Total
	Charged	Voted	
	Rs.	Rs.	
1	2	3	4
	Rs.	Rs.	Rs.
Expenditure on Revenue Account as in statement no. 12	18,72,45,313	93,18,59,050	1,11,91,04,363
Expenditure outside the Revenue Account as in statement no. 12 ..	17,95,688	2,48,35,383	2,66,31,071
Disbursements under public debt, loans and advances (a) ..	66,71,55,008	32,68,59,924	99,40,14,932
Total ..	85,61,96,009	1,28,35,54,357	2,13,97,50,366

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

O—Public debt—

Permanent debt ..	1,40,05,797	..	1,40,05,797
Floating debt ..	44,58,88,000	..	44,58,88,000
Loans from Central Government ..	20,36,47,421	..	20,36,47,421
Other loans ..	36,13,790	..	36,13,790

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

Loans to local funds, private parties, etc. ..	..	29,62,03,175	29,62,03,175
Loans to Government servants, etc. ..	..	3,06,56,749	3,06,56,749
Total ..	66,71,55,008	32,68,59,924	99,40,14,932

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

Heads	Actuals for 1968-69
	Rs.
I.—REVENUE RECEIPTS	
A. Taxes, Duties and Other Principal Heads of Revenue—	
IV.—Taxes on Income other than Corporation Tax—	
Share of net proceeds assigned to States	.. 4,66,64,526
Total	.. <u>4,66,64,526</u>
V.—Estate Duty—	
A. Estate Duty on Agricultural Land—	
Share of net proceeds assigned to State/Union Territory Governments	.. 56,000
B. Estate Duty on property other than Agricultural Land—	
Share of net proceeds assigned to States	.. 14,03,000
Total	.. <u>14,59,000</u>
IX.—Land Revenue—	
Ordinary Revenue	. 1,78,38,438
Sale of Government Estates	.. 461
Sale proceeds of waste-lands and redemption of land tax	571
Rates and Cesses on land	.. 4,17,390
Recoveries of overpayments	.. 8,038
Collection of payments for services rendered	— 737
Miscellaneous	.. 17,14,130
<i>Deduct</i> —Portion of Land Revenue due to Irrigation Works	.. —1,36,034
<i>Deduct</i> —Refunds	.. —11,45,586
Total	.. <u>1,86,98,145</u>

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

Heads	Actuals for 1968-69
	Rs.
A. Taxes, Duties and Other Principal Heads of Revenue— contd.	
X.—State Excise Duties—	
Country Spirits ..	17,96,74,902
Country Fermented Liquor ..	67,92,847
Malt Liquors ..	1,57,83,003
Wines and Spirits (foreign liquors other than beer, medi- cated wines and commercial spirits) ..	1,59,15,111
Receipts from commercial spirits, including denatured spirits and medicated wines ..	3,65,390
Opium ..	94,055
Duties on medicinal and toilet preparations containing alcohol, opium, etc. ..	27,883
Hemp and other drugs ..	35,488
Receipts from Distilleries ..	2,85,026
Fines, Confiscations and Miscellaneous ..	2,53,272
Sale of alcohol for use as Motor fuels ..	1,87,809
Total ..	<u>21,94,14,786</u>
XI.—Taxes on Vehicles—	
Receipts under the Indian Motor Vehicles Act ..	28,11,679
Receipts under the State Motor Vehicles Taxation Act ..	72,90,592
Other Receipts ..	22,61,170
Total ..	<u>1,23,63,441</u>

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

	Heads	Actuals for 1968-69
		Rs.
A. Taxes, Duties and Other Principal Heads of Revenue— contd.		
XII.—Sales Tax—		
Receipts under the Central Sales Tax Act	..	6,83,71,622
Receipts under the State Sales Tax Act	..	18,14,61,280
Licence Fees	..	22,430
Miscellaneous	..	1,77,018
<i>Deduct—Refunds</i>	..	—14,91,493
Total	..	<u>24,85,40,857</u>
XIII.—Other Taxes and Duties—		
A. Taxes on Luxuries including Taxes on Entertainment, Amusements, Betting and Gambling—		
Luxury Tax	..	1,48,40,940
Entertainment Tax	..	6,55,462
<i>Deduct—Refunds</i>	..	—10,182
Total-A.—Taxes on Luxuries, etc.	..	<u>1,54,86,220</u>
B. Electricity Duties—		
Taxes and Duties on Electricity	..	6,65,381
Fees under the Indian Electricity Rules, 1956 and fees for the electrical inspection of cinemas	..	2,31,508
Other receipts	..	2,35,04,869
Total-B.—Electricity Duties	..	<u>2,44,01,758</u>
C. Tobacco Duties—		
Tobacco Vend Fees	..	450
Licence Fees	..	22
Total-C.—Tobacco Duties	..	<u>472</u>

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

Heads	Actuals for 1968-69
	Rs.
A. Taxes, Duties and Other Principal Heads of Revenue— contd.	
XIII.—Other Taxes and Duties—contd.	
D. Other Items—	
Receipts under the Punjab Urban Immovable Property Tax Act, 1940 ..	1,09,03,797
Taxes on Goods and Passengers carried by Road or on Inland Waterways ..	4,40,94,077
Taxes on Professions, Trades, Callings and Employment	1,99,803
<i>Deduct—Refunds</i> ..	—1,59,002
Total-D.—Other Items ..	5,50,38,675
Total—Other Taxes and Duties ..	9,49,27,125
XIV.—Stamps—	
A. Non-Judicial—	
Sale of stamps ..	4,27,32,250
Duty on impressing documents ..	43,48,896
Fines and penalties ..	35,277
Miscellaneous ..	19,025
Total-A.—Non-Judicial ..	4,71,35,448
B. Judicial—	
(i) Court Fees—	
Court fees realised in stamps ..	88,51,174
(ii) Other Receipts—	
Fines and Penalties ..	4,404
Miscellaneous ..	1,553
<i>Deduct—Refunds</i> ..	—3,57,403
Total-B.—Judicial ..	84,99,728
Total—Stamps ..	5,56,35,176

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

	Heads	Actuals for 1968-69 Rs.
A. Taxes, Duties and Other Principal Heads of Revenue— concd.		
XV. Registration—		
Fees for registering documents	..	1,21,23,874
Fees for copies of registered documents	..	3,90,785
Miscellaneous	..	1,55,395
Total	..	<u>1,26,70,054</u>
Total—A. Taxes, Duties and Other Principal Heads of Revenue	..	<u>71,03,73,110</u>
B. Debt Services—		
XVI. Interest—		
B. Interest from Commercial Departments—		
Interest received from Commercial Departments	..	6,17,50,790
C. Other Interest Receipts—		
Interest on loans and advances by the State/Union Terri- tory Governments	..	5,94,04,179
Interest realised on investments of Cash Balances	..	58,24,307
<i>Deduct—Refunds</i>	..	—10,005
Total	..	<u>12,69,69,271</u>
Total—B. Debt Services	..	<u>12,69,69,271</u>
C. Administrative Services—		
XVII. Administration of Justice—		
Sale proceeds of unclaimed and escheated property	..	55,519
Court fees realised in cash	..	22,931
General fees, fines and forfeitures	..	27,10,710
Miscellaneous fees and fines	..	28,674
Miscellaneous	..	4,44,018
Recoveries of overpayments	..	6,711
Collection of payments for services rendered	..	22,300
<i>Deduct—Refunds</i>	..	—1,08,646
Total	..	<u>31,82,217</u>

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

Heads	Actuals for 1968-69
C. Administrative Services—concd.	Rs.
XVIII. Jails—	
Jails ..	1,15,686
Jail manufactures ..	18,89,871
Recoveries of overpayments ..	2,319
<i>Deduct—Refunds</i> ..	—4,548
Total ..	<u>20,03,328</u>
XIX. Police—	
Fees, fines and forfeitures ..	24,621
Recoveries of overpayments ..	1,82,647
Collection of payments for services rendered ..	91,96,034
Miscellaneous ..	7,77,698
<i>Deduct—Refunds</i> ..	—4,316
Total ..	<u>1,01,76,684</u>
XX. Supplies and Disposals—	
Other Miscellaneous Receipts ..	87,763
Total ..	<u>87,763</u>
XXI. Miscellaneous Departments—	
Examination Fees ..	2,90,285
Administration of Indian Partnership Act, 1932 ..	12,181
Miscellaneous ..	7,97,721
<i>Deduct—Refunds</i> ..	—1,787
Total ..	<u>10,98,400</u>
Total—C. Administrative Services ..	<u>1,65,48,392</u>

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

Heads	Actuals for 1968-69
	Rs.
D. Social and Developmental Services—	
XXII. Education—	
A. University—	
Fees, Government Arts Colleges ..	23,48,493
Fees, Government Professional Colleges ..	2,28,428
B. Secondary—	
Fees, Government Secondary Schools ..	21,91,872
C. Primary—	
Fees, Government Primary Schools ..	42,396
D. Special—	
Fees and other receipts, Government Special Schools	35,867
E. Technical Education—	
Fees and other receipts, Government Technical Institutions ..	1,66,320
F. General—	
Contributions ..	9,10,972
Recoveries of overpayments ..	6,93,162
Collection of payments for services rendered ..	55,908
Miscellaneous ..	36,77,890
<i>Deduct—Refunds</i> ..	<i>—67,935</i>
Total ..	1,02,83,373

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

Heads	Actuals for 1968-69 Rs.
D. Social and Developmental Services—contd.	
XXIII. Medical—	
Fees, Medical Schools and Colleges	.. 5,94,599
Hospital Receipts	.. 12,69,224
Mental Hospital Receipts	.. 1,92,905
Sale of medicines	.. 29,954
Contributions	.. 30,44,839
Recoveries of overpayments	.. 77,833
Collection of payments for services rendered	.. 51,341
Miscellaneous	.. 4,85,006
<i>Deduct—Refunds</i>	.. —96,349
Total	.. <u>56,49,352</u>
XXIV. Public Health—	
Sale proceeds of sera and vaccines, etc.	.. 58,328
Recoveries of overpayments	.. 41,269
Collection of payments for services rendered	.. 27,874
Miscellaneous	.. 1,87,357
<i>Deduct—Refunds</i>	.. —11,407
Total	.. <u>3,03,421</u>
XXV. Agriculture—	
Agricultural receipts	.. 2,06,03,340
Fisheries	.. 9,78,301
Recoveries of overpayments	.. 38,093
Collection of payments for services rendered	.. 14,001
<i>Deduct—Refunds</i>	.. —4,107
Total	.. <u>2,16,29,628</u>

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

Heads	Actuals for 1968-69 Rs.
D. Social and Developmental Services—contd	
XXVII. Animal Husbandry—	
Other receipts	.. 11,40,196
Collection of payments for services rendered	.. 15,746
<i>Deduct—Refunds</i>	.. —3,291
Total	.. <u>11,52,651</u>
XXVIII. Co-operation—	
Audit Fees	.. 19,17,662
Miscellaneous	.. 1,47,363
<i>Deduct—Refunds</i>	.. —677
Total	.. <u>20,64,348</u>
XXIX. Industries—	
Industries	.. 22,78,116
Cottage and Small Scale Industries	.. 2,74,964
Handloom Schemes	.. 78
Other Miscellaneous Receipts	.. 8,26,483
Recoveries of overpayments	.. 13,927
<i>Deduct—Refunds</i>	.. —5,276
Total	.. <u>33,88,292</u>
XXXI. Community Development Projects, National Extension Service and Local Development Works—	
A. Community Development Projects—	
<i>Deduct—Refunds</i>	.. —79
C. Local Development Works—	
Local Development Works	.. 14,87,244
D. General—	
Miscellaneous	.. 14,766
Total	.. <u>15,01,931</u>

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

Heads	Actuals for 1968-69
	Rs.
XXXII. Miscellaneous Social and Developmental Organisations—	
Labour and Employment ..	49,711
Miscellaneous ..	15,16,890
Total ..	<u>15,66,601</u>
Total—D. Social and Developmental Services ..	<u>4,75,39,597</u>
E. Multipurpose River Schemes, Irrigation and Electricity Schemes—	
XXXIII. Multipurpose River Schemes—	
Bhakra Nangal Project	
Bhakra Dam—Irrigation Branch—	
Direct Receipts—	
Water rates ..	43,94,324
Rents ..	15,927
Recoveries of expenditure ..	1,494
Miscellaneous ..	3,02,992
<i>Deduct</i> —Receipts transferred to other Governments ..	—47,55,373
Indirect Receipts—	
Betterment Levy ..	1,17,461
<i>Deduct</i> —Refunds ..	—94
Total ..	<u><u>76,731</u></u>

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

Heads	Actuals for 1968-69
	Rs.
E. Multipurpose River Schemes, Irrigation and Electricity Schemes—contd.	
XXXIV. Irrigation, Navigation, Embankment and Drainage Works (Commercial)—	
A. Irrigation Works—	
(1) Productive Works—	
Direct Receipts—	
Water rates ..	3,30,70,024
Owners rates ..	4,15,319
Sales of Water ..	1,72,406
Plantations ..	98,353
Other canal produce ..	72,022
Water power ..	5,96,801
Rents ..	2,29,590
Recoveries of expenditure ..	8,012
Miscellaneous ..	8,77,012
Indirect Receipts—	
Portion of Land Revenue due to Works ..	1,36,034
Betterment Levy ..	1,72,971
<i>Deduct—Refunds</i> ..	—68,095
Total —(1) Productive Works ..	<u>3,57,80,449</u>
(2) Unproductive Works—	
Direct Receipts—	
Rents ..	24,420
Recoveries of expenditure ..	33,391
Miscellaneous ..	1,35,009
Indirect Receipts—	
<i>Deduct—Refunds</i> ..	—602
Total—(2) Unproductive Works ..	<u>1,92,218</u>
Total—XXXIV, Irrigation, etc., Works (Commercial) ..	<u>3,59,72,667</u>

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

Heads	Actuals for 1968-69
	Rs.
E. Multipurpose River Schemes, Irrigation and Electricity Schemes—concl'd.	
XXXV. Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—	
A. Irrigation Works—	
Direct Receipts—	
Plantations ..	341
Rents ..	1,320
Miscellaneous ..	1,11,860
<i>Deduct—Refunds</i> ..	—6,415
Total ..	<u>1,07,106</u>
B. Navigation, Embankment and Drainage Works—	
Direct Receipts—	
Recoveries of expenditure ..	1,537
Miscellaneous ..	16,332
Total ..	<u>17,869</u>
Total—XXXV. Irrigation etc., Works (Non-Commercial)	<u>1,24,975</u>
Total—E. Multipurpose River Schemes, Irrigation and Electricity Schemes	<u>3,61,74,373</u>
F. Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—	
XXXVII. Public Works—	
Rents ..	13,78,335
Ferry Receipts ..	82,640
Tolls on Roads ..	7,37,769

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

Heads	Actuals for 1968-69 Rs.
F. Public works (including Roads) and Schemes of Miscellaneous Public Improvements—concl'd.	
XXXVII. Public Works—concl'd.	
Recoveries of expenditure ..	2,67,179
Miscellaneous ..	27,15,892
<i>Deduct</i> —Refunds ..	—40,489
Total ..	<u>51,41,326</u>
Total—F. Public Works (including Roads) and Schemes of Miscellaneous Public Improvements ..	<u>51,41,326</u>
G. Transport and Communications (other than Roads) —	
XLIII. Road and Water Transport Schemes—	
A. Road Transport—	
Road Transport Services ..	5,74,20,557
Total ..	<u>5,74,20,557</u>
Total—G. Transport and Communications (other than Roads) ..	<u>5,74,20,557</u>
I. Miscellaneous—	
XLVIII. Contributions and Recoveries towards Pensions and other Retirement Benefits—	
Contributions for pensions and gratuities ..	11,22,995
Miscellaneous ..	39,045
Total ..	<u>11,62,040</u>
XLIX. Stationery and Printing—	
Stationery receipts ..	2,33,001
Sale of plain paper used with stamps ..	1,15,304
Sale of Gazettes and other Government Publications ..	53,393
Sale of Text books ..	30,96,822
Other press receipts ..	6,87,050
Receipts of Government Typewriter workshop ..	1,41,728
<i>Deduct</i> —Refunds ..	—4,814
Total ..	<u>43,22,484</u>

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

Heads	Actuals for 1968-69
	Rs.
I—Miscellaneous—concl'd.	
LI. Forest—	
Timber and other produce removed from the forests by Government agency ..	1,38,635
Timber and other produce removed from the forests by consumers or purchasers ..	60,57,204
Miscellaneous ..	3,07,786
<i>Deduct—Refunds</i> ..	—4,331
Total ..	<u>64,99,294</u>
LII. Miscellaneous—	
Unclaimed deposits ..	40,07,033
Sale of old stores and materials ..	78,086
Sale of land and houses, etc. ..	1,95,509
Fees for Government audit ..	14,06,971
Rents, rates and taxes ..	55,568
Other fees, fines and forfeitures ..	8,67,028
Recoveries of overpayments ..	12,24,319
Collection of payments for services rendered ..	1,63,91,502
Receipts in connection with Elections ..	25,292
Receipts on account of displaced persons ..	65,02,456
Receipts from surcharges ..	78,42,712
Miscellaneous ..	58,30,316
<i>Deduct—Refunds</i> ..	—9,54,510
Total ..	<u>4,34,72,282</u>
Total-I. Miscellaneous ..	<u>5,54,56,100</u>

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

Heads	Actuals for 1968-69
	Rs.
J.—Contributions and Miscellaneous Adjustments—	
LV. States' share of Union Excise Duties—	
States' share of Union Excise Duties ..	6,57,41,066
Share of net proceeds of Additional Duties of Excise under the Additional Duties of Excises (Goods of Special Importance) Act, 1957, assigned to State ..	1,42,48,581
Total ..	7,99,89,647
LVL Grants-in-aid from Central Government —	
(B) Other Grants-in-aid—	
Miscellaneous Departments ..	5,000
Scientific Departments ..	9,03,000
Education ..	1,25,22,279
Medical ..	6,45,000
Public Health ..	1,60,98,261
Agriculture ..	2,59,56,641
Animal Husbandry ..	2,83,000
Co-operation ..	2,63,700
Industries ..	18,08,000
Community Development Projects, National Extension Service and Local Development Works ..	26,58,874
Labour and Employment ..	37,13,900
Miscellaneous Social Developmental Organisations ..	10,81,909
Public Works ..	94,34,000
Forest ..	18,81,000

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

Heads	Actuals for 1968-69 Rs.
J. Contributions and Miscellaneous Adjustments—concl'd.	
LVI—Grants-in aid from Central Government—concl'd.	
B—Other Grants-in-aid—concl'd.	
Miscellaneous ..	62,97,362
National Emergency ..	18,57,526
Miscellaneous—	
Grants in lieu of Tax on Railway Passenger Fares ..	66,22,000
<i>Deduct—Refunds</i> ..	—65,519
Total—B ..	9,19,65,933
Total—Grants-in-aid from Central Government ..	9,19,65,933
LVII. Miscellaneous Adjustments between Central and State/Union Territory Governments—	
Contributions from the Central Government on account of administration of the Indian Arms Act ..	3,08,857
Contributions from the Central Government on account of administration of the Explosives Act ..	4,716
Contributions from the Central Government on account of administration of the Petroleum Act ..	● 9,200
Total ..	3,22,773
LVIII. Dividends, etc., from Commercial and other Under- takings—	
Other commercial and industrial undertakings ..	5,07,619
Co-operative societies ..	9,11,273
Other miscellaneous undertakings ..	2,36,678
Total ..	16,55,570
Total—J. Contributions and Miscellaneous Adjustments ..	17,39,33,923
K. Extraordinary Items—	
LX—Extraordinary Receipts—	
Other items ..	46,714
Total ..	46,714

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

Heads	Actuals for 1968-69
	Rs.
K. Extraordinary Items—concl'd.	
LXL A. Receipts connected with the National Emer- gency—	
Miscellaneous	.. 1,65,876
	<hr/> 1,65,876
Total	..
Total—K. Extraordinary Items	.. 2,12,590
	<hr/> 2,12,590
TOTAL—REVENUE RECEIPTS	.. 1,22,97,69,239
	<hr/> 1,22,97,69,239

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

Bold figures represent charged expenditure

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
II. EXPENDITURE MET FROM REVENUE			
A. Collection of Taxes, Duties and Other Principal Revenues—			
9. Land Revenue—			
Charges of administration ..	250		
	8,46,979		8,47,229
Land Records ..	6,311		
	1,16,25,227		1,16,31,538
Consolidation of Holdings ..	8,408		
	37,84,939		37,93,347
Charges on account of Encumbered Estates ..	3,038		3,038
Works ..	8,388		8,388
	18,007		
Total ..	1,62,65,533		1,62,83,540
10. State Excise Duties—			
District Executive Establishment	15,08,100		15,08,100
Cost of Opium supplied to State Excise Department ..	2,375		2,375
Distilleries ..	3,36,35,613		3,36,35,613
Excise Bureau ..	33,673		33,673
Total ..	3,51,79,761		3,51,79,761

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
A. Collection of Taxes, Duties and Other Principal Revenues—contd.			
11. Taxes on Vehicles—			
Charges of collection under Motor Vehicles Acts ..	15,887	..	15,887
Inspection of Motor Vehicles ..	6,34,192	..	6,34,192
Total ..	6,50,079	..	6,50,079
12. Sales Tax—			
Collection Charges ..	19,233 } 40,58,797	..	40,78,030
Total ..	19,233 } 40,58,797	..	40,78,030
13. Other Taxes and Duties—			
Collection Charges—			
Entertainment Tax ..	12,149	..	12,149
Taxes on Professions, Trades, Callings and Employment ..	4,236	..	4,236
Taxes on Goods and Passengers	57,699	..	57,699
Charges under the Electricity Act ..	1,79,012	..	1,79,012
Taxes and Duties having a common administrative staff	11,92,273	..	11,92,273
Total ..	14,45,369	..	14,45,369

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
A. Collection of Taxes, Duties and other Principal Revenues—concd.			
14. Stamps—			
A. Non-Judicial—			
Superintendence ..	9,609	..	9,609
Charges for the sale of Stamps ..	3,38,177	..	3,38,177
Cost of Stamps supplied from Central Stamp Stores ..	2,78,032	..	2,78,032
Total—A. Non-Judicial ..	6,25,818	..	6,25,818
B. Judicial—			
Superintendence ..	27,154	..	27,154
Charges for the sale of Stamps ..	32,229	..	32,229
Cost of Stamps supplied from Central Stamp Stores ..	16,532	..	16,532
Total—B. Judicial ..	75,915	..	75,915
Total—Stamps ..	7,01,733	..	7,01,733
15. Registration Fees—			
District Charges ..	45,177	..	45,177
Total ..	45,177	..	45,177
Total—A. Collection of Taxes, Duties and other Principal Revenues ..	37,240	} ..	5,83,83,689
	5,83,46,449	}	

