



**GOVERNMENT OF PUNJAB**

# **FINANCE ACCOUNTS**

**1971-72**

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

This compilation containing the Finance Accounts of the Government of Punjab for the year 1971-72 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. The Appropriation Accounts of the Government for the year for Grants and charged Appropriations, presented separately, supplement this compilation.

These Accounts have been prepared and examined under my direction in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act 1971. Subject to the observations in this compilation and to those in my Report on the accounts of the Government of Punjab for the year 1971-72, the accounts now presented are correct statements of the receipts and outgoings of the Government of Punjab for the year 1971-72.



(A. BAKSHI)

*Comptroller and Auditor General of India*

New Delhi :

The - 7 MAR 1972

## INTRODUCTORY

1. The accounts of the Government of 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 Punjab under Article 267(2) of the Constitution of India.

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

- (i) Debt (other than those included in Part I) and Deposits; and
- (ii) 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 sub-divided 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 1972 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 Appropriation Accounts are for gross expenditure and exclude all credits and recoveries which are otherwise taken as reduction of expenditure. In the case of certain suspense and other heads, however, net budget provision was made. In these cases, the expenditure shown in Appropriation Accounts is also net, i.e., after taking into account the actual recoveries.

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

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## STATEMENT NO. 1—

Receipts	Actuals	
	1970-71	1971-72
1	2	3
(In lakhs of rupees)		
Part I—Consolidated		
<b>A. Taxes, Duties and Other Principal Heads of Revenue—</b>		(1)
IV. Taxes on Income other than Corporation Tax ..	9,04.95	11,59.42
V. Estate Duty ..	18.24	25.11
IX. Land Revenue ..	1,68.69	1,18.50
X. State Excise Duties ..	22,83.07	26,90.51
XI. Taxes on Vehicles ..	1,74.11	1,90.88
XII. Sales Tax ..	37,28.09	37,69.43
XIII. Other Taxes and Duties ..	13,15.39	14,49.90
XIV. Stamps ..	7,66.17	8,28.41
XV. Registration Fees ..	1,64.53	1,72.38
<b>Total—Taxes, Duties, etc.</b> ..	<b>95,23.24</b>	<b>1,04,04.54</b>
<b>B. Debt Services—</b>		
XVI. Interest ..	24,10.65	13,06.34
<b>Total —Debt Services</b> ..	<b>24,10.65</b>	<b>13,06.34</b>
<b>C. Administrative Services—</b>		
XVII. Administration of Justice ..	40.44	33.56
XVIII. Jails ..	51.23	33.64
XIX. Police ..	81.78	30.05
XX. Supplies and Disposals ..	0.79	1.05
XXI. Miscellaneous Departments ..	11.70	17.18
<b>Total—Administrative Services</b> ..	<b>1,85.94</b>	<b>1,15.48</b>



# SUMMARY OF TRANSACTIONS

Disbursements	Actuals	
	1970-71	1971-72
4	5	6
(In lakhs of rupees)		
<b>Fund</b>		
<b>Revenue</b>		
<b>A. Collection of Taxes, Duties and Other Principal Revenues—</b>		
9. Land Revenue	1,91.98	1,90.33
10. State Excise Duties	22.29	27.87
11. Taxes on Vehicles	9.87	7.49
12. Sales Tax	56.48	57.55
13. Other Taxes and Duties	15.17	17.55
14. Stamps	8.15	6.38
15. Registration Fees	0.63	0.48
<b>Total—Collection of Taxes, etc.</b>	<b>3,04.57</b>	<b>3,07.65</b>
<b>B. Debt Services—</b>		
16. Interest on Debt and other Obligations	13,27.08	15,15.73
17. Appropriation for Reduction or Avoidance of Debt	6,37.41	6,89.97
<b>Total—Debt Services</b>	<b>19,64.49</b>	<b>22,05.70</b>
<b>C. Administrative Services—</b>		
18. Parliament, State/Union Territory Legislature	43.61	24.53
19. General Administration	4,23.01	4,12.43
21. Administration of Justice	1,00.56	1,02.29
22. Jails	1,10.68	1,30.18
23. Police	7,94.89	9,85.86
25. Supplies and Disposals	4.96	5.20
26. Miscellaneous Departments	79.91	81.33
<b>Total—Administrative Services</b>	<b>15,57.62</b>	<b>17,41.82</b>

## STATEMENT NO. 1—

Receipts	Actuals	
	1970-71	1971-72
1	2	3
(In lakhs of rupees)		
Part I—Consolidated		
<b>D. Social and Developmental Services—</b>		(1)
XXII. Education ..	97.97	97.62
XXIII. Medical ..	76.34	83.49
XXIV. Public Health ..	4.00	3.39
XXIV-A. Family Planning ..	..	0.28
XXV. Agriculture ..	76.35	93.98
XXVII. Animal Husbandry ..	12.49	27.04
XXVIII. Co-operation ..	47.08	55.91
XXIX. Industries ..	31.98	28.93
XXXI. Community Development Projects, National Extension Service and Local Development Works ..	1,48.58	88.94
XXXII. Miscellaneous Social and Developmental Organisations ..	28.44	25.55
<b>Total—Social and Developmental Services ..</b>	<b>5,23.23</b>	<b>5,05.13</b>
<b>E. Multipurpose River Schemes, Irrigation, and Electricity Schemes—</b>		
XXXIII. Multipurpose River Schemes ..	61.68	57.91
XXXIV. Irrigation, etc., Works (Commercial)	3,68.90	3,11.68
XXXV. Irrigation, etc., Works (Non-Commercial)	11.65	2.14
<b>Total—Multipurpose River Schemes, Irrigation, and Electricity Schemes ..</b>	<b>4,42.23</b>	<b>3,71.73</b>
<b>F. Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—</b>		
XXXVII. Public Works ..	1,02.62	74.52
<b>Total—Public Works, etc. ..</b>	<b>1,02.62</b>	<b>74.52</b>

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1970-71	1971-72
4	5	6
(In lakhs of rupees)		
<b>Fund—<i>contd.</i></b>		
<b>Revenue—<i>contd.</i></b>		
<b>D. Social and Developmental Services—</b>		
27. Scientific Departments ..	5.59	6.23
28. Education ..	30,11.68	31,47.05
29. Medical ..	5,05.90	5,83.22
30. Public Health ..	4,80.02	4,02.77(a)
30-A. Family Planning ..	..	1,50.57
31. Agriculture ..	4,46.39	5,72.61
33. Animal Husbandry ..	1,49.26	1,82.55
34. Co-operation ..	1,26.00	1,56.19(b)
35. Industries ..	2,14.92	1,60.80(c)
37. Community Development Projects, National Extension Service and Local Development Works	6,85.05	5,63.30
38. Labour and Employment ..	1,85.83	1,99.92
39. Miscellaneous Social and Developmental Organisations ..	76.91	1,11.68
<b>Total—Social and Developmental Services ..</b>	<b>58,87.55</b>	<b>62,36.89</b>
<b>E. Multipurpose River Schemes, Irrigation and Electricity Schemes—</b>		
42. Multipurpose River Schemes ..	3,96.57	4,20.91
43. Irrigation, etc., Works (Commercial) ..	6,28.00	6,45.17
44. Irrigation, etc., Works (Non-Commercial)..	1,30.29	1,33.28
<b>Total—Multipurpose River Schemes, Irrigation and Electricity Schemes ..</b>	<b>11,54.86</b>	<b>11,99.36</b>
<b>EE. Capital Account of Multipurpose River Schemes, etc.—</b>		
48. Capital Outlay on Irrigation, etc., Works...	..	2,40.54
<b>F. Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—</b>		
50. Public Works ..	10,47.04	10,87.00
<b>Total—Public Works, etc. ..</b>	<b>10,47.04</b>	<b>10,87.00</b>

(a) (b) (c) Excludes (a) Rs. 610, (b) Rs. 6,75,000, (c) Rs. 34,750 spent from out of advance from the Contingency Fund during 1971-72 but not recouped to the Fund till the close of the year.

## STATEMENT NO. 1—

Actuals

Receipts

1970-71

1971-72

2

3

(In lakhs of rupees)

Part I—Consolidated

-(1)

**G. Transport and Communications (other than Roads)—**

XLIII. Road and Water Transport Schemes ..	7,86.10	8,83.45
<b>Total—Transport and Communications (other than Roads) ..</b>	<b>7,86.10</b>	<b>8,83.46</b>

**I. Miscellaneous—**

XLVIII. Contributions and Recoveries towards Pensions and other Retirement Benefits ..	44.64	22.20
XLIX. Stationery and Printing ..	73.16	91.58
LI. Forest ..	65.10	66.19
LII. Miscellaneous ..	4,95.39	3,36.52
<b>Total—Miscellaneous ..</b>	<b>6,78.29</b>	<b>5,16.49</b>

**J. Contributions and Miscellaneous Adjustments—**

LV. States' Share of Union Excise Duties ..	9,00.89	11,04.33
LVI. Grants-in-aid from Central Government ..	14,15.95	20,91.31
LVII. Miscellaneous Adjustments between Central and State/Union Territory Governments ..	4.90	4.15
LVIII. Dividends, etc., from Commercial and other Undertakings ..	62.04	50.06
<b>Total—Contributions and Miscellaneous Adjustments ..</b>	<b>23,83.78</b>	<b>32,49.85</b>

**K. Extraordinary Items—**

LX. Extraordinary Receipts ..	0.02	0.94
LXI. Prepartition Receipts ..	0.06	..
<b>Total—Extraordinary Items ..</b>	<b>0.08</b>	<b>0.94</b>
<b>Total—Revenue Receipts ..</b>	<b>1,70,36.16</b>	<b>1,74,28.48</b>
<b>Revenue Surplus ..</b>	<b>34,27.02</b>	<b>15,95.75</b>

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1970-71	1971-72
4	5	6
(In lakhs of rupees)		
<b>Fund—<i>contd.</i></b>		
<b>Revenue—<i>contd.</i></b>		
<b>FF. Capital Account of Public Works (including Roads) and Schemes of Miscellaneous Public Improvements within the Revenue Account—</b>		
52. Capital Outlay on Public Works ..	7.63	10.45
Total—Capital Account of Public Works, etc. ..	7.63	10.45
<b>G. Transport and Communications (other than Roads)</b>		
57. Road and Water Transport Schemes ..	6,71.38	8,35.69
Total—Transport and Communications (other than Roads) ..	6,71.38	8,35.69
<b>GG. Capital Account of Transport and Communications (other than Roads) within the Revenue Account—</b>		
60. Capital Outlay on Road and Water Transport Schemes ..		2,36.38
Total—Capital Account of Transport, etc. ..		2,36.38
<b>I. Miscellaneous—</b>		
64. Famine Relief ..	27.28	48.51
65. Pensions and Other Retirement benefits ..	1,98.31	2,60.68
67. Privy Purses and Allowances of Indian Rulers ..	5.94	4.74
68. Stationery and Printing ..	1,19.77	1,32.65
70. Forest ..	1,12.99	1,33.77
71. Miscellaneous ..	5,47.55	11,49.34(a)
Total—Miscellaneous ..	10,11.84	17,29.69
<b>J. Contributions and Miscellaneous Adjustments—</b>		
76. Other Miscellaneous Compensations and Assignments ..	2.16	1.56
Total—Contributions and Miscellaneous Adjustments ..	2.16	1.56
Total—Expenditure on Revenue Account ..	1,36,09.14	1,58,32.73

(a) Excludes Rs. 0.02 lakh spent from out of advance from the Contingency Fund during 1971-72 but not recouped to the Fund till the close of the year but includes Rs. 13.81 lakhs spent from out of advance from the Contingency Fund during 1970-71 and recouped to the Fund during 1971-72.

## STATEMENT NO-1

Receipts	Actuals	
	1970-71	1971-72
1	2	3
	(In lakhs of rupees)	
	Part I—Consolidated	
		(2)
		(3)
<b>O. Public Debt—</b>		
Permanent Debt ..	5,81.71	6,62.81
Floating Debt ..	82,26.64	1,14,07.07
Loans from the Central Government ..	15,53.57	20,82.27
Other Loans ..	1,91.57	1,94.75
<b>Total</b> ..	<b>1,05,53.49</b>	<b>1,43,46.90</b>
<b>Q. Loans and Advances by the State/Union Territory Governments—</b>		
Recoveries of Loans and Advances ..	11,62.95	9,81.81
<b>Total</b> ..	<b>11,62.95</b>	<b>9,81.81</b>
<b>R. Inter-State Settlement—</b>		
Punjab and Haryana ..	..	73.98
Punjab and Himachal Pradesh ..	..	14.22
Centre and Punjab ..	..	22.15
<b>Total</b> ..	..	<b>1,10.35</b>
<b>Total—Consolidated Fund</b> ..	<b>2,87,52.60</b>	<b>3,28,67.54</b>

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actual		
	1970-71	1971-72	
4	5	6	
(In lakhs of rupees)			
<b>Fund—<i>concl'd.</i></b>			
<b>Capital</b>			
<b>Capital Accounts outside the Revenue Account—</b>			
Capital Expenditure outside the Revenue Account (figures for each major head are given in state- ment no. 2)	..	12,24.11	12,42.33(a)
<b>Total</b>	..	<b>12,24.11</b>	<b>12,42.33</b>
<b>Debt</b>			
<b>O. Public Debt—</b>			
Permanent Debt	..	0.70	2,04.83
Floating Debt	..	76,82.99	1,19,50.72
Loans from the Central Government	..	16,29.88	14,00.63
Other Loans	..	82.57	95.16
<b>Total</b>	..	<b>93,96.14</b>	<b>1,36,51.34</b>
<b>Q. Loans and Advances by the State/Union Territory Governments—</b>			
Loans and Advances	..	42,44.98	42,42.63
<b>Total</b>	..	<b>42,44.98</b>	<b>42,42.63</b>
<b>Total—Consolidated Fund</b>	..	<b>2,84,74.37</b>	<b>3,49,69.03</b>

(a) Includes Rs. 6.61 lakhs spent from out of advance from the Contingency Fund during 1970-71 but recouped to the Fund during 1971-72.

## STATEMENT NO. 1—

Receipts	Actuals	
	1970-71	1971-72
1	2	3
	(In lakhs of rupees)	
	<b>Part II—Contingency</b>	
Contingency Fund ..	1,00.00	20.42(a)
<b>Total—Contingency Fund ..</b>	<b>1,00.00</b>	<b>20.42</b>
	<b>Part III—Public Debt (other than those</b>	
<b>S. Unfunded Debt— (A)</b>		
State Provident Funds ..	4,96.06	5,24.58
<b>Total ..</b>	<b>4,96.06</b>	<b>5,24.58</b>
<b>T. Deposits and Advances— (B)</b>		
Deposits bearing interest—		
*A—Reserve Funds ..	93.71	1,06.41
Deposits not bearing interest—		
A—Sinking Funds—Appropriation for Reduction or Avoidance of Debt ..	10,12.82	6,90.06
*B—Reserve Funds ..	7,35.50	4,50.63
*C—Other Deposit Accounts ..	61,13.05	69,24.49
*Advances not bearing interest ..	1,03.36	1,45.70
*Suspense ..	49,98.60	63,99.76
Miscellaneous ..	41.42	1,05.57
<b>U. Remittances ..</b>	<b>50,79.49</b>	<b>71,66.50</b>
<b>Total—Public Account ..</b>	<b>1,86,74.01</b>	<b>2,25,13.70</b>
<b>Total—Receipts—Parts I, II and III ..</b>	<b>4,75,26.61</b>	<b>5,54,01.66</b>
<b>Opening Cash Balance ..</b>	<b>—75.82</b>	<b>21,37.78</b>
<b>Grand Total ..</b>	<b>4,74,50.79</b>	<b>5,75,39.44</b>

\*Details are available in statement no. 16.

(a) Represents recoupment during 1971-72 of the following amounts spent from out of advance from the Contingency Fund in previous year.

Head of account	Amount Rs.
71—Miscellaneous	.. 13,80,694
103—Capital outlay on Public Works	.. 6,60,829
<b>Total ..</b>	<b>20,41,523</b>

(A) A more detailed account is given in statement no. 17.

(B) A more detailed account is given in statement no. 16.



## SUMMARY OF TRANSACTIONS—concl'd.

Disbursements	Actuals	
	1970-71	1971-72
4	5	6
(In lakhs of rupees)		
<b>Fund</b>		
Contingency Fund ..	20.42	7.13(a)
<b>Total—Contingency Fund</b> ..	<b>20.42</b>	<b>7.13</b>
<b>Account</b>		
<b>mentioned in Part I) and Deposits</b>		
<b>S. Unfunded Debt—(A)</b>		
State Provident Funds ..	1,10.81	1,27.89
<b>Total</b> ..	<b>1,10.81</b>	<b>1,27.89</b>
<b>T. Deposits and Advances—(B)</b>		
Deposits bearing interest—		
*A—Reserve Funds ..	76.48	84.99
Deposits not bearing interest—		
A—Sinking Funds—Appropriation for Reduc- tion or Avoidance of Debt ..	4,04.63	3,05.69
*B—Reserve Funds ..	4,59.29	3,06.19
*C—Other Deposit Accounts ..	58,82.54	66,77.74
*Advances not bearing interest ..	1,03.90	1,48.76
*Suspense ..	47,87.39	69,39.31
Miscellaneous ..	0.03	0.03
<b>U. Remittance:</b> ..	<b>49,93.15</b>	<b>74,32.87</b>
<b>Total—Public Account</b> ..	<b>1,68,18.22</b>	<b>2,20,23.47</b>
<b>Total—Disbursements—Parts I, II and III</b> ..	<b>4,53,13.01</b>	<b>5,69,99.63</b>
<b>Closing Cash Balance</b> ..	<b>21,37.78</b>	<b>5,39.81</b>
<b>Grand Total</b> ..	<b>4,74,50.79</b>	<b>5,75,39.44</b>

<sup>a</sup> Details are available in statement no. 16.

(a) Represents expenditure incurred out of advances from the Contingency Fund during 1971-72 but not recouped to the Fund till the close of the year. The details are given below :—

Head of Account	Amount Rs.
30—Public Health ..	610
34—Co-operation ..	6,75,000
35—Industries ..	34,750
71—Miscellaneous ..	2,391
<b>Total</b> ..	<b>7,12,751</b>

(A) A more detailed account is given in statement no. 17.

(B) A more detailed account is given in statement no. 16.

## EXPLANATORY NOTES

1. The transactions on revenue account resulted in a surplus of Rs. 15.96 crores in 1971-72 against a surplus of Rs. 34.27 crores in 1970-71. Taking into account the transactions outside the revenue account, however, there was an overall deficit of Rs. 15.98 crores in 1971-72 against a surplus of Rs. 22.14 crores in 1970-71. The details are as under :—

		(In crores of rupees)	
		1970-71	1971-72
Opening cash balance	..	-0.76	+21.38
<b>Part I—Consolidated Fund—</b>			
<b>A. Transactions within the Revenue Account—</b>			
(i) Revenue Receipts	..	1,70.36	1,74.29
(ii) Revenue Expenditure	..	1,36.09	1,58.33
(iii) Revenue Surplus	..	34.27	15.96
<b>B. Transactions outside the Revenue Account—</b>			
(i) Capital Expenditure	..	12.24	12.42
(ii) Receipts from borrowings (Net)	..	+11.58	+6.96
(iii) Loans and Advances by State Government (Net)	..	-30.82	-32.61
(iv) Inter-State Settlement (Net)	..	..	+1.10
<b>Part II—Contingency Fund (Net)</b>	..	+ 0.80	+0.13
<b>Part III—Public Account (Net)</b>	..	+18.55	+4.90
Closing cash balance	..	+21.38	+5.40
Overall-deficit (—) surplus (+)	..	+22.14	-15.98

2. The revenue receipts in 1971-72 (Rs. 1,74.29 crores) were Rs. 3.93 crores more than those in 1970-71 (Rs. 1,70.36 crores): The increase/decrease of receipts in 1971-72 for Rs. 1 crore or above was mainly under the following major heads.

Major head	Actuals		Increase(+) Decrease(-)	Reasons
	1970-71	1971-72		
(In crores of rupees)				
LVI. Grants-in-aid from Central Government	14.16	20.91	+6.75	Mainly due to additional grant from Government of India for relief and re-settlement of the persons uprooted from border areas as a result of Indo-Pakistan conflict.

Major head	Actuals		Increase(+) Decrease(-)	Reasons
	1970-71	1971-72		
(In crores of rupees)				
X. State Excise Duties	22.83	26.91	+4.08	Mainly due to higher auction bids, fines and confiscations; larger sale of wine and foreign liquors.
IV. Taxes on Income other than Corporation Tax	9.05	11.59	+2.54	Mainly due to increase in the share of net proceeds assigned to the State.
LV. States' share of Union Excise Duties	9.01	11.04	+2.03	Due to increase in the share of the State.
XIII. Other Taxes and Duties	13.15	14.50	+1.35	Mainly due to larger receipts under entertainment tax, goods and passenger tax.
XVI. Interest	24.11	13.06	-11.05	Due to less recovery of interest from Punjab State Electricity Board on loans advanced by the State Government.
LII. Miscellaneous	4.95	3.37	-1.58	Due to less receipt from the Punjab State Lotteries.

#### Taxation changes during the year

3. The following new taxes/levies were imposed during the year 1971-72 :—

Taxes/Levies imposed	Anticipated additional income (in crores of rupees)	Date from which the tax/levy was imposed
I. Levy of sales tax at 3 per cent and 6 per cent on tractors manufactured indigenously and imported from outside the country respectively instead of lump-sum sales tax of Rs. 100 per tractor	0.20	14th September 1971

Taxes/Levies imposed	Anticipated additional income (in crores of rupees)	Date from which the tax/levy was imposed
II. State Government imposed the following taxes/levies for raising additional resources with a view to meet a part of expenditure being incurred by the Government of India on Bangladesh refugees—		
(i) 2 per cent surcharge on sales tax payable by a dealer	0·18	15th November 1971
(ii) Additional tax on all fares to be charged from passengers carried by motor vehicles at 5 per cent of the value of fare, if the value of fare is not less than one rupee.	0·12	15th November 1971
(iii) Additional entertainment duty, viz., surcharge on cinema and other entertainment tickets at 10 paise per ticket.	0·12	15th November 1971
(iv) Stamps duty at 10 paise per instrument liable to stamp duty under entry 63 of List II of the Constitution	0·13	15th November 1971
(v) Surcharge at 10 per cent on token tax (motor vehicle tax) on cars, scooters and motor cycles	0·02	With effect from the quarterly period commencing on 1st January 1972
(vi) Surcharge at 10 paise per ticket on the sale of lottery tickets	0·01	From the 38th draw conducted by the Punjab State Lotteries department.

The following concessions were granted by the State Government in taxes/levies resulting in shortfall of revenue to the extent of Rs. 0.55 crore. The details are as under :—

Nature of tax/levy concession	Estimated loss. (in crores of rupees)	Period from which concession was granted
(i) The list of agricultural implements has been extended to include several items which were earlier taxable. This tax concession relates to sales tax on agricultural implements.	0·40	15th April 1971
(ii) No abiana and land revenue was to be collected from the Kharif 1971 and Rabi 1972 crops in the 10 mile border belt of three border districts. Previously this limit was 5 miles in the case of Gurdaspur and 10 miles in the case of Amritsar and Ferozepur districts.	0·15	From Kharif 1971 and Rabi 1972 crops

### Receipts from Government of India

4. The revenue receipts in 1971-72 include Rs. 43.79 crores received from Government of India against Rs. 32.40 crores received during the previous financial year. The details are —

		(In crores of rupees)	
		1970-71	1971-72
(i)	Share of net proceeds—		
(a)	Taxes on Income other than Corporation Tax ..	9.05	11.59
(b)	Union Excise Duty ..	9.01	11.04
(c)	Estate Duty ..	0.18	0.25
(ii)	Grants in lieu of tax on Railway Passenger Fares	0.77	0.77
(iii)	Other Grants ..	13.39	20.14
<b>Total</b>		<b>32.40</b>	<b>43.79</b>

### Expenditure on Revenue Account

5. The increase of Rs. 22.24 crores in the expenditure on revenue account from Rs. 1,36.09 crores in 1970-71 to Rs. 1,58.33 crores in 1971-72 was mainly under :—

Major head	Expenditure in		Increase(+) Decrease(—)	Reasons
	1970-71	1971-72		
(In crores of rupees)				
Miscellaneous	5.48	11.49	+6.01	Due to higher expenditure incurred, as a result of Indo-Pakistan conflict, on the relief and resettlement of uprooted persons and payment of ex-gratia grants. Increase is also due to the payment of grants to local bodies for development purposes and payment of grants for the relief of Bangladesh refugees.

Major head	Expenditure in		Increase(+) Decrease(-)	Reasons
	1970-71 (In crores of rupces)	1971-72		
Police	7.95	9.86	+1.91	Due to the creation of Punjab Armed Police battalian, additional staff for patrolling highways and larger number of home guards called out during emergency.
Interest on Debt and other obligations.	13.27	15.16	+1.89	Due to the payment of arrears interest on permanent/temporary loans raised in 1970-71.
Roads and Water Transport Schemes	6.71	8.36	+1.65	Due to (i) more expenses on account of increase in the price of diesel and spare parts, and  (ii) payment of ex-gratia grants at enhanced rates to the employees and to discharge contractual liability.
Education	30.12	31.47	+1.35	Due to upgrading of large number of schools and payment of scholarships to scheduled castes and lower income group students as a result of increase in the limit of income from Rs. 1,800 per annum to Rs. 3,600 per annum.
Agriculture	4.46	5.73	+1.27	Due to more expenditure on State Plan Schemes and Centrally Sponsored Schemes.
Community Development Projects and National Extension Service and Local Development Works	6.85	5.63	-1.22	Due to less transfer of amount to Village Development Fund because of less contribution from non-official organisations for model village schemes.

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

*(i) Progressive capital outlay to end of 1971-72*

Serial no.	Major head of account	Expenditure upto 1970-71	Expenditure during 1971-72	Total
1	2	3	4	5
(In lakhs of rupees)				
1.	95—Capital Outlay on Schemes of Agricultural Improvement and Research	3,92.79	62.91	4,55.70
2.	96—Capital Outlay on Industrial and Economic Development	26,11.54(a)	2,81.70	28,93.24
3.	98—Capital Outlay on Multipurpose River Schemes	1,45,17.35	4,19.64	1,49,36.99
4.	99—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)	85,02.72(b)	2,16.73	87,19.45
5.	100—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)	21.80	..	21.80
6.	103—Capital Outlay on Public Works	83,52.89	7,15.12(c)	90,68.01
7.	109—Capital Outlay on other works	30.33	0.68	31.01
8.	114—Capital Outlay on Road and Water Transport Schemes	8,41.84	2.05	8,43.89
9.	120—Payments of Commuted Value of Pensions	26.52(d)	1.61	28.13

(a) Excludes Rs. 5.92 lakhs dropped *proforma* due to re-organisation of Punjab Financial Corporation (Rs. 5.42 lakhs) and correction of balances under Jagatjit Cotton Textile Mills, Ltd., Phagwara (Rs. 0.50 lakh).

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

(c) Includes Rs. 6.61 lakhs spent from out of advance from the Contingency Fund during 1970-71 but recouped to the Fund during 1971-72.

(d) Differs from the closing balance adopted in Finance Accounts 1970-71 due to rounding.

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

*(i) Progressive capital outlay to end of 1971-72—concl'd.*

Serial no.	Major head of account	Expenditure upto 1970-71	Expenditure during 1971-72	Total
1	2	3	4	5
(In lakhs of rupees)				
10.	124—Capital Outlay on Schemes of Government Trading	—12,20.96 (c)	—4,58.11 (a)	—16,79.07 (a)
11.	125—Appropriation to the Contingency Fund	2,00.00	..	2,00.00
	<b>Total</b>	<b>3,42,76.82</b> (b)	<b>12,42.33</b>	<b>3,55,19.15</b>

**EXPLANATORY NOTES**

1. 96—*Capital Outlay on Industrial and Economic Development*—In 1971-72 Government invested Rs. 2.92 crores, in Government commercial and industrial undertakings (Rs. 0.38 crore), co-operative institutions (Rs. 2.44 crores), departmental commercial undertakings (Rs. 0.10 crore) and realised (Rs. 0.10 crore) under investments under other commercial and industrial undertakings.

The total investments of Government in the share capital and debentures of different concerns at the end of 1969-70, 1970-71 and 1971-72 were Rs. 23.13 crores, Rs. 28.64 crores and Rs. 31.08 crores. The dividend/interest received therefrom was Rs. 0.25 crore (1.08 per cent), Rs. 0.62 crore (2.16 per cent) and Rs. 0.58 crore (1.87 per cent) respectively. Further details are in Appendix IV.

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 upto 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 loans for Bhakra-Nangal Project, State Government decided not to capitalise the interest charges of the project from 1963-64 but to meet them from State revenues.

(a) Minus expenditure is due to sale of large stock of foodgrains, chemical fertilizers and pesticides carried over from 1970-71 while the progressive minus expenditure was the cumulative effect of excess of receipts over expenditure from year to year.

(b) See foot-note (a) on page 19.

(c) Differs from the closing balance adopted in Finance Accounts 1970-71 due to rounding.



## STATEMENT NO. 3—FINANCIAL RESULTS

Serial no.	Project	Direct capital outlay		Revenue receipts during 1971-72		
		During 1971-72	To end of 1971-72	Direct receipts	Indirect receipts	Total revenue receipts
1	2	3	4	5	6	7
(In lakhs of rupees)						
<i>A—Irrigation Works—</i>						
<i>(1)—Productive—</i>						
1.	Upper Bari Doab Canal	45.97	3,32.02	68.21	3.96	72.17
2.	Sirhind Canal	75.61	6,26.87	1,64.02	1.02	1,65.04
3.	Sutlej Valley Project (Eastern Canal)	29.67	2,92.78	47.87	..	47.87
4.	Shah Nahar Canal	..	35.52	..	..	..
5.	Madhopur-Beas Link	2.47	3,61.77	0.76	..	0.76
6.	Installation of 150 tubewells along main branch to aug- ment irrigation supplies from Upper Bari Doab Canal Tracts	18.96	62.93	0.37	..	0.37
7.	Installation of 96 tubewells in Shahkot Block of Jul- lundur Division	4.79	30.39	1.19	..	1.19
Total		1,77.47	17,42.28	2,82.42	4.98	2,87.40

According to the orders of Government, write-back of the capitalised interest charges is to be the first charge on the net receipts of the project. Between 1959-60 and 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 Government of India for the Beas project were capitalised in 1960-61. The project is still under construction. According to the orders of Government, 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 up to 1960-61. There has been no write-back of the capitalised interest charges so far and the matter has been taken up with the department.

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 and nature of expenditure	Amount capitalised		Amount written back to revenue		Amount outstanding to be written back
	During 1971-72	To end of 1971-72	During 1971-72	To end of 1971-72	
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

The expenditure was incurred during 1964-65. The terms and conditions for write-back of the expenditure to revenue have not yet been intimated by Government (March 1973).

## OF IRRIGATION WORKS\*

Direct working expenses during the year	Net revenue excluding interest		Interest on capital	Net profit or loss after meeting interest	
	Surplus of revenue over expenditure (+) or expenditure over revenue (-)	Rate per cent on capital outlay to end of the year 1971-72		Surplus of revenue over expenditure (+) or expenditure over revenue (-)	Rate per cent on capital outlay to end of the year 1971-72
8	9	10	11	12	13
63·89	+8·28	2·49	13·25	-4·97	-1·50
79·54	+85·50	13·64	26·69	+58·81	9·38
38·08	+9·79	3·34	11·75	-1·96	-0·67
..	..	..	1·35	-1·35	-3·80
3·14	-2·38	-0·66	16·24	-18·62	-5·15
..	+0·37	0·59	3·21	-2·84	-4·51
7·91	-6·72	-22·11	1·68	-8·40	-27·64
192·56	+94·84	5·44	74·17	+20·67	1·19

\*This statement includes financial results of only those schemes which have been exclusively allocated to Punjab State. The schemes which are common to successor States could not be included for the reasons given in item 2 of the explanatory notes.

## 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*—Installation of 92 deep tubewells in Mahalpur Block of Hoshiarpur district.

(b) *Unproductive Schemes*—(i) Harike project, (ii) Nasrala Choe Scheme, (iii) Sirhind Feeder Canal, (iv) Upper Bari Doab Canal, (v) Eastern Canal, (vi) Sirhind Canal, (vii) Ferozpur Canal, (viii) Flood control, drainage and anti-waterlogging schemes, executed by Director, Irrigation and Power Research Institute, Amritsar, (ix) Exploratory tubewells, (x) Ghaggar project and (xi) 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) Tubewells under Technical Co-operation Assistance, (ii) Bhakra Nangal Project, (iii) Beas Dam Project and (iv) Soil Conservation and Land Reclamation Farm Schemes ;

(b) *Unproductive Schemes*—(i) Ghaggar Canal and (ii) Drainage Project.

3. Government Central Workshop (un-productive) 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 being ascertained from the division /department.

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 *pro forma* when the final accounts of the period are received from the Director of Audit and Accounts, West Pakistan, Lahore.

5. *Productive and un-productive 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 *pro forma* adjustments, such as, the capitalised abatement of land revenue, audit and account 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 1971-72 the project at serial no. 2 satisfied the test of productivity. The projects at serial nos. 1 and 3 did not satisfy the test of productivity. The schemes at serial nos. 4, 5, 6 and 7 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. 1, 3, 4, 5, 6 and 7 are under investigation.