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
B. Debt Services—			
16. Interest on Debt and Other Obligations—			
A. Interest on Public Debt and Other Obligations—			
1. Interest on Ordinary Debt—			
Debt raised in India—			
1. Interest on Permanent Loans	1,78,11,982	..	1,78,11,982
3. Floating Loans—			
Discount on Treasury Bills ..	10,06,610	..	10,06,610
Interest on other Floating Loans	55,07,406	..	55,07,406
4. Other Items—			
Management of Debt ..	47,704	..	47,704
Expenditure connected with the issue of new loans and sale of securities held in the Cash Balance investment account ..	21,407	..	21,407
Miscellaneous ..	34,745	..	34,745
5. Interest on Other Loans ..	31,68,207	..	31,68,207
<hr/>			
Total—A-I—Interest on Ordinary Debt ..	2,75,98,061	..	2,75,98,061
<hr/>			

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

Heads 1	Non-Plan 2	Plan 3	Total
	Rs.	Rs.	Rs.
B. Debt Services—contd.			
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 ..	49,52,500	..	49,52,500
Interest on Indian Civil Service Provident Fund ..	15,723	..	15,723
Interest on Indian Civil Service (Non-European Members) Provident Fund ..	16,777	..	16,777
Interest on All-India Services Provident Fund ..	93,420	..	93,420
Interest on Contributory Provident Fund ..	9,12,200	..	9,12,200
Interest on Other Miscellaneous Provident Funds ..	23,700	..	23,700
Total—2. Interest on Unfunded Debt ..	60,14,320	..	60,14,320
3. Interest on Other Obligations—			
Interest on Charitable and other Funds ..	2,366	..	2,366
Miscellaneous ..	40,608	..	40,608
Total—3. Interest on other Obligations ..	42,974	..	42,974
Total—A. Interest on Public Debt and Other Obligations ..	3,36,55,355	..	3,36,55,355

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
B. Debt Services—concl'd.			
16. Interest on Debt and Other Obligations—concl'd.			
B. Interest on Inter-Government Debt			
Interest paid to the Central Government ..	9,39,86,612	..	9,39,86,612
C. Interest on Reserve Funds, etc.—			
Interest on Depreciation Reserve and Other Reserve Funds—			
Interest on Deposits of Depreciation Reserves of Government Commercial Undertakings ..	10,76,912	..	10,76,912
Total—Interest on Debt and Other Obligations ..	12,87,18,879	..	12,87,18,879
17. Appropriation for Reduction or Avoidance of Debt—Sinking Funds			
..	5,33,60,060	..	5,33,60,060
Total ..	5,33,60,060	..	5,33,60,060
Total—B. Debt Services ..	18,20,78,939	..	18,20,78,939
C. Administrative Services—			
18. Parliament, State/Union Territory Legislatures—			
B.—State/Union Territory Legislatures—			
Legislative Council ..	45,390	}	7,54,348
	7,08,958	}	
	47,838	}	
Legislative Assembly ..	11,20,670	}	11,68,508
C. Elections—			
Other Election Charges ..	15,40,969	..	15,40,969
Total ..	93,228	}	34,63,825
	33,70,597	}	

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
C. Administrative Services—contd.			
19. General Administration—			
A. President, Vice-President, Heads of States/Union Territories, Cabinet and Ministers—			
Emoluments and/or Allowances of the Governor ..	66,000	..	66,000
Secretariat Staff of the Governor	1,91,035	..	1,91,035
Staff and Household of the Governor ..	2,52,162	..	2,52,162
Entertainment and Hospitality expenses ..	10,421	..	10,421
Medical facilities to Governors their family and staff ..	16,384	..	16,384
Expenditure from Contract Allowance ..	1,37,991	..	1,37,991
Tour Expenses ..	43,869	..	43,869
Ministers ..	1,67,267	..	1,67,267
Miscellaneous ..	3,90,535	..	3,90,535
C. Secretariat and Attached Offices—			
Civil Secretariat ..	1,350	} 17,26,207	1,29,39,392
	1,12,11,835		
Public Service Commission ..	3,78,381	..	3,78,381
Board of Revenue, Financial Commissioner and Establishment ..	20,90,563	..	20,90,563
Local Fund Audit Establishment ..	9,12,663	..	9,12,663

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
C. Administrative Services—contd.			
19. General Administration—contd.			
D. Commissioners—			
Commissioners ..	4,86,151	..	4,86,151
E. District Administration—			
General Establishments ..	1,298	} 16,80,460	1,56,25,511
	1,39,43,753		
Sub-Divisional Establishments ..	10,18,791	..	10,18,791
Other Establishments ..	6,25,978	..	6,25,978
F. Works—			
Repairs ..	3,380	..	3,380
G. Miscellaneous—			
Discretionary Grants by Heads of States, etc. ..	27,935	} ..	34,281
	6,346		
Miscellaneous ..	29,029	..	29,029
Charges in England ..	1,044	..	1,044
Total ..	11,26,826	} 34,06,667	3,54,20,828
	3,08,87,335		
21. Administration of Justice—			
High Courts ..	17,18,888	..	17,18,888
Law Officers ..	8,87,640	..	8,87,640
Administrator-General and Offi- cial Trustee ..	23,384	..	23,384

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
C. Administrative Services—contd.			
21. Administration of Justice—concl'd.			
Civil and Sessions Courts ..	2,517		
	55,05,602		55,08,119
Courts of Small Causes ..	83,116		83,116
Criminal Courts ..	1,31,070		1,31,070
Charges in England ..	4,411		4,411
	17,25,816		
Total ..	66,30,812		83,56,628
22. Jails—			
Jails ..	71,59,777	1,28,591	72,88,368
Jail Manufactures ..	12,38,907		12,38,907
Works ..	53,566		53,566
Total ..	84,52,250	1,28,591	85,80,841
23. Police—			
Superintendence ..	8,02,340		8,02,340
	36,382		
District Executive Force ..	6,24,76,411		6,25,12,793
Police Training Schools and Colleges ..	11,99,845		11,99,845
Home Guards ..	51,94,486		51,94,486
Railway Police ..	12,79,298		12,79,298
Criminal Investigation Department ..	242		
	33,16,406		33,16,648
Miscellaneous ..	1,38,756		1,38,756
Works ..	2,50,000		2,50,000
Total ..	36,624		7,46,94,166
	7,46,57,542		

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

Heads 1	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
C. Administrative Services—contd.			
25. Supplies and Disposals—			
Purchase Organisations	14,950	79,851	4,44,736
	3,49,935		
Total	14,950	79,851	4,44,736
	3,49,935		
26. Miscellaneous Departments—			
Examinations	10,732	..	10,732
Administration of Indian Partnership Act, 1932	10,323	..	10,323
Miscellaneous	17,58,487	8,39,164	25,97,651
Total	17,79,542	8,39,164	26,18,706
Total—C. Administrative Services	29,97,444	44,54,273	13,35,79,730
	12,61,28,013		
D. Social and Developmental Services—			
27. Scientific Departments—			
Museums	3,34,196	31,268	3,65,464
Grants-in-aid and donations to Scientific Societies and Institutions	100	..	100
Total	3,34,296	31,268	3,65,564

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

Heads 1	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
D. Social and Developmental Services—contd.			
28. Education—			
A. University—			
Grants to Universities ..	19,17,530	} 30,20,000	1,15,50,638
	66,13,108		
Government Arts Colleges ..	81	} 11,54,702	98,27,984
	86,73,201		
Grants to Non-Government Arts Colleges ..	9,49,140	27,64,404	37,13,544
Government Professional Colleges ..	11,60,672	69,986	12,30,658
B. Secondary—			
Government Secondary Schools..	11,550	} 1,00,16,865	10,66,98,416
	9,66,70,001		
Direct grants to Non-Government Secondary Schools ..	..	1,98,84,544	1,98,84,544
Grants to Local Bodies for Secondary Education ..	6,000	..	6,000
C. Primary—			
Government Primary Schools ..	6,642	} 32,88,927	7,08,41,405
	6,75,45,836		
Grants to Local Bodies for Primary Education ..	20,000	..	20,000
Works ..	7,08,748	..	7,08,748
D. Special—			
Government Special Schools ..	100	} ..	6,88,816
	6,88,716		

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
D. Social and Developmental Services—contd.			
E. Technical Education—			
Direction	1,62,527	93,700	2,56,227
Technical Institutions	10,74,270	6,84,099	17,58,369
Grants-in-aid, Contributions, etc.	12,38,475	21,47,853	33,86,328
Miscellaneous	1,80,103		1,80,103
F. General—			
Direction	8,770	} 1,74,966	17,99,972
	16,16,236		
Inspection	5,220	} 55,678	52,51,828
	51,90,930		
Scholarships	12,05,602	28,51,092	40,56,694
Miscellaneous	29,61,196	58,720	30,19,916
Expenditure for promotion of education amongst the educationally backward classes	55,39,094	21,60,742	76,99,836
Total	19,49,893	} 4,84,26,278	25,25,80,026
	20,22,03,855		
29. Medical —			
Medical Establishment	67	} 5,41,448	24,80,473
	19,38,958		
Hospitals and Dispensaries	2,33,44,258	53,79,188	2,87,23,446
Grants for Medical Purposes	3,70,405	5,00,000	8,70,405
Medical Colleges and Schools	56,63,028	5,55,926	62,18,954

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

Heads 1	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
D. Social and Developmental Services—contd.			
29. Medical—concl'd.			
Mental Hospital ..	14,08,285	..	14,08,285
Chemical Examiner ..	2,27,058	..	2,27,058
Employees' State Insurance Scheme	30,58,172	9,96,220	40,54,392
Charges in England ..	720	..	720
Total ..	67 3,60,10,884	79,72,782	4,39,83,733
30. Public Health—			
Public Health Establishment ..	85,04,473	1,28,05,185	2,13,09,658
Grants for Public Health purposes	85,850	25,01,955	25,87,805
Expenses in connection with epidemic diseases ..	35,37,158	12,37,071	47,74,229
Bacteriological Laboratories ..	21,170	..	21,170
Total ..	1,21,48,651	1,65,44,211	2,86,92,862
31. Agriculture—			
Direction ..	4,83,004	41,981	5,24,985
Superintendence ..	1,21,914	..	1,21,914
Experimental Farms ..	3,53,905	10,38,188	13,92,093
Agricultural Demonstration and propaganda including Public Exhibitions and Fairs ..	2,26,70,687	24,49,860	2,51,20,547
Agricultural Experiments and Research ..	30,08,171	73,25,513	1,03,33,684
Agricultural Education ..	75,249	7,51,735	8,26,984
Agricultural Engineering ..	28,207	19,33,027	19,61,234
Boring Operations ..	3,41,016	5,22,922	8,63,938
Botanical and other Public Gardens	55,514	..	55,514
Grants-in-aid, Contributions, etc.	69,28,530	49,79,921	1,19,08,451
Fisheries ..	6,60,425	92,594	7,53,019

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
D. Social and Developmental Services—contd.			
31. Agriculture—concl'd.			
Miscellaneous	9,12,203	3,54,909	12,67,112
Works	52,674	..	52,674
Total	3,56,91,499	1,94,90,650	5,51,82,149
33. Animal Husbandry—			
Direction	1,70,108	23,074	1,93,182
Superintendence	3,22,410	29,089	3,51,499
Veterinary Education and Research	92,328	..	92,328
Subordinate Establishment	27,58,164	1,82,578	29,40,742
Hospitals and Dispensaries	7,00,503	5,736	7,06,239
Breeding Operations	35,75,399	10,24,821	46,00,220
Camel Specialist	5,059	..	5,059
Grants-in-aid, Contributions, etc.	4,20,325	1,95,560	6,15,885
Total	80,44,296	14,60,858	95,05,154
34. Co-operation—			
Direction	6,80,221	71,901	7,52,122
Superintendence	71,23,335	39,39,246	1,10,62,581
<i>Deduct—Amount recovered from other Government Departments, etc.</i>	..	—5,27,672	—5,27,672
Total	78,03,556	34,83,475	1,12,87,031

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
D. Social and Developmental Services—contd.			
35. Industries—			
Industries ..	5,250 } 81,78,860	13,01,393	94,85,503
Cottage and Small Scale Industries ..	6,46,208	3,817	6,50,025
Development of Handloom Industry ..	..	2,31,498	2,31,498
Development of Khadi Industry	4,13,137	..	4,13,137
Transfers to Industrial Loan Fund	..	91,40,200	91,40,200
Total ..	5,250 } 92,38,205	1,06,76,908	1,99,20,363
37. Community Development Projects, National Extension Service and Local Development Works—			
A. Community Development Projects—			
Supervision ..	..	19,101	19,101
Project/Block Headquarters ..	..	14,74,266	14,74,266
Animal Husbandry and Agricultural Extension ..	..	4,15,580	4,15,580
Irrigation ..	..	57,430	57,430
Health and Rural Sanitation ..	..	2,73,830	2,73,830
Education ..	..	2,70,500	2,70,500
Social Education ..	..	3,16,008	3,16,008
Communication ..	..	2,76,500	2,76,500
Rural Arts, Crafts and Industries	..	2,86,216	2,86,216
Total—A ..	..	33,89,431	33,89,431

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
D. Social and Developmental Services—contd .			
B. National Extension Services—			
Recurring expenditure on personnel trained on National Extension Service pattern	68 1,02,33,642	}	.. 1,02,33,710
Total—B	68 1,02,33,642	}	.. 1,02,33,710
C. Local Development Works—			
Supervision	9,36,291	..	9,36,291
Other Miscellaneous Schemes	15,54,523	..	15,54,523
Total—C	24,90,814	..	24,90,814
D. General—			
Training Schemes	8,122	..	8,122
Other Schemes	6,51,175	..	6,51,175
Total—D	6,59,297	..	6,59,297
Total—Community Development Projects, etc.	68 1,33,83,753	}	33,89,431 1,67,73,252
38. Labour and Employment—			
Labour	9,63,281	44,501	10,07,782
Factories	1,12,933	..	1,12,933
Inspection of Steam Boilers	31,231	..	31,231
Employment and Training	1,02,48,664	53,83,842	1,56,32,506
Total	1,13,56,109	54,28,343	1,67,84,452

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
D. Social and Developmental Services—concl'd.			
39. Miscellaneous, Social and Developmental Organisations—			
Bureau of Commercial Intelligence including Statistics ..	7,62,914	6,02,614	13,65,528
Gazetteer and Statistical Memoirs ..		74,167	74,167
Preservation and Translation of Ancient Manuscripts ..	3,964		3,964
Miscellaneous ..	9,50,544	9,53,329	19,03,873
Total ..	17,17,422	16,30,110	33,47,532
Total—D. Social and Developmental Services ..	19,55,278	} 11,85,34,314 45,84,22,118	
	33,79,32,526		
E. Multipurpose River Schemes, Irrigation and Electricity Schemes—			
42. Multipurpose River Schemes—			
A. Working Expenses—			
Bhakra Nangal Project—			
1. Bhakra Dam—Irrigation Branch—			
Extensions and Improvements ..	8,63,873		8,63,873
Maintenance and Repairs ..	47,18,168		47,18,168
Establishment ..	73,19,936		73,19,936
Tools and Plant ..	95,687		95,687
Suspense ..	10,030		10,030
Deduct—Amount transferred to other Governments ..	—14,91,611		—14,91,611
Total—A. Working Expenses	1,15,16,083		1,15,16,083

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
E. Multipurpose River Schemes, Irrigation and Electricity Schemes—contd.			
42. Multipurpose River Schemes—concl'd.			
B. Interest—			
Bhakra Dam—			
Interest	.. 2,71,22,530	..	2,71,22,530
Total—B. Interest	.. 2,71,22,530	..	2,71,22,530
Total—I. Bhakra Dam	.. 3,86,38,613	..	3,86,38,613
Total—Multipurpose River Schemes	.. 3,86,38,613	..	3,86,38,613
43. Irrigation, Navigation, Embankment and Drainage Works (Commercial)—			
A. Irrigation Works—			
(a) Productive Works—			
(i) Working Expenses—			
Extensions and Improvements	.. 13,25,499	..	13,25,499
Maintenance and Repairs	.. 94,13,041	..	94,13,041
Establishment	.. 1,12,23,544	..	1,12,23,544
Tools and Plant	.. 42,151	..	42,151
Total—(i) Working Expenses	.. 2,20,04,235	..	2,20,04,235

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

	Heads 1	Non-Plan 2	Plan 3	Total 4
		Rs.	Rs.	Rs.
E. Multipurpose River Schemes, Irrigation and Electricity Schemes— contd.				
43. Irrigation Navigation, Embankment and drainage Works (commercial)—concl'd.				
(ii) Interest—				
Interest	..	76,23,781	..	76,23,781
Total—(a) Productive Works		2,96,28,016	..	2,96,28,016
(b) Unproductive Works—				
(i) Working Expenses—				
Maintenance and Repairs	..	34,11,443	..	34,11,443
Establishment	..	2,83,706	..	2,83,706
Tools and Plant	..	11,288	..	11,288
Suspense	..	—1,57,549(a)	..	(a)—1,57,549
Total—(i) Working Expenses		35,48,888	..	35,48,888
(ii) Interest—				
Interest	..	2,48,51,292	..	2,48,51,292
Total—(b) Unproductive Works		2,84,00,180	..	2,84,00,180
Total—Irrigation, etc., Works (Commercial)	..	5,80,28,196	..	5,80,28,196
44. Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—				
A. Irrigation Works—				
(i) Works—				
Maintenance and Repairs	..	5,02,486	..	5,02,486
Establishment	..	1,69,088	..	1,69,088
Tools and Plant	..	2,851	..	2,851
Total—(i) Works		6,74,425	..	6,74,425
(a) Minus expenditure is due to larger issue of material during the year				

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

Hcads	Non-Plan	Plan	Total
1	2 Rs.	3 Rs.	4 Rs.
E. Multipurpose River Schemes, Irrigation and Electricity Schemes— contd.			
(ii) Miscellaneous Expenditure—			
Establishment ..	13,72,219	9,83,625	23,55,844
Tools and Plant ..	(a)—1,797	2,512	715
Miscellaneous ..	1,79,501	1,39,229	3,18,730
Grants-in-aid ..	17,500	..	17,500
Suspense ..	1,752	(a)—532	1,220
Total—(ii) Miscellaneous Expen- diture ..	15,69,175	11,24,834	26,94,009
Total—A. Irrigation Works ..	22,43,600	11,24,834	33,68,434
B. Navigation, Embankment and Drainage Works—			
(i) Works—			
Works ..	4,09,681	..	4,09,681
Extensions and Improvements ..	3,98,135	..	3,98,135
Maintenance and Repairs ..	47,46,396	..	47,46,396
Establishment ..	31,82,099	..	31,82,099
Tools and Plant ..	(a)—1,129	..	(a)—1,129
Suspense ..	38,418	..	38,418
Total—(i) Works ..	87,73,600	..	87,73,600

(a) Minus expenditure is due to write back of excess debit of previous year.

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
E. Multipurpose River Schemes, Irrigation and Electricity Schemes—concd.			
44. Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—concd.			
(ii) Miscellaneous Expenditure—			
Miscellaneous ..	27,311	..	27,311
Establishment ..	4,698	..	4,698
Tools and Plant ..	94	..	94
Total ..	32,103	..	32,103
Total—B-Navigation etc. Works..	88,05,703	..	88,05,703
Total-Irrigation etc. (Non-Commercial) ..	1,10,49,303	11,24,834	1,21,74,137
Total—E. Multipurpose River Schemes, Irrigation and Electricity Schemes ..	10,77,16,112	11,24,834	10,88,40,946
F. Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—			
50. Public Works—			
Original Works—Buildings—			
Excise ..	782	..	782
General Administration ..	1,80,073	—5,076 (a)	1,74,997
Administration of Justice ..	34,231	..	34,231
Jails ..	72,185	..	72,185
Police ..	2,55,366	..	2,55,366

(a) Minus expenditure is due to write back of excess debit raised during the previous years.

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
F. Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—contd.			
50. Public Works—contd.			
Education ..	3,84,207	8,592	3,92,799
Medical ..	4,21,105	1,12,921	5,34,026
Public Health ..	77,722	..	77,722
Agriculture ..	11,725	..	11,725
Animal Husbandry ..	1,65,420	3,88,420	5,53,840
Industries ..	41,559	..	41,559
Civil Works ..	3,75,319	..	3,75,319
Stationery and Printing ..	1,431	..	1,431
Miscellaneous Departments ..	16,488	2,25,786	2,42,274
Original Works—Communications	2,43,19,838	38,42,078	2,81,61,916
Original Works—Miscellaneous Repairs	97,697 1,49,81,809	} ..	1,50,79,506
Establishment	4,103 44,16,448	} 4,08,145	48,28,696
Tools and Plant ..	19,02,859	2,17,729	21,20,588
Grants-in-aid ..	5,300	..	5,300
Suspense ..	—32,99,741	—13,420	—33,13,161 (b)

(b) Minus expenditure is due to heavy clearance of outstanding "Miscellaneous Public Works Advances" and issue of larger material from stock.