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

7. The medium schemes have also been included in the statement as the State Government has not agreed to the preparation of the Administrative Accounts quinquennially in respect of medium schemes so far.

8. The financial results of minor irrigation schemes have not been shown in the above statement.

## STATEMENT NO. 4—DEBT POSITION

## (i) Statement of borrowings

Nature of debt	Balance on 1st April 1971	Receipt during the year	Repayment during the year	Balance on 31st March 1972	Net increase (+) or decrease (—)
1	2	3	4	5	6
(In crores of rupees)					
<i>I—Public Debt—</i>					
Permanent Debt ..	37.41(a)	6.63	2.05	41.99	+4.58
Floating Debt ..	5.44	1,14.07	1,19.51	..	—5.44
Loans from the Central Government ..	2,08.61	20.82	14.00	2,15.43	+6.82
Other Loans ..	14.66	1.95	0.95	15.66	+1.00
<b>Total—I—Public Debt</b>	<b>2,66.12(a)</b>	<b>1,43.47</b>	<b>1,36.51</b>	<b>2,73.08</b>	<b>+6.96</b>
<b>II—Unfunded Debt ..</b>	<b>19.85(b)</b>	<b>5.24</b>	<b>1.28</b>	<b>23.81</b>	<b>+3.96</b>
<b>Grand Total</b>	<b>2,85.97</b> (a) (b)	<b>1,48.71</b>	<b>1,37.79</b>	<b>2,96.89</b>	<b>+10.92</b>

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.

(a) Differs from the balance on 31st March 1971 adopted in Finance Accounts 1970-71 due to rounding.

(b) Differs by Rs. 1.37 crores from the closing balance adopted in Finance Accounts 1970-71 due to *proforma* allocation of balances after re-organisation of States. Details are given in Appendix I.

## EXPLANATORY NOTES

1. *Permanent Debt*—This covers long-term loans raised in the open market. During the year, a loan of Rs. 6.63 crores bearing 5½ per cent interest was raised by Government at par. This is redeemable at par in 1983. Of Rs. 6.63 crores, Rs. 5.19 crores were realised in cash and the remaining amount (Rs. 1.44 crores) was realised by conversion of 4% Punjab Loan 1971.

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.

Full particulars of the outstanding loans are given in statement no. 17.

*Arrangements for amortisation*—The following arrangements have been made for amortisation of loans raised in the open market :—

(a) *Depreciation Fund*—A sum not exceeding 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 to end of 1971-72 are given below :—

Fund	Balance on 1st April 1971	Addition during the year	Withdrawal during the year	Balance on 31st March 1972
1	2	3	4	5
(In lakhs of rupees)				
Depreciation fund	.. 1,25.24	32.29	16.51	1,41.02
Sinking fund	.. 7,66.51	2,42.69	89.18	9,20.02
<b>Total</b>	.. <b>8,91.75</b>	<b>2,74.98</b>	<b>1,05.69</b>	<b>10,61.04</b>

Out of the total balance in the funds Rs. 2,22.38 lakhs were invested (March 1972) in the securities of Government of India.

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 State Government, and 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. 2.70 crores outstanding from the previous year, Rs. 40.06 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. 50 crores taken as short-term loans from commercial banks were repaid in full. Rupees 1,63.95 lakhs were paid as interest (Rs. 6.52 lakhs on the ways and means advances and Rs. 1,57.43 lakhs on the short-term loans) at 5 per cent on the ways and means advances and  $8\frac{1}{2}$  per cent on the short-term loans taken from the commercial banks. The overdrafts taken from the Reserve Bank during the year were Rs. 24.01 crores which along with the outstanding overdrafts of Rs. 2.74 crores of the previous year were repaid in full during the year. Government paid Rs. 1.88 lakhs as interest on the overdrafts during the year (at the rate of 5 per cent to 6 per cent).

3. *Loans from Government of India*—A statement of loans taken by State Government is given in statement no. 17.

*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 State Government and Government of India according to which 35 per cent of the outstanding amount of loans on 1st January 1964 was to be paid by State Government before 31st March 1965 and the remaining 65 per cent was to be written off by Government of India. The outstanding amount of loans 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 the 1971-72, Rs. 1.70 crores were received by State Government as ways and means advances for Plan schemes. Out of that Rs. 0.06 crore were adjusted as loans and Rs. 1.64 crores as grant. No loan or advance against State's share of Union taxes, Grants-in-aid, etc., was taken by the State Government from Government of India to clear their over-drafts during the year.



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

Name of sinking fund	Balance on 1st April 1971	Addition during the year	Withdrawal during the year	Balance on 31st March 1972
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 Puniab	28,45.65	4,00.00	..	32,45.65
2. Loans received out of consolidated open market borrowing of Government of India				
	1,13.07	15.08	..	1,28.15
Total	30,34.69	4,15.08	..	34,49.77

Out of the total balance in the sinking fund at the end of March 1972 for repayment of loans received for Bhakra-Nangal Project Rs. 4,00.00 lakhs were invested in the securities of Government of India.

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

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

(ii) *Other Obligations*

In addition to the above, the balances at the credit of earmarked and other funds as also certain deposits, to the extent to which they have not been invested but are merged with the general cash balance of Government, also constitute the liability of State Government. Such liability at the end of March

1972 was Rs. 82.36 crores as shown below (further details are given in statements no. 16 and 19) :—

Nature of obligation	Amount on 1st April 1971	Receipts during the year	Repayments during the year	Balance on 31st March 1972	Net increase (+) or decrease (—) during the year
1	2	3	4	5	6
(In crores of rupees)					
Interest bearing obligations, such as depreciation reserve funds of commercial undertakings, etc. ..	2.28	1.06	0.85	2.49	+0.21
Non-interest bearing obligations, such as deposits of local funds, civil deposits, other earmarked funds, etc.	72.11(a)	80.66	72.90	79.87	+7.76
<b>Total</b>	<b>74.39(a)</b>	<b>81.72</b>	<b>73.75</b>	<b>82.36</b>	<b>+7.97</b>

(iii) Service of Debt

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

(In crores of rupees)

	1970-71	1971-72	Net increase (+) or decrease (—)
Gross debt and other obligations outstanding at the end of the year ..	3,60.36(b)	3,79.25	+18.89

(a) Differs by Rs. 0.95 crore from the balance adopted in Finance Accounts 1970-71 due to *pro forma* allocation of balances after re-organisation of State.

(b) Differs by Rs. 2.33 crores from the balance adopted in Finance accounts 1970-71 *vide* foot notes (a) and (b) at page 26 and footnote (a) above.

(In crores of rupees)

	1970-71	1971-72	Net increase (+) or decrease (-)
<b>(i) Interest paid by Government—</b>			
(a) On public debt and unfunded debt ..	13.14	15.01	+1.87
(b) On other obligations ..	0.13	0.15	+0.02
<b>Total</b> ..	<b>13.27</b>	<b>15.16</b>	<b>+1.89</b>
<b>(ii) Deduct—</b>			
Interest received on loans and advances given by Government ..	-17.01	-4.36	+12.65
Interest realised on investment of cash balances* ..	-0.73	-0.63	+0.10
<b>(iii) Net amount of interest charges</b> ..	<b>-4.47</b>	<b>+10.17</b>	<b>+14.64</b>
<b>(iv) Percentage of gross interest—item (i) to total revenue receipts</b> ..	<b>7.79</b>	<b>8.70</b>	<b>+0.91</b>
<b>(v) Percentage of net interest—item (iii) to total revenue receipts</b> ..	<b>-2.62</b>	<b>5.83</b>	<b>+8.45</b>

There were in addition certain other receipts (Rs. 8.07 crores) such as interest received from commercial departments (Rs. 7.44 crores) and interest on "Miscellaneous" account (Rs. 0.63 crore).

Government also received during the year Rs. 50.06 lakhs as dividend on investments in commercial undertakings.

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

(In crores of rupees)

	1970-71	1971-72	Increase
Contribution to sinking funds ..	6.37	6.90	0.53

\*Includes interest on investments made from "Fund for Development Schemes."

**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 1971	Paid during the year	Repaid during the year	Balance outstanding on 31st March 1972	Net addition during the year
1	2	3	4	5	6
		(In crores of rupees)			
Loans to municipal corporations and municipalities ..	3.53	1.65	0.09	5.09	1.56
Loans to panchayati raj institutions ..	0.57	0.11	..	0.68	0.11
Loans to district and other local fund committees ..	1.28	0.40	0.03	1.65	0.37
Loans to co-operative institutions and banks	11.62	2.76	10.70	3.68	-7.94
Loans to landholders and other notabilities ..	0.13	..	0.01	0.12	-0.01
Loans and advances under the community development programme ..	4.55	0.23	0.32	4.46	-0.09
Loans and advances to displaced persons ..	-5.11	0.01	-2.42	-2.68(a)	+2.43
Advances to cultivators	10.83	1.23	-3.52	15.58	+4.75
Loans to statutory corporation, boards and Government companies	2,77.78	29.98	..	3,07.76	+29.98
Miscellaneous loans and advances ..	15.77	1.51	0.84	16.44	+0.67
Loans to Government servants, etc. ..	2.85(b)	4.55	3.77	3.63	+0.78
<b>Grand Total ..</b>	<b>3,23.80(b)</b>	<b>42.43</b>	<b>9.82</b>	<b>3,56.41</b>	<b>32.61</b>

A more detailed account is given in statement no. 18.

(a) Minus balance is under correspondence with Government which keeps detailed accounts.

(b) Excludes Rs. 0.01 crore allocated to successor States as per Appendix I.

*(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 for the loans, the detailed accounts of which are maintained by departmental officers. Out of ninety-five statements due for 1971-72 from twenty departmental officers only seven statements have been received so far (March 1973). Therein arrears in recovery of principal and interest outstanding at the end of March 1972 have been reported as under :—

		Years in which the amount fell due	(In lakhs of rupees)	
			Principal	Interest
✓ Loans to co-operative institutions and banks	upto	1964-65 ..	0.78	..
		1965-66 ..	0.11	..
		1966-67 ..	0.41	0.52
		1967-68 ..	0.82	1.64
		1968-69 ..	1.58	2.48
		1969-70 ..	3.68	3.28
		1970-71 ..	10.25	7.03
		1971-72 ..	18.30	6.03
		Total	35.93	20.98
<b>Miscellaneous loans and advances—</b>				
✓ Loans under the Punjab State Aid to Industries Act, 1935	upto	1964-65 ..	30.95	12.86
		1965-66 ..	16.88	8.50
		1966-67 ..	7.30	3.43
		1967-68 ..	5.71	2.67
		1968-69 ..	7.38	2.39
		1969-70 ..	5.33	2.48
		1970-71 ..	1.56	1.04
	Total ..	75.11	33.37	

## (ii) Recoveries in arrears—concl'd.

Against loans to municipal corporations and municipalities, etc., the detailed accounts of which are maintained in the Audit office, recovery of Rs. 49.05 lakhs was overdue at the end of 1971-72 as follows :—

		(In lakhs of rupees)		
		Year in which the amount fell due	Principal	Interest
Loans to landholders and other notabilities	upto 1965-66 ..		0.57	0.04
		1966-67 ..	..	0.04
		1967-68 ..	..	0.03
		1968-69 ..	..	0.04
		1969-70 ..	..	0.03
		1970-71 ..	..	0.04
		1971-72 ..	0.03	0.04
		<b>Total ..</b>		<b>0.60</b>
Loans to municipal corporations and municipalities	upto 1964-65 ..		0.10	0.07
		1965-66 ..	0.76	1.06
		1966-67 ..	0.48	1.19
		1967-68 ..	1.33	2.60
		1968-69 ..	1.20	3.08
		1969-70 ..	3.28	6.80
		1970-71 ..	2.76	6.45
		1971-72 ..	5.20	11.83
	<b>Total ..</b>		<b>15.11</b>	<b>33.08</b>

**STATEMENT NO. 6—GUARANTEES GIVEN BY GOVERNMENT FOR  
REPAYMENT OF LOANS, ETC., RAISED BY STATUTORY COR-  
PORATIONS, 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 1972.

In consideration of the guarantees given, Government charges guarantee fee from the above institutions at the rate of 0.50 per cent on the total amount of guarantee given by Government during the year. This guarantee fee is, however, not applicable in the case of co-operative concessional finance provided by the Reserve Bank of India and loans raised by the Punjab State Electricity Board from the Rural Electrification Corporation. The total amount of guarantee fee received by Government during the year was Rs. 30,25,000.

Guarantees for loans, debentures, bonds, etc., raised	Maximum amount guaranteed	Sums guaran- teed out- standing on 31st March 1972
1	2	3
		(In lakhs of rupees)
(i) Statutory corporations and boards ..	30,60.23	29,37.35
(ii) Government companies ..	20.00	20.00
(iii) Co-operative banks and societies ..	2,14,58.64	1,26,60.45
(iv) Local bodies ..	2,48.48	1,81.42
(v) Private companies ..	1,14.89	1,13.44
<b>Total</b> ..	<b>2,49,02.24</b>	<b>1,59,12.66</b>

The particulars of guarantees given by Government and outstanding on 31st March 1972 are given below:—

Public or other body for which guarantee has been given and nature of guarantee	Maximum amount guaranteed	Sums guaran- teed out- standing on 31st March 1972
1	2	3
<i>Statutory corporations and boards—</i>		
		(In lakhs of rupees)
(a) Guarantee for repayment of redeemable bonds issued by Punjab Financial Cor- poration ..	3,23.12	3,07.25
(b) Guarantee for repayment of loan (and in- terest) raised in the open market by Pun- jab State Electricity Board ..	6,00.00	5,20.37

Public or other body for which guarantee has been given and nature of guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1972
1	2	3
(In lakhs of rupees).		
<i>Statutory corporations and boards—concl'd.</i>		
(c) Guarantee for repayment of redeemable bonds and interest thereon issued for rural electrification (tube-wells) by Punjab State Electricity Board ..	5,66.57	5,66.57
(d) 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, crawler dozers and diesel generating sets supplied to Punjab State Electricity Board ..	90.39	78.17
(e) Counter-guarantee to State Bank of Patiala against guarantee given by the bank to Russian suppliers for payment of cost of (and interest on default) spares for crawler tractors and crawler dozers supplied to Punjab State Electricity Board ..	5.86	5.70
(f) Guarantee given for raising of loan from Rural Electrification Corporation for rural electrification by Punjab State Electricity Board ..	7,24.29	7,24.29
(g) Guarantee given to Life Insurance Corporation of India for repayment of loan and interest thereon taken by Punjab State Electricity Board ..	7,00.00	6,85.00
(h) Guarantee given to Oriental Bank of Commerce, Ltd., for repayment of loan taken by Punjab State Electricity Board ..	50.00	50.00
<b>Total—Statutory corporations and boards</b>	<b>30,60.23</b>	<b>29,37.35</b>
<i>Government companies—</i>		
Guarantee to the State Bank of Patiala for repayment of loan and interest thereon given to the Punjab State Small Industries Corporation, Ltd. ..	20.00	20.00
<b>Total—Government companies</b>	<b>20.00</b>	<b>20.00</b>



Public or other body for which guarantee has been given and nature of guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1972
1	2	3
<i>Co-operative banks and societies—</i>		
<i>(a) Co-operative banks—</i>		
(In lakhs of rupees)		
(i) Guarantee for repayment of debentures floated by the Punjab State Co-operative Land Mortgage Bank, Ltd., Chandigarh ..	76,56.35	61,54.84
(ii) Surety to the Reserve Bank of India for payment of principal and interest on loans taken by the Punjab State Co-operative Bank, Ltd., Chandigarh ..	82,82.29	42,13.56
Total—Co-operative banks ..	1,59,38.64	1,03,68.40
<i>(b) Co-operative societies—</i>		
(i) Guarantee given for repayment of loans raised by Batala Co-operative Sugar Mills, Ltd., Batala from—		
1. Industrial Finance Corporation ..	90.00	48.00
2. Life Insurance Corporation of India ..	15.00	15.00
(ii) Guarantee given for repayment of loans raised by Doaba Co-operative Sugar Mills, Ltd., Nawanshahr from—		
1. Industrial Finance Corporation	90.00	84.00
2. Central Co-operative Bank, Ltd., Nawanshahr ..	30.00	30.00
3. Central Co-operative Bank, Jullundur	5.00	3.00
(iii) Guarantee given for repayment of loans raised by Morinda Co-operative Sugar Mills, Ltd., Morinda from Industrial Finance Corporation ..		
90.00	45.00	
(iv) Guarantee given to commercial banks against cash credit facilities availed of by the Punjab State Co-operative Supply and Marketing Federation ..		
52,00.00	20,67.05	
Total—Co-operative societies ..	55,20.00	22,92.05
Total—Co-operative banks and societies ..	2,14,58.64	1,26,60.45

Public or other body for which guarantee has been given and nature of guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1972
1	2	3
(In lakhs of rupees)		
<i>Local bodies—</i>		
Guarantees 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	2,48.48	1,81.42
<b>Total—Local bodies—</b>	<b>2,48.48</b>	<b>1,81.42</b>
<i>Private companies—</i>		
(a) Counter guarantee given to the Punjab National Bank for repayment of principal of, and payment of interest on, loans taken by Napco Bevel Gear of India, Ltd., Fari-dabad, from U.S. Aid Loan. Since the area of operation of the company extends beyond the territory of Haryana State, Government of Punjab will meet initially the guarantee liability if it arises and financial adjustment will be settled by that Government with Haryana, etc., by mutual agreement	1,09.25	1,09.25
(b) Guarantee given to Punjab Financial Corporation for loans advanced by it to—		
(i) Amritsar Swadeshi Woollen Mills, Amritsar	1.28	0.37
(ii) Guru Nanak Auto Engineering and Foundry Works, Goraya	0.71	0.71
(iii) M/s Gulati Industrial Corporation, Goraya	0.50	0.50
(iv) M/s Indo Knit Embroidery (P) Ltd., Amritsar	0.97	0.97
(v) M/s Gurmukh Singh and Sons, Ludhiana	2.18	1.64
<b>Total—Private companies</b>	<b>1,14.89</b>	<b>1,13.44</b>

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

	As on 1st April 1971.	As on 31st March 1972
	(In lakhs of rupees)	
<b>(a) General Cash Balances—</b>		
1. Cash in treasuries ..	12.66	13.67
2. Deposits with the Reserve Bank ..	21,25.12	5,26.14
3. Deposits with other banks ..	*	*
<b>Total</b> ..	<b>21,37.78</b>	<b>5,39.81</b>
4. Investments held in the Cash Balance Investment Account ..	2,87.64	9,84.37
<b>Total—(a)</b> ..	<b>24,25.42</b>	<b>15,24.18</b>
<b>(b) Other cash balances and investments—</b>		
(i) Cash with the departmental officers, viz., Forest and Public Works ..	9.49	43.23
(ii) Permanent advances for contingent ex- penditure with departmental officers ..	3.45(a)	3.61
(iii) Investments of earmarked funds ..	5,36.34	7,06.08
<b>Total—(b)</b> ..	<b>5,49.28(a)</b>	<b>7,52.92</b>
<b>Total—(a) and (b)</b> ..	<b>29,74.70(a)</b>	<b>22,77.10</b>

**EXPLANATORY NOTES**

1. Under an agreement with the Reserve Bank of India, State Government 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 by taking ways and means advances/overdraft from the Reserve Bank.

Besides Rs. 2.70 crores outstanding from previous year, ways and means advances of Rs 40.06 crores were obtained on thirty-seven occasions. These were repaid in full during the year.

Ways and means advances are granted by the Bank only up to 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.

\*See note 3 below the statement.

(a) Differs from the balance on 31st March 1971 adopted in the Finance Accounts 1970-71 due to *pro-forma* transfer of balances to successor States after re-organisation of the state. Details are given in Appendix I.

There were eleven occasions when overdrafts of Rs. 24.01 crores were availed of. These along with the outstanding overdrafts of Rs. 2.74 crores of the previous year were repaid in full during the year. Government paid Rs. 1.28 lakhs as interest (at the rate of 5 per cent to 6 per cent) on overdraft.

Treasury bills, (Government of India) for Rs. 71.10 crores were also discounted on ninety-one 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 1972.

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

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

	(In lakhs of rupees)
Government of India Treasury Bills ..	7,48.75
Government of India Securities ..	82.56
Securities of the Governments of—	
Punjab ..	8.49
Gujarat ..	10.09
Madhya Pradesh ..	12.97
West Bengal ..	6.73
Punjab State Electricity Board Bonds ..	1,14.68
Kapurthala Co-operative Bank—Fixed Deposit ..	0.10
Total ..	9,84.37

Interest realised during the year on these investments was Rs. 63.13 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) Dholpur Glass Works ..	0.50

which are under liquidation.

\*Includes interest on investments made from "Fund for Development Schemes."

**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 1972:—

Debit balance	Section of the general account	Name of account	Credit balance
1 Rs.	2	3	4 Rs.
	A to K, R and part of T	Government Account	26,64,55,815
		Consolidated Fund—	
	O	Public Debt	2,73,08,24,431
3,56,40,72,052	Q	Loans and Advances by the State/Union Territory Governments	
		Contingency Fund—	
		Contingency Fund	1,92,85,249
	S	Public Account— Unfunded Debt	23,81,52,449
	T	Deposits and Advances	
		(i) Deposits bearing interest	
		Gross Balance	2,49,43,230
6,400		Investments	
		(ii) Deposits not bearing interest	
		Gross balance	86,92,62,310
7,06,01,398		Investments	
89,95,696		(iii) Advances not bearing interest	
		(iv) Suspense	
9,84,37,205		Investments	
10,36,73,163		Other Items (Net)	
	U	Remittances—	
24,91,56,475		I—Remittances within India	
5,39,81,095	X	Cash balance (Closing)	
<u>4,14,89,23,484</u>		<u>Total</u>	<u>4,14,89,23,484</u>

## EXPLANATORY NOTES

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

Under the system of book-keeping followed in 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. Government Account for 1971-72 given below will show how the net amount at the end of the year has been arrived at :—

Dr. Rs.	Details	Cr. Rs.
	*A—Amount at the credit of Government Account on 1st April 1971	20,95,24,524
	B—Revenue receipts	1,74,28,47,845
1,58,32,72,604	C—Expenditure on revenue account	
12,42,33,219	D—Capital expenditure outside the revenue account	
3,073	E—Miscellaneous	1,05,56,917
	F—Inter State Settlement	1,10,35,425
26,64,55,815	G—Balance at the credit of the Government Account on 31st March 1972	
1,97,39,64,711	Total	1,97,39,64,711

\*The amount at the credit of Government Account on 1st April 1971 differs by Rs. 2,31,24,522 (Cr.) from the amount shown in Finance Accounts 1970-71 owing to *proforma* allocation of balances under debt and deposit heads outstanding in the accounts of composite State of Punjab on 31st October 1966 among the successor States as under :—

(i) Allocated *proforma* to successor States—

Q—Loans and Advances by the State/Union Territory Governments	Rs. 1,09,132 (Debit)
S—Unfunded Debt	1,37,37,250 (Credit)
T—Deposits and Advances—	
(i) Deposits not bearing interest—net	94,97,560 (Credit)
(ii) Advances not bearing interest	1,156 (Debit)
Net total	2,31,24,522 (Credit)

The following are details of the sums shown against "E—Miscellaneous":—

	Debit	Credit
	Rs.	Rs.
(1) Unreconciled balances under Debt, Deposit and Remittance heads written off under special sanction	3,073	—480
(2) Write back of items relating to unreconciled differences between broadsheets and ledger balances under certain Debt, Deposit and Remittance heads written off originally to this head of account	..	—11,260
(3) Balances of sinking funds of discharged loan transferred to Government Account	..	1,05,68,657
	3,073	1,05,56,917

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 Government 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 the 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.

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 1971-72 is stated below. The details are given in Appendix I.  
Rs.

(i) Allocated to Haryana	2,28,21,672 (Credit)
(ii) Allocated to Himachal Pradesh	1,55,203 (Credit)
(iii) Allocated to Chandigarh (Union Territory)	1,47,647 (Credit)
<b>Total</b>	<hr/> <b>2,31,24,522 (Credit)</b> <hr/>



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

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

Heads	Amount in thou- sands of rupees	Percent- age of total revenue	Percent- age of total expendi- ture
1	2	3	4
<b>REVENUE—</b>			
<b>Taxes, Duties and Other Principal Heads of Revenue—</b>			
Taxes on Income other than Corporation Tax	11,59,42	6.65	7.32
Estate Duty	25,11	0.14	0.16
Land Revenue	1,18,50	0.68	0.75
State Excise Duties	26,90,51	15.44	16.99
Taxes on Vehicles	1,90,88	1.10	1.21
Sales Tax	37,69,43	21.63	23.81
Other Taxes and Duties	14,49,90	8.32	9.16
Stamps	8,28,41	4.75	5.23
Registration Fees	1,72,38	0.99	1.09
<b>Total—Taxes, Duties and Other Principal Heads of Revenue</b>	<b>1,04,04,54</b>	<b>59.70</b>	<b>65.72</b>
Debt Services	13,06,34	7.50	8.25
Administrative Services	1,15,48	0.66	0.73
Social and Developmental Services	5,05,13	2.90	3.19
Multipurpose River Schemes, Irrigation, etc.	3,71,73	2.13	2.35
Public Works (including Roads), etc.	74,52	0.43	0.47
Transport and Communications (other than Roads)	8,83,46	5.07	5.58
Miscellaneous Contributions and Miscellaneous Adjustments	5,16,49	2.96	3.26
	32,49,85	18.65	20.53
Extraordinary items	94	0.00	0.00
<b>Total—Revenue</b>	<b>1,74,28,48</b>	<b>1,00.00</b>	<b>1,10,08</b>

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

Heads	Amount in thou- sands of rupees	Percent- age of total revenue	Percent- age of total expendi- ture
1	2	3	4
<b>EXPENDITURE—</b>			
<b>Collection of Taxes, Duties and Other Prin- cipal Revenues—</b>			
Land Revenue	1,90,33	1.09	1.20
State Excise Duties	27,87	0.16	0.18
Taxes on Vehicles	7,49	0.04	0.05
Sales Tax	57,55	0.33	0.36
Other Taxes and Duties	17,55	0.10	0.11
Stamps	6,38	0.04	0.04
Registration Fees	48	0.00	0.00
<b>Total—Collection of Taxes, Duties, etc.</b>	<b>3,07,65</b>	<b>1.76</b>	<b>1.94</b>
Debt Services	22,05,70	12.66	13.93
Administrative Services	17,41,82	9.99	11.00
<b>Social and Developmental Services—</b>			
Education	31,47,05	18.06	19.88
Medical	5,83,22	3.35	3.68
Public Health	4,02,77	2.31	2.54
Agriculture	5,72,61	3.28	3.62
Other Services	15,31,24	8.79	9.67
<b>Total—Social and Developmental Services</b>	<b>62,36,89</b>	<b>35.79</b>	<b>39.39</b>

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

Heads	Amount in thou- sands of rupees	Percent- age of total revenue	Percent- age of total expendi- ture
1	2	3	4
<b>EXPENDITURE—concl'd.</b>			
Multipurpose River Schemes, Irrigation, etc.	11,99,36	6.88	7.58
Capital Account of Multipurpose River Schemes, Irrigation, etc.	2,40,54	1.38	1.52
Public Works (including Roads)	10,87,00	6.24	6.87
Capital Account of Public Works (including Roads) within the Revenue Account	10,45	0.06	0.07
Transport and Communications (other than Roads)	8,35,69	4.79	5.28
Capital Account of Transport and Communications (other than Roads) within the Revenue Account	2,36,38	1.36	1.49
<b>Miscellaneous—</b>			
Miscellaneous	11,49,34	6.59	7.26
Other heads	5,80,35	3.33	3.66
<b>Total—Miscellaneous</b>	<b>17,29,69</b>	<b>9.92</b>	<b>10.92</b>
Contributions and Miscellaneous Adjustments	1,56	0.01	0.01
<b>Total—Expenditure met from Revenue</b>	<b>1,58,32,73</b>	<b>90.84</b>	<b>100.00</b>

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

Actuals for 1971-72

Particulars 1	Actuals for 1971-72		Total
	Charged 2 Rs.	Voted 3 Rs.	4 Rs.
Expenditure on Revenue Account as in statement no. 12	22,82,92,582	1,35,49,80,022	1,58,32,72,604
Expenditure outside the Revenue Account as in statement no. 12	88,568	12,41,44,651	12,42,33,219
Disbursements under public debt, loans and advances (a)	1,36,51,34,240	42,42,62,805	1,78,93,97,045
<b>Total</b>	<b>1,59,35,15,390</b>	<b>1,90,33,87,478</b>	<b>3,49,69,02,868</b>

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

**O—Public Debt—**

Permanent debt	2,04,82,955	..	2,04,82,955
Floating debt	1,19,50,72,000	..	1,19,50,72,000
Loans from Government of India	14,00,63,398	..	14,00,63,398
Other loans	95,15,887	..	95,15,887

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

Loans to local funds, private parties, etc.	..	37,87,55,653	37,87,55,653
Loans to Government servants, etc.	..	4,55,07,152	4,55,07,152

<b>Total</b>	<b>1,36,51,34,240</b>	<b>42,42,62,805</b>	<b>1,78,93,97,045</b>
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**STATEMENT NO. 11—DETAILED ACCOUNT OF REVENUE BY  
MINOR HEADS**

Heads	Actuals for 1971-72
	Rs.
<b>I. Revenue Receipts—</b>	
<b>A. Taxes, Duties and Other Principal Heads of Revenue—</b>	
<b>IV. Taxes on Income other than Corporation Tax—</b>	
Share of net proceeds assigned to States	.. 11,59,42,478
Total	.. <u>11,59,42,478</u>
<b>V. Estate Duty—</b>	
<b>A. Estate Duty on Agricultural Land—</b>	
Share of net proceeds assigned to State/Union Territory Governments	.. 7,10,000
<b>B. Estate Duty on property other than Agricultural Land—</b>	
Share of net proceeds assigned to States	.. 18,01,000
Total	.. <u>25,11,000</u>
<b>IX. Land Revenue—</b>	
Ordinary Revenue	.. 1,13,69,301
Sale of Government Estates	.. 5,011
Sale proceeds of waste lands and redemption of land tax	.. 12,765
Recoveries of overpayments	.. 21,065
Collection of payments for services rendered	.. 13,109
Miscellaneous	.. 22,84,201
<i>Deduct</i> —Portion of Land Revenue due to Irrigation Works	.. —4,97,750
<i>Deduct</i> —Refunds	.. —13,57,622
Total	.. <u>1,18,50,080</u>

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

Heads	Actuals for 1971-72 Rs.
<b>A. Taxes, Duties and Other Principal Heads of Revenues—<i>contd.</i></b>	
<b>X. State Excise Duties—</b>	
Country Spirits ..	20,65,41,816
Country Fermented Liquor ..	90,18,916
Malt Liquors ..	33,10,541
Wines and Spirits (foreign liquors other than beer, medicated wines and commercial spirits) ..	4,54,40,571
Receipts from commercial spirits, including denatured spirits and medicated wines ..	36,58,923
Opium ..	34,284
Duties on medicinal and toilet preparations containing alcohol, opium, etc. ..	30,203
Hemp and other drugs ..	78,521
Receipts from Distilleries ..	1,995
Fines, Confiscations and Miscellaneous ..	11,68,568
Recoveries of overpayments ..	3,602
<i>Deduct—Refunds</i> ..	—2,36,602
<b>Total</b> ..	<b>26,90,51,338</b>
<hr/>	
<b>XI. Taxes on Vehicles—</b>	
Receipts under the Indian Motor Vehicles Act ..	36,02,293
Receipts under the State Motor vehicles Taxation Act ..	1,53,63,352
Other Receipts ..	1,23,212
<i>Deduct—Refunds</i> ..	—1,148
<b>Total</b> ..	<b>1,90,87,709</b>
<hr/>	

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

Heads	Actuals for 1971-72 Rs.
<b>A. Taxes, Duties and Other Principal Heads of Revenue—contd.</b>	
<b>XII. Sales Tax—</b>	
Receipts under the Central Sales Tax Act ..	8,40,62,599
Receipts under the State Sales Tax Act ..	29,68,42,379
Licence Fees ..	42,441
Miscellaneous ..	24,911
<i>Deduct—Refunds</i> ..	—40,29,110
Total ..	<hr/> 37,69,43,220 <hr/>
<b>XIII. Other Taxes and Duties—</b>	
<b>A. Taxes on Luxuries including taxes on Entertainments, Amusements, Betting and Gambling—</b>	
Entertainment Tax ..	2,61,82,220
Total—A ..	<hr/> 2,61,82,220 <hr/>
<b>B. Electricity Duties—</b>	
Fees under the Indian Electricity Rules, 1956 and fees for the electrical inspection of cinemas ..	9,81,039
Taxes and Duties on Electricity ..	3,04,32,097
Total—B ..	<hr/> 3,14,13,136 <hr/>
<b>E. Other Items</b>	
Immovable Property Tax ..	45,38,969
Taxes on Professions, Trades, Callings and Employment ..	3,062
Taxes on Goods and Passengers carried by Road or on Inland Waterways ..	8,31,75,444
Recoveries of overpayments ..	1,014
<i>Deduct—Refunds</i> ..	—3,23,722
Total—E ..	<hr/> 8,73,94,767 <hr/>
Total ..	<hr/> 14,49,90,123 <hr/>



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

Heads	Actuals for 1971-72
	Rs.
<b>A. Taxes, Duties and Other Principal Heads of Revenue—<i>concl.</i></b>	
<b>XIV. Stamps—</b>	
<b>A. Non-Judicial—</b>	
Sale of Stamps ..	6,86,80,447
Duty on impressing documents ..	24,01,662
Fines and penalties ..	68,638
Miscellaneous ..	2,05,664
<i>Deduct—Refunds</i> ..	-5,06,881
Total—A. Non-Judicial ..	7,08,49,530
<b>B. Judicial—</b>	
(i) Court Fees	
Court fees realised in Stamps ..	1,18,21,062
(ii) Other Receipts—	
Fines and Penalties ..	1,19,919
Miscellaneous ..	82,614
<i>Deduct—Refunds</i> ..	-32,550
Total—B. Judicial ..	1,19,91,045
Total ..	8,28,40,575
<b>XV. Registration Fees—</b>	
Fees for registering documents ..	1,63,89,650
Fees for copies of registered documents ..	4,32,569
Miscellaneous ..	4,15,873
<i>Deduct—Refunds</i> ..	-296
Total ..	1,72,37,796
Total—A. Taxes, Duties and Other Principal Heads of Revenue ..	1,04,04,54,319

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

Heads	Actuals for 1971-72
	Rs.
<b>B. Debt Services—</b>	
<b>XVI. Interest—</b>	
<b>B. Interest from Commercial Departments—</b>	
Interest received from Commercial Departments ..	7,44,38,994
<b>C. Other Interest Receipts—</b>	
Interest on loans and Advances by the State/Union Territory Governments ..	4,36,00,425
* Interest realised on investments of cash balances ..	63,12,652
Interest portion of equated payments on account of commuted value of pensions ..	92,548
Miscellaneous ..	62,23,697
<i>Deduct—Refunds</i> ..	—34,055
Total ..	<u>13,06,34,261</u>
Total—B. Debt Services ..	<u>13,06,34,261</u>
<b>C. Administrative Services—</b>	
<b>XVII. Administration of Justice—</b>	
Sale proceeds of unclaimed and escheated property ..	71,700
Court fees realised in cash ..	10,569
General fees, fines and forfeitures ..	32,21,916
Miscellaneous fees and fines ..	27,565
Recoveries of overpayments ..	51,166
Collection of payments for services rendered ..	8,765
Miscellaneous ..	96,845
<i>Deduct—Refunds</i> ..	—1,32,758
Total ..	<u>33,55,768</u>

\*Includes interest on investments made from "Fund for Development Schemes."