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
F. Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—concl'd.			
50. Public Works—concl'd.			
Transfer of grants for Road Development to the Deposit Head "Subventions from Central Road Fund" ..	..	9,50,000	9,50,000
<i>Deduct</i> —Expenditure on Displaced Persons transferred to the head "71—Miscellaneous" ..	—26,343	..	—26,343
<i>Deduct</i> —Amount met from Reserve Funds and Deposit Accounts—Amount met from Subventions from Central Road Fund ..	..	—9,08,242	—9,08,242
Total ..	1,01,800 4,43,37,783	52,26,933	4,96,66,516
Total—F. Public Works (including Roads) etc.	1,01,800 4,43,37,783	52,26,933	4,96,66,516
FF. Capital Account of Public Works (including Roads) and Schemes of Miscellaneous Public Improvements within the Revenue Account—			
52. Capital Outlay on Public Works—			
Amount transferred from 103—Capital Outlay on Public Works outside the Revenue Account ..	..	21,28,299	21,28,299
Total ..	..	21,28,299	21,28,299

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

	Heads 1	Non-Plan 2	Plan 3	Total 4
		Rs.	Rs.	Rs.
Total—FF. Capital Account of Public Works (including Roads) and Schemes of Miscellaneous Public Improvements within the Revenue Account	21,28,299	21,28,299
G. Transport and Communications (other than Roads)—				
57. Road and Water Transport Schemes—				
A. Road Transport				
(i) Working Expenses—				
Direction	..	2,17,930	..	2,17,930
Operation	..	4,64,32,252	2,56,624	4,66,88,876
(ii) Interest—				
Interest	..	21,53,188	..	21,53,188
(iii) Other Revenue Expenditure				
Miscellaneous
Total	..	4,88,03,370	2,56,624	4,90,59,994
Total—G. Transport and Communications (other than Roads)	..	4,88,03,370	2,56,624	4,90,59,994
I. Miscellaneous—				
64. Famine Relief				
A. Famine Relief—				
Salaries and Establishment	..	60,630	..	60,630
Gratuitous Relief	..	1,98,585	..	1,98,585
Miscellaneous	..	1,49,997	..	1,49,997
B. Transferred to Famine Relief Fund	..	22,50,000	..	22,50,000
Total	..	26,59,212	..	26,59,212

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
I. Miscellaneous—contd.			
65. Pensions and Other Retirement Benefits—			
Superannuation and Retired Allowances ..	69,015	}	85,91,272
	85,22,257	}	
Amount of equated payments of commuted value of pensions transferred from "120—Payments of Commuted Value of Pensions outside the Revenue Account" ..	3,19,286	..	3,19,286
Compassionate Allowances ..	54,682	..	54,682
Gratuities ..	16,99,685	..	16,99,685
Family Pensions ..	4,27,742	..	4,27,742
Pensions for distinguished and meritorious services ..	3,789	..	3,789
Donations to Provident Funds ..	2,57,379	..	2,57,379
Pensions to Destitutes ..	16,19,999	..	16,19,999
Equated payments on account of Capital Outlay Sterling Pensions to the Government of India ..	23,502	..	23,502
Charges in England ..	4,550	..	4,550
<i>Deduct</i> —Pensionary charges transferred to Commercial Departments and Concerns ..	—7,93,877	..	—7,93,877
Total ..	69,015	}	1,22,08,009
	1,21,38,994	}	

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

Heads 1	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
I. Miscellaneous—contd.			
67. Privy Purses and Allowances of Indian Rulers—			
Privy Purses and Allowances of Rulers of Integrated States and Allowances of their Relatives and Servants—			
Integrated States (<i>i.e.</i> those merged in the States) ..	6,67,949	..	6,67,949
Total ..	6,67,949	..	6,67,949
68. Stationery and Printing—			
I. Stationery—			
Stationery Offices and Stores ..	67,178	..	67,178
Purchase of Stationery Stores ..	19,33,570	48,408	19,81,978
Purchase of plain paper used with stamps ..	1,03,338	..	1,03,338
Discount on plain paper used with Stamps ..	2,820	..	2,820
II. Printing—			
Government Presses ..	14,14,662	..	14,14,662
Cost of printing work done by other Governments ..	17,97,218	..	17,97,218
Printing at Private Presses ..	22,697	..	22,697
Printing of Text Books ..	50,51,336	..	50,51,336
Government Typewriter Workshop ..	1,23,492	..	1,23,492
<i>Deduct</i> —Amount recovered from other Government Departments, etc. ..	—1,25,810	..	—1,25,810
Total ..	1,03,90,501	48,408	1,04,38,909

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

	Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
I—Miscellaneous—concl'd.				
70. Forest—				
General Direction	..	2,48,423	22,318	2,70,741
Conservancy and Works	..	17,01,524	59,34,606	76,36,130
Establishment	..	453 24,79,302	12,67,699	37,47,454
Total	..	453 44,29,249	72,24,623	1,16,54,325
71. Miscellaneous				
Cost of books and periodicals	..	4,303	..	4,303
Donations for charitable purposes	..	(a)—30	..	(a)—30
Publicity Expenses	..	23,91,600	3,81,398	27,72,998
Irrecoverable temporary loans and Advances written off	..	6,196	..	6,196
Expenditure on Displaced Per- sons	..	18,55,017	..	18,55,017
Grants-in-aid, Contributions, etc.	..	88,92,142	9,83,694	98,75,836
Expenditure on account of State Prisoners and Detenus	..	130	..	130
Charges in connection with Village Panchayats Act	..	180 23,45,275	43,614	23,89,069
Miscellaneous and Unforseen Charges	..	4,964 1,90,08,311	4,56,133	1,94,69,408
Loss or gain by exchange	..	151	..	151
Total	..	5,144 3,45,03,095	18,64,839	3,63,73,078
Total—I.—Miscellaneous	..	74,612 6,47,89,000	91,37,870	7,40,01,482

(a) Minus expenditure in due to recoveries of previous years.

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
J. Contributions and Miscellaneous Adjustments—			
76. Other Miscellaneous Compensations and Assignments—			
Other Miscellaneous Assignments Compensations, etc.			
Land Revenue ..	1,90,252	..	1,90,252
Total ..	1,90,252	..	1,90,252
Total—J. Contributions and Miscellaneous Adjustments ..	1,90,252	..	1,90,252
K—Extraordinary Items—			
78—Pre-partition Payments—			
Police ..	70	..	70
Total ..	70	..	70
78. A—Expenditure Connected with the National Emergency—			
Civil Defence			
Direction ..	3,11,158	..	3,11,158
Air Raid Precautions ..	2,23,395	..	2,23,395
Other Expenditure—			
Miscellaneous ..	22,17,775	..	22,17,775
Total ..	27,52,328	..	27,52,328
Total—K. Extraordinary Items	27,52,398	..	27,52,398
Grand Total—II. Expenditure met from Revenue			
	18,72,45,313	} 14,08,63,147	1,11,91,04,363
	79,09,95,903		

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT—			
DD. Capital Account of Social and Developmental Services outside the Revenue Account—			
95—Capital Outlay on Schemes of Agricultural Improvement and Research—(a) ..	—2,80,982	14,39,221	11,58,239
96. Capital Outlay on Industrial and Economic Development—			
Capital Outlay on Departmental Commercial Undertakings ..	5,14,126	..	5,14,126
<i>Deduct—Receipts and Recoveries on Capital Account</i> ..	—1,36,733	..	—1,36,733
Investments in Government Commercial and Industrial Undertakings ..	24,00,000	17,00,000	41,00,000
Investments in Other Commercial and Industrial Undertakings ..	..	20,19,950	20,19,950
Investments in Co-operative Societies ..	5,51,24,772	90,90,100	6,42,14,872
<i>Deduct—Receipts and Recoveries on Capital Account</i> ..	..	—5,11,049	—5,11,049
Total ..	5,79,02,165	1,22,99,001	7,02,01,166

(a) Details are available in statement no. 13.

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
EE. Capital Account of Multipurpose River Schemes, Irrigation and Electricity, Schemes outside the Revenue Account—			
98. Capital Outlay on Multipurpose River Schemes—			
Bhakra Nangal Project—			
I. Bhakra Dam—			
Irrigation Branch—			
Works	..	2,826 (a)—6,43,361	} (a)—6,40,535
Establishment	..	714 2,35,190	} 2,35,904
Tools and Plant	..	10 (b)—820	} (b)—810
Suspense	..	7,09,273	7,09,273
<i>Deduct—Receipts and Recoveries on Capital Account</i> —5,27,533	—5,27,533
<i>Deduct—Amount transferred to other Governments</i> —2,65,053	—2,65,053
Total—Bhakra Dam	..	3,550 —4,92,304	} —4,88,754

(a) Minus expenditure is due to sale proceeds of special tools and plant.

(b) Minus balance is due to adjustment of percentage recoveries during the year.

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	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—contd.			
Bhakra Nangal Project—concl'd.			
II. Nangal Hydro-Electric Scheme—..			
A. Main Project—			
A(i) Common Pool—			
Irrigation Branch Portion—			
P. Production—			
Works	1,62,93,908	1,62,93,908
Establishment	22,85,034	22,85,034
Tools and plant	1,75,215	1,75,215
Suspense	(c)—4,14,174	(c)—4,14,174
<i>Deduct—Receipts and Recoveries on Capital Account</i>	—1,50,167	—1,50,167
Total—Irrigation Branch Portion	1,81,89,816	1,81,89,816
<i>Deduct—Amount recoverable from the Punjab State Electricity Board</i>	—1,13,93,430	—1,13,93,430
<i>Deduct—Amount Transferred to other Governments</i>	—67,96,018	—67,96,018
Total—Nangal Hydro-Electric Scheme	368	368

(c) Minus expenditure is due to clearance of items, outstanding under "Miscellaneous Public Works Advances."

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
EE. Capital Accounts of Multipurpose Electricity Schemes outside the Revenue Account—concl'd.		—	
98. Capital Outly on Multipurpose River Schemes—concl'd.			
III—Beas Dam Project—			
Irrigation Branch Portion—			
Works		7,88,34,247	7,88,34,247
Establishment		93,86,829	93,86,829
Tools and Plant		7,70,930	7,70,930
Suspense		(c)—20,61,629	(c)—20,61,629
<i>Deduct—Receipts and Recoveries on Capital Account</i>		—4,89,414	—4,89,414
<i>Deduct—Amount recoverable from the Punjab State Electricity Board</i>		—6,40,04,992	—6,40,04,992
Advances to Beas Construction Board		2,45,85,725	2,45,85,725
Total Beas Dam Project		4,70,21,696	4,70,21,696
GRAND TOTAL		4,65,29,760	4,65,33,310

(c) Minus expenditure is due to clearance of items, outstanding under "Miscellaneous Public Works Advances".

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

	Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
99. Capital Outlay on Irrigation Navigation, Embankment and Drainage Works (Commercial)—				
A. Irrigation Works—				
(1) Productive—				
Works	..	1,48,359	23,28,762	24,77,121
Establishment	..	90,437	9,87,206	10,77,643
Tools and Plant	..	233	1 25,695	25,928
Suspense	..	2,03,258 (a)	—2,82,048	(a)—78,790
<i>Deduct—Receipts and Recoveries on Capital Account</i>	—18,442	—18,442
Total (1)—Productive	..	4,42,287	30,41,173	34,83,460
(2) Unproductive—				
Works	..	2,72,025	103 2,44,03,641	} 2,46,75,769
Establishment	..	13,699	19 32,48,008	} 32,61,726
Tools and Plant	..	480	60,486	60,966
Suspense	35,84,097	35,84,097
<i>Deduct—Receipt and Recoveries on Capital Account</i>	—6,63,920	—6,63,920
Total	..	2,86,204	122 3,06,32,312	} 3,09,18,638
Total —99. Capital Outlay on Irrigation, etc. Works (Commercial)		7,28,491	122 3,36,73,485	} 3,44,02,098

(a) Minus expenditure is due to write back of transactions of previous year and adjustment of out-turn of vehicles.

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
FF. Capital Account of Public Works (including Roads) and Schemes of Miscellaneous Public Improvements outside the Revenue Account—			
103—Capital outlay on Public Works (a) ..	1,28,774 } 68,08,654 }	15,83,242 } 3,88,60,886 }	4,73,81,556
109—Capital Outlay on other Works—			
Stationery and Printing ..	10,64,286	..	10,64,286
Total ..	10,64,286	..	10,64,286
GG. Capital Account of Transport and Communications (other than Roads) outside the Revenue Account—			
114. Capital Outlay on Road and Water Transport Schemes—			
Road Transport—			
Motor Transport Services ..	80,000 } 33,30,911 }	15,182	34,26,093
Total ..	80,000 } 33,30,911 }	15,182	34,26,093
II. Miscellaneous Capital Account outside the Revenue Account—			
120. Payments of Commuted Value of Pensions—			
Payments in India ..	1,58,178	..	1,58,178
<i>Deduct</i> —Amount of equated payments transferred to Revenue Account ..	—2,35,052	..	—2,35,052
Total ..	—76,874	..	—76,874

(a) Details are available in statement no. 13.

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

Head:	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
II—Miscellaneous Capital Account outside the Revenue Account—concl'd.			
124. Capital Outlay on Schemes Government Trading—			
Grain Supply Scheme ..	—14,13,02,486	..	—14,13,02,486
Material and Equipment under T.C.A. Programme ..	12,24,261	..	12,24,261
Other Miscellaneous Schemes ..	—3,73,80,578	..	—3,73,80,578
Total	(b)—17,74,58,803	.. (b)—	17,74,58,803
Total —Capital expenditure outside the Revenue Account	2,08,774	15,86,914	} 2,66,31,071
	—10,79,82,152	13,28,17,535	
Total—Expenditure	18,74,54,087	15,86,914	} 1,14,57,35,434
	68,30,13,751	27,36,80,682	

(b) Please see footnote (c) on page 20.

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

Nature of Expenditure	Expenditure
1	Non-Plan 2 Rs.
95. CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH— Land Reclamation and Mechanical Cultivation Scheme	23,356
Survey of Cultivable Waste Land
Sinking of Tube-wells
Purchase of Jeeps and Land Rovers
Intensification of composite production]
Workshop for repair of Tractors
Scheme for Reclamation of 10,000 acres of Banjar Land
Scheme for Mechanized Nucleus Seed Farm in the Punjab
Establishment of Factory for the manufacture of Milk Powder in the Punjab
Scheme for the supply of improved Agricultural Implements ..	2,56,646
Sutlej Bed Reclamation Scheme
Various Milk Supply Schemes in the Punjab
Scheme for setting up of Agro-Industrial Corporation in the State
Contribution towards Share Capital of Land Development and Seed Corporation
Expansion of existing Dairy Schemes
Composite Milk Plant, Amritsar
Composite Milk Plant, Ludhiana
Schemes in former P.E.P.S.U. State
Schemes for establishment of Rural Creameries in Various Milk Pockets
<i>Deduct</i> —Receipts and Recoveries on Capital Account	—5,60,984
Net amount outside the Revenue Account ..	—2,80,982

EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO THE YEAR

during 1968-69		Expenditure to end of 1968-69
Plan 3 Rs.	Total 4 Rs.	5 Rs.
..	23,356	1,92,32,686
..	..	—60,594
..	..	68,32,552
..	..	1,31,927
..	..	4
..	..	6,70,662
..	..	39,972
..	..	50,303
..	..	19,35,267
..	2,56,646	36,22,152
..	..	9,74,000
..	..	5,03,377
13,00,000	13,00,000	50,17,391
..	..	60,00,000
2,609	2,609	12,95,218
..	..	29,495
21,016	21,016	30,922
..	..	59,04,863
1,15,596	1,15,596	4,23,695
..	—5,60,984	—1,67,58,586
14,39,221	11,58,239	3,58,75,306

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL
END OF

Nature of Expenditure 1	Expenditure	
	Non-Plan 2 Rs.	
96. CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT—		
Capital Outlay on Departmental Commercial Undertakings—		
Work Centres Schemes ..	5,14,126	
Development of Industrial Areas Scheme ..	..
<i>Deduct—Receipts and Recoveries on Capital Account</i> ..	—1,36,733	
<i>Net expenditure</i> ..	3,77,393	
Cottage Industries Museum and Emporium ..	..
Development of Village and Cottage Industries ..	..
Total—Capital Outlay on Departmental Commercial Undertakings ..	3,77,393	
Investments in Government Commercial and Industrial Undertakings—		
P-E.P.S.U Road Transport Corporation ..	9,00,000	
<i>Deduct—Receipts and Recoveries on Capital Account</i> ..	..
<i>Net Expenditure</i> ..	9,00,000	
Punjab Industrial Development Corporation ..	15,00,000	
<i>Deduct—Receipts and Recoveries on Capital Account</i> ..	..
<i>Net expenditure</i> ..	15,00,000	
Punjab State Small Industries Corporation ..	..
<i>Deduct—Receipts and Recoveries on Capital Account</i> ..	..
<i>Net expenditure</i> ..	..
Punjab Air Rifles, Ltd. ..	..
<i>Deduct—Receipts and Recoveries on Capital Account</i> ..	..
<i>Net expenditure</i> ..	..
National Projects Construction Corporation, Ltd. ..	..
Punjab Poultry Corporation, Ltd., Chandigarh ..	..
Punjab Seamless Tubes Mills, Ltd., Chandigarh ..	..
Punjab Export Corporation ..	..
Setting up of Dairy Development Corporation ..	..
<i>Deduct—Receipts and Recoveries on Capital Account</i> ..	..
<i>Net Expenditure</i> ..	..
Total—Investments in Government Commercial and Industrial Undertakings ..	24,00,000	

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

during 1968-69		Expenditure to end of 1968-69
Plan	Total	
3 Rs.	4 Rs.	5 Rs
..	5,14,126	1,16,93,682
..	..	45,50,278
..	-1,36,733	-1,76,26,130
..	3,77,393	-13,82,170
..	..	1,40,000
..	..	20,00,000
..	3,77,393	7.57,830
..	9,00,000	1,23,71,700
..	..	(a)
..	9,00,000	1,23,71,700
10,00,000	25,00,000	64,15,000
..
10,00,000	25,00,000	64,15,000
7,00,000	7,00,000	39,63,000
..	..	-7,63,000
7,00,000	7,00,000	32,00,000
..	..	11,90,000
..	..	-1,19,000
..	..	10,71,000
..	..	5,48,000
..	..	15,00,000
..	..	20,000
..	..	20,00,000
..	..	5,00,000
..	..	-66,574
..	..	4,33,426
17,00,000	41,00,000	(b) -2,75,59,126

(a) Represents *pro forma* transfer of progressive expenditure of Rs.—1,03,975 to the head "114—Capital Outlay on Road and Water Transport Schemes".

(b) Differs by Rs. 1,03,975 owing to *pro forma* transfer.

STATEMENT No. 13.—DETAILED STATEMENT OF CAPITAL
END OF

Nature of Expenditure	Expenditure	
	Non-Plan	
1	2	
	Rs.	
96. CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT—contd.		
Investments in other Commercial and Industrial Undertakings—concl'd.		
Jagatjit Cotton Textiles Mills, Ltd., Phagwara
Sugar Factory, Hamira
<i>Deduct—Receipts and Recoveries on Capital Account</i>
<i>Net expenditure</i>
Malwa Sugar Mills Ltd.
Patiala Electric Industries, Ltd.
Hindustan Wire Products, Ltd.
<i>Deduct—Receipts and Recoveries on Capital Account</i>
<i>Net expenditure</i>
Shri Udai Bhan Industries, Ltd.
Associated Cement Co., Ltd., Patiala
Associated Cement Co., Ltd., Bombay
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 ¹¹
<i>Deduct—Receipts and Recoveries on Capital Account</i>
<i>Net expenditure</i>
Hindustan Dowidat Tools, Ltd.
Usha Spinning and Weaving Mills, Ltd., Faridabad
Usha Forgings and Stampings, Ltd.
Bharat Steel Tubes, Ltd., Ganaur
Shree Gopal Paper Mills, Jagadhri
Industrial Cables India, Ltd., Rajpura
Sikands Ltd., New Delhi
Oriental Spun Pipe Co., Ltd., New Delhi
Punjab Financial Corporation
<i>Deduct—Receipts and Recoveries on Capital Account</i>
<i>Net expenditure</i>
Total—Investments in other Commercial and Industrial Undertakings

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

during 1968-69		Expenditure to end of 1968-69
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	9,32,280
..	..	20,00,000
..	..	—20,00,000
..
..	..	10,96,800
..	..	5,00,000
..	..	3,00,000
..	..	—28,000
..	..	2,72,000
..	..	2,62,500
..	..	93,612
19,950	19,950	19,950
..	..	45,380
..	..	27,420
..	..	13,710
..	..	20,000
..	..	5,000
..	..	6,62,316
..	..	—4,33,000
..	..	2,29,316
..	..	94,050
..	..	10,96,800
..	..	2,35,099
..	..	21,59,600
..	..	5,48,400
..	..	7,00,000
..	..	7,86,844
..	..	5,48,126
20,00,000	20,00,000	1,13,23,869
20,00,000	20,00,000	—17,66,200
		95,57,669
20,19,950	20,19,950	1,92,44,556

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

Nature of Expenditure	Expenditure
	Non-Plan
	2
	Rs.

**96. CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC
DEVELOPMENT—contd.**

Investment in Co-operative Societies—

Punjab State Co-operative Bank, Ltd., Chandigarh	..
<i>Deduct—Receipts and Recoveries on Capital Account</i>	..
<i>Net expenditure</i>	..
Punjab State Land Mortgage Bank Ltd., Chandigarh	1,37,99,772
Central Co-operative Banks	79,00,000
Central and Rural Banks	..
Apex Co-operative Bank	..
<i>Deduct—Receipts and Recoveries on Capital Account</i>	..
<i>Net expenditure</i>	79,00,000
Co-operative Farming Societies	..
<i>Deduct—Receipts and Recoveries on Capital Account</i>	..
<i>Net expenditure</i>	..
Primary Agricultural Credit Societies	..
<i>Deduct—Receipts and Recoveries on Capital Account</i>	..
<i>Net expenditure</i>	..
Primary Marketing Societies	..
Marketing and Marketing -cum-Processing Societies	..
Marketing Societies of Rice Sellers	..
<i>Deduct—Receipts and Recoveries on Capital Account</i>	..
<i>Net expenditure</i>	..
Industrial Co-operative Federation and Societies	..
Marketing Societies for distributing consumers	..
article Centrally sponsored	..
Apex Marketing Federation	..
Punjab State Co-operative Supply and Marketing Federation, Ltd., Chandigarh	..
<i>Deduct—Receipts and Recoveries on Capital Account</i>	..
<i>Net expenditure</i>	..
Loans from the National Agriculture credit (Long term operations) funds for contribution to the share capital of Central and state Co-operative Banks in the state.	3,34,25,000
<i>Deduct—Receipts and Recoveries on capital Account</i>	..
<i>Net expenditure</i>	3,34,25,000

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

during 1968-69		Expenditure to end of 1968-69
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	46,37,800
..	..	—66,700
..	..	45,71,100
59,26,600	1,97,26,372	2,95,40,294
..	79,00,000	1,84,37,666
..	..	65,000
..	..	40,00,000
—25,100	—25,100	—1,61,850
—25,100	78,74,900	2,23,40,816
10,000	10,000	9,97,720
—22,935	—22,935	—1,78,555
—12,935	—12,935	8,19,165
18,86,000	18,86,000	98,29,000
—2,16,763	—2,16,763	—11,57,580
16,69,237	16,69,237	86,71,420
5,59,000	5,59,000	33,61,500
..	..	24,90,095
..	..	22,23,000
—2,24,785	—2,24,785	—18,23,620
3,34,215	3,34,215	62,50,975
..	..	1,50,000
..	..	4,47,370
..	..	55,00,000
..	..	9,90,000
..	..	—40,000
..	..	9,50,000
..	3,34,25,000	3,34,25,000
..
..	3,34,25,000	3,34,25,000

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

Nature of Expenditure	Expenditure
1	Non-Plan 2
	Rs.
96—CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT—contd.	
Investment in Co-operative Societies —concl.	
Bhūgarva Camp Ahinsik Charma Production-cum-Sale Co-operative Industrial Society, Ltd., Jullundur
<i>Deduct</i> —Receipts and Recoveries on Capital Account
<i>Net expenditure</i>
Co-operative Labour and Construction Societies
<i>Deduct</i> —Receipts and Recoveries on Capital Account
<i>Net expenditure</i>
All India Wool Combers' Co-operative Society, Chandigarh
Consumer Co-operative Stores
<i>Deduct</i> —Receipts and Recoveries on Capital Account
<i>Net expenditure</i>
Janta Co-operative Sugar Mills Ltd., Bhogpur
Morinda Co-operative Sugar Mills Ltd.
Batala Co-operative Sugar Mills Ltd.
Doaba Sugar Mills Ltd.
Development Schemes
Khanna Co-operative Solvent Oil Mills
Industrial Co-operative Bank
Total —Investments in Co-operative Societies ..	5,51,24,772
<i>Deduct</i> —Receipts and Recoveries on Capital Account
<i>Net expenditure</i> ..	5,51,24,772

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

during 1968-69		Expenditure to end of 1968-69
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	50,000
..	..	—26,000
..	..	24,000
8,000	8,000	1,61,300
—133	—133	—2,520
7,867	7,867	1,58,780
..	..	4,29,750
6,50,500	6,50,500	41,06,100
—21,333	— 21,333	—32,467
6,29,167	6,29,167	40,73,633
..	..	20,00,000
..	..	25,00,000
..	..	25,00,000
..	.	35,00,000
..	..	(b)1,76,606
..	..	4,00,000
50,000	50,000	1,50,000
85,79,051	6,37,03,823	12,85,78,909
..	..	—22,65,089
85,79,051	6,37,03,823	12,63,13,820

(b) Details of investments are awaited from Government.