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

Heads	Actuals for 1971-72 Rs.
<b>C. Administrative Services—<i>concl'd.</i></b>	
<b>XVIII. Jails—</b>	
Jails ..	2,27,749
Jail manufactures ..	31,34,084
Recoveries of overpayments ..	3,588
Collection of payments for services rendered ..	1,758
<i>Deduct—Refunds</i> ..	—2,914
Total ..	<u>33,64,265</u>
<b>XIX. Police—</b>	
Police supplied to public departments, private companies and persons ..	1,000
Receipts under the Arms Act ..	136
Fees, fines and forfeitures ..	26,167
Recoveries of overpayments ..	1,77,234
Collection of payments for services rendered ..	35,68,836
Miscellaneous ..	62,66,654
<i>Deduct—Refunds</i> ..	—70,34,652
Total ..	<u>30,05,375</u>
<b>XX. Supplies and Disposals—</b>	
Other Miscellaneous Receipts ..	1,04,907
Total ..	<u>1,04,907</u>
<b>XXI. Miscellaneous Departments—</b>	
Examination Fees ..	4,47,827
Administration of Indian Partnership Act, 1932 ..	17,546
Miscellaneous ..	12,66,817
<i>Deduct—Refunds</i> ..	—14,604
Total ..	<u>17,17,586</u>
Total—C. Administrative Services ..	<u>1,15,47,901</u>

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

Heads	Actuals for 1971-72
	Rs.
<b>D. Social and Developmental Services—</b>	
<b>XXII. Education—</b>	
<b>A. University—</b>	
Fees, Government Arts Colleges ..	26,10,288
Fees, Government Professional Colleges ..	1,88,893
<b>B. Secondary—</b>	
Fees, Government Secondary Schools ..	26,33,465
<b>C. Primary—</b>	
Fees, Government Primary Schools ..	16,441
<b>D. Special—</b>	
Fees and other receipts, Government Special Schools ..	29,813
<b>E. Technical Education—</b>	
Fees and other receipts, Government Technical Institutions ..	1,85,555
<b>F. General—</b>	
Recoveries of overpayments ..	7,87,528
Collection of payments for services rendered ..	1,109
Miscellaneous ..	33,45,259
<i>Deduct—Refunds</i> ..	—36,494
-Total ..	97,61,857

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

Heads	Actuals for 1971-72
	Rs.
<b>D. Social and Developmental Services—contd.</b>	
<b>XXIII. Medical—</b>	
Fees, Medical Schools and Colleges	6,93,322
Hospital Receipts	17,57,018
Mental Hospital Receipts	1,49,878
Sale of Medicines	9,918
Contributions	49,76,500
Recoveries of overpayments	1,69,272
Collection of payments for services rendered	1,04,073
Miscellaneous	5,72,531
<i>Deduct</i> —Refunds	—83,825
Total	83,48,687
<b>XXIV. Public Health—</b>	
Sale proceeds of sera and vaccines, etc.	58,200
Recoveries of overpayments	86,599
Collection of payments for services rendered	4,183
Miscellaneous	1,95,415
<i>Deduct</i> —Refunds	—5,170
Total	3,39,227
<b>XXIV-A. Family Planning—</b>	
Recoveries of overpayments	27,004
Miscellaneous ]	1,557
<i>Deduct</i> —Refunds	—404
Total	28,157

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

Heads	Actuals for 1971-72
	Rs.
<b>D. Social and Developmental Services—contd.</b>	
<b>XXV. Agriculture—</b>	
Agricultural receipts	.. 87,76,252
Fisheries	.. 6,05,268
Recoveries of overpayments	.. 28,818
Collection of payments for services rendered	.. 15,682
Deduct—Refunds	.. —28,035
Total	.. <u>93,97,985</u>
<b>XXVII. Animal Husbandry—</b>	
Other receipts	.. 26,77,825
Recoveries of overpayments	.. 9,890
Collection of payments for services rendered	.. 15,867
Deduct—Refunds	.. —110
Total	.. <u>27,03,472</u>
<b>XXVIII. Co-operation—</b>	
Audit Fees	.. 45,31,238
Miscellaneous receipts	.. 10,61,142
Deduct—Refunds	.. —1,066
Total	.. <u>55,91,314</u>
<b>XXIX. Industries—</b>	
Industries	.. 24,47,953
Cottage and Small Scale Industries	.. 18,887
Handloom Schemes	.. 8,432
Recoveries of overpayments	.. 8,572
Other Miscellaneous receipts	.. 4,13,511
Deduct—Refunds	.. —4,324
Total	.. <u>28,93,031</u>

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

Heads	Actuals for 1971-72 Rs.
<b>D. Social and Developmental Services—<i>concl'd.</i></b>	
<b>XXXI. Community Development Projects, National Extension Service and Local Development Works—</b>	
<b>A. Community Development Projects—</b>	
<i>Deduct</i> —Refunds ..	—2,500
<b>B. National Extension Service—</b>	
National Extension Service ..	59,43,028
<b>C. Local Development Works—</b>	
Local Development Works ..	3,34,534
<b>D. General—</b>	
Miscellaneous ..	26,19,410
Total ..	<u>88,94,472</u>
<b>XXXII. Miscellaneous Social and Developmental Organisations—</b>	
Labour and Employment ..	5,81,154
Miscellaneous ..	19,77,276
<i>Deduct</i> —Refunds ..	—3,668
Total ..	<u>25,54,762</u>
Total—D. Social and Developmental Services	<u>5,05,12,964</u>
<b>E. Multipurpose River Schemes, Irrigation and Electricity Schemes—</b>	
<b>XXXIII. Multipurpose River Schemes—</b>	
<b>Bhakra Nangal Project—</b>	
<b>Bhakra Dam Irrigation Branch—</b>	
<b>Direct Receipts—</b>	
Water Rates ..	52,83,077
Sales of Water ..	2,393
Plantation ..	953
Rents ..	2,16,215
Recoveries of expenditure ..	4,219
Miscellaneous ..	3,12,386
<i>Deduct</i> —Receipts transferred to other Governments ..	—23,367
<i>Deduct</i> —Refunds ..	—4,518
Total ..	<u>57,91,358</u>

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

Heads	Actuals for 1971-72
	Rs.
<b>E. Multipurpose River Schemes, Irrigation and Electricity Schemes—contd.</b>	
<b>XXXIV—Irrigation, Navigation, Embankment and Drainage Works (Commercial)</b>	
<b>A. Irrigation Works—</b>	
<b>(1) Productive Works—</b>	
<b>Direct Receipts—</b>	
Water rates ..	2,73,94,018
Owners' rates ..	4,20,675
Sales of water ..	1,41,928
Plantations ..	1,54,799
Other canal produce ..	87,206
Water power ..	5,09,520
Navigation ..	3,287
Rents ..	2,81,681
Recoveries of expenditure ..	4,120
- Miscellaneous ..	12,83,350
<i>Deduct—Refunds</i> ..	—46,001
<b>Indirect Receipts—</b>	
Portion of Land Revenue due to Works ..	4,97,750
<b>Total-(1) Productive Works</b> ..	<u>3,07,32,333</u>
<b>(2) Unproductive Works—</b>	
<b>Direct Receipts—</b>	
Water rates ..	1,87,239
Rents ..	29,470
Miscellaneous ..	2,18,813
<i>Deduct—Refunds</i> ..	—369
<b>Total (2)—Unproductive Works</b> ..	<u>4,35,153</u>
<b>Total</b> ..	<u>3,11,67,486</u>



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

Heads	Actuals for 1971-72
	Rs.
<b>E. Multipurpose River Schemes, Irrigation and Electricity Schemes—concl'd.</b>	
<b>XXXV. Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)</b>	
<b>A. Irrigation Works—</b>	
<b>Direct Receipts—</b>	
Plantations ..	636
Rents ..	338
Recoveries of expenditure ..	1,705
Miscellaneous ..	1,65,455
<b>Total</b> ..	<b>1,68,134</b>
<b>B. Navigation, Embankment and Drainage Works—</b>	
<b>Direct Receipts—</b>	
Miscellaneous ..	45,571
<b>Total</b> ..	<b>45,571</b>
<b>Total</b> ..	<b>2,13,705</b>
<b>Total—E. Multipurpose River Schemes, Irrigation and Electricity Schemes</b> ..	<b>3,71,72,549</b>
<b>F. Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—</b>	
<b>XXXVII. Public Works—</b>	
Rents ..	16,81,667
Ferry Receipts ..	1,25,100
Tolls on Roads ..	7,83,146
Recoveries of expenditure ..	15,26,788
Miscellaneous ..	33,98,532
<b>Deduct—Refunds</b> ..	<b>—63,534</b>
<b>Total</b> ..	<b>74,51,699</b>
<b>Total-F. Public Works (including Roads) and Schemes of Miscellaneous Public Improvements</b> ..	<b>74,51,699</b>

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

Heads	Actuals for 1971-72  Rs.
<b>G. Transport and Communications (other than Roads)—</b>	
<b>XLIII. Road and Water Transport Schemes—</b>	
<b>A. Road Transport—</b>	
Road Transport Services ..	8,83,46,407
Total ..	<u>8,83,46,407</u>
<b>Total—G. Transport and Communications (other than Roads)</b>	<u>8,83,46,407</u>
<b>I. Miscellaneous</b>	
<b>XLVIII. Contributions and Recoveries towards Pensions and other Retirement benefits—</b>	
Contributions for pensions and gratuities ..	20,92,615
Miscellaneous ..	1,27,291
Total ..	<u>22,19,906</u>
<b>XLIX. Stationery and Printing—</b>	
Stationery receipts ..	23,77,446
Sale of plain paper used with stamps ..	2,71,079
Sale of Gazettes and other Government Publications ..	3,70,930
Sale of Text Books ..	48,35,278
Other press receipts ..	6,44,938
Receipts of Government Typewriter Workshop ..	6,93,165
<i>Deduct—Refunds</i> ..	—34,443
Total ..	<u>91,58,393</u>

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

Heads	Actuals for 1971-72
	Rs.
<b>I Miscellaneous—<i>concl'd.</i></b>	
<b>LI Forest—</b>	
Timber and other produce removed from the forest by Government Agency ..	44,538
Timber and other produce removed from the forest by consumers or purchasers ..	58,86,140
Revenue from forests not managed by Government ..	17,315
Miscellaneous ..	6,93,973
<i>Deduct—Refunds</i> ..	—23,500
Total ..	66,18,466
<b>LII Miscellaneous—</b>	
Unclaimed deposits ..	31,89,058
Sale of old stores and materials ..	14,334
Sale of land and houses, etc. ..	1,92,638
Fees for Government audit ..	17,99,883
Rents, rates and taxes ..	56,759
Receipts under the Panchayat Act ..	18,342
Other fees, fines and forfeitures ..	15,54,111
Recoveries of overpayments ..	1,62,621
Collection of payments for services rendered ..	16,64,638
Receipts in connection with Elections ..	48,023
Receipts on account of displaced persons ..	99,76,019
Receipts from surcharges ..	82,42,642
Miscellaneous ..	86,40,897
<i>Deduct—Refunds</i> ..	—19,07,586
Total ..	3,36,52,379
Total—I. Miscellaneous ..	5,16,49,144

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

Heads	Actuals for 1971-72
	Rs.
<b>J. Contributions and Miscellaneous Adjustments—</b>	
<b>LV. States' share of Union Excise Duties—</b>	
State's share of Union Excise Duties ..	7,93,27,616
Share of net proceeds of Additional Duties of Excise under the Additional Duties of Excise (Goods of Special Im- portance) Act, 1957 assigned to State ..	3,11,05,032
<b>Total</b> ..	<b>11,04,32,648</b>
<b>LVI. Grants-in-aid from Central Government—</b>	
<b>(B) Other Grants-in-aid—</b>	
Wealth Tax ..	8,79,000
Police ..	30,96,000
Education ..	19,29,733
Public Health ..	46,16,008
Family Planning ..	1,60,98,900
Agriculture ..	3,10,16,360
Co-operation ..	18,75,000
Industries ..	12,53,000
Community Development Projects, National Extension Ser- vice and Local Development Works ..	1,50,18,711
Labour and Employment ..	13,84,800
Miscellaneous, Social and Development Organisations ..	9,74,827
Irrigation, Navigation, Embankment and Drainage Works	6,10,000
Public Works ..	16,25,000
<b>Miscellaneous—</b>	
Grants-in-lieu of Tax on Railway Passenger Fares ..	77,35,000
Welfare of Backward Classes ..	10,35,000
Relief and Rehabilitation of displaced persons ..	20,98,657

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

Heads	Actuals for 1971-72
	Rs.
<b>J—Contributions and Miscellaneous Adjustments—<i>concl.</i></b>	
<b>LVI. Grants-in-aid from Central Government—<i>concl.</i></b>	
<b>B. Other Grants-in-aid—<i>concl.</i></b>	
Grants for State/Union Territory Plan Schemes ..	6,01,87,000
Miscellaneous ..	5,78,10,008
<i>Deduct</i> —Refunds ..	—1,11,873
 Total—B. Other Grants-in-aid ..	<hr/> 20,91,31,131
Total ..	<hr/> 20,91,31,131
 <b>LVII. Miscellaneous Adjustments between Central and State Union Territory Governments—</b>	
Contributions from the Central Government on account of administration of the Indian Arms Act ..	3,91,000
Contributions from the Central Government on account of administration of the Explosives Act ..	4,000
Contributions from the Central Government on account of administration of the Petroleum Act ..	19,598
 Total ..	<hr/> 4,14,598
 <b>LVIII. Dividends, etc., from Commercial and other Under- takings—</b>	
Government Commercial and Industrial Undertakings ..	10,47,406
Other Commercial and Industrial Undertakings ..	3,73,515
Co-operative Societies ..	32,24,904
Other Miscellaneous Undertakings ..	3,60,574
 Total ..	<hr/> 50,06,399
Total—J. Contributions and Miscellaneous Adjustments ..	<hr/> 32,49,84,776

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

Heads	Actuals for 1971-72
	Rs.
<b>K. Extraordinary Items—</b>	
<b>LX. Extraordinary Receipts—</b>	
Other Items ..	93,825
	<hr/>
Total ..	93,825
	<hr/>
Total—K. Extraordinary Items ..	93,825
	<hr/>
Total—I. Revenue Receipts ..	1,74,28,47,845
	<hr/>