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL
END OF

Nature of Expenditure	Expenditure	
1	Non-Plan	
	2	
	Rs.	
96—CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT—concl'd.		
Other Miscellaneous Undertakings—		
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. ..	..	..
<i>Total—Other Miscellaneous Undertakings</i>	..	..
<hr/>		
Total expenditure' ..	..	5,79,02,165
<hr/>		
<i>Deduct—Amount financed from Ordinary Revenues</i>	..	..
<hr/>		
<i>Net amount out side the Revenue Account</i> ..	..	5,79,02,165
<hr/>		

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

during 1968-69		Expenditure to end of 1968-69
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	25,40,000
..	..	21,50,000
..	..	15,00,000
..	..	—15,00,000
..
..	..	5,00,000
..	..	—5,00,000
..
..	..	6,100
..	..	46,96,100
1,22,99,001	7,02,01,166	(a) 17,85,71,432
..	..	— 50,000
1,22,99,001	7,02,01,166	(a) 17,85,21,432

(a) Differs by Rs 1,03,975,. Please see foot note (a) on page 105.

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL
END OF

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

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

during 1968-69		Expenditure to end of 1968-69
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
—2,23,701	—2,23,701	1,01,67,90,568
..	..	36,97,40,894
..	..	—2,50,000
..	..	—4,24,01,367
—2,65,053	—2,65,053	—21,16,47,073
..	..	1,36,84,000
..	..	—1,72,97,502
—4,88,754	—4,88,754	1,12,86,19,520
1,81,89,816	1,81,89,816	5,30,85,643
—1,13,93,430	—1,13,93,430	—2,05,86,765
—67,96,018	—67,96,018	—2,04,18,339
368	368	1,20,80,539
4,70,21,696	4,70,21,696	38,09,13,277
..	..	1,31,678
4,70,21,696	4,70,21,696	38,10,44,955
4,65,33,310	4,65,33,310	1,52,17,45,014

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

Nature of Expenditure	1	Non-Plan 2 Rs.
99. CAPITAL OUTLAY ON IRRIGATION, ETC., WORKS (COMMERCIAL)		
A. Irrigation Works—		
(1) Productive—		
Sirhind Feder Project ..		21,404
Upper Bari Doab Canal ..		1,22,409
Sirhind Canal ..		2,33,262
Sutlej Valley Project ..		65,212
Madhopur Beas Link
Government Central Workshop
Shah Nahar Canal Project
Sidharthahar Scheme
Technical Co-operation Assistance Schemes
Other Projects where the total expenditure in each case is less than 25 lakhs
Soil Conservation and Land Reclamation Schemes Farm
Installation of 150 tube-wells along Main Branch to augment irrigation supplies from Upper Bari Doab Canal Tracts
Total (1) Productive ..		4,42,287
(2) Unproductive—		
Installation of 96 tube-wells in Shah Kot Block of Jullundur Division
Harike Project
Sirhind Feeder Canal ..		2,45,444
Upper Bari Doab Canal
Sirhind Canal ..		(c)—1,519
Director, Irrigation and Power Research Institute
Drainage Project ..		42,279
Other Projects where the total expenditure in each case is less than Rs 25 lakhs
Total (2)—Unproductive ..		2,86,204
Total—A—Irrigation Works ..		7,28,491
<i>Deduct</i> —Amount debitable to Rajasthan on account of Sutlej Valley Project
<i>Deduct</i> —Amount financed from Ordinary Revenues
Net expenditure ..		7,28,491

EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO THE YEAR—contd.
during 1968-69

Plan 3 Rs.	Total 4 Rs.	Expenditure to end of 1968-69 5 Rs.
5,35,332	5,56,736	5,56,736
1,19,618	2,42,027	2,46,31,508
8,69,249	11,02,511	4,55,97,432
700	65,912	4,71,44,146
2,77,709	2,77,709	3,35,30,015
..	..	(b)—2,54,37,450
..	..	35,50,941
..	..	6,78,30,362
—2,89,948	—2,89,948(a)	67,05,947
1,90,319	1,90,319	47,93,893
2,93,854	2,93,854	2,93,854
10,44,340	10,44,340	10,44,340
30,41,173	34,83,460	21,02,41,724
24,16,181	24,16,181	24,16,181
9,297	2,54,741	10,80,36,615*
11,18,079	11,18,079	6,22,55,490
21,682	20,163	1,40,06,404
—35,404	—35,404(c)	2,68,08,570
2,67,01,415	2,67,43,694	1,89,48,089
4,01,184	4,01,184	33,21,45,639
3,06,32,434	3,09,18,638	1,21,67,952
3,36,73,607	3,44,02,098	57,67,84,940
..	..	78,70,26,664
..	..	—2,14,20,442
..	..	—1,12,82,063
3,36,73,607	3,44,02,098	75,43,24,159

*Includes Rs. 2,36,17,315 on account of interest on capital.

(a) Please see footnote on page 99.

(b) Progressive minus expenditure is due to non-adjustment of amount under suspense consequent upon transfer of the workshop.

(c) Minus expenditure is due to write back of excess pro-rata charges of previous year.

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

Nature of Expenditure	Expenditure	
	1	2
		Non-Plan
		Rs.
100—CAPITAL OUTLAY ON IRRIGATION, ETC., WORKS (NON-COMMERCIAL)—		
Net amount outside the Revenue Account
103—CAPITAL OUTLAY ON PUBLIC WORKS—		
(a) Original Works—		
(i) Buildings—		
Land Revenue ..		4,16,726
General Administration ..		66,864
		88,821 } }
Administration of Justice } ..		—5,306
Jails ..		2,556
Police ..		4,77,660
Education ..		2,49,747
Medical
Public Health ..		40
Agriculture
Animal Husbandry
Fisheries
Industries ..		5,770
		2,015 } }
Public Works ..		31,519
		12,251 } }
<hr/>		
Total figures represent charged expenditure.		

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

during 1968-69		Expenditure to end of 1968-69
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..		21,79,777
1,81,694	5,98,420	1,23,87,029
169	1,55,854	98,86,394
..	—5,306	4,36,459
..	2,556	1,05,91,669
2	4,77,662	2,06,62,144
285	20,70,352	7,78,88,477
18,20,320		
14,22,399	48,76,903	9,57,88,114
34,54,504		
2,53,109	2,53,149	26,46,507
2,56,984	2,56,984	1,36,46,887
6,04,422	6,04,422	1,85,83,734
..	..	2,245
64,54,080	64,61,865	4,25,89,258
5,575	49,345	3,82,49,373

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

Nature of Expenditure	Expenditure	
	1	2
		Rs.
Stationery and Printing	..	24
		27,845
Miscellaneous Departments	..	9,822
		73,25,313
Co-operation	..	—
Total—(i) Buildings		1,13,999
		85,97,668
(ii) Communications	..	14,775
		2,73,378
(b) Other expenditure	..	—20,25,259
Gross expenditure	..	69,74,561
<i>Deduct</i> —Receipts and Recoveries on Capital Account		—37,133
<i>Deduct</i> —Amount financed from Ordinary Revenue .. ✓		..
Net expenditure	..	69,37,428
109. CAPITAL OUTLAY ON OTHER WORKS—		
Stationery and Printing	..	10,64,286
Total amount outside the Revenue Account	..	10,64,286

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

Plan	during 1968-69		Expenditure to end of 1968-69
	3	Total		5
Rs.		Rs.	Rs.
4,24,549		4,52,418	61,53,859
1,51,766 } 4,94,063 }		79,80,964	10,36,59,114
..		..	77
15,74,450 } 1,39,49,471 } 8,792 | 2,30,84,871 }		2,42,35,588	45,31,71,340
		2,33,81,816	30,30,37,208
48,09,462		27,84,203	10,89,28,024
4,34,27,046		5,04,01,607	86,51,36,572
-8,54,619		-8,91,752	-11,22,61,287
-21,28,299		-21,28,299	-1,61,29,260
4,04,44,128		4,73,81,556	73,67,46,025
..		10,64,286	15,54,244
..		10,64,286	15,54,244

Bold figures represent charged expenditure.

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

Nature of Expenditure I	Expenditure Non-Plan 2 Rs.
114.—CAPITAL OUTLAY ON ROAD AND WATER TRANSPORT SCHEMES—	
Road Transport—	
Motor Transport Services—	
1. Punjab Roadways, Pathankot ..	7,95,735
2. Punjab Roadways, Amritsar ..	5,58,197
3. Punjab Roadways, Jullundur ..	5,14,342
4. Punjab Roadways, Chandigarh ..	8,15,255
5. Punjab Roadways, Moga ..	6,47,382
6. Central Office ..	..
7. P.E.P.S.U. Roadways, Patiala ..	..
8. Aviation Works ..	80,000
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..
<i>Deduct</i> —Amount financed from Depreciation Reserve Fund—Government Bus Services ..	..
Net amount outside the Revenue Account ..	34,10,911
119. CAPITAL OUTLAY ON FORESTS—	
Net amount outside the Revenue Account ..	..
120. PAYMENTS OF COMMUTED VALUE OF PENSIONS—	
Gross expenditure ..	1,58,178
<i>Deduct</i> —Amount recovered from other Government Departments, etc. ..	..
<i>Deduct</i> —Amount of equated payments transferred to the Revenue Account ..	—2,35,052
Net amount outside the Revenue Account ..	—76,874

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

	during 1968-69		Expenditure to end of 1968-69
Plan 3 Rs.		Total 4 Rs.	5 Rs.
..		7,95,735	1,08,85,587
..		5,58,197	1,64,13,606
..		5,14,342	1,27,41,692
..		8,15,255	87,43,488
..		6,47,382	(b) —12,056
..		..	6,47,382
..		..	(b) 12,056
..		..	28,084
..		..	14,75,842
15,182		95,182	45,58,404
..		..	—1,59,387
..		..	(a) —1,03,975
..		..	—9,43,591
15,182		34,26,093	5,42,87,132
..		..	83,557
..		1,58,178	50,67,155
..		..	—18,573
..		—2,35,052	—24,29,445
..		—76,874	26,19,137

(a) See footnotes at page 105.

(b) Represents adjustment in the progressive figures.

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

Nature of Expenditure	Expenditure	
	Non-Plan	
		Rs.
124. CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING—		
Grain Supply Scheme—		
Gross expenditure	..	30,69,82,038
<i>Deduct</i> —Receipts and Recoveries on Capital Accounts	..	—44,82,84,524
Net Expenditure	..	—14,13,02,486
Milk Supply Scheme—		
Gross expenditure
<i>Deduct</i> —Receipts and Recoveries on Capital Account
Net expenditure
Community Development Project—		
Gross Expenditure
<i>Deduct</i> —Receipts and Recoveries on Capital Account
Net expenditure
Material and Equipment under T.C.A. Programme—		
Operational Agreement No. 28—Agricultural Education and Research—		
Gross expenditure
<i>Deduct</i> —Receipts and Recoveries on Capital Account
Net expenditure

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

during 1968-69		Expenditure to end of 1968-69
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	30,69,82,038	2,19,59,88,890
..	—44,82,84,524	—2,25,67,41,375
..	—14,13,02,486	—6,07,52,485
..	..	3,15,71,614
..	..	—3,00,54,616
..	..	15,16,998
..	..	—1,07,50,676
..	..	—10,39,067
..	..	—1,17,89,743
..	..	6,51,146
..	..	—5,24,715
..	..	1,26,431

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL
END OF

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

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

during 1968-69		Expenditure to end of 1968-69
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	7,52,473
..
..	..	7,52,473
..	..	16,05,750
..	..	—3,25,000
..	..	12,80,750
..	..	15,66,540
..
..	..	15,66,540
..	..	1,61,375
..
..	..	1,61,375

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

Nature of Expenditure 1	Expenditure	
	Non-Plan	
		2
		Rs.
124. CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING—contd. §		
Material and Equipment under T.C.A. Programme—contd.		
Operational Agreement No. 73—National Malaria Eradication Programme—		
Gross expenditure	..	₹ 12,24,261
<i>Deduct—Receipts and Recoveries on Capital Account</i>		..
Net expenditure	..	<u>12,24,261</u>
Operational Agreement No. 6—Construction of Tubewells—		
Gross expenditure
<i>Deduct—Receipts and Recoveries on Capital Accounts</i>		..
Net expenditure	..	<u>..</u>
Operational Agreement No. 61—Dairy Development —		
Gross expenditure
<i>Deduct—Receipts and Recoveries on Capital Account</i>		..
Net expenditure	..	<u>..</u>
Operational Agreement No. 25—National Water Supply and Sanitation Programme—		
Gross expenditure
<i>Deduct—Receipts and Recoveries on Capital Account</i>		..
Net expenditure	..	<u>..</u>

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

during 1968-69 .		Expenditure to end of 1968-69
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	12,24,261	1,29,25,572
..
..	12,24,261	1,29,25,572
..	..	1,57,42,319
..
..	..	1,57,42,319
..	..	21,34,456
..
..	..	21,34,456
..	..	4,14,565
..
..	..	4,14,565

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

Nature of Expenditure 1	Expenditure	
	Non-Plan 2 Rs.	
124. CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING—contd.		
Material and Equipment under T.C.A. Programme—contd.		
Operational Agreement No. 119—National Small Pox Eradication Plan—		
Gross expenditure
<i>Deduct—Receipts and Recoveries on Capital Account</i>
Net expenditure
Operational Agreement No. 35—Training of Craftsmen—		
Gross expenditure
<i>Deduct—Receipts and Recoveries on Capital Account</i>
Net expenditure
Miscellaneous Schemes—		
Gross expenditure
<i>Deduct—Receipts and Recoveries on Capital Account</i>
Net expenditure
✓ Total—Net Expenditure—Material and Equipment Under T.C.A. Programme		12,24,261
Other Miscellaneous Schemes—		
Schemes for the distribution of approved seeds to cultivators		
Gross expenditure
<i>Deduct—Receipts and Recoveries on Capital Account</i>
Net Expenditure
Scheme for distribution of Ammonium Sulphate—		
Gross expenditure	..	6,98,40,747
<i>Deduct—Receipts and Recoveries on Capital Account</i>	..	—8,67,52,452
Net expenditure	..	—1,69,11,705
Scheme for distribution of Superphosphate—		
Gross expenditure
<i>Deduct—Receipts and Recoveries on Capital Account</i>	..	—1,97,253
Net expenditure	..	—1,97,253

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

during 1968-69		Expenditure to end of 1968-69
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	38,965
..
..	..	38,965
..	..	1,355
..
..	..	1,355
..	..	2,02,563
..
..	..	2,02,563
..	12,24,261	3,53,47,364
..	..	2,96,71,656
..	..	—2,71,89,156
..	..	24,82,500
..	6,98,40,747	22,14,58,559
..	—8,67,52,452	—27,79,39,695
..	—1,69,11,705	—5,64,81,136
..	..	3,26,07,025
..	—1,97,253	—2,89,79,438
..	—1,97,253	36,27,587

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

Nature of Expenditure 1	Expenditure
	Non-Plan 2 Rs.
124. CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING—contd.	
Other Miscellaneous Schemes—contd.	
Scheme for distribution of Ammonium Phosphate—	
Gross expenditure ..	27,08,609
<i>Deduct—Receipts and Recoveries on Capital Account</i> ..	—46,14,975
Net expenditure ..	—19,06,366
Scheme for distribution of DI—Ammonium Phosphate—	
Gross expenditure ..	3,75,67,671
<i>Deduct—Receipts and Recoveries on Capital Account</i> ..	—3,99,81,303
Net expenditure ..	—24,13,632
Scheme for the distribution of Calcium Ammonium Nitrate—	
Gross expenditure ..	5,16,93,917
<i>Deduct—Receipts and Recoveries on Capital Account</i> ..	—5,29,87,462
Net expenditure ..	—12,93,545
Scheme for distribution of Urea—	
Gross expenditure ..	8,10,52,560
<i>Deduct—Receipts and Recoveries on Capital Account</i> ..	—9,56,35,704
Net expenditure ..	—1,45,83,144
Scheme for distribution of Ammonium Sulphate Nitrate—	
Gross expenditure ..	17,67,238
<i>Deduct—Receipts and Recoveries on Capital Account</i> ..	—27,11,369
Net expenditure ..	—9,44,131
Scheme for distribution of Fertilisers—	
Gross expenditure ..	72,51,129
<i>Deduct—Receipts and Recoveries on Capital Account</i> ..	—19,99,514
Net expenditure ..	7,51,615

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

Plan	during 1968-69		Expenditure to end of 1968-69
	3	Total		5
Rs.		Rs.	Rs.
..		27,08,609	1,91,08,596
..		—46,14,975	—2,61,32,549
..		—19,06,366	—70,23,953
..		3,75,67,671	7,69,33,040
..		—3,99,81,303	—8,12,24,304
..		—24,13,632	—42,91,264
..		5,16,93,917	42,46,80,162
..		—5,29,87,462	—36,91,28,389
..		—12,93,545	5,55,51,773
..		8,10,52,560	12,09,31,625
..		—9,56,35,704	—13,32,10,516
..		—1,45,83,144	—1,22,78,891
..		17,67,238	65,07,608
..		—27,11,369	—2,95,26,673
..		—9,44,131	—2,30,19,065
..		27,51,129	1,01,48,116
..		—19,99,514	—53,55,365
..		7,51,615	47,92,751

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

Nature of Expenditure 1	Expenditure	
	Non-Plan 2 Rs.	
124.—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING—concl.		
Other Miscellaneous Schemes—concl		
Scheme for distribution of Pesticides—		
Gross expenditure ..		₹22,08,602
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..		—20,91,019
Net expenditure ..		<u>1,17,583</u>
Other Miscellaneous Small Schemes—		
Gross expenditure
<i>Deduct</i> —Receipts and Recoveries on Capital Account
Net expenditure ..		<u>..</u>
Total—Net Expenditure—Other Miscellaneous Schemes		<u>—3,73,80,578</u>
Grand Total—Net amount outside the Revenue Accounts		<u>—17,74,58,803</u>
125. APPROPRIATION TO THE CONTINGENCY FUND—		
Total expenditure
Grand Total, ..		<u>—10,77,73,378</u>

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

during 1968-69		Expenditure to end of 1968-69
Plan 3 Rs.	Total 4 Rs.	5 Rs.
..	22,08,602	1,81,09,985
..	—20,91,019	—2,02,70,512
..	1,17,583	—21,60,527
..	..	16,05,905
..	..	—10,75,734
..	..	5,30,171
..	—3,73,80,578	—3,82,70,054
..	—17,74,58,803	—7,39,47,920
..	..	1,00,00,000
13,44,04,449	2,66,31,071	3,22,39,87,863

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

Serial no.	Name of the concern	Year(s) of investment	Details of Type
1	I. STATUTORY CORPORATIONS/BOARDS—		4
1	Mandi-Kulu Road Transport Corporation, Mandi	1958—66	Working capital
2	Punjab Financial Corporation, Chandigarh	1952-53 to 1967-68 1967-68 1968-69	Ordinary shares 5½% bond Deposits for under writing —
			Total
3	State Warehousing Corporation, Chandigarh	1957—65	Ordinary shares
4	Land Development and Seed Corporation (a)	1964—65	Working capital
		1965-66	Working capital
			Total
5	Punjab State Electricity Board	1963-64	Punjab State Electricity Board Bonds
6	Punjab Agro-Industries Corporation Ltd, (a)	upto 1967-68 1968-69	Shares Shares
	Total :—Statutory Corporations/Boards		

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

**OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT
BANKS AND SOCIETIES, ETC., UPTO THE END OF 1968-69**

investment	Face value of each share/debenture	Amount invested upto end of 1968-69	Amount of dividend declared/ interest received and credited to the Government during the year	REMARKS
5	6. Rs.	7 Rs.	8 Rs.	9
Number of shares/debentures and percentage of Government investment to the total paid-up Capital/debentures				
41.02% share in the Capital investment	..	25,40,000	..	The working capital of the Corporation was subscribed in the ratio 2 : 2 : 1 by the composite Punjab Government, Himachal Pradesh Government and the Northern Railway respectively. The profits are equally distributable between the Punjab Government and the Himachal Government while the Northern Railway receive interest on the capital invested. Due to impending division of assets and liabilities of the corporation, no payment of interest has been made as yet.
30,000 40%	100	30,00,000	37,950	
15,000 10.63%	100	15,00,000	43,125	From June, 1968 to November, 1968 only.
.. ..	..	25,48,000	..	
.. ..	..	20,00,000	92,159	
		90,48,000		
21,500 50%	100	21,50,000	..	
.. ..	..	30,00,000	..	
.. ..	..	30,00,000	..	
		60,00,000		
62,812 65.86%	100	62,81,234	3,00,220	
.. ..	..	49,00,000	..	
.. ..	..	13,00,000	..	
		3,22,19,234	(b) 4,73,454	

(b) The corresponding amount booked under "LVIII-Dividends, etc. from Government Commercial and other Undertakings" as per statement no. 11 is Rs 2,36,678. The difference of Rs 2,36,776 is under reconciliation.

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

Serial no	Name of the concern	Year(s) of investment	Details of <hr/> Type
1	2	3	4
II—GOVERNMENT COMPANIES—			
7	P.E.P.S.U. Road Transport Corporation, Patiala	upto 1967-68 1968-69	Working capital ..
8	Dairy Development Corporation	.. 1966-67	Equity shares
9	National Projects Construction Corporation Ltd.	1959-60	Equity shares
10	Punjab State Small Scale Industries Corporation	1961—64 1967-68 1968-69	Equity shares
11	Punjab Export Corporation	.. 1963-64	Equity shares
12	Punjab Air Rifles, Ltd.	.. 1963-64	Equity shares
13	Punjab Industrial Development Corporation, Chandigarh	1967-68 1963-69	Equity shares Deposits
14	Punjab Seamless Tubes, Mills, Ltd., Chandigarh	1964-65	Ordinary shares
15	Punjab Poultry Corporation, Ltd., Chandigarh	.. 1964-65	Equity shares

OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT BANKS AND SOCIETIES, ETC., UP TO THE END OF 1968-69—contd.

investment		Face value of each share/ debenture	Amount investment upto end of 1968-69	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.	
80% share in the capital investment	..	..	1,14,71,700	..	Profits for 1967-68 and 1968-69 have not been declared. Rs. 98,71,000 to be shared by Punjab and Haryana Governments ratio thereof has not been decided by the Government as yet.
..	..	..	9,00,000	2,36,678	
Total	..	..	1,23,71,700	..	
5,000	100%	100	5,00,000	..	
548	30%	1,000	5,48,000	16,440	Dividend for 1966-67. Dividend for 1967-68 has not been declared as yet.
20,000	100%	100	20,00,000	..	No dividend has been declared so far. Rs. 5 lakhs and Rs. 7 lakhs advanced during 1967-68 and 1968-69 respectively have been treated as loans pending purchase of shares after bifurcation of the Corporation.
..	..	..	5,00,000	..	
7,000	..	..	7,00,000	..	
9,398	94%	100	20,00,000	..	Rs. 10,60,200 are held as deposit from Government for subsequent issue of shares (November 1969).
10,710	90%	100	10,71,000	..	Under liquidation.
18,600	100%	100	38,60,000	..	No dividend for 1965-66 to 1968-69 has been declared so far.
..	..	..	25,00,000	..	
2,000	..	10	20,000	..	
..	..	..	15,00,000	..	

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

Serial no.	Name of the concern	Year(s) of investment	Details of
			Type
1	2	3	4
16	Punjab Steel and Alloy, Ltd.	1963-64	Equity share
17	Punjab State Irons, Ltd.	1966-67	Equity shares
		1967-68	Advance of equity shares pending allotment.
Total—Government Companies			
III. JOINT STOCK COMPANIES			
18	Associated Cement Company, Ltd.	upto 1965-66	Ordinary shares
		1968-69	Equity shares
19	Dholpur Glass Works Ltd., Dholpur	Investment made by the former princely states of PEPSU, year of investment has not been intimated by Government.	Ordinary shares
20	Shri Udai Bhan Industries, Ltd., Dholpur	Ditto	Preference shares
			Ordinary shares
			Deferred shares
21	Jind Industries, Sangrur	Investment made by the former princely states of PEPSU, year of investment has not been intimated by Government.	Ordinary shares
22	Dalmia Cement (Bharat) Ltd.	Ditto	Preference shares
23	Patiala Electric Industries, Ltd.	Ditto	Ordinary shares
24	Harindra Ice and Genral Mills Co. (P) Ltd., Faridkot	Ditto	Ordinary shares
25	Sukhjit Starch and Chemicals Ltd., Phagwara	Ditto	Ordinary shares

OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT BANKS AND SOCIETIES, ETC., UP TO THE END OF 1968-69 - contd

Investment		Face value of each share/ debenture	Amount invested up to end of 1968-69	Amount of dividend/ 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 Rs.	7 Rs.	8 Rs.	9
28,000	94.9%	100	2,80,000	..	No dividend declared since 1963-64 as the company is being wound up.
400	..	100	40,000	84,771	
..	..	..	16,11,920	..	
..	..	..	2,95,02,620	3,37,889	(a)
..	..	100	1,99,200	23,904	
399	..	100	19,950	..	Represents share of Punjab in 399 shares allotted to former Punjab state of face value of Rs 100 each.
5,000	10%	10	50,000	..	
[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	..	
2,500	..	6	15,000	..	No dividend has been declared, as the company has gone under liquidation.
..	..	10	23,100	12,056	..
..	..	..	82,750	..	..
..	..	..	5,00,000	..	..
200	20%	100	[20,000	..	Shares have since been sold and amount is recoverable in three instalments.
1,500	1.8%	10	15,000*	..	Shares were sold during 1963-64.

(a) Corresponding amount booked under "LVIII-Dividends etc., from Government Commercial and other Undertakings" as per statement no. 11 is nil. The difference of Rs. 3,37,889 is under reconciliation.

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

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

Serial no.	Name of the concern	Year(s) of investment	Details of
			Type
1	2	3	4
III. JOINT STOCK COMPANIES—contd			
26	Shri Krishna Rajindra Mills, Ltd., Mysore	Investment made by the former princely States of P.E.P.S.U., year of investment has not been intimated by Government.	Equity shares
27	Mysore Paper Mills, Ltd., Bangalore	Ditto	Ordinary shares
28	Jagjit Cotton Textile Mills Ltd., Phagwara	1955-56	5 per cent preference shares 7 per cent debentures 6½ per cent debentures
29	Hindustan Wire Products, Ltd., Patiala	1955-56	6½ per cent Debentures
30	Malwa Sugar Mills Ltd., Dhuri	1954-55	Ordinary shares 6 per cent preference shares 7 per cent debentures
31	Investments through Messrs, Shamji-Karamji, Bombay	Ditto	..

OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT BANKS AND SOCIETIES, ETC., UPTO THE END OF 1968-69—contd.

investment ----- Number of shares/ debentures and percentage of Go- vernment investment to the total paid up capital/debentures	Face value of each share/ debenture	Amount invested upto end of 1968-69	Amount of dividend declared/ interest received and credited to Govern- ment during the year	Remarks
5	6	7	8	9
	Rs.	Rs.	Rs.	
200 0.51%	50	18,948*	..	
500 ..	..	7,025*	..	
1,500 ..	100	50,000	} 1,15,500	
1,000 ..	1,000	1,50,000		
500 ..	1,000	10,00,000		
.. 24%	1,000	5,00,000	..	Since redeemed and credited, the particulars for which are awaited from Government.
..	1,000	3,00,000	..	
81,000 ..	10	8,10,000	..	
7,600 ..	25	1,90,000	70,000	Dividend not declared so far
2,000 ..	500	10,00,000		
..	..	9,04,509*		Investment consists of amounts advanced through Shri Shamji-Karamji to other parties on behalf of the former Nabha State. A decree of Rs 5.77 lakhs against investment of Rs 4.35 lakhs was obtained against Shamji-Karamji but has not been executed so far (January 1970). Out of the balance suit for recovery of Rs. 1.50 lakhs has been filed and Rs 3.19 lakhs are being considered for write off by Government.

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

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

Serial no.	Name of the concern	Year(s) of investment	Details of
			Type
1	2	3	4
III. JOINT STOCK COMPANIES—contd.			
32	Kasturba Sewa Mandir, Rajpura	upto 1967-68	Working capital
33	Shree Gopal Paper Mills, Ltd., Jagadhri	1957-58	7% 2nd Preference shares
34	Usha Spinning and Weaving Mills, Ltd. Faridabad	1961—66	9.3% Cumulative preference shares
			Equity shares
35	Hindustan Dowdat Tools, Ltd., Faridabad	1962—64	9.3% Cumulative preference shares
36	Industrial Cables (India), Ltd., Rajpura	1962-63	9.2% Cumulative preference shares
37	Bharat Steel Tubes, Ltd., (Ganaur), New Delhi	1963—65	Equity shares
			Preference shares
38	Usha Forging and Stampings, Ltd.	1964—66	9.3% Preference shares
			Equity shares
39	Sikands, Ltd.	1964—66	9.3% Preference shares
			Equity shares
40	Oriental Spun Pipe Company, Ltd.	1965-66	9.2% Preference shares
	Total—Joint Stock Companies		..
IV. CO-OPERATIVE BANKS/ SOCIETIES			
41	All India Wool Combers Co-operative Society, Chandigarh	1963-64	..
42	Bhargava Camp Ahinsik Charn Production-cum-Sale Co-operative Industrial Society, Ltd., Jullundur	1962—66	Ordinary shares

OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT BANKS AND SOCIETIES, ETC., UPTO THE END OF 1968-69--contd.

investment		Face value of each share/ debenture	Amount invested upto end of 1968-69	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.	
..	..	..	2,29,316	..	
10,000	..	100	10,00,000	..	
8,000	..	100	8,00,000	..	
1,20,000	..	10	12,00,000	..	
1,715	..	100	1,71,500	..	
7,000	17.4%	100	7,00,000	65,000	
23,995	..	100	23,98,500	..	
1,53,950	..	10	15,39,500	..	
2,700	..	100	2,70,000	..	
15,800	..	10	1,58,000	..	
5,933	..	100	5,93,300	..	
8,415	..	100	8,41,500	..	
9,995	..	100	9,99,500	..	
..	..	..	171,06,598	2,86,460(a)	
85	45.55%	5,000	4,29,750	..	Rs 4,750 in deposit with the Society for subsequent purchases of shares. The Society has repaid Rs 41,000 and promised to repay the balance of Rs 9,000 for which action is being taken. Further details are awaited from Government.
500	..	100	9,000	..	

(a) Corresponding figure exhibited under "LVIII—Dividends, etc., from Commercial and other Undertakings", in Statement no. 11 is Rs 5,07,619. The difference of Rs. 2,21,159 is under reconciliation.

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

Serial no.	Name of the concern	Year(s) of investment	Details of
			Type
1	2	3	4
43	Punjab State Co-operative Supply and Marketing Federation, Ltd., Chandigarh	1959—68	Ordinary shares
44	Co-operative Marketing and Marketing-cum-Processing Societies	1965—68	..
		1968-69	..
45	Co-operative Consumer Stores (State Scheme)	1961—65	..
46	Central Co-operative Consumer Stores	1962—68	..
		1968-69	..
47	Co-operative Farming/Joint Farming Societies	1961—68	..
		1968-69	..
48	Co-operative Agricultural Credit Societies	1965—68	..
		1968-69	..
49	Punjab State Land Mortgage Bank, Ltd., Chandigarh	1967—68]	Shares
		1968-69	Shares
		Upto 1967-68	Debentures
		1968-69	Debentures
50	Punjab State Co-operative Bank, Ltd., Chandigarh	Upto 1963—68]	Ordinary Shares]
		1968-69	Ordinary Shares]
51	Central Co-operative Banks (29)	1966—68]	..
		1968-69	..
52	Janta Co-operative Sugar Mills, Ltd., Bhogpur	1955-56	Ordinary Share
53	Morinda Co-operative Sugar Mills, Ltd., Morinda	1956—62]	Ordinary Shares
54	Batala Co-operative Sugar Mills Ltd., Batala	1956—62	Ordinary Shares

OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT BANKS AND SOCIETIES, ETC., UPTO AND END OF 1968-69—contd.

investment		Face value of each share/debenture	Amount invested upto end of 1968-69	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	
11,709	95.98%	500	58,54,500	9,700	
..	..	..	36,50,243	22,038	Investment of Rs 1,61,492 retired during the year.
..	..	..	5,59,000	..	
..	..	..	10,000	..	
..	..	..	34,13,967	..	Investment of Rs 21,333 retired during the year.
..	..	..	6,50,500	..	
..	..	..	5,95,020	..	Investment of Rs 7,767 retired during the year.
..	..	..	10,000	..	
..	..	..	46,92,401	13,615	Investment of Rs 1,42,631 retired during the year.
..	..	..	18,86,000	..	
25,140	39.11%	100	25,14,000	..	
10,000	39.11%	100	10,00,000	..	
..	10.00%	100	72,99,922	..	
..	10.00%	100	1,87,59,872	7,29,465	
..	..	100	82,58,200	..	
..	..	100	75,00,000	..	
..	..	..	(a)82,64,475	1,18,652	Rs 25,000 retired during the year.
..	..	..	3,38,25,000	..	
30,000	31.35%	100	20,00,000	..	
25,000	49.20%	100	25,00,000	..	
25,000	52.36%	100	25,00,000	..	

(a) Includes investment of Rs 1,00,000 from "Fund for Development Schemes."

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

Serial no.	Name of the concern	Year(s) of investment	Details of type
1	2	3	4
55	Doaba Co-operative Sugar Mills, Ltd.	1962—68	Ordinary Shares
56	Industrial Co-operative (Federation and Societies) -26	1961—68	..
57	Co-operative Labour and Construction Societies	1963—68	Shares
		1968-69	Shares
58	Khanna Co-operative Solvent Oil Mills, Ltd.	1967-68	Shares
59	Industrial Co-operative Bank	1967-68	..
		1968-69	..

Total—Co-operative Societies

Grand Total

Note :—Allocation to the successor States, of investment shown in the statement is yet to be made. Necessary details for this are being ascertained from the State Governments.

OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT BANKS AND SOCIETIES, ETC., UPTO THE END OF 1968-69—concl'd.

investment	Face value of each share/ debenture	Amount invested upto end of 1968-69	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.	
35,000 63.59%	100	35,00,000	..	
.. ..	..	5,60,000	..	
.. ..	..	1,50,027	..	
.. ..	..	8,000	..	Investment of Rs. 266 retired during the year.
7,733 42.50%	100	7,73,333	..	
1,000 ..	100	1,00,000	..	
.. ..	..	50,000	..	
.. ..	..	12,13,23,210	(a) 9,93,470	
.. ..	..	(c) 20,01,51,662	(b) 19,91,273	

(a) Corresponding amount booked under "LVIII—Dividends, etc.," under Co-operative Societies, as per statement no. II is Rs. 9,11,273. The difference of Rs. 17,803 is under reconciliation.

(b) The amount shown here is more by Rs. 3,35,703 than that adjusted under the head LVIII—Dividends, etc., from Commercial and other Undertakings". The difference is under reconciliation.

(c) The amount shown here is more by Rs. 89,55,078 than the progressive capital outlay under "95—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 1968-69 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE

(In crores of rupees)

	On 1st April 1968	On 31st March 1969	Increase (+) Decrease (-) in the year ended 31st March 1969
1	2	3	4
CAPITAL EXPENDITURE—			
Commercial Departments—			
Multipurpose river schemes ..	1,51.79	1,56.44	+4.65
Irrigation ..	73.12	76.56	+3.44
Other commercial departments and undertakings ..	5.19	5.53	+0.34
Total—Commercial departments	2,30.10	2,38.53	+8.43
Other Departments—			
Other accounts ..	96.75	91.22	-5.53
Total—Capital expenditure ..	3,26.85	3,29.75	+2.90
Loans and Advances—			
Loans to local funds, private parties, etc. ..	2,43.91	2,66.05	+22.14
Loans to Government servants, etc.	1.29	1.53	+0.24
Total—Loans and advances ..	2,45.20	2,67.58	+22.38
Total—Capital and other expenditure ..	5,72.05	5,97.33	+25.28
<i>Deduct—Contributions from revenue development funds, reserve funds, etc., and Contingency Fund for capital and other expenditure</i>	-7.11	-7.35	-0.24
Net Capital and other expenditure (outside the Revenue Account)	5,64.94	5,89.98	+25.04

STATEMENT NO. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1968-69 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—Concl'd.

(In crores of rupees)			
1	2	3	4
	On 1st April 1968	On 31st March 1969	Increase (+) Decrease (—) in the year ended 31st March 1969
PRINCIPAL SOURCES OF FUNDS—			
Debt—			
Permanent debt—Nominal value	23.14	25.06	+1.92
Floating debt ..	0.90	..	—0.90
Loans from the Central Govern- ment ..	2,13.08	2,20.29	+7.21
Other loans' ..	10.41	11.48	+1.72
	(A)—0.65		
Unfunded debt ..	10.72	13.33	+2.61
Total—Outstanding debt ..	2,57.60	2,70.16	+12.56
Contingency Fund ..	0.99	1.00	+0.01
Sinking funds and reserve funds	33.63	38.69	+5.55
	(A)—0.49		
Net balance under deposits, ad- vances, etc., other than those shown separately ..	15.87	14.46	+4.26
	(A)—5.67		
Remittances ..	—23.98	—23.11	—0.73
	(A)+1.60		
Total—Debt and other obligations	2,79.55	3,01.20	+21.65
<i>Deduct—Cash balance ..</i>	<i>—4.54</i>	<i>—12.28</i>	<i>— 7.74</i>
<i>Deduct—Investments ..</i>	<i>9.31</i>	<i>26.91</i>	<i>17.60</i>
Net provision of funds ..	2,74.78	2,86.57	(b)+11.79

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

(b) The difference of Rs. 13.25 crores between the net provision of funds and net capital and other expenditure during the year is explained as under :—

	Rs. (crores)
1. Revenue Surplus (c.f. page 8) ..	11.06
2. Amount adjusted under the head "Miscellaneous Government Account" ..	1.16
3. Amount adjusted under the head "Inter-State Settlement" ..	1.03
Total ..	13.25

PART II
B—DEBT, DEPOSITS AND REMITTANCE HEADS
AND CONTINGENCY FUND

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

Head of Account	Opening balance
1	2
	Rs.
Part I—Consolidated Fund—	
Revenue Receipts	.. ..
Expenditure on Revenue Account	.. ..
Capital Expenditure outside the Revenue Account	.. ..
O. Public Debt—Debt Raised in India—	
L. Permanent Debt—	
(A) Loans bearing Interest—	
(1) 4% Punjab Loan 1971	.. Cr. 2,18,87,000
(2) 4½% Punjab Loan 1972	.. Cr. 3,13,03,300
(3) 4½% Punjab Loan 1974	.. Cr. 3,64,88,100
(4) 5½% Punjab Loan 1977	.. Cr. 5,10,82,300
(5) 5½% Punjab Loan 1978	.. Cr. 4,01,66,300
(6) 5½% Punjab Loan 1979	.. Cr. 3,00,62,300
(7) 5½% Punjab Loan 1980	.. ..
Total—Permanent Debt	.. Cr. <u>21,09,89,300</u>
(B) Loans not bearing interest—	
(1) 4% Punjab Loan 1968	.. Cr. 2,03,86,200
Total	.. Cr. <u>23,13,75,500</u>
II. Floating Debt—	
Other Floating Loans—	
Ways and Means Advances from the Reserve Bank	.. Cr. 90,00,000
Temporary Loans from Private Banks	.. ..
Total	.. Cr. <u>90,00,000</u>

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

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
1,22,97,69,239	..	..
..	1,11,91,04,363	..
..	2,66,31,071	..
..
..	..	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. 3,00,62,300
3,32,55,900	..	Cr. 3,32,55,900
3,32,55,900	..	Cr. 24,42,45,200
..	1,40,05,797	Cr. 63,80,403
3,32,55,900	1,40,05,797	Cr. 25,06,25,603
27,68,88,000	28,58,88,000	..
16,00,00,000	16,00,00,000	..
43,68,88,000	44,58,88,000	..

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

Head of Account	Opening Balance
1	2
	Rs.
III. Loans from the Central Government—	
Loans ..	Cr. 2,11,78,62,179
Ways and Means Advances for Plan Schemes ..	Cr. 1,29,83,190
Total ..	<u>Cr. 2,13,08,45,369</u>
IV. Other Loans—	
Loans from Autonomous Bodies—	
(i) Loans from the National Agricultural Credit (Long-term Operation) Fund of the Reserve Bank of India ..	Cr. 4,05,39,998
(ii) Loans from the Life Insurance Corporation of India ..	Cr. 4,37,17,319
(iii) Loans from the National Co-operative De- velopment Corporation ..	Cr. (A) 1,32,31,070
(iv) Loans from the Central Warehousing Cor- poration ..	Cr. (A) 1,69,227
Total—Other Loans ..	<u>Cr. (A) 9,76,57,614</u>
Total—O—Public Debt ..	<u>Cr. (A) 2,46,88,78,483</u>

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

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

(a) Loans to Municipal Corporations ..	Dr. 2,32,06,379
(b) Loans to District and other Local Fund Com- mittees ..	Dr. 42,167
(c) Loans to Landholders and other Notabilities ..	Dr. 2,75,983
(d) Advances to Cultivators ..	Dr. 23,47,78,618

(A) Differs from the closing balance adopted in the Finance Accounts 1967-68 owing to *pro-forma* corrections made due to allocation of balances after reorganisation of State. Details are given in appendix I.

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

Receipts	Disbursements	Closing Balance	
3	4	5	
Rs.	Rs.	Rs.	
27,57,20,250	19,06,64,231	Cr.	2,20,29,18,198
..	1,29,83,190		..
27,57,20,250	20,36,47,421	Cr.	2,20,29,18,198
1,21,85,166	11,27,103	Cr.	5,15,98,061
80,00,000	13,83,211	Cr.	5,03,34,108
5,95,849	10,85,712	Cr.	1,27,41,207
..	17,764	Cr.	1,51,463
2,07,81,015	36,13,790	Cr.	11,48,24,839
76,66,45,165	66,71,55,008	Cr.	2,56,83,68,640
5,09,740	29,29,000	Dr.	2,56,25,639*
8,244	..	Dr.	33,923
15,790	..	Dr.	2,60,193*
6,18,63,596	2,37,79,622	Dr.	19,66,94,644

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

Head of Account 1	Opening Balance 2 Rs.
(e) Loans and Advances to Displaced Persons ..	Cr. 2,00,33,263
(f) Miscellaneous Loans and Advances ..	Dr. 15,12,19,608
(g) Loans and Advances under the Community Development Programme ..	Dr. 5,09,63,560
(h) Loans to Statutory Corporations and Boards ..	Dr. 1,99,86,32,444
Total—Loans to Local Funds, Private Parties, etc. ..	Dr. 2,43,90,85,496
(2) Loans to Government Servants, etc.—	
(i) House building advances ..	Dr. (A) 77,89,827
(ii) Advances for purchase of motor conveyances ..	Dr. (A) 19,21,094
(iii) Advances for purchase of other conveyances ..	Dr. (A) 3,54,513
(iv) Passage advances ..	Dr. —1,551
(v) Other advances ..	Dr. 28,39,112
Total. Q—Loans to Government Servants, etc. ..	Dr. (A) 1,29,02,995
Total—Loans and Advances by the State/Union Territory Governments ..	Dr. 2,45,19,88,491
R—Inter-State Settlement—	
Punjab and Haryana ..	..
Centre and Punjab ..	..
Total. Part I—Consolidated Fund ..	..

(A) Differs from the closing balance adopted in the Finance Accounts 1967-68 owing to *pro-forma* corrections made due to allocation of balances after re-organisation of State. Details are given in appendix I.