**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.
<b>II. EXPENDITURE MET FROM REVENUE</b>			
<b>A. Collection of Taxes, Duties and Other Principal Revenues—</b>			
<b>9. Land Revenue—</b>			
Charges of administration ..	9,49,036	..	9,49,036
Land Records ..	1,44,60,819 5,387	..	1,44,66,206
Consolidation of Holdings ..	35,81,514 7,830	..	35,89,344
Charges on account of Encumbered Estates	5,141	..	5,141
Works ..	22,973	..	22,973
<b>Total</b> ..	<b>1,90,14,342</b> <b>18,358</b>	..	<b>1,90,32,700</b>
<b>10. State Excise Duties—</b>			
District Executive Establishment	24,89,757 222	..	24,89,979
Distilleries ..	2,32,399	..	2,32,399
Excise Bureau ..	64,222	..	64,222
<b>Total</b> ..	<b>27,86,378</b> <b>222</b>	..	<b>27,86,600</b>
<b>11. Taxes on Vehicles—</b>			
Charges of collection under Motor Vehicles Acts	19,182	..	19,182
Inspection of Motor Vehicles	7,30,311	..	7,30,311
<b>Total</b> ..	<b>7,49,493</b>	..	<b>7,49,493</b>

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

	Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>A. Collection of Taxes, Duties and Other Principal Revenues—contd.</b>				
<b>12. Sales Tax—</b>				
Collection Charges	..	57,54,189 475	..	57,54,664
<b>Total</b>	..	57,54,189 475	..	57,54,664
<b>13. Other Taxes and Duties—</b>				
<b>Collection Charges—</b>				
Entertainment Tax	..	97,096	..	97,096
Taxes on Goods and Passengers	..	50,348	..	50,348
Taxes and Duties having common administrative staff	..	12,40,478 163	..	12,40,641
Charges under the Electricity Acts	..	3,66,735	..	3,66,735
<b>Total</b>	..	17,54,657 163	..	17,54,820
<b>14. Stamps—</b>				
<b>A. Non-Judicial—</b>				
Superintendence	..	15,226	..	15,226
Charges for the sale of stamps	..	3,79,100	..	3,79,100
Cost of stamps supplied from Central Stamp Stores	..	1,32,090	..	1,32,090
<b>Total A—Non-Judicial</b>	..	5,26,416	..	5,26,416
<b>B. Judicial—</b>				
Superintendence	..	35,329	..	35,329
Charges for the sale of stamps	..	19,503	..	19,503
Cost of stamps supplied from Central Stamp Stores	..	56,809	..	56,809
<b>Total B—Judicial</b>	..	1,11,641	..	1,11,641
<b>Total—Stamps</b>	..	6,38,057	..	6,38,057



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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>A. Collection of Taxes, Duties and other Principal Revenues—concl'd.</b>			
<b>15. Registration Fees—</b>			
District Charges ..	48,149	..	48,149
<b>Total</b> ..	<b>48,149</b>	<b>..</b>	<b>48,149</b>
<hr/>			
Total—A. Collection of Taxes, Duties and Other Principal Revenues ..	3,07,45,265 19,218	..	3,07,64,483
<hr/>			
<b>B. Debt Services—</b>			
<b>16. Interest on Debt and Other Obligations—</b>			
<b>A. Interest on Public Debt and Other Obligations—</b>			
<b>I. Interest on Ordinary Debt—</b>			
<b>(i) Debt raised in India—</b>			
1. Interest on Permanent Loans	2,42,77,995	..	2,42,77,995
3. Floating Loans—			
Interest on other Floating Loans ..	1,65,82,868	..	1,65,82,868
4. Other Items—			
Management of Debt ..	24,855	..	24,855
Miscellaneous ..	266	..	266
5. Interest on other loans ..	64,06,548	..	64,06,548
7. <i>Deduct</i> —Recovery from other Governments for the servicing and repayment of Debt ..	—42,02,914	..	—42,02,914
<hr/>			
Total—A. I. Interest on Ordinary Debt ..	4,30,89,618	..	4,30,89,618
<hr/>			

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>B—Debt Services—contd.</b>			
<b>16. Interest on Debt and Other Obligations—contd.</b>			
<b>A. Interest on Public Debt and Other Obligations—concl'd.</b>			
<b>2. Interest on Unfunded Debt—</b>			
<b>5. State Provident Funds—</b>			
Interest on General Provident Fund ..	76,41,230	..	76,41,230
Interest on Indian Civil Services Provident Fund ..	9,000	..	9,000
Interest on Indian Civil Service (Non-European Members) Provident Fund ..	10,000	..	10,000
Interest on All-India Services Provident Fund ..	1,18,000	..	1,18,000
Interest on Contributory Provident Funds ..	4,78,000	..	4,78,000
Interest on Other Miscellaneous Provident Funds ..	20,000	..	20,000
<b>Total—A. 2. Interest on Unfunded Debt ..</b>	<b>82,76,230</b>	<b>..</b>	<b>82,76,230</b>
<b>3. Interest on Other Obligations—</b>			
Miscellaneous ..	21,879	..	21,879
<b>Total—A. 3. Interest on Other Obligations ..</b>	<b>21,879</b>	<b>..</b>	<b>21,879</b>
<b>Total—A. Interest on Public Debt and Other Obligations ..</b>	<b>5,13,87,727</b>	<b>..</b>	<b>5,13,87,727</b>
<b>B. Interest on Inter-Governmental Debt—</b>			
Interest paid to the Central Government ..	9,87,26,566	..	9,87,26,566

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>B. Debt Services—<i>concl.</i></b>			
<b>16. Interest on Debt and Other Obligations—<i>concl.</i></b>			
<b>C. Interest on Reserve Funds, etc.—</b>			
<b>Interest on Depreciation Reserve and Other Reserve Funds—</b>			
<b>Interest on Deposits of Depreciation Reserves of Government Commercial Undertakings ..</b>			
	14,58,930	..	14,58,930
<hr/>			
<b>Total—Interest on Debt and Other Obligations ..</b>	<b>15,15,73,223</b>	<b>..</b>	<b>15,15,73,223</b>
<hr/>			
<b>17. Appropriation for Reduction or Avoidance of Debt—</b>			
<b>Sinking Funds ..</b>			
	6,89,96,400	..	6,89,96,400
<hr/>			
<b>Total ..</b>	<b>6,89,96,400</b>	<b>..</b>	<b>6,89,96,400</b>
<hr/>			
<b>Total—B. Debt Services ..</b>	<b>22,05,69,623</b>	<b>..</b>	<b>22,05,69,623</b>
<hr/>			
<b>C. Administrative Services—</b>			
<b>18. Parliament, State/Union Territory Legislature—</b>			
<b>B. State/Union Territory Legislature—</b>			
<b>Legislative Council ..</b>	2,695	..	2,695
<b>Legislative Assembly ..</b>	15,11,620	..	15,54,788
	43,168		
<hr/>			
<b>C. Elections—</b>			
<b>Other Election Charges ..</b>	25,95,562	..	25,95,562
<hr/>			
<b>Deduct—Amounts recovered from other Governments, Departments, etc. ..</b>	—17,00,000	..	—17,00,000
<hr/>			
<b>Total ..</b>	<b>24,09,877</b>	<b>..</b>	<b>24,53,045</b>
	43,168		
<hr/>			

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

Heads 1	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
<b>C. Administrative Services—contd.</b>			
<b>19. General Administration—</b>			
<b>A. President, Vice-President, Heads of States/Union Terri- tories, Cabinet and Ministers— Emoluments and/or Allowances of the Governor ..</b>			
	66,000	..	66,000
Secretariat Staff of the Governor ..	2,15,973	..	2,15,973
Staff and Household of the Governor ..	1,17,475	..	1,17,475
Entertainment and Hospitality Expenses ..	9,995	..	9,995
Medical facilities to Governors, their family and staff ..	30,305	..	30,305
Expenditure from Contract Allowance ..	78,366	..	78,366
Tour Expenses ..	72,690	..	72,690
Ministers ..	1,70,042	..	1,70,042
Miscellaneous ..	4,73,785	..	4,73,785
<b>Total—A ..</b>	6,43,827 5,90,804	..	12,34,631
<b>C. Secretariat and attached Offices</b>			
Civil Secretariat ..	1,50,28,144 10,000	9,06,824	1,59,44,968
Public Service Commission ..	4,32,601	..	4,32,601
Board of Revenue, Financial Commissioners and Establish- ments ..	25,53,766 9,084	..	25,62,850
Local Fund Establishments ..	14,35,384	..	14,35,384
<b>Total—C ..</b>	1,90,17,294 4,51,685	9,06,824	2,03,75,803

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>C. Administrative Services—contd.</b>			
<b>19. General Administrations—concl'd.</b>			
<b>D. Commissioners—</b>			
Commissioners ..	5,78,259	..	5,78,259
<b>E. District Administration—</b>			
General Establishments ..	1,70,22,072	..	1,70,24,925
	2,853		
Sub-Divisional Establishments ..	10,80,283	..	10,80,283
Other Establishments ..	7,62,452	..	7,62,452
Total—E ..	1,88,64,807 2,853	..	1,88,67,660
<b>F. Works—</b>			
Repairs ..	400	..	400
<b>G. Miscellaneous—</b>			
Discretionary Grants by Heads of States, etc. ..	2,848	..	1,52,836
	1,49,988		
Miscellaneous ..	32,670	..	32,670
Charges in England ..	882	..	882
Total—G ..	36,400 1,49,988	..	1,86,388
Total ..	3,91,40,987 11,95,330	9,06,824	4,12,43,141
<b>21. Administration of Justice—</b>			
High Courts ..	22,58,639	..	22,58,639
Law Officers ..	10,62,496	..	10,62,496
Administrator General and Official Trustee ..	23,186	..	23,186
Civil and Sessions Courts ..	66,69,246	..	66,69,246
Courts of Small Causes ..	95,084	..	95,084
Criminal Courts ..	1,17,271	..	1,17,271
Charges in England ..	3,001	..	3,001
Total ..	79,67,283 22,61,640	..	1,02,28,923

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>C. Administrative Services—contd.</b>			
<b>22. Jails—</b>			
Jails ..	96,22,692	..	96,22,692
Jails manufactures ..	33,40,589	..	33,40,589
Works ..	54,746	..	54,746
Total ..	1,30,18,027	..	1,30,18,027
<b>23. Police—</b>			
Superintendence ..	10,26,574	..	10,26,574
District Executive Force ..	790,06,057 26,193	..	7,90,32,250
Police Training Schools and Colleges ..	14,36,162	..	14,36,162
Home Guards ..	1,11,60,533	..	1,11,60,533
Railway Police ..	19,40,018	..	19,40,018
Criminal Investigation Department ..	50,37,348	..	50,37,348
Miscellaneous ..	1,40,966	..	1,40,966
Works ..	2,95,979	..	2,95,979
<i>Deduct</i> —Amounts recovered from other Governments, Department, etc. ..	—14,83,387	..	—14,83,387
Total ..	9,85,60,250 26,193	..	9,85,86,443
<b>25. Supplies and Disposals—</b>			
Purchase Organisations ..	5,18,103 1,513	..	5,19,616
Total ..	5,18,103 1,513	..	5,19,616

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>C. Administrative Services—<i>concl.</i></b>			
<b>26. Miscellaneous Departments—</b>			
Examinations ..	16,937	..	16,937
Administration of Indian Partnership Act, 1932 ..	14,132	..	14,132
Grants-in-aid, Contributions, etc. ..	1,850	..	1,850
Miscellaneous ..	70,46,944	10,52,608	80,99,552
<b>Total</b> ..	<b>70,79,863</b>	<b>10,52,608</b>	<b>81,32,471</b>
<b>Total—C. Administrative Services</b> ..	<b>16,86,94,390 } 35,27,844 }</b>	<b>19,59,432</b>	<b>17,41,81,666</b>
<b>D. Social and Developmental Services—</b>			
<b>27. Scientific Departments—</b>			
Grants-in-aid and donations to Scientific Societies and Institutes ..	100	..	100
Museums ..	4,49,219	1,73,970	6,23,189
<b>Total</b> ..	<b>4,49,319</b>	<b>1,73,970</b>	<b>6,23,289</b>
<b>28. Education—</b>			
<b>A. University—</b>			
Grants to Universities	1,74,06,870 } 37,00,080 }	6,00,000	2,17,06,950
Government Arts Colleges	1,02,57,354	13,71,289	1,16,28,643
Grants to non-Government Arts Colleges	46,50,048	1,50,000	48,00,048
Government Professional ] Colleges ..	[11,69,930	44,823	12,14,753
<b>B. Secondary—</b>			
Government Secondary Schools ..	12,61,61,953 } 1,429 }	1,59,78,856	14,21,42,238
Direct grants to non-Govern- ment Secondary Schools ..	2,12,57,339	..	2,12,57,339
Grants to Local Bodies for Secondary Education ..	6,000	..	6,000

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>D. Social and Developmental Services—contd.</b>			
<b>28. Education—concl'd.</b>			
<b>C Primary—</b>			
Government Primary Schools..	7,37,38,536	35,36,348	7,72,74,884
Direct Grants to non-Government Primary Schools ..	10,53,090	..	10,53,090
Grants to Local Bodies for Primary Education ..	20,000	280	20,280
Works ..	7,20,000	..	7,20,000
<b>D. Special—</b>			
Government Special Schools..	6,08,285	55,063	6,63,348
<b>E. Technical Education—</b>			
Direction ..	1,96,231	1,58,625	3,54,856
Technical Institutions ..	18,15,478	2,60,256	20,75,734
Grants-in-aid, Contributions, etc. ..	38,99,781	7,321	39,07,102
Miscellaneous ..	1,36,501	..	1,36,501
<b>F. General—</b>			
Direction ..	24,95,926 3,895	69,827	25,69,648
Inspection ..	56,68,165 1,602	2,35,317	59,05,084
Scholarships ..	42,01,240	12,11,448	54,12,688
Miscellaneous ..	27,42,095	1,22,047	28,64,142
Expenditure for promotion of education amongst the educationally backward classes	67,91,662	22,00,000	89,91,662
<b>Total ..</b>	<b>28,49,96,484 37,07,006</b>	<b>2,60,01,500</b>	<b>31,47,04,990</b>



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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>D. Social and Developmental Services—contd.</b>			
<b>29. Medical—</b>			
Medical Establishment ..	32,47,352	1,89,381	34,36,733
Hospitals and Dispensaries ..	3,40,23,119	32,02,075	3,72,25,194
Grants for Medical purposes ..	13,77,018	...	13,77,018
Medical Colleges and Schools	83,50,890	6,86,258	90,37,148
Mental Hospital ..	19,04,224	1,86,379	20,90,603
Chemical Examiner ..	3,24,100	..	3,24,100
Employees' State Insurance Scheme ..	44,21,396	4,09,461	48,30,857
<b>Total</b> ..	<b>5,36,48,099</b>	<b>46,73,554</b>	<b>5,83,21,653</b>
<b>30. Public Health—</b>			
Public Health Establishment ..	1,48,84,407*	15,81,675	1,64,66,082
Grants for Public Health purposes ..	70,051	1,96,76,000	1,97,46,051
Expenses in connection with epidemic diseases ..	59,80,289	36,34,837	96,15,126
Bacteriological Laboratories ..	20,303	..	20,303
<i>Deduct—Amounts recovered from other Governments, Departments, etc.</i> ..	— 26,71,792	—28,98,434	—55,70,226
<b>Total</b> ..	<b>1,82,83,258</b>	<b>2,19,94,078</b>	<b>4,02,77,336</b>
<b>30—A. Family Planning—</b>			
Direction ..	..	13,737	13,737
Technical advice and supervision ..	..	19,52,795	19,52,795

\*Excludes Rs. 610 (charged) spent from out of advance from the Contingency Fund during 1971-72 but not recouped to the Fund till the close of the year.