2,43,90,85,496
338
30898
1,29,02,995

2,45,19,88,491
1,29,02,995
2,43,90,85,496

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

Receipts 3 Rs.	Disbursements 4 Rs.	Closing Balance 5 Rs.
29,72,662	95,240	Cr. 2,29,10,685
57,44,379	7,28,94,741	Dr. 21,83,69,970
36,84,444	20,37,150	Dr. 4,93,16,266
..	19,44,67,422	Dr. 2,19,30,99,866
<u>7,47,98,855</u>	<u>29,62,03,175 (a)</u>	<u>Dr. 2,66,04,89,816</u>
12,42,814	37,88,006	Dr. 1,03,35,019
7,14,669	16,03,044	Dr. 28,09,469
2,17,597	1,50,443	Dr. 2,87,359
366	900	Dr. —1,017
2,60,85,330	2,51,14,356	Dr. 18,68,138
<u>2,82,60,776</u>	<u>3,06,56,749</u>	<u>Dr. 1,52,98,968</u>
10,30,59,631	32,68,59,924	Dr. 2,67,57,88,784
(b)68,90,536	..	..
(b)33,88,186	..	..
<u>2,10,97,52,757</u>	<u>2,13,97,50,366</u>	<u>..</u>

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

Minor Head of Account	Amount Rs.
1. Loans to Municipal Corporations ..	4,29,000
2. Advances to cultivators ..	1,49,99,938
3. Miscellaneous loans and advances ..	9,18,764
4. Loans and advances under community development programme ..	5,90,500
5. Loans to statutory corporations and boards ..	10,67,95,422
Total ..	<u>12,37,33,624</u>

(b) Closed to Government

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

Head of Account	Opening Balance
1	2
	Rs.
Part II—Contingency Fund—	
Contingency Fund	.. Cr. 98,52,660
PART III—Public Account—	
S—Unfunded Debt—	
State Provident Funds—	
(i) General Provident Fund	.. Cr. 8,68,46,266
(ii) Indian Civil Service Provident Fund	.. Cr. 4,39,001
(iii) Indian Civil Service (Non-European Members Provident Fund)	.. Cr. 3,18,964
(iv) All-India Services Provident Fund	.. Cr. 17,23,235
(v) Punjab Contributory Provident Fund	.. Cr. 1,81,21,090
(vi) Workmen's Contributory Provident Fund	.. Cr. —6,326
(vii) Other Miscellaneous Provident Funds	.. Cr. —2,59,293
Total—S. Unfunded Debt	.. Cr. <u>10,71,82,937</u>
T—Deposits and Advances—	
Part I—Deposits bearing interest—	
(A) Reserve Funds—	
(i) Deposits of Depreciation Reserve of Government Commercial Undertakings—	
Depreciation Reserve Fund— <u>Motor Transport</u>	.. Cr. 1,61,02,549
(ii) Depreciation Reserve Fund— <u>Government Presses</u>	.. Cr. 12,16,316
(iii) Reserve Funds—Transport—	
Accident Reserve Fund	.. Cr. 3,75,589
Total—A. Reserve Funds	.. Cr. <u>1,76,94,454</u>

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

Receipts	Disbursements	Closing Balance
3	4	5
Rs.	Rs.	Rs.
1,25,740	..	Cr. 99,78,400
3,16,15,525	67,07,218	Cr. 11,17,54,573
80,876	92,702	Cr. 4,27,175
22,482	1,14,632	Cr. 2,26,814
4,46,286	1,58,385	Cr. 20,11,136
19,66,872	14,51,101	Cr. 1,86,36,861
..	26,639	Cr. —32,965
5,39,973	4,506	Cr. 2,76,174
3,46,72,014	85,55,183	Cr. 13,32,99,768
64,61,797	62,25,051	Cr. 1,63,39,295
1,02,516	..	Cr. 13,18,832
1,24,041	97,186	Cr. 4,02,444
66,88,354	63,22,237	Cr. 1,80,60,571

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

Head of Account 1	Opening Balance 2	Rs.
T—Deposits and Advances—contd.		
Part I—Deposits bearing interest—concl'd.		
(B)—Other Deposit Accounts—		
Other Deposits—		
(i) Bharatpur Endowment Fund	.. Cr.	6,400
(ii) Bharatpur Endowment Fund—Investment	.. Dr.	6,400
(iii) Deposits of Charitable Trusts	.. Cr.	4,99,563
Total—B. Other Deposit Accounts—		
Gross	.. Cr.	5,05,963
Investments	.. Dr.	6,400
Total—Part. I—Deposits bearing Interest—		
Gross	.. Cr.	1,82,00,417
Investments	.. Dr.	6,400
Part II—Deposits not bearing interest—		
(A) Sinking Funds—		
Appropriation for Reduction or Avoidance of Debt—		
Sinking Funds	.. Cr.	22,80,61,973
Sinking Fund Investment Account	.. Dr.	3,81,02,309
(B) Reserve Funds—		
(i) Fund for Development Schemes	.. Cr.	2,58,02,481
(ii) Fund for Development Schemes—Investment	.. Dr.	2,57,83,981
(iii) State Agricultural Credit Relief and Guarantee Fund	.. Cr.	5,55,000
(iv) Foodgrains Reserve Fund	.. Cr.	2,30,39,065
(v) Industrial Loan Fund	.. Cr.	2,72,60,508
(vi) Fund for Village Reconstruction and Harijan Uplift	.. Cr.(A)	66,99,634
(vii) Famine Relief Fund	.. Cr.	22,50,000
Total—B. Reserve Funds—		
Gross	.. Cr(A)	8,56,06,688
Investments	.. Dr.	2,57,83,981
(A) Differs from the closing balance adopted in the Finance Accounts 1967-68 owing to <i>proforma</i> corrections made due to allocation of balances after re-organization of State. Details are given in appendix-I.		

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

Receipts	Disbursements		Closing balance
3 Rs.	4 Rs.		5 Rs.
..	..	Cr.	6,400
..	..	Dr.	6,400
..	..	Cr.	4,99,563
..	..	Cr.	5,05,963
..	..	Dr.	6,400
66,88,354	63,22,237	Cr.	1,85,66,534
..	..	Dr.	6,400
5,39,90,679	1,15,93,169	Cr.	27,04,59,483
13,19,800	17,75,074	Dr.	3,85,57,583
..	..	Cr.	2,58,02,481
..	..	Dr.	2,57,83,981
..	..	Cr.	5,55,000
57,30,700	16,95,275	Cr.	2,70,74,490
1,46,45,845	91,40,200	Cr.	3,27,66,153
9,86,947	..	Cr.	76,86,581
22,50,000	..	Cr.	45,00,000
2,36,13,492	1,08,35,475	Cr.	9,83,84,705
..	..	Dr.	2,57,83,981

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

Head of Account	Opening balance
1	2
	Rs.
T—Deposits and Advances—contd.	
Part II—Deposits not bearing interest—contd.	
(C) Other Deposit Accounts—	
Deposits of Local Funds—	
(i) District Funds ..	Cr. 11,27,803
(ii) Municipal Funds ..	Cr. 10,28,610
(iii) Town and Bazar Funds ..	Cr. 75,210
(iv) Public Works Funds ..	Cr. 26,33,684
(v) State Transport Corporation Fund ..	Cr. 14,85,470
(vi) Village Panchayat Fund ..	Cr. 8,732
(vii) Panchayat Samiti Fund ..	Cr.(A) 2,46,67,215
(viii) Zila Parishad Fund ..	Cr. 62,21,120
(ix) Other Miscellaneous Funds—	
(a) Punjab State Electricity Board Fund ..	Cr. 1,55,67,673
(b) Deposit Account of the Punjab State Electricity Board to meet payments against Yen credits ..	Dr. 29,01,784
(c) Deposits made by the Punjab State Electricity Board on account of Hydel Organisation ..	Dr. 69,130
Total—Other Miscellaneous Funds ..	Cr. 1,25,96,759
Total—Deposits of Local Funds ..	Cr. (A)4,98,44,603

(A) Differs from the closing balance adopted in Finance Accounts for 1967-68 owing to *proforma* corrections made due to allocation of balances after re-organisation of State. Details are given in appendix I.

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

Receipts	Disbursements	Closing Balance
3	4	5
Rs.	Rs.	Rs.
		Cr. 11,27,803*
2,01,351	1,76,623	Cr. 10,53,338*
		Cr. 75,210*
		Cr. 26,33,684
2,35,18,827	2,38,13,159	Cr. 11,91,138
1,92,727	42,759	Cr. 1,58,700*
2,23,04,533	2,54,42,789	Cr. 2,15,28,959*
" 89,29,029	79,27,349	Cr. 72,22,800*
30,368	16,65,873	Cr. 1,39,32,168
		Dr. 29,01,784
5,00,636		Cr. 4,31,506
<hr/> 5,31,004	16,65,873	Cr. 1,14,61,890
<hr/> 5,56,77,471	5,90,68,552	Cr. 4,64,53,522

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

Head of Account 1	Opening balance 2	
		Rs.
T—Deposits and Advances—contd.		
Part II—Deposits not bearing interest—contd.		
(C) Other Deposit Accounts—contd.		
Departmental and Judicial Deposits—		
Civil Deposits—		
(i) Revenue Deposits .. Cr.	2,93,77,803	
(ii) Civil Courts' Deposits .. Cr.	66,02,438	
(iii) Personal Deposits .. Cr.	1,74,76,272	
(iv) Personal Deposits—Investments .. Dr.	51,910	
(v) Public Works Deposits .. Cr.	(A) 6,86,00,872	
(vi) Deposits for purchase etc., abroad—Purchase under credit/loan agreements .. Dr.	1,06,00,943	
(vii) Deposits of Government Companies, Corporations, etc. .. Cr.	97,481	
(viii) Deposits on account of Police Funds—Police Clothing and Equipment Fund .. Cr.	(A) 66,80,692	
(ix) Account of Courts' Deposits transferred from Pakistan .. Cr.	10,60,189	
(x) Deposits for work done for Public bodies or private individuals .. Cr.	(A) 1,09,69,254	
(xi) Deposits of fees received by Government servants for work done for private bodies .. Cr.	5,22,712	
(xii) Agents' Commission Charges recovered by Food Supply Department .. Cr.	2,004	
(xiii) Deposits in connection with Elections .. Cr.	26,565	
(xiv) Deposits of Educational Institutions .. Cr.	(A) 85,84,462	
(xv) Deposits of Rehabilitation Finance Administration .. Cr.	100	
(xvi) Unclaimed deposits in the General Provident Fund .. Cr.	15,545	
(xvii) Transfers from the Deposit Account of the Custodian, Evacuee Property for financing loans to displaced persons .. Cr.	6,03,771	
(xviii) Deposits of 5½ per cent Punjab Loan 1980 ..		
Total—Civil Deposits—		
Gross .. Cr.	(A) 14,00,19,217	
Investments .. Dr.	51,910	

(A) See footnote (A) on page 162.

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

Receipts 3	Disbursements 4	Closing Balance 5
Rs.	Rs.	Rs.
3,48,82,044	3,28,58,694	Cr 3,14,01,153*
2,11,98,178	1,37,02,700	Cr 1,40,97,916*
24,74,48,478	24,87,88,441	Cr 1,61,36,309*
3,82,79,723	2,66,13,909	Dr 51,910
19,24,440	..	Cr 8,02,66,686
..	..	Dr 86,76,503
..	..	Cr 97,481
18,48,774	23,01,486	Cr 62,27,980*
..	37,731	Cr 10,22,458
..	21,830	Cr 1,09,47,424*
..	..	Cr 5,22,712*
..	2,61,68,548	Dr 2,61,66,544
71,500	31,375	Cr 66,690
69,28,280	55,23,289	Cr 99,89,453*
..	..	Cr 100
17,876	..	Cr 33,421
..	..	Cr 6,03,771
2,61,68,548	..	Cr 2,61,68,548
<hr/>		
37,87,67,841	35,60,48,003	Cr 16,27,39,055
..	..	Dr 51,910
<hr/>		

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

Head of Account	Opening Balance	
1	2	
		Rs.
T—Deposits and Advances—contd.		
Part II—Deposits not bearing interest—contd.		
(C) Other Deposit Accounts—contd.		
Other Accounts—		
(i) Subventions from Central Road Fund ..	Cr	3,61,062
(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	4,33,099
(iv) Deposit Account of grants by the Indian Central Sugarcane Committee ..	Cr	31,880
(v) Deposit Account of Grants made by the National Co-operative Development Corporation ..	Cr	1,56,342
(vi) Deposit Account of grants from the Central Government for the development of handloom industries ..	Cr	15,572
(vii) Central Cotton Committee Research Fund ..	Cr	17,415
(viii) Deposit Account of grants made by Central Government for financing Cotton Extension Schemes ..	Cr	1,42,747
(ix) Deposit Account of grants made by the Central Tea Board ..	Cr	41,555
(x) Deposit Account of grants made by the Indian Central Oilseeds Committee ..	Cr	2,88,854
(xi) Deposit Account of grants made by the Indian Central Tobacco Committee ..	Cr	32,566
(xii) Deposit Account of grants from the Ministry of Rehabilitation to Educational Institutions ..	Cr	1,23,332
(xiii) Deposits of the sale-proceeds of World Health Organisation Seals ..	Cr	1,413

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

Receipts	Disbursements	Closing Balance	
3	4	5	
Rs.	Rs.		
9,50,000	9,08,242	Cr	4,02,820
17,415	..	Cr	2,45,102
—75,656	..	Cr	3,57,443
88,500	..	Cr	1,20,380
—97,552	..	Cr	58,790
..	..	Cr	15,572
—17,415
..	..	Cr	1,42,747
..	..	Cr	41,555
..	..	Cr	2,88,854
21,300	..	Cr	53,866
..	..	Cr	1,23,332
— 17,000	..	Cr	(a)—15,587

(a) Minus balance is under investigation.

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

Head of Account	Opening Balance	
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.		
(xiv) Deposit Account of Relief and Rehabilitation Loans to be written off	.. Cr	63,46,564
(xv) 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
(xvi) Deposit Account of grants from the Central Government for the food production drive schemes—Bonus for accelerating production of foodgrains—Investments	.. Dr	1,00,000
(xvii) Deposit Account of grants made by the Indian Central Spices and Cashewnut Committee	.. Cr	9,424
<hr/>		
Total—Other Accounts—		
Gross	.. Cr	2,19,53,520
Investments	.. Dr	1,00,000
<hr/>		
Total—(c)—Other Deposit Accounts—		
Gross	.. Cr	(A) 21,18,17,340
Investments	.. Dr	1,51,910
<hr/>		
Total—Part II—Deposits not bearing interest—		
Gross	.. Cr	(A) 52,54,86,001
Investments	..	6,40,38,200

(A) Please see footnote (A) on Page 162.

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

Receipts	Disbursements	Closing Balance	
3	4	5	
Rs.	Rs.	Rs.	
..	1,85,015	Cr	61,61,549
..	..	Cr	1,37,24,008
..	..	Dr	1,00,000
— 2,144	..	Cr	7,280
<hr/>			
8,67,448	10,93,257	Cr	2,17,27,711
..	..	Dr	1,00,000
<hr/>			
43,53,12,760	41,62,09,812	Cr	23,09,20,288
..	..	Dr	1,51,910
<hr/>			
51,29,16,931	43,86,38,456	Cr	59,97,64,476
13,19,800	17,75,074	Dr	6,44,93,474
			58,92,77,865
			55,362,583

104,26,211
91,30,000
13,55,770

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

Head of Account 1	Opening Balance 2 Rs.
T—Deposits and Advances—contd.	
Part III—Advances not bearing interest—	
(I) Departmental Advances—	
(i) Civil Advances .. Dr	(A)23,24,655
(ii) Special Advances .. Dr	2,91,941
(iii) Forest Advances .. Dr	(A)—11,988
(iv) Revenue Advances .. Dr	10,387
Total—Departmental Advances .. Dr	(A)26,14,995
(2) Permanent Advances .. Dr	(A) 2,94,178
(3) Accounts with Governments of Other Countries— Malaysia .. Dr	1,326
(4) Accounts with the Government of Burma .. Dr	16,995
(5) Accounts with the Reserve Bank .. Dr	201
(6) Accounts with Government of Pakistan .. Dr	56,72,127
Total—Part III—Advances not bearing interest .. Dr	(A)85,99,822
Part IV—Suspense—	
(I) Suspense Accounts—	
(1) Suspense Account .. Dr	3,42,975
(2) Provident Fund Suspense .. Dr	4,127
(3) Pay and Accounts Officers Suspense .. Dr	30,39,432
(4) Cash Settlement Suspense .. Dr	3,44,96,574
(5) Reserve Bank Suspense—Headquarters .. Cr	31,30,041
(6) Central Accounts Office—Reserve Bank Sus- pense .. Dr	2,98,66,340

(A) Differs from the closing balance adopted in the Finance Accounts 1967-68 owing to *pro-forma* corrections made due to allocation of balances after re-organisation of State. Details are given in appendix I.

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

Receipts 3 Rs.	Disbursements 4 Rs.		Closing Balance 5 Rs.
5,18,748	5,40,838	Dr	23,46,745
" 13,592	29,355	Dr	3,07,704
1,00,24,934	1,00,24,871	Dr	(a)—12,051
..	..	Dr	10,387
1,05,57,274	1,05,95,064	Dr	26,52,785
5,910	23,405	Dr	3,11,673*
..	..	Dr	1,326
24,936	68,963	Dr	61,022
202	47	Dr	46
..	28,472	Dr	57,00,599
1,05,88,322	1,07,15,951	Dr	87,27,451
—1,89,721	14,70,605	Dr	20,03,301
195	3,459	Dr	7,391
39,079	—14,47,445	Dr	15,52,908
1,37,50,142	1,44,06,836	Dr	3,51,53,268
1,26,636	—1,93,80,403	Cr	2,26,37,080
29,55,87,422	28,72,36,406	Dr	2,15,15,324

(a) Minus balance is under investigation.

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

Head of Account 1	Opening Balance 2
	Rs.
T—Deposits and Advances—concl'd.	
Part IV—Suspense—concl'd.	
(I) Suspense Accounts—concl'd.	
(7) Payments on behalf of Central Claims Organisation—Interim Relief .. Cr	222
(8) Cash Balance Investment Account .. Dr	2,90,48,625
(9) Recoveries of Service Payments .. Cr	80
(10) Departmental Adjusting Account—Receipts .. Cr	32,41,926
(11) Departmental Adjusting Account—Payments .. Dr	2,12,367
(12) Punjab Government Suspense .. Dr	3,56,80,253
Total—Suspense Accounts .. Dr	12,63,18,424
(II) Cheques and Bills—	
Departmental Cheques .. Dr	11,87,913
Total—Cheques and Bills .. Dr	11,87,913
(III) Departmental and Similar Accounts—	
Civil Departmental Balances .. Dr	(A)33,07,997
Total—Departmental and Similar Accounts .. Dr	(A)33,07,997
Total—Part IV—Suspense .. Dr	(A)13,08,14,334
Part V—Miscellaneous—	
Government Account ..	..
Total—Part V—Miscellaneous ..	..
Total—T—Deposits and Advances .. Cr	(A)34,02,27,662

(A) Differs from the closing balance adopted in the Finance Accounts 1967-68 owing to *pro-forma* corrections made due to allocation of balances after re-organisation of State. Details are given in appendix I.

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

Receipts	Disbursements	Closing Balance	
3	4	5	
Rs.	Rs.	Rs.	
..	1,048	Dr	826
36,98,18,431	54,53,93,390	Dr	20,46,23,584
..	..	Cr	80
37,30,897	..	Cr	69,72,823
..	69,41,170	Dr	71,53,537
..	..	Dr	3,56,80,253
68,28,63,081	83,46,25,066	Dr	27,80,80,409
1,72,635	1,70,263	Dr	11,85,541
1,72,635	1,70,263	Dr	11,85,541
19,13,525	21,33,521	Dr	35,27,993
19,13,525	21,33,521	Dr	35,27,993
68,49,49,241	83,69,28,850	Dr	28,27,93,943
(a) 1,15,61,729	(a) —26,689		..
(a) 1,15,61,729	(a) — 26,689		..
1,21,64,62,648	1,29,43,80,568	Cr	26,23,09,742
(a) 1,15,61,729	(a)— 26,689		..

(a) Closed to Government.

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

Head of Account	Opening Balance
1.	2 Rs.
U—Remittances—	
1. Remittances within India—	
(i) Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant-General—	
Cash Remittances between Treasuries .. Cr	2,91,69,684
Forest Remittances .. Cr	34,88,447
Public Works Remittances—	
I—Remittances into Treasuries .. Dr	(A)5,90,03,419
II—Public Works Cheques .. Cr	(A)4,65,66,423
III—Other Remittances—	
(a) Items adjustable by Civil .. Cr	35,33,149
(b) Items adjustable by Public Works Department Dr	(A)19,59,91,335
Total—Other Remittances—	.. Dr (A)19,24,58,186
Total—Public Works Remittances	.. Dr (A)20,48,95,182
Transfers between Public Works Officers .. Dr	8,39,49,374
Postal Remittances .. Cr	41,40,017
Miscellaneous Remittances—	
Marketing Officer, Amritsar .. Dr	80,244
Total—Cash Remittances and Adjustments, etc.	Dr (A) 25,21,26,652

(A) Please see footnote (A) on Page 162.

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

Receipts	Disbursements	Closing Balance	
3 Rs.	4 Rs.	5 Rs.	
90,30,000	90,10,000	Cr	2,91,89,684*
1,83,23,343	1,85,86,881	Cr	32,24,909
6,04,58,053	5,69,47,301	Dr	5,54,92,667*
19,19,20,153	18,74,09,274	Cr	5,10,77,302*
..	..	Cr	35,33,149
3,32,76,380	2,78,44,059	Dr	19,05,59,014
<hr/>	<hr/>	<hr/>	<hr/>
3,32,76,380	2,78,44,059	Dr	18,70,25,865
<hr/>	<hr/>	<hr/>	<hr/>
28,56,54,586	27,22,00,634	Dr	19,14,41,230
<hr/>	<hr/>	<hr/>	<hr/>
7,15,764	3,67,450	Dr	8,36,01,060
..	..	Cr	41,40,017
..	-79,358	Dr	886
<hr/>	<hr/>	<hr/>	<hr/>
31,37,23,693	30,00,85,607	Dr	23,84,88,566
<hr/>	<hr/>	<hr/>	<hr/>

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

Head of Account 1	Opening balance 2	Rs.
U—Remittances—concl'd.		
1. Remittances within India—concl'd.		
(i) Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant-General—concl'd.		
(ii) Reserve Bank of India Remittances .. Cr		21,21,688
✓ (iii) Adjusting Account between Central and State Governments .. Cr		2,40,13,278
(iv) Adjusting Account with Posts and Telegraphs .. Dr		24,806
(v) Adjusting Account with Railways .. Dr		6,34,213
(vi) Adjusting Account with Defence .. Cr		12,46,533
(vii) Inter-State Suspense Account .. Cr		16,46,240
Total—U—Remittances .. Dr		22,37,57,932
Total—Part III—Public Account
Total—Parts I, II and III
X—Cash Balance—		
Opening Balance
Closing Balance
Grand Total

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

Receipts 3 Rs.	Disbursements 4 Rs.	Closing balance: 5 Rs.	
3,98,669	4,13,809	Cr.	21,06,548
12,97,64,993	15,31,96,147	Cr	5,82,124
1,51,01,351	1,51,25,871	Dr	49,326
5,99,061	4,09,815	Dr	4,44,967
4,81,217	6,75,949	Cr	10,51,801
47,15,967	22,14,034	Cr	41,48,173
46,47,84,951	47,21,21,232	Dr	23,10,94,213
1,72,74,81,342	1,77,50,30,294		..
3,83,73,59,839	3,91,47,80,660		..
—4,54,38,500	..		..
..	—12,28,59,321		..
3,79,19,21,339	3,79,19,21,339		..
Abstract of opening and closing balances—			
	Opening balance 1 Rs.	Closing balance 2 Rs.	
Cash in Treasuries	.. 9,87,003	2,44,454	
Deposits with the Reserve Bank	.. —4,64,25,602	—12,31,03,874	
Deposits with other Banks	.. 99	99	
Total	.. —4,54,38,500	—12,28,59,321	

STATEMENT NO. 17—DETAILED STATEMENT OF DEBT AND OTHER

Description of loan	When raised
1	2
Section O—Public Debt—	
I. Permanent Debt (Open Market Loans)—	
(a) Loans bearing interest—	
(i) 4% Punjab Loan 1971	.. 19th August 1959
← (ii) 4½% Punjab Loan 1972	.. 4th September 1961
(iii) 4½% Punjab Loan 1974	.. 27th August 1962
(iv) 5½% Punjab Loan 1977	.. 3rd August 1965
(v) 5½% Punjab Loan 1978	.. 12th September 1966
(vi) 5½% Punjab Loan 1979	.. 1st September 1967
(vii) 5½% Punjab Loan 1980	.. 2nd September 1968
Total—Loans bearing Interest	..
(b) Loans not bearing interest—	
4% Punjab Loan 1968	.. 3rd September 1956
Total—Loans not bearing interest	..
II. Floating Debt—	
Other Floating Loans—	
(i) Ways and Means Advances and other Advances from the Reserve Bank	.. 1967-69
(ii) Temporary Loans from Private Banks	.. 1968-69
Total—Other Floating Loans	.. ..
III. Loans from the Central Government—	
1. Agricultural Production and Allied Schemes—	
(a) Tubewell Schemes	.. 1953—58
(b) Grow More Food Schemes	.. 1949—69
2. Industrial Development—	
(a) Small Scale Industries	.. 1954—68
3. Community Development, Co-operation and National Extension Service Schemes—	
(a) Community Development Projects and National Extension Service Blocks	.. 1952—69
(b) Financial Assistance to Co-operative Societies	1953—69
4. Miscellaneous Purposes—	
(a) Approved Development Schemes	.. 1954—67

INTEREST BEARING OBLIGATIONS OF GOVERNMENT

Balance on 1st April 1968 3 Rs	Additions during the year 4 Rs.	Discharges during the year 5 Rs.	Balance on 31st March 1969 6 Rs.
2,18,87,000	..	..	2,18,87,000
3,13,03,300	..	..	3,13,03,300
3,64,88,100	..	..	3,64,88,100
5,10,82,300	..	..	5,10,82,300
4,01,66,300	..	..	4,01,66,300
3,00,62,300	..	..	3,00,62,300
..	3,32,55,900	..	3,32,55,900
21,09,89,300	3,32,55,900	..	24,42,45,200
2,03,86,200	..	1,40,05,797	63,80,403
2,03,86,200	..	1,40,05,797	63,80,403
90,00,000	27,68,88,000	28,58,88,000	..
..	16,00,00,000	16,00,00,000	..
90,00,000	43,68,88,000	44,58,88,000	..
96,80,373	..	14,53,593	82,26,780
10,30,80,055	6,50,73,000	2,35,68,629	14,45,84,426
2,53,13,131	13,77,000	30,84,475	2,36,05,656
2,04,90,544	2,00,500	24,67,725	1,82,23,319
36,50,544	8,13,000	4,77,828	39,85,716
2,60,13,461	..	44,12,390	2,16,01,071

STATEMENT NO. 17—DETAILED STATEMENT OF DEBT AND OTHER

Description of loan 1	When raised 2
Section O—Public Debt—contd.	
III. Loans from the Central Government—concl'd.	
5. Major Irrigation and Multipurpose River Projects—	
(a) Bhakra-Nangal Project ..	1949—67
(b) Harike Project ..	1949—59
(c) Financing of Electricity Schemes ..	1955—69
(d) Beas Project ..	1960—69
(e) Flood Control Schemes ..	1955—69
(f) Expenditure on permanent improvement in scarcity affected areas ..	1956—57
(g) Bhakra Right Bank Power Project ..	1962—69
6. Housing Schemes—	
(a) Low Income Group Housing Scheme ..	1954—64
(b) Subsidised Industrial Housing Scheme ..	1953—68
(c) Other Housing Schemes ..	1958—69
7. Rehabilitation of Displaced Persons—	
(a) Rehabilitation Loans—	
(i) For Displaced persons from West Pakistan ..	1948—62
(ii) For the Indian repatriates from Burma ..	1965—69
(iii) For the persons uprooted as a result of hostilities between India and Pakistan ..	1965—69
8. Water Supply and Drainage Scheme—	
(a) National Water Supply and Sanitation Scheme ..	1954—69
9. Ways and Means Advances for Plan Schemes ..	
1966—67	
10. Sharing of Small Savings Collections—	
(a) Small Saving Collections Schemes ..	1954—69
11. Loans under Interest-free Prize Bonds Schemes ..	
1960—65	
12. Other Loans—	
(a) Loans under T.C.A. Programme ..	1953—65
(b) Miscellaneous Loans ..	1955—69
Total—Loans from the Central Government ..	..

INTEREST BEARING OBLIGATIONS OF GOVERNMENT—contd.

Balance on 1st April 1968	Additions during the year	Discharges during the year	Balance on 31st March 1969
3	4	5	6
Rs.	Rs.	Rs.	Rs.
71,88,14,020	..	11,70,82,830	60,17,31,190
84,78,180	43,59,000	55,03,380	73,33,800
9,78,42,827	26,00,000	5,68,839	9,98,73,988
43,41,69,516	9,10,94,000	..	52,52,63,516
12,33,98,843	11,00,000	23,84,937	12,21,13,906
1,63,136	..	6,495	1,56,641
17,59,51,390	2,32,03,982	3,23,328	19,88,32,044
2,78,81,368	..	9,38,523	2,69,42,845
35,90,873	..	1,50,915	34,39,958
40,11,655	4,47,768	2,71,144	41,88,279
3,04,754	..	69,683	2,35,071
1,39,930	8,30,000	13,700	9,56,230
56,67,539	8,37,000	1,00,332	64,04,207
84,99,376	1,65,000	91,116	85,73,260
1,29,83,190	..	1,29,83,190	..
26,41,94,040	8,23,00,000	2,48,89,160	32,16,04,880
7,64,028	..	5,62,733	2,01,295
66,59,410	..	9,93,918	56,65,492
4,91,03,186	13,20,000	12,48,558	4,91,74,628
2,13,08,45,369	27,57,20,250	20,36,47,421	2,20,29,18,198

STATEMENT NO. 17—DETAILED STATEMENT OF DEBT AND OTHER

Description of loan	When raised
1	2
Section O—Public Debt—concl'd.	
(IV) Other Loans—	
Loans from Autonomous Bodies—	
(i) Loans from the National Agricultural Credit (Long Term Operation) Fund of the Reserve Bank of India	1957—69
(ii) Loans from the National Co-operative Development Corporation	1956—69
(iii) Loans from the Central Warehousing Board	1956—66
(iv) Loans from the Life Insurance Corporation of India	1959—69
Total—Other Loans	..
Total—Public Debt	..
Section S—Unfunded Debt—	
State Provident Funds—	
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	.. ..
Grand Total	.. ..

INTEREST BEARING OBLIGATIONS OF GOVERNMENT—concl'd.

Balance on 1st April 1968	Additions during the year	Discharges during the year	Balance on 31st March 1969
3	4	5	6
Rs.	Rs.	Rs.	Rs.
4,05,39,998	1,21,85,166	11,27,103	5,15,98,061
(A)1,32,31,070	5,95,849	10,85,712	1,27,41,207
(A)1,69,227	..	17,764	1,51,463
4,37,17,319	80,00,000	13,83,211	5,03,34,108
(A)9,76,57,614	2,07,81,015	36,13,790	11,48,24,839
(A)2,46,88,78,483	76,66,45,165	66,71,55,008	2,56,83,68,640
8,68,46,266	3,16,15,525	67,07,218	11,17,54,573
4,39,001	80,876	92,702	4,27,175
3,18,964	22,482	1,14,632	2,26,814
17,23,235	4,46,286	1,58,385	20,11,136
1,81,21,090	19,66,872	14,51,101	1,86,36,861
—6,326	..	26,639	(a)—32,965
—2,59,293	5,39,973	4,506	2,76,174
10,71,82,937	3,46,72,014	85,55,183	13,32,99,768
(A)2,57,60,61,420	80,13,17,179	67,57,10,191	2,70,16,68,408

(A) Differs from the closing balance in the Finance Accounts 1967-68 owing to *proforma* corrections made due to allocation of balances after re-organisation of State. Details are given in appendix I.

(a) Minus balance is under investigation.

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Major and minor head of account	Balance on 1st April. 1968
	2
	Rs.
Q.—Loans and Advances by the State/Union Territory Govern- ments—	
1. Loans to Local Funds, Private Parties, etc.—	
(a) Loans to Municipal Corporations—	
(i) Loans under National Water Supply and Sanitation Scheme ..	1,85,00,811
(ii) Other Loans ..	47,05,568
Total—Loans to Municipal Corporations ..	2,32,06,379
(b) Loans to District and other Local Fund Committees	42,167
(c) Loans to Landholders and other Notabilities ..	2,75,983
(d) Advances to Cultivators—	
1. Loans under the Land Improvement Act, XIX of 1883—	
(i) Loans for resettlement of ejected tenants ..	6,31,770
(ii) Advances for the sinking of percolation wells ..	1,10,08,962
(iii) Loans for the purchase of pumping sets ..	2,96,07,810
(iv) Advances for sinking of tube-wells ..	3,65,66,065
(v) Loans for irrigation facilities under Package Programme ..	1,14,76,534
(vi) Advances for Soil Conservation Works ..	88,36,478
(vii) Other Loans with balance not exceeding Rs 5 lakhs in each case ..	8,07,302
2. Loans under the Agriculturists' Loans Act, XII of 1884—	
(i) Ordinary Loans ..	2,86,64,862

AND ADVANCES MADE BY GOVERNMENT

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1969	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	1,85,00,811	3,14,578	✓1,81,86,233	6,22,608
29,29,000	76,34,568	1,95,162	74,39,406	3,64,237
29,29,000	2,61,35,379	5,09,740	2,56,25,639	9,86,845
..	42,167	8,244	33,923	211
..	2,75,983	15,790	2,60,193	..
..	6,31,770	621	6,31,149	..
10,09,700	1,20,18,662	8,23,741	1,11,94,921	5,46,129
57,57,000	3,53,64,810	17,12,572	3,36,52,238	6,70,483
86,15,400	4,51,81,465	21,16,811	4,30,64,654	13,66,482
..	1,14,76,534	..	1,14,76,534	4,05,532
20,21,800	1,08,58,278	1,03,838	1,07,54,440	2,11,345
54,200	8,61,502	2,82,907	5,78,595	3,329
15,50,376	3,02,15,238	1,15,80,850	1,86,34,388	11,97,973

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Major and minor head of account	Balance on 1st April 1968
1	2
	Rs.
Q.—Loans and Advances by State/Union Territory Governments—contd.	
1. Loans to Local Funds, Private Parties, etc.—contd.	
(d) Advances to Cultivators—concl'd	
2. Loans under the Agriculturists' Loans Act XII of 1884—concl'd.	
(ii) Loans for the development of horticulture ..	—15,87,629
(iii) Loans for the purchase of tractors ..	80,41,688
(iv) Loans for the purchase of tractors and heavy agricultural implements under Intensive Agricultural Development Programme ..	39,99,581
(v) Loans for the purchase of nitrogenous fertilisers ..	5,99,13,404
(vi) Loans for phosphatic fertilisers ..	5,29,032
(vii) Loans for aerial spraying of cotton ..	..
3. Loans under the Co-operative Credit Societies Act, 1912 ..	2,24,61,150
4. Taccavi Loans—erstwhile P.E.P.S.U. ..	22,84,334
5. Agricultural Loans in respect of Intensive Cultivation Scheme (erstwhile P.E.P.S.U.) ..	1,07,22,528
6. Other loans with balance not exceeding Rs 5 lakhs in each case ..	8,14,747
Total—Advances to Cultivators ..	23,47,78,618
(e) Loans and Advances to Displaced Persons—	
Rural Loans—	
(i) Loans for the purchase of bullocks ..	—18,14,908
(ii) Loans for the purchase of seeds ..	—50,01,293
(iii) Loans for repair of houses in rural areas ..	—44,71,840
(iv) Loans for purchase of fodder ..	—15,23,945
(v) Loans for repair of evacuee houses in flood affected areas ..	8,23,274

AND ADVANCES MADE BY GOVERNMENT—contd

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1969	Interest received and credited to Revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
71,300	—15,16,329	7,18,795	(a)—22,35,124	5,17,231
13,88,206	94,29,894	14,87,874	79,42,020	4,53,647
..	39,99,581	..	39,99,581	..
..	5,99,13,404	82,97,871	5,16,15,533	18,98,891
203	5,29,235	7,72,677	(a)—2,43,442	2,97,736
5,62,806	5,62,806	..	5,62,806	..
26,57,495	2,51,18,645	9,21,521	2,41,97,124	17,92,856
..	22,84,334	..	22,84,334	..
..	1,07,22,528	15,029	1,07,07,499	..
91,136	9,05,883	3,30,28,489	(a)—3,21,22,606	14,68,862
2,37,79,622	25,85,58,240	6,18,63,596	19,66,94,644	1,08,30,496
240	—18,14,668	2,35,976	(a)—20,50,644	54,834
..	—50,01,293	6,27,026	(a)—56,28,319	3,11,892
..	—44,71,840	10,15,392	(a)—54,87,232	5,945
..	—15,23,945	4,40,903	—19,64,848	12,658
..	8,23,274	16,660	8,06,614	10,069

(a) Minus balance is under investigation.

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Major and minor head of account	Balance on 1st April 1968
1	2
	Rs.
Q. Loans and Advances by the State/Union Territory Governments—contd.	
1. Loans to Local Funds, Private Parties, etc.—contd.	
(e) Loans and Advances to Displaced Persons—concl'd.	
<i>Rural Loans—concl'd.</i>	
(vi) Loans for sinking and boring of wells in rural areas ..	—8,74,159
(vii) Loans for purchase of tractors ..	—36,16,419
(viii) Loans for purchase of Persian Wheels and power driven pumps ..	5,94,278
(ix) Loans to rural displaced persons erstwhile P.E.P.S.U. ..	10,51,986
(x) Other loans with balance not exceeding Rs 5 lakhs in each case ..	—4,01,022
Total—Rural Loans ..	<u>—1,52,34,048</u>
<i>Urban Loans</i>	
(i) Loans for the purchase of food ..	— 48,90,330
(ii) Loans for building houses ..	—44,87,850
(iii) Loans for industrial rehabilitation ..	—21,84,527
(iv) Loans to village shopkeepers and rural artisans ..	9,75,704
(v) Loans to Bahawalpuri displaced persons ..	11,77,495
(vi) Loans to uprooted persons from war affected areas ..	60,25,317
(vii) Loans for urban displaced persons (erstwhile P.E.P.S.U.) ..	—17,87,857
(viii) Other loans with balance not exceeding Rs 5 lakhs in each case ..	3,72,833
Total—Urban Loans ..	<u>—47,99,215</u>
Total—Loans and Advances to Displaced persons ..	<u>—2,00,33,263</u>

AND ADVANCES MADE BY GOVERNMENT—contd.

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1969	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	—8,74,159	97,895	(a)—9,72,054	17,783
..	—36,16,419	47,889	(a)—36,64,308	24,064
..	5,94,278	96,602	4,97,676	20,224
..	10,51,986	94,590	9,57,396	29,613
..	— 4,01,022	81,816	—4,82,838	53,984
240	—1,52,33,808	27,54,749	(a)—1,79,88,557	5,41,066
..	— 48,90,330	726	(a)—48,91,056	..
..	—44,87,850	32,220	(a)—45,20,070	..
..	— 21,84,527	9,263	(a)—21,93,790	20,669
..	9,75,704	10,456	9,65,248	..
..	11,77,495	89,092	10,88,403	..
95,000	61,20,317	..	61,20,317	..
..	—17,87,857	53,103	(a)—18,40,960	21,024
..	3,72,833	23,053	3,49,780	22,952
95,000	—47,04,215	2,17,913	(a)—49,22,128	64,645
95,240	—1,99,38,023	29,72,662	(a)—2,29,10,685	6,05,711

(a) Minus balance is under investigation.

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Major and minor head of account	Balance on 1st April 1968
1	2
	Rs.
Q. Loans and Advances by the State/Union Territory Governments—contd.	
1. Loans to Local Funds, Private Parties, etc.—contd.	
(f) Miscellaneous Loans and Advances—	
(i) Loans for repair of houses in urban areas ..	—12,50,642
(ii) Loans under the Punjab State Aid to Industries Act 1935 ..	94,62,388
(iii) Loans under the Low Income Group Housing Scheme ..	5,20,77,666
(iv) Loans under the Middle Income Group Housing Scheme ..	1,09,43,797
(v) Loans to Private Educational Institutions for construction of Hostels ..	6,99,007
(vi) Loans to Improvement Trusts ..	8,44,875
(vii) Loans to approved beneficiaries under the Land Purchase Scheme ..	7,62,500
(viii) Loans to flood stricken people ..	13,26,397
(ix) Loans for building houses at Chandigarh ..	4,16,17,433
(x) Loans to deserving persons of Scheduled Castes, Scheduled Tribes and Backward Classes ..	42,79,347
(xi) Loans under the Village Housing Project Scheme ..	22,89,674
(xii) Loans under the Slum Clearance Scheme ..	25,55,227
(xiii) Loans to Co-operative Sugar Mills ..	—19,25,997
(xiv) Loans to poverty stricken students of Engineering College, Chandigarh and Engineering School, Nilokheri ..	99,51,630
(xv) Loans to village panchayats for revenue earning schemes ..	39,86,384
(xvi) Loans to poor students of Educational Institutions ..	—68,56,201
(xvii) Loans for land acquisition and development scheme ..	42,15,783
(xviii) Loans to Punjab State Co-operative supply and Marketing Federation for the purchase of food-grains ..	1,00,00,000
(xix) Loans to Punjab State Co-operative Supply and Marketing Federation for purchase and stock of fertilizers ..	..

AND ADVANCES MADE BY GOVERNMENT—contd.

Advanced during the Year	Total	Repaid during the year	Balance on 31st March 1969	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
1,22,000	—11,28,642	3,80,390	(a)—15,09,032	3,99,357
7,22,498	1,01,84,886	(b)—8,177	1,01,93,063	9,35,471
45,20,300	5,65,97,966	20,85,527	5,45,12,439	33,38,596
12,67,300	1,22,11,097	3,99,279	1,18,11,818	5,63,202
..	6,99,007	48,046	6,50,961	..
..	8,44,875	2,28,426	6,16,449	46,462
..	7,62,500	..	7,62,500	..
..	13,26,397	..	13,26,397	..
..	4,16,17,433	171	4,16,17,262	..
2,25,000 ✓	45,04,347	71,822	44,32,525 ✓	..
1,00,000	23,89,674	2,27,346	21,62,328	63,432
43,545	25,98,772	44,406	25,54,366	77,945
..	—19,25,997	..	(a)—19,25,997	..
10,92,238	1,10,43,868	1,00,117	1,09,43,751	..
3,70,000	43,56,384	2,59,179	40,97,205	1,973
7,20,860	—61,35,341	(b)—93,76,283	32,40,942	..
23,00,000	65,15,783	2,24,512	62,91,271	..
2,00,00,000	3,00,00,000	1,00,00,000	2,00,00,000	..
4,06,16,000	4,06,16,000	..	4,06,16,000	..

(a) Minus balance is under investigation.

(b) Rectification of misclassification of previous years.

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Major and minor head of account	Balance on 1st April 1968
1	2
	Rs
Q. Loans and advances by the State/Union Territory Governments —contd.	
1. Loans to Local Funds, Private Parties, etc.— conold.	
(f) Miscellaneous Loans and Advances—conold.	
(xx) Special advances (wheat loan) ..	9,33,700
(xxi) Loans to grape growers for grape orchards..	11,14,089
(xxii) Loans to displaced goldsmiths ..	21,42,630
(xxiii) Loans to displaced persons from Burma ..	3,90,478
(xxiv) Other loans with balances not exceeding Rs. 5 lakhs in each case ..	(B)16,59,443
Total—Miscellaneous Loans and Advances ..	15,12,19,608
(g) Loans and Advances under the Community Development Programme—	
(i) Loans under the Community Development Programme	1,97,26,507
(ii) Loans under National Extension Service Scheme ..	2,89,38,407
(iii) Loans under Pilot Project Scheme ..	12,52,267
(iv) Loans to Panchayat Samities and Zila Parishads	8,91,937
(v) Other loans with balances not exceeding Rs 5 lakhs in each case ..	1,54,442
Total—Loans and Advances under Community Development Programme ..	5,09,63,560
(h) Advances to corporations and boards ..	
Loans to Punjab State Electricity Board ..	1,99,86,32,444
Total—Loans to Local Funds, Private Parties, etc.	2,43,90,85,496

(B) Differs from the closing balance shown in Finance Accounts 1967-68 owing to distinct exhibition of two schemes at item nos. (xx) and (xxii).

AND ADVANCES MADE BY GOVERNMENT—contd.

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1969	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	9,33,700	..	9,33,700	..
2,82,000	13,96,089	25,132	13,70,957	..
..	21,42,630	80,392	20,62,238	47,208
2,99,700	6,90,178	20,447	6,69,731	27,745
2,13,300	18,72,743	9,33,647	9,39,096	9,58,188
7,28,94,741	22,41,14,349	57,44,379	21,83,69,970	64,59,579
..	1,97,26,507	2,28,892	1,94,97,615	94,132
18,02,150	3,07,40,557	34,45,256	2,72,95,301	13,49,922
..	12,52,267	..	12,52,267	..
..	8,91,937	10,296	8,81,641	..
2,35,000	3,89,442	..	3,89,442	..
20,37,150	5,30,00,710	36,84,444	4,93,16,266	14,44,054
19,44,67,422	2,19,30,99,866	..	2,19,30,99,866	3,90,00,110
29,62,03,175	2,73,52,88,671	7,47,98,855	2,66,04,89,816	5,93,27,006

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Major and minor head of account	Balance on 1st April 1968
1	2
Q-Loans and advances by the State/Union Territory Governments—concl'd.	Rs
2. Loans to Government Servants, etc.—	
(i) House building advances ..	(A) 77,89,827
(ii) Advances for purchase of motor conveyances ..	(A) 19,21,094
(iii) Advances for purchase of other conveyances ..	(A) 3,54,513
(iv) Passage advances ..	—1,551
(v) Other advances ..	28,39,112
Total—Loans to Government Servants, etc. ..	1,29,02,995
Total—Q—Loans and Advances by the State/ Union Territory Governments ..	(A) 2,45,19,88,491

(A) Differs from the closing balance shown in Finance Accounts 1967-68 owing to *proforma* corrections made due to allocation of balances after re-organisation of State. Details are given in appendix I.

AND ADVANCES/BY GOVERNMENT—conold.