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>D. Social and Developmental Services—contd.</b>			
<b>30—A. Family Planning—concl'd.</b>			
Rural Family Welfare Planning Centres ..	..	75,32,842	75,32,842
Urban Family Welfare Planning Centres ..	..	4,96,771	4,96,771
Maternity and Child Health ..	..	10,686	10,686
Transport ..	..	8,14,436	8,14,436
Compensation ..	..	14,32,074	14,32,074
Mass Education ..	..	3,88,844	3,88,844
Other Services and Supplies ..	..	22,36,898	22,36,898
Training and Research ..	..	1,78,416	1,78,416
Total ..	..	1,50,57,499	1,50,57,499
<b>31. Agriculture—</b>			
Direction ..	9,13,880	40,373	9,54,253
Superintendence ..	1,14,901	..	1,14,901
Experimental Farms ..	12,01,389	..	12,01,389
Agricultural Demonstration and Propaganda including public exhibitions and fairs	41,24,994 617 }	40,56,896	81,82,507
Agriculture Experiments and Research ..	82,63,645	1,09,62,888 81 }	1,92,26,614
Agricultural Education ..	4,59,399	2,56,552	7,15,951
Agricultural Engineering ..	5,55,529	4,342	5,59,871
Boring Operations ..	3,35,015	13,12,705	16,47,720
Botanical and Other Public Gardens ..	45,526	..	45,526
Miscellaneous ..	15,26,300	9,74,931	25,01,231

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>D. Social and Developmental Services—contd.</b>			
<b>31. Agriculture—concl.</b>			
Grants-in-aid, Contributions, etc. ..	1,41,34,096	69,60,723	2,10,94,819
Fisheries ..	8,38,850	1,45,026	9,83,876
Works ..	32,024	..	32,024
<b>Total</b> ..	3,25,45,548 617 }	2,47,14,436 81 }	5,72,60,682
<b>33. Animal Husbandry—</b>			
Direction ..	2,73,343	12,597	2,85,940
Superintendence ..	4,00,944	..	4,00,944
Veterinary Education and Research ..	87,861	1,67,386	2,55,247
Subordinate establishment ..	34,70,475	10,32,841	45,03,316
Hospitals and Dispensaries ..	8,88,582	1,34,682	10,23,264
Breeding Operations ..	50,12,540	42,36,180	92,48,720
Grants-in-aid, Contributions etc. ..	8,12,000	17,25,872	25,37,872
<b>Total</b> ..	1,09,45,745	73,09,558	1,82,55,303
<b>34. Co-Operation—</b>			
Direction ..	8,64,299 125 }	60,828	9,25,252
Superintendence ..	1,14,76,998 2,000 }	32,14,631*	1,46,93,629
<b>Total</b> ..	1,23,41,297 2,125 }	32,75,459	1,56,18,881

\*Excludes Rs. 6,75,000 spent from out of advance from the Contingency Fund during 1971-72 but not recouped to the Fund till the close of the year.

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>D. Social and Developmental Services—contd.</b>			
<b>35. Industries</b>			
Industries ..	89,97,498	1,41,793(a)	1,01,39,291
Cottage and Small Scale Industries ..	2,19,565	1,78,324	3,97,889
Development of Handloom Industry ..	..	24,931	24,931
Development of Khadi Industry ..	5,07,558	..	5,07,558
Transfers to Industrial Loan Fund ..	..	50,10,500	50,10,500
<b>Total ..</b>	<b>97,24,621</b>	<b>63,55,548</b>	<b>1,60,80,169</b>
<b>37. Community Development Projects, National Extension Service and Local Development Works—</b>			
<b>A. Community Development Projects—</b>			
Supervision ..	..	10,584	10,584
Project/Block Headquarters ..	..	4,90,503	4,90,503
Animal Husbandry and Agricultural Extension ..	..	2,98,000	2,98,000
Health and Rural Sanitation ..	..	2,98,000	2,98,000
Education ..	..	2,98,000	2,98,000
Social Education ..	..	2,26,672	2,26,672
Communication ..	..	2,98,070	2,98,070
Rural Arts, Crafts and Industries ..	..	2,08,590	2,08,590
<b>Total-A ..</b>	<b>..</b>	<b>21,28,419</b>	<b>21,28,419</b>
<b>B. National Extension Service—</b>			
Recurring expenditure on personnel retained on National Extension Service pattern ..	1,34,94,916	..	1,34,94,916
<b>Total—B ..</b>	<b>1,34,94,916</b>	<b>..</b>	<b>1,34,94,916</b>

(a) Excludes Rs. 34,750 spent from out of advance from the Contingency Fund during 1971-72 but not recouped to the Fund till the close of the year.

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>D. Social and Developmental Services—contd.</b>			
<b>37. Community Development, Projects, National Extension Service and Local Development Works—concl'd.</b>			
<b>C. Local Development Works—</b>			
Supervision ..	19,38,992	..	19,38,992
Other Miscellaneous Schemes ..	1,42,41,470	..	1,42,41,470
Grants-in-aid ..	6,38,477	..	6,38,477
<b>Total—C</b> ..	<b>1,68,18,939</b>	<b>..</b>	<b>1,68,18,939</b>
<b>D. General—</b>			
Training Schemes ..	4,23,289	..	4,23,289
Other Schemes ..	12,07,986	2,22,56,021	2,34,64,007
<b>Total—D</b> ..	<b>16,31,275</b>	<b>2,22,56,021</b>	<b>2,38,87,296</b>
<b>Total—Community Development Projects, etc.</b> ..	<b>3,19,45,130</b>	<b>2,43,84,440</b>	<b>5,63,29,570</b>
<b>38. Labour and Employment—</b>			
Labour ..	13,26,143	[ 79,434	14,05,577
Factories ..	2,78,605	[ 64,290	3,42,895
Inspector of Steam Boilers ..	29,651	..	29,651
Employment and Training ..	1,58,60,283 } 13,100 }	[ 23,40,407	1,82,13,790
<b>Total</b> ..	<b>1,74,94,682 } 13,100 }</b>	<b>24,84,131</b>	<b>1,99,91,913</b>

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>D. Social and Developmental Services.—concl.</b>			
<b>39. Miscellaneous Social and Developmental Organisations—</b>			
Bureau of Commercial Intelligence including Statistics ..	15,01,861	5,71,879	20,73,740
Gazetteer and Statistical Memoirs ..	..	1,64,239	1,64,239
Preservation and Translation of Ancient Manuscripts ..	2,307	..	2,307
Transfer to the Fund for Village Reconstruction and Harijan Uplift ..	51,50,000	..	51,50,000
Miscellaneous ..	18,96,477	18,81,145	37,77,622
<b>Total</b> ..	<b>85,50,645</b>	<b>26,17,263</b>	<b>1,11,67,908</b>
<b>Total—D. Social and Developmental Services</b> ..	<b>48,09,24,828</b>	<b>13,90,41,436</b>	<b>62,36,89,193</b>
	<b>37,22,848</b>	<b>81</b>	
<b>E. Multipurpose River Schemes, Irrigation and Electricity Schemes—</b>			
<b>42. Multipurpose River Schemes—</b>			
<b>A. Working Expenses—</b>			
<b>Bhakra Nangal Project—</b>			
<b>1. Bhakra Dam—Irrigation Branch—</b>			
Extensions and Improvements ..	14,81,033	..	14,81,033
Maintenance and Repairs ..	73,07,731	..	73,07,731
Establishment ..	76,52,847	..	76,52,847
Tools and Plant ..	1,04,805	..	1,04,805
Suspense ..	45,879	..	45,879
Advance to Bhakra Management Board ..	2,861	..	2,861
Deduct—Amount transferred to other Governments ..	—34,03,812	..	—34,03,812
<b>Total—A. Working Expenses</b> ..	<b>1,31,91,344</b>	<b>..</b>	<b>1,31,91,344</b>

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>E Multipurpose River Schemes, Irrigation and Electricity Schemes—contd.</b>			
<b>B. Interest— Bhakra Dam— Interest</b>	.. 2,88,99,800	..	2,88,99,800
<b>Total—B. Interest</b>	.. 2,88,99,800	..	2,88,99,800
<b>Total—I. Bhakra Dam</b>	.. 4,20,91,144	..	4,20,91,144
<b>Total—Multipurpose River Schemes</b>	4,20,91,144	..	4,20,91,144
<b>43. Irrigation, Navigation, Embankment and Drainage Works (Commercial)—</b>			
<b>A. Irrigation Works—</b>			
<b>(a) Productive Works—</b>			
<b>(i) Working Expenses—</b>			
Extensions and Improvements	9,85,100	..	9,85,100
Maintenance and Repairs	.. 95,82,636	..	95,82,636
Establishment	.. 1,17,79,834	..	1,17,79,834
Tools and Plant	.. 37,954	..	37,954
<b>Total—(i) Working Expenses</b>	2,23,85,524	..	2,23,85,524
<b>(ii) Interest—</b>			
Interest	.. 1,01,00,895	..	1,01,00,895
<b>Total —(a) Productive Works</b>	3,24,86,419	..	3,24,86,419
<b>(b) Unproductive Works</b>			
<b>(i) Working Expenses—</b>			
Extensions and Improvements	529	..	529
Maintenance and Repairs	.. 10,60,504	..	10,60,504
Establishment	.. 2,10,073	..	2,10,073
Tools and Plant	.. 569	..	569
Suspense	.. 95,961	..	95,961
<b>Total—(i) Working Expenses</b>	13, 67,636	..	13,67,636

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>E. Multipurpose River Schemes, Irrigation and Electricity Schemes—contd.</b>			
(ii) Interest—			
Interest ..	3,06,62,944	..	3,06,62,944
<b>Total—(b) Unproductive Works ..</b>	<b>3,20,30,580</b>	<b>..</b>	<b>3,20,30,580</b>
<b>Total—Irrigation, etc., Works (Commercial)</b>	<b>6,45,16,999</b>	<b>..</b>	<b>6,45,16,999</b>
<b>44. Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—</b>			
<b>A—Irrigation Works—</b>			
(i) Works—			
Maintenance and Repairs ..	4,00,295	..	4,00,295
Establishment ..	2,92,143 70,958	..	3,63,101
Tools and Plant ..	3,355	..	3,355
<b>Total—(i) Works ..</b>	<b>6,95,793 70,958</b>	<b>..</b>	<b>7,66,751</b>
(ii) Miscellaneous Expenditure—			
Establishment ..	22,55,046	10,42,151	32,97,197
Tools and Plant ..	16,953	469	17,422
Miscellaneous ..	2,60,840	1,61,078	4,21,918
Suspense ..	6,954	—14,358(a)	—7,404
Grants-in-aid ..	40,000	..	40,000
<b>Total—(ii) Miscellaneous Expenditure ..</b>	<b>25,79,793</b>	<b>11,89,340</b>	<b>37,69,133</b>
<b>Total—A. Irrigation Works ..</b>	<b>32,75,586 70,958</b>	<b>11,89,340</b>	<b>45,35,884</b>

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



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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>E Multipurpose River Schemes, Irrigation and Electricity Schemes —<i>concl.</i></b>			
<b>44 Irrigation, Navigation Embankment and Drainage Works (Non-Commercial)—<i>concl.</i></b>			
<b>B Navigation, Embankment and Drainage Works—</b>			
<b>(i) Works—</b>			
Works ..	7,43,846	..	7,43,846
Extensions and Improvements	45,901	..	45,901
Maintenance and Repairs	49,54,708	..	49,54,708
Establishment ..	30,81,876	..	30,81,876
Tools and Plant ..	24,712	..	24,712
Suspense ..	—1,03,976(a)	..	—1,03,976
<b>Total—(i) Works ..</b>	<b>87,47,067</b>	<b>..</b>	<b>87,47,067</b>
<b>(ii) Miscellaneous Expenditure—</b>			
Establishment ..	9,731	..	9,731
Tools and Plant ..	107	..	107
Miscellaneous ..	35,567	..	35,567
<b>Total—(ii) Miscellaneous Expenditure ..</b>	<b>45,405</b>	<b>..</b>	<b>45,405</b>
<b>Total—B. Navigation, etc., Works</b>	<b>87,92,472</b>	<b>..</b>	<b>87,92,472</b>
<b>Total—Irrigation, etc., (Non- Commercial) ..</b>	<b>1,20,68,058 70,958</b>	<b>11,89,340</b>	<b>1,33,28,356</b>
<b>Total—E. Multipurpose River Schemes, Irrigation and Electricity Schemes ..</b>	<b>11,86,76,201 70,958</b>	<b>11,89,340</b>	<b>11,99,36,499</b>

(a) Minus expenditure is due to write back of excess debit 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.
<b>EE. Capital Account of Multi-purpose River Schemes, Irrigation and Electricity Schemes within the Revenue Account—</b>			
<b>48. Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works—</b>			
<b>B. Expenditure within the Revenue Account—</b>			
Irrigation Works ..	1,02,503	5,851	1,08,354
Navigation, Embankment and Drainage Works ..	10,33,062	2,29,12,626	2,39,45,688
<b>Total</b> ..	<b>11,35,565</b>	<b>2,29,18,477</b>	<b>2,40,54,042</b>
<b>Total—EE. Capital Account of Multipurpose River Schemes, etc., within the Revenue Account</b>	<b>11,35,565</b>	<b>2,29,18,477</b>	<b>2,40,54,042</b>
<b>F. Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—</b>			
<b>50. Public Works—</b>			
Original Works—Buildings			
Excise ..	8,353	..	8,353
General Administration ..	10,18,711	..	10,23,783
	5,072		
Administration of Justice ..	96,018	..	96,018
Jails ..	3,07,541	..	3,07,541
Police ..	3,85,718	—2,518 (a)	3,83,200
Education ..	7,35,987	25,58,799	33,79,882
	85,096		
Medical ..	3,80,053	1,24,553	5,04,606
Public Health ..	2,710	..	2,710
Agriculture ..	13,834	..	13,834

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

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>F. Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—<i>concl'd.</i></b>			
<b>50—Public Works—<i>concl'd.</i></b>			
Animal Husbandry ..	1,68,433	2,35,397	4,03,830
Industries ..	1,091	1,02,418	1,03,509
Civil Works ..	3,38,906	64,130	4,03,036
Stationery and Printing ..	2,986	7,070	10,056
Miscellaneous Departments ..	20,062	57,447	77,509
Original Works—Communica- tions ..	2,90,47,751	3,48,98,183	6,39,45,934
Repairs ..	2,81,07,116 49,376	..	2,81,56,492
Establishment ..	59,80,119	31,70,961	91,51,080
Tools and Plant ..	17,22,373	10,13,245	27,35,618
Grants-in-aid ..	15,500	..	15,500
Suspense ..	—18,49,125	—1,21,721	—19,70,846
Transfer of grants for Road Development to the Deposit Head "Subventions from Central Road Fund" ..	(a)	(a)	
<i>Deduct</i> —Expenditure on Displaced persons transferred to the head "71—Miscellan- eous"	..	8,30,000	8,30,000
<i>Deduct</i> —Amount met from Reserve Funds and Deposit Accounts—Amount met from Subventions from Central Road Fund ..	—52,128	..	—52,128
	..	—8,30,000	—8,30,000
<b>Total ..</b>	6,64,52,009 1,39,544	4,21,07,964	10,86,99,517
<b>Total—F. Public Works (including Roads), etc.</b>	6,64,52,009 1,39,544	4,21,07,964	10,86,99,517

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

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

Heads	Non-Plan	Plan	Total
1	2 Rs.	3 Rs.	4 Rs.
<b>FF. Capital Account of Public Works (including Roads) and Schemes of Miscellaneous Public Improvements within the Revenue Account—</b>			
<b>52. Capital Outlay on Public Works—</b>			
Capital expenditure transferred from 103—Capital Outlay on Public Works outside the Revenue Account ..	74,783	2,65,78,899	2,66,53,682
<i>Deduct</i> —Amount met from Reserve Funds and Deposit Accounts—Amount met from Village Development Fund ..	...	—2,56,08,338	—2,56,08,338
<b>Total</b>	<b>74,783</b>	<b>9,70,561</b>	<b>10,45,344</b>
<b>Total—FF. Capital Account of Public Works, etc., within the Revenue Account ..</b>	<b>74,783</b>	<b>9,70,561</b>	<b>10,45,344</b>
<b>G. Transport and Communications (Other than Roads)—</b>			
<b>57. Roads and Water Transport Schemes—</b>			
<b>A. Road Transport—</b>			
<b>(i) Working Expenses—</b>			
Direction ..	6,12,462	..	6,12,462
Operation ..	8,63,92,672	..	8,63,92,672
<i>Deduct</i> —Amount met from Reserve Funds and Deposit Accounts—			
Amount met from Depreciation Reserve Fund—Motor Transport ..	—81,65,141	..	—81,65,141
Amount met from Reserve Fund—Transport Accident Reserve Fund ..	—3,33,395	..	—3,33,395
<b>(ii) Interest—</b>			
Interest ..	47,75,355	..	47,75,355
<b>(iii) Other Revenue Expenditure—</b>			
Miscellaneous ..	2,86,576	..	2,86,576
<b>Total</b> ..	<b>8,35,68,529</b>	<b>..</b>	<b>8,35,68,529</b>
<b>Total—G. Transport and Communications (Other than Roads)</b> ..	<b>8,35,68,529</b>	<b>..</b>	<b>8,35,68,529</b>

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>GG. Capital Account of Transport and Communications (other than Roads) within the Revenue Account—</b>			
<b>60. Capital Outlay on Road and Water Transport Schemes—</b>			
<b>A. Road Transport—</b>			
Motor Transport Services ..	..	2,36,38,530	2,36,38,530
Total ..	..	2,36,38,530	2,36,38,530
Total—GG. Capital Account of Transport, etc., within the Revenue Account ..	..	2,36,38,530	2,36,38,530
<b>I. Miscellaneous—</b>			
<b>64. Famine Relief—</b>			
<b>A. Famine Relief—</b>			
Salaries and Establishment ..	77,966	..	77,966
Gratuitous Relief ..	12,94,781	..	12,94,781
Miscellaneous ..	12,28,081	..	12,28,081
<b>B. Transfer to Famine Relief Fund ..</b>	<b>22,50,000</b>	<b>..</b>	<b>22,50,000</b>
Total ..	48,50,828	..	48,50,828
<b>65. Pensions and Other Retirement Benefits—</b>			
Superannuation and Retired Allowances ..	1,35,15,236 74,927	..	1,35,90,163
Amount of equated payments of commuted value of pensions transferred from "120— Payments of commuted value of pensions outside the Revenue Account" ..	2,97,439	..	2,97,439

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>I MISCELLANEOUS—contd.</b>			
<b>65. Pensions and Other Retirement Benefits—concl'd.</b>			
Compassionate Allowances ..	1,75,934	..	1,75,934
Gratuities ..	68,40,320	..	68,40,320
Family Pensions ..	17,45,472	..	17,45,472
Pensions for distinguished and meritorious services	22,464	..	22,464
Donations to Provident Funds.	7,81,754	..	7,81,754
Pensions under Social Security Schemes	40,54,798	..	40,54,798
Equated payments on account of capital outlay on sterling Pensions to the Government of India ..	23,502	..	23,502
Charges in England ..	9,380	..	9,380
<i>Deduct</i> —Pensionary charges transferred to Commercial Departments and Concerns	—14,73,400	..	—14,73,400
	2,59,92,899		
	74,927		
Total ..	2,60,67,826	..	2,60,67,826
<b>67. Privy Purses and Allowances of Indian Rulers</b>			
Privy Purses and Allowances of Rulers of Integrated States and Allowances of their relatives and servants—			
Integrated States (i.e. those merged in the States) ..	4,74,443	..	4,74,443
Total	4,74,443	..	4,74,443

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>I. MISCELLANEOUS—contd.</b>			
<b>68. Stationery and Printing—</b>			
<b>1. Stationery—</b>			
Stationery Offices and Stores	1,24,575	.	1,24,575
Purchase of Stationery Stores	67,60,177		68,50,679
	85,502	5,000	
Purchase of plain paper used with stamps	55,082		55,082
Discount on plain paper used with stamps	2,821		2,821
<b>II. PRINTING</b>			
Government Presses	29,77,655		29,77,655
Printing at Private Presses	2,30,310		2,30,310
Printing of Text books	14,46,895		14,46,895
Lithography	2,86,985		2,86,985
Cost of printing work done by other Governments	16,03,284		16,84,470
	81,186		
Government Typewriter Workshop	2,18,493		2,18,493
Deduct—Amounts recovered from other Governments, Departments, etc.	6,12,587		6,12,587
<b>Total</b>	<b>1,30,93,690</b>	<b>5,000</b>	<b>1,32,65,378</b>
<b>70 Forest—</b>	<b>1,66,688</b>		
<b>General Direction</b>	<b>88,822</b>		
<b>Conservancy and Works</b>	<b>27,35,575</b>		
<b>Establishment</b>	<b>34,67,123</b>		
<b>Total</b>	<b>1,66,688</b>		

(a) Includes Rs. 13,07,24 spent from out of advance from the Contingency Fund during 1971-72.

(b) Includes Rs. 72,000 spent from out of advance from the Contingency Fund during 1970-71 and Rs. 1,44,000 spent from out of advance from the Contingency Fund during 1971-72.

(c) Includes Rs. 22,000 spent from out of advance from the Contingency Fund during 1971-72 but not reported to the Fund in the case of the year also includes Rs. 1,00,000 from the Contingency Fund during 1970-71 and Rs. 1,00,000 from the Contingency Fund during 1971-72.

(d) Includes Rs. 5,000 spent from out of advance from the Contingency Fund during 1971-72.

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>I. MISCELLANEOUS—concl'd.</b>			
<b>71. Miscellaneous—</b>			
Cost of books and periodicals	₹ 7,792	..	7,792
Donations for charitable purposes	115	..	115
Publicity Expenses	(a) 46,63,531 381	5,46,667	52,10,579
Contributions to the Central Government from levies for the relief of refugees	58,04,400	..	58,04,400
Irrecoverable loans to displaced persons written off	1,28,969	..	1,28,969
Expenditure on Displaced Persons	22,73,938	..	22,73,938
Grants-in-aid, Contributions, etc.	1,33,49,566 (b)	8,35,506	1,41,85,072
Charges in connection with Panchayati Raj Institutions..	26,10,769 (c) 470	..	26,11,239
Civil Defence	25,42,053	..	25,42,053
Miscellaneous and Unforeseen Charges	7,58,01,087 (d)	3,02,161	7,61,03,248
State Lotteries	60,66,507	..	60,66,507
Loss or gain by exchange	161	..	161
<b>Total</b>	<b>11,32,48,888 851</b>	<b>16,84,334</b>	<b>11,49,34,073</b>
<b>Total—I. Miscellaneous</b>	<b>16,41,48,304 2,42,466</b>	<b>85,78,554</b>	<b>17,29,69,324</b>

(a) Includes Rs. 13,05,224 spent from out of advance from the Contingency Fund during 1970-71 and recouped to the Fund during 1971-72.

(b) Includes Rs. 75,000 spent from out of advance from the Contingency Fund during 1970-71 and recouped to the Fund during 1971-72.

(c) Excludes Rs. 222 (charged) spent from out of advance from the Contingency Fund during 1971-72 but not recouped to the Fund till the close of the year; also includes Rs. 470 spent from out of advance from the Contingency Fund during 1970-71 and recouped to the Fund during 1971-72.

(d) Excludes Rs. 2,169 spent from out of advance from the Contingency Fund during 1971-72 but not recouped to the Fund till the close of the year.



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

Heads	Non-Plan	Plan	Total
1	2	3	4
<b>J. Contributions and Miscellaneous Adjustments</b>	Rs.	Rs.	Rs.
<b>76. Other Miscellaneous Compensations and Assignments—</b>			
Other Miscellaneous Assignments, Compensations, etc.—			
Land Revenue ..	1,55,854	..	1,55,854
<b>Total</b> ..	<b>1,55,854</b>	<b>..</b>	<b>1,55,854</b>
<b>Total—J. Contributions and Miscellaneous Adjustments</b>	<b>1,55,854</b>		<b>1,55,854</b>
<b>Grand Total—II. Expenditure met from Revenue</b> ..	<b>1,11,45,75,728</b> <b>22,82,92,501</b>	<b>24,04,04,294</b> <b>81</b>	<b>1,58,32,72,604</b>
<b>III CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT</b>			
<b>DD. Capital Account of Social and Developmental Services outside the Revenue Account—</b>			
<b>95. Capital Outlay on Schemes of Agricultural Improvement and Research (A)</b> ..	<b>—2,21,946(a)</b>	<b>65,13,057</b>	<b>62,91,111</b>
<b>96. Capital Outlay on Industrial and Economic Development—</b>			
Capital Outlay on Departmental Commercial Undertakings ..	9,62,361	..	9,62,361
Deduct—Receipts and Recoveries on Capital Account ..	—10,026	..	—10,026
Investments in Government Commercial and Industrial Undertakings ..	..	38,50,000	38,50,000
Investments in Other Commercial and Industrial Undertakings ..	..	..	..
Deduct—Receipts and Recoveries on Capital Account ..	—10,00,000	..	—10,00,000
Investments in Co-operative Societies ..	..	2,52,66,784	2,52,66,784
Deduct—Receipts and Recoveries on Capital Account ..	..	—8,98,862	—8,98,862
<b>Total</b> ..	<b>—47,665</b>	<b>2,82,17,922</b>	<b>2,81,70,257</b>

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

(a) Minus expenditure is due to excess of receipts and recoveries on capital account.

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>EE.—Capital Account of Multi- purpose River Schemes Irrigation and Electricity Schemes Outside the Revenue Account—</b>			
<b>98. Capital Outlay on Multipurpose River Schemes—</b>			
<b>Bhakra Dam—</b>			
<b>Irrigation Branch—</b>			
<b>Works</b> .. .. .	..	8,53,409	8,53,409
<b>Establishment</b> .. .. .	..	7,88,793	7,88,793
<b>Tools and Plant</b> .. .. .	..	3,267	3,267
<b>Suspense</b> .. .. .	..	6,97,830	6,97,830
<b>Deduct—Receipts and Reco- veries on Capital Account</b> .. .. .	..	-19,16,695	-19,16,695
<b>Total—Bhakra Dam</b> .. .. .	..	4,26,604	4,26,604
<b>Bhakra-Nangal Project Nangal Hydro-Electric Scheme—</b>			
<b>A. Main Project</b>			
<b>(A) (i) Common Pool</b>			
<b>Irrigation Branch Portion—</b>			
<b>P. Production—</b>			
<b>Works</b> .. .. .	..	28,00,428	28,00,428
<b>Establishment</b> .. .. .	..	5,50,271	5,50,271
<b>Tools and Plant</b> .. .. .	..	64,939	64,939
<b>Suspense</b> .. .. .	..	-2,94,838(a)	-2,94,838
<b>Advances to Bhakra Manage- ment Board</b> .. .. .	..	829	829
<b>Deduct—Receipts and Recover- ies on Capital Account</b> .. .. .	..	-1,07,495	-1,07,495
<b>Total—Irrigation Branch Portion</b> .. .. .	..	30,14,134	30,14,134
<b>Deduct—Amount recoverable from the Punjab State Electricity Board</b> .. .. .	..	-30,13,305	-30,13,305
<b>Total—Nangal Hydro- Electric Scheme</b> .. .. .	..	829	829

(a) Minus expenditure is due to write back of excess debit 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.
<b>EE. Capital Account of Multi-purpose River Schemes, Irrigation and Electricity Schemes outside the Revenue Account—<i>contd.</i></b>			
<b>98. Capital Outlay on Multipurpose River Schemes—<i>concl'd.</i></b>			
<b>Beas Dam Project— Irrigation Branch Portion—</b>			
Works ..	..	10,71,04,759	10,71,04,759
Establishment ..	..	1,45,86,695	1,45,86,695
Tools and Plant ..	..	11,79,267	11,79,267
Suspense ..	..	2,16,28,460	2,16,28,460
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..	—28,75,375	—28,75,375
<i>Deduct</i> —Amount recoverable from the Punjab State Electricity Board ..	..	—10,18,28,691	—10,18,28,691
Advance to Beas Construction Board ..	..	1,010	1,010
<b>Total—Beas Dam Project ..</b>	<b>..</b>	<b>3,97,96,125</b>	<b>3,97,96,125</b>
<b>Thein Dam Project— Thien Dam—</b>			
Works ..	..	5,10,080	5,10,080
Establishment ..	..	11,23,976	11,23,976
Tools and Plant ..	..	1,42,823	1,42,823
Suspense ..	..	—35,659(a)	—35,659
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..	—362	—362
<b>Total—Thein Dam Project ..</b>	<b>..</b>	<b>17,40,858</b>	<b>17,40,858</b>
<b>Total ..</b>	<b>..</b>	<b>4,19,64,416</b>	<b>4,19,64,416</b>

(a) Minus expenditure is due to write back of excess debit 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.
<b>EE. Capital Account of Multipurpose River Schemes, Irrigation and Electricity Schemes outside the Revenue Account—concl'd</b>			
<b>99. Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)—</b>			
<b>A. Irrigation Works—</b>			
<b>(1) Productive—</b>			
Works ..	13,58,577	1,22,27,790	1,35,86,367
Establishment ..	3,28,890	50,52,305	53,81,195
Tools and Plant ..	2,912	26,870	29,782
Suspense ..	8,13,463	3,64,217	11,77,680
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..	—84,792	—84,792
<b>Total—(1) Productive ..</b>	<b>25,03,842</b>	<b>1,75,86,390</b>	<b>2,00,90,232</b>
<b>(2) Unproductive—</b>			
Works ..	..	9,12,978	9,12,978
Establishment ..	..	6,28,965	6,28,965
Suspense ..	..	40,646	40,646
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..	—113	—113
<b>Total—(2) Un-productive ..</b>	<b>..</b>	<b>15,82,476</b>	<b>15,82,476</b>
<b>Total—99— Capital Outlay on Irrigation, etc., Works</b>	<b>25,03,842</b>	<b>1,91,68,866</b>	<b>2,16,72,708</b>
<b>FF. Capital Account of Public Works (Including Roads) and Schemes of Miscellaneous Public Improvements outside the Revenue Account—</b>			
<b>103. Capital Outlay on Public Works(A)</b>	(a)1,98,94,012	(b)5,15,28,639	7,15,11,219
	83,787	4,781	
<b>109. Capital Outlay on other Works—</b>			
<b>Original Works</b>			
Stationery and Printing ..	20,094	48,403	68,497
<b>Total</b>	<b>20,094</b>	<b>48,403</b>	<b>68,497</b>

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

(a) Includes Rs. 46,603 spent from out of advance from the Contingency Fund during 1970-71 and recouped to the Fund during 1971-72.

(b) Includes Rs. 6,14,226 spent from out of advance from the Contingency Fund during 1970-71 and recouped to the Fund during 1971-72.

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>GG. Capital Account of Transport and Communications (other than Roads) outside the Revenue Account—</b>			
<b>114. Capital Outlay on Road and Water Transport Schemes—</b>			
<b>A. Road Transport—</b>			
Motor Transport Services ..	..	2,04,819	2,04,819
Total ..	..	2,04,819	2,04,819
<b>II. Miscellaneous Capital Account outside the Revenue Account—</b>			
<b>120. Payments of Commuted Value of Pensions—</b>			
Commuted value of Pensions—			
(a) Payments in India ..	3,66,165	..	3,66,165
<i>Deduct</i> —Amount of equated payments transferred to Revenue Account	-2,04,891	..	-2,04,891
Total ..	1,61,274	..	1,61,274
<b>124. Capital outlay on Schemes of Government Trading (A) ..</b>			
	(a)—4,58,11,082	..	-4,58,11,082
<b>Total—III Capital Expenditure outside the Revenue Account</b>			
	(b)—2,35,01,471 } 83,787 }	14,76,46,122 } 4,781 }	12,42,33,219
<b>Total Expenditure ..</b>			
	1,09,10,74,257 } 22,83,76,288 }	38,80,50,416 } 4,862 }	1,70,75,05,823

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

(a) Please see foot-note (a) on page 20.

(b) Total capital expenditure is minus mainly due to expenditure on "124—Capital Outlay on Schemes of Government Trading" being minus for which please see foot note (a) at page 20.

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL AND TO END

Nature of Expenditure	Expenditure
	Non-Plan
1	2
	Rs.
<b>95. CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH —</b>	
Land Reclamation and Mechanical Cultivation	
Scheme of cultivable waste land ..	18,892
Deduct—Receipts and Recoveries on Capital Account	—2,49,631
Survey of Cultivable Waste Land ..	..
Sinking of tube-wells ..	..
Purchase of jeeps and land rovers ..	..
Intensification of compost 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 ..	9,200
Deduct—Receipts and Recoveries on Capital Account	—407
Sutlej Bed Reclamation Scheme ..	..
Various Milk-Supply Schemes in the Punjab ..	..
Scheme for setting up of Agro-Industries Corporation in the State ..	..
Contribution towards share Capital of Land Development and Seed Corporation, Ltd. ..	..
<b>Expansion of existing Dairy Schemes</b> ..	..
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 ..	..
Deduct—Receipts and Recoveries on Capital Account	..
Establishment of Dairy Extension Units for Intensification of Milk Production ..	..
Scheme for construction and running of warehouses in Punjab ..	..
<b>Net amount outside the Revenue Account</b> ..	<b>—2,21,946</b>

(a) These are loans (a) on page 97.  
 (b) Total capital expenditure is minus receipts and recoveries on capital account. (a) Total capital expenditure (including Government Trading Corporation) is Rs. 2,21,946.

**EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING  
OF THE YEAR**

during 1971-72		Expenditure to end of 1971-72
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	18,892	1,92,95,402
..	-2,49,631	-2,49,631
..	..	-60,594
..	..	68,32,552
..	..	1,31,927
..	..	4
..	..	6,70,662
..	..	39,972
..	..	50,303
..	..	19,35,267
..	9,200	36,31,352
..	-407	-7,32,805
..	..	9,74,000
..	..	5,03,377
..	..	50,17,391
..	..	60,00,000
..	..	12,95,218
..	..	29,495
32,50,085	32,50,085	34,77,266
..	..	59,04,863
32,62,972	32,62,972	65,23,155
..	..	-1,67,58,586
..	..	59,392
..	..	10,00,000
65,13,057	62,91,111	4,55,69,982

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

Nature of Expenditure	Expenditure
	Non-Plan
1	2
	Rs.
<b>96. CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT—</b>	
<b>(a) Capital Outlay on Departmental Commercial Undertakings—</b>	
Works Centres Scheme ..	9,62,361
Development of Industrial Areas Scheme ..	..
<i>Deduct—Receipts and Recoveries on Capital Account</i>	-10,026
Net expenditure ..	9,52,335
Cottage Industries Museum and Emporium ..	..
Development of Village and Cottage Industries ..	..
<b>Total—(a) Capital Outlay