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1969	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
37,88,006	1,15,77,833	12,42,814	1,03,35,019	41,731
16,03,044	35,24,138	7,14,669	28,09,469	29,807
1,50,443	5,04,956	2,17,597	2,87,359	4,138
900	—651	366	(a)—1,017	1,497
2,51,14,356	2,79,53,468	2,60,85,330	18,68,138	..
3,06,56,749	4,35,59,744	2,82,60,776	1,52,98,968	77,173
32,68,59,924	2,77,88,48,415	10,30,59,631	2,67,57,88,784	5,94,04,179

(a) Minus balance is under investigation..

STATEMENT NO. 19—STATEMENT SHOWING

Name of Reserve Fund or Deposit Account 1	Balance on	
	Cash	2
		Rs.
Deposits bearing Interest—		
Reserve Funds—		
1. Deposits of Depreciation Reserve of Government Commercial Undertakings— Depreciation Reserve Fund—Motor Transport ..	1,61,02,549	
2. Depreciation Reserve Fund—Government Presses ..	12,16,316	
3. Reserve Funds—Transport (Accident Reserve Fund)	3,75,589	
Other Deposits—		
4. Bharatpur Endowment Fund ..	..	..
5. Deposits of Charitable Trusts ..	4,99,563	
Deposits not bearing Interest—		
- Sinking Funds—		
6. Sinking Funds (a) ..	18,99,59,664	
Reserve Funds—		
7. Fund for Development Schemes ..	18,500	
8. State Agricultural Credit Relief and Guarantee Fund	5,55,00	
9. Foodgrains Reserve Fund ..	2,30,39,065	
10. Industrial Loan Fund ..	2,72,60,508	
11. Fund for Village Reconstruction and Harijan Uplift (A)	66,99,634	
12. Famine Relief Fund ..	22,50,000	
Civil Deposits—Personal Deposits—		
13. Civil List Reserve Fund ..	19,719	
Other Accounts—		
14. Subventions from Central Road Fund ..	3,61,062	
15. Deposit Account of grants made by the Indian Council of Agricultural Research ..	4,33,099	
16. Deposit Account of grants made by the Indian Central Sugarcane Committee ..	31,880	

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

(A) Differs from the closing balance adopted in Finance Accounts 1967-68 owing to *proforma* corrections made due to allocation of balances after reorganisation of State. Details are given in appendix I.

THE DETAILS OF EARMARKED BALANCES

1st April, 1968		Balance on 31st March 1969		
Investment 3 Rs.	Total 4 Rs.	Cash 5 Rs.	Investment 6 Rs.	Total 7 Rs.
..	1,61,02,549	1,63,39,295	..	1,63,39,295
..	12,16,316	13,18,832	..	13,18,832
..	3,75,589	4,02,444	..	4,02,444
6,400	6,400	..	6,400	6,400
..	4,99,563	4,99,563	..	4,99,563
3,81,02,309	22,80,61,973	20,87,15,562	6,17,43,921	27,04,59,483
2,57,83,981	2,58,02,481	18,500	2,57,83,981	2,58,02,481
..	5,55,000	5,55,000	..	5,55,000
..	2,30,39,065	2,70,74,490	..	2,70,74,490
..	2,72,60,508	3,27,66,153	..	3,27,66,153
..	66,99,634	76,86,581	..	76,86,581
..	22,50,000	45,00,000	..	45,00,000
51,910	71,629	19,719	51,910	71,629
..	3,61,062	4,02,820	..	4,02,820
..	4,33,099	3,57,443	..	3,57,443
..	31,880	1,20,380	..	1,20,380

STATEMENT NO. 19—STATEMENT SHOWING

Name of Reserve Fund or Deposit Account	Balance on
	Cash
1	2
	Rs.
Other Accounts—concl'd.	
17. Deposit Account of grants from the Central Government for the Development of Handloom Industries ..	15,572
18. Central Cotton Committee Research Fund ..	17,415
19. Deposit Account of grants made by the Indian Central Tobacco Committee ..	32,566
20. Deposit Account of grants made by the Indian Central Cotton Committee ..	2,27,687
21. Deposit Account of grants made by the Indian Central Oilseeds Committee ..	2,88,854
22. Deposit Account of grants from the Ministry of Rehabilitation to Educational Institutions ..	1,23,332
23. Deposit of Sale-proceeds of World Health Organisation Seals ..	1,413
24. Deposit Account of the grant made by the Central Government for financing Cotton Extension Schemes ..	1,42,747
25. Deposit Account of Relief and Rehabilitation loans to be written off ..	63,46,564
26. Deposit Account of grants from the Central Government for the food production drive schemes—Bonus for accelerating production of foodgrains ..	1,36,24,008
27. Deposit Account of grants made by the National Co-operative Development Corporation ..	1,56,342
28. Deposit Account of grants made by the Indian Central Tea Board ..	41,555
29. Deposit Account of grants made by the Indian Spices and Cashewnuts Committee ..	9,424
Total ..	(A) 28,98,49,627

(A) See footnote (A) on Page 198.

THE DETAILS OF EARMARKED BALANCES—concl'd.

1st April 1968		Balance on 31st March 1969		
Investment	Total	Cash	Investment	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	15,572	15,572	..	15,572
..	17,415	..	..	..
..	32,566	53,866	..	53,866
..	2,27,687	2,45,102	..	2,45,102
..	2,88,854	2,88,854	..	2,88,854
..	1,23,332	1,23,332	..	1,23,332
..	1,413	—15,587	..	—15,587
..	1,42,747	1,42,747	..	1,42,747
..	63,46,564	61,61,549	..	61,61,549
1,00,000	1,37,24,008	1,36,24,008	[1,00,000	1,37,24,008
..	1,56,342	58,790	..	58,790
..	41,555	[41,555	..	41,555
..	9,424	7,280	..	7,280
6,40,44,600	35,38,94,227	32,15,23,850	8,76,86,212	40,92,10,062

ANNEXURE TO

Description of loan	Balance on	Amount
	1st April 1968	appropriated from revenue
1	2	3
	Rs.	Rs.
(1) SINKING FUNDS FOR		
4% Punjab Loans 1968	99,05,935	
4% Punjab Loan 1971	86,96,142	1,20,000
4½% Punjab Loan 1972	84,65,537	14,10,920
4½% Punjab Loan 1974	75,37,846	15,07,570
5½% Punjab Loan 1977	52,49,938	21,08,510
5½% Punjab Loan 1978	20,65,835	10,32,920
5½% Punjab Loan 1979	12,50,000	25,00,000
5½% Punjab Loan 1980	..	13,75,000
Loans received out of consolidated open market borrowings of the Government of India	67,84,240	15,07,610
Loans from the Central Government for Bhakra-Nangal Project	17,08,93,079	4,00,00,000
Total	22,08,48,552	5,15,62,530

(2) SINKING FUNDS FOR

4% Punjab Loan 1968	16,67,718	
4% Punjab Loan 1971	14,64,986	1,62,780
4½% Punjab Loan 1972	13,96,816	2,32,800
4½% Punjab Loan 1974	13,56,805	2,71,360
5½% Punjab Loan 1977	9,45,000	3,79,540
5½% Punjab Loan 1978	1,07,096	53,550
5½% Punjab Loan 1979	2,75,000	4,50,000
5½% Punjab Loan 1980	..	2,47,500
Total	72,13,421	17,97,530
Grand Total	22,80,61,973	5,33,60,060

(3) SINKING FUND

Description of loan	Balance on	Purchase
	1st April 1968	of securities
1	2	3
	Rs.	Rs.
4% Punjab Loan 1968	38,84,150	17,75,074
4% Punjab Loan 1971	52,71,071	..
Loans from the Central Government for Bhakra-Nangal Project	2,89,47,088	..
Total	3,81,02,309	17,75,074

STATEMENT NO. 19

Interest on investments	Total	Amount transferred to Government account on maturity of loans during the year	Advance interest paid on purchase of securities	Balance on 31st March 1969
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
AMORTISATION OF LOANS				
79,820	99,05,935	99,05,935	..	..
..	88,95,962	..	..	88,95,962
..	98,76,457	..	..	98,76,457
..	90,45,416	..	..	90,45,416
..	73,58,448	..	..	73,58,448
..	30,98,755	..	..	30,98,755
..	37,50,000	..	..	37,50,000
..	13,75,000	..	..	13,75,000
..	82,91,850	..	..	82,91,850
5,31,283	21,14,24,362	..	..	21,14,24,362
6,11,103	27,30,22,185	99,05,935	..	26,31,16,250

DEPRECIATION OF LOANS

19,516	16,87,234	16,87,234	..	..
..	16,27,766	..	..	16,27,766
..	16,29,616	..	..	16,29,616
..	16,28,165	..	..	16,28,165
..	13,24,540	..	..	13,24,540
..	1,60,646	..	..	1,60,646
..	7,25,000	..	..	7,25,000
..	2,47,500	..	..	2,47,500
19,516	90,30,467	16,87,234	..	73,43,233
6,30,619	28,20,52,652	1,15,93,169	..	27,04,59,483

INVESTMENT ACCOUNT—AMORTISATION

Total	Sale of securities	Balance on 31st March 1969	Remarks	
			Face value	Market value
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
56,59,224	13,19,800	43,39,424	43,86,300	} awaited from Reserve Bank of India and the State Government
52,71,071	..	52,71,071	52,92,600	
2,89,47,088	..	2,89,47,088	2,96,84,500	
3,98,77,383	13,19,800	3,85,57,583		

Details of allocation of balances on 31st October 1966 under the Debt,

Detailed head of account

O. Public Debt—Debt raised in India	
IV—Other Loans—Loans from Autonomous Bodies, etc.	
(i) Loans from the National Co-operative Development Corporation	..
(ii) Loans from the Central Warehousing Corporation	..
Total—Public Debt	..
Q. Loans and Advances by the State/Union Territory Governments—	
Loans to Government Servants, etc.—	
(i) House building advances	..
(ii) Advances for purchase of motor conveyances	..
(iii) Advances for purchase of other conveyances	..
Total—Loans to Government Servants	..
Total—Loans and Advances by the State/Union Territory Governments	
T—Deposits and Advances—	
Part II—Deposits not bearing interest—B—Reserve Funds—	
Fund for Village Reconstruction and Harijan Uplift	..
Total—Reserve Funds	..
C—Other Deposit Accounts	
(a) Deposits of Local Funds—	
(i) Panchayat Samiti Fund	..
(b) Departmental and Judicial Deposits	
(i) Public Works Deposits	..
(ii) Deposits on account of Police Funds—Police Clothing and Equipment Fund	..
(iii) Deposits for work done for public bodies or private individuals	..
(iv) Deposits of Educational institutions	..
Total—Other Deposit Accounts	..
Total—Part II—Deposits not bearing interest	..

I

Deposit and Remittance heads, allocated to successor States during 1968-69

	Amount allocated to			Total amount allocated
	Haryana	Union		
		for Himachal Pradesh	for Chandigarh	
Rs.	Rs.	Rs.	Rs.	
Cr.	51,60,418	7,40,041	4,45,867	Cr. 63,46,326
Cr.	1,15,366	56,728	.	Cr. 1,72,094
Cr.	52,75,784	7,96,769	4,45,867	Cr. 65,18,420
Cr.	1,801	..	..	Cr. 1,801
Dr.	13,726	..	..	Dr. 13,726
Dr.	3,386	..	..	Dr. 3,386
Dr.	15,311	..	..	Dr. 15,311
Dr.	15,311	..	..	Dr. 15,311
Cr.	40,55,821	7,80,133	64,016	Cr. 48,99,970
Cr.	40,55,821	7,80,133	64,016	Cr. 48,99,970
Cr.	..	47,93,490	64,308	Cr. 48,57,798
Cr.	2,74,44,058	97,50,218	63,41,946	Cr. 4,35,36,222
Cr.	10,38,860	3,26,900	..	Cr. 13,65,760
Cr.	3,000	..	..	Cr. 3,000
Cr.	54,56,875	7,09,767	11,72,007	Cr. 73,38,649
Cr.	3,39,42,793	1,55,80,375	75,78,261	Cr. 5,71,01,429
Cr.	3,79,98,614	1,63,60,508	76,42,277	Cr. 6,20,01,399

Details of allocation of balances on 31st October 1966, under the Debt,

Detailed head of account

T—Deposits and Advances—

Part III—Advances not bearing interest

(1) Departmental Advances—

(i) Civil Advances

(a) Objection Book Advances

(ii) Forest Advances

Total-Departmental Advances

(2) Permanent Advances

Total-Part III—Advances not bearing interest

T—Deposits and Advances—

Part IV—Suspense

(II) Departmental and Similar Accounts—

Civil Departmental Balances—

Public Works Cash Balances

Total-Part IV—Suspense

Total-T—Deposits and Advances

U—Remittances—I.—Remittances within India—

Cash Remittances and Adjustments between Officers rendering Account to the same Accountant-General—

Public Works Remittances—

(I) Remittances into treasuries

(II) Public Works Cheques

(III) Other Remittances—

(b) Items adjustable by Public Works Department

Total-Other Remittances

Total U—Remittances

Grand Total

I

Deposits and Remittance heads allocated to successor States during 1968-69—concl'd

	Amount allocated to			Total amount allocated
	Haryana	Union		
		for Himachal Pradesh.	for Chandigarh.	
	Rs.	Rs.	Rs.	Rs.
Dr.	5,148	12,149	1,826	Dr. 19,123
Dr.	2,535	11,780	..	Dr. 14,315
Dr.	7,683	23,929	1,826	Dr. 33,438
Dr.	691	623	3,355	Dr. 4,669
Dr.	8,374	24,552	5,181	Dr. 38,107
Dr.	2,25,358	68,366	57,619	Dr. 3,51,343
Dr.	2,25,358	68,366	57,619	Dr. 3,51,343
Cr.	3,77,64,882	1,62,67,590	75,79,477	Cr. 6,16,11,949
Dr.	69,09,674	4,98,444	2,21,521	Dr. 76,29,639
Cr.	17,26,927	5,29,873	8,37,343	Cr. 30,94,143
Cr.	45,44,844 ✓	99,13,750(Dr.)	61,55,261(Dr.)	Dr. 1,15,24,167
Cr.	45,44,844	99,13,750(Dr.)	61,55,261(Dr.)	Dr. 1,15,24,167
Dr.	6,37,903	98,82,321	55,39,439	Dr. 1,60,59,663
Cr.	4,23,87,452	71,82,038	24,85,905	Cr. 5,20,55,395

APPENDIX II

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.				
	Q—Loans and Advances by the State/Union Territory Governments				
	Loans to Local Funds, Private Parties, etc.—				
1	Loans to Municipal Corporations—				
	Loans under the National Water Supply and Sanitation Scheme	Treasury Officers and Municipalities	1960-61	—47,085	Loanwise details
	Other Loans	Ditto	1952-53	4,46,520	Ditto
2	Loans to landholders and other Notabilities	Shri Gurdial Singh, Proprietor, Nabha Theatre, Nabha	1954-55	28,366	Details of debits and particulars of recoveries are awaited from loanees and Treasuries
	T—Deposits and Advances—				
	Part II—Deposits not bearing Interest—				
	(c) Other Deposit Accounts—Deposits of Local Funds—				
3	District Funds ...	Treasury Officers	1961-62	11,83,712	} Details of credits, debits, plus and minus memoranda and reconciliation of account with those of plus and minus memoranda
4	Municipal Funds ..	Ditto	1960-61	5,91,996	
5	Village Panchayat Funds	Ditto	1966-67	53,305	
X 6	Narnaul Chaukidara Fund	Ditto	1959-60	16,747	
7	Zila Parishad Fund	Ditto	1962-63	36,12,383	
8	Panchayat Samiti Fund	Ditto	1958-59	2,72,730	

Committees
2. ---

APPENDIX II—contd.

Cases where certain details/documents are awaited from the Departmental/Treasury Officers in connection with reconciliation of balances. (referred to in explanatory note 3 below statement no. 8)

Serial no.	Head of account	Departmental/Treasury Officers from whom details are awaited	Earliest year to which the difference relates	Amount of difference	Particulars of details/documents awaited from Departmental/Treasury Officers
1	2	3	4	5	6
	Rs.				
	T—Deposits and Advances—concl'd.				
	Part II—Deposits not bearing interest—concl'd.				
	Departmental and Judicial Deposits—				
	Civil Deposits—				
9	Revenue Deposits ..	Director of Agriculture and Treasury Officers	1951-52	10,58,602	} Correct deposit numbers
10	Civil and Criminal Court Deposits	Treasury Officers	1966-67	12,139	
11	Personal Deposits	Ditto	1957-58	34,58,759	
12	Deposits on account of Police Funds—Police Clothing and Equipment Fund	Ditto	1957-58	8,38,855	} As against serial nos. 3 to 8
13	Deposits for work done for public bodies or private individuals—(Other) Deposits	Ditto	1967-68	3,62,498	
14	Deposits of fees received by Government servants for work done for private bodies	Ditto	1964-65	91,835	Extract receipt registers
15	Deposits of Educational Institutions	Ditto	1957-58	1,51,105	As against serial nos. 3 to 8
16	Deposits of Custodian of Evacuee Property	Ditto	1959-60	13,325	Ditto
	Part III—Advances not bearing interest—				
17	Permanent Advances	Ditto	1962-63	2,764	Complete particulars of credits/debits

APPENDIX II—concl.

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.	
	U—Remittances—				
	I—Remittances within India—				
	Cash Remittances and Adjustments, etc.—				
18	Cash Remittances between Treasuries	Treasury Officers	1960-61	1,62,590	Receipts/Payments schedules
	Public Works Remittances—				
19	I—Remittances into Treasuries	Public Works Divisional Officers	1960-61	59,92,593	} Schedule of monthly settlement with treasuries
20	II—Public Works Cheques	Ditto	1947-48	1,37,36,368	

APPENDIX III

Cases where the verification and acceptances of balances are awaited

Serial no.	Head of account	No. of acceptances awaited	Year from which acceptances awaited	Amount outstanding against these items on 31st March 1969 (In lakhs of rupees)
1	2	3	4	5
	Loans to Municipal Corporations—			
1.	Loans under the National Water Supply and Sanitation Scheme	6	1963-64	9.80
		5	1964-65	7.50
		17	1965-66	15.10
		25	1966-67	22.40
2.	Other Loans	8	1963-64	1.25
		7	1964-65	1.20
		6	1965-66	0.60
		15	1966-67	8.50
3.	Loans to District and other Local Fund Committees	1	1962-63	0.02
		1	1964-65	0.36
4.	Loans to Landholders and other Notabilities	2	1962-63	2.93
	Loans to Government Servants—			
5.	House building advances (non-gazetted)	941	1963-64	7.13
		49	1964-65	1.31
		62	1965-66	1.99
		250	1966-67	5.25
		769	1967-68	4.66
6.	Advances for the purchase of motor conveyances (non-gazetted)	11	1963-64	0.06
		35	1964-65	0.17
		87	1965-66	0.49
		42	1966-67	0.37
		49	1967-68	0.13

APPENDIX III—contd.

Cases where the verification and acceptances of balances are awaited

Serial no.	Head of account	No. of acceptances awaited	Year from which acceptances awaited	Amount outstanding against these items on 31st March 1969 (In lakhs or rupees)
1	2	3	4	5
	Deposits of Local Funds—			
7.	District Funds	6	1961-62	5.14
		7	1962-63	58.91
		5	1963-64	36.89
		4	1964-65	32.74
		5	1966-67	17.42
		5	1967-68	11.43
8.	Municipal Funds	39	1958-59	17.42
		38	1961-62	6.88
		30	1966-67	6.12
		33	1967-68	6.12
9.	State Transport Corporation Fund	1	1963-64	17.36
		1	1966-67	8.33
		1	1967-68	17.31
		1	1968-69	11.91
10.	Town and Bazar Funds	1	1959-60	0.58
		2	1960-61	0.55
		3	1964-65	0.34
		3	1967-68	0.34
11.	Village Panchayat Fund	1	1960-61	0.12
		1	1967-68	1.46
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
		122	1967-68	29.01
		123	1968-69	2,63.86

APPENDIX III—contd.

Cases where the verification and acceptances of balances are awaited

Serial no.	Head of account	No. of acceptances awaited	Year from which acceptances awaited	Amount outstanding against these items on 31st March 1969 (In lakhs of rupees)
1	2	3	4	5
13.	Zila Parishad Fund	..	4 1961-62	20.80
			9 1962-63	65.20
			2 1963-64	30.41
			2 1965-66	4.83
			11 1966-67	94.51
			11 1967-68	62.21
			11 1968-69	72.22
	Civil Deposits—			
14.	Personal Deposits	..	2 1957-58	0.12
			6 1958-59	21.62
			16 1959-60	47.40
			20 1960-61	16.34
			34 1961-62	35.52
			68 1962-63	1,96.88
			79 1963-64	18.16
			104 1964-65	61.12
			149 1965-66	4,73.82
			379 1966-67	3,27.75
			380 1967-68	1,74.76
			354 1968-69	2,29.53
	Deposits on account of Police Funds—			
15.	Police Clothing and Equipment Fund	..	2 1957-58	4.68
			1 1960-61	3.62
			11 1961-62	11.22
			6 1962-63	7.08
			1 1963-64	0.75
			1 1964-65	0.99
			5 1965-66	4.66
			22 1966-67	48.60
			22 1967-68	80.40
			23 1968-69	62.27

APPENDIX III—contd.

Cases where the verification and acceptances of Balances are awaited

Serial no	Head of account	No. of acceptances awaited	Year from which acceptances awaited	Amount outstanding against these items on 31st March 1969
				(In lakhs of rupees)
1	2	3	4	5
16.	Deposits of Educational Institutions	1	1957-58	0-01
		15	1958-59	1-31
		7	1959-60	1-27
		26	1960-61	2-01
		9	1961-62	1-11
		118	1962-63	4-38
		158	1963-64	7-29
		254	1964-65	17-86
		218	1965-66	16-22
		420	1966-67	1,49-16
		424	1967-68	1,59-23
17.	Permanent Advances	426	1968-69	1,33-68
		32	1960-61	0-11
		43	1961-62	0-49
		46	1962-63	0-52
		59	1963-64	0-59
		87	1964-65	0-63
		104	1965-66	0-69
		117	1966-67	0-77
297	1967-68	0-93		

APPENDIX IV

APPENDIX

Investments of Government in statutory corporations, Government companies, other joint stock
(referred to in explanatory note)

1966-67				
	Number of concerns	Investment	Dividend/ interest received	
(In crores of rupees)				
(i) Statutory corporations	4	1.46	0.02	
(ii) Government companies	10	2.05	0.02	
(iii) Joint stock companies and partnerships..	23	1.08	0.04	
(iv) Co-operatives	44	5.43	0.04	

IV

companies, co-operative banks and societies, etc., to end of 1966-67, 1967-68 and 1968-69 under statement no. 2)

1967-68			1968-69		
Number of concerns	Investment	Dividend/interest received	Number of concerns	Investment	Dividend/interest received
	(In crores of rupees)			(In crores of rupees)	
4	1.83	0.02	6	3.22	0.05
10	2.37	0.01	11	2.95	0.03
23	1.07	0.04	23	1.70	0.03
45	6.64	0.02	72	12.14	0.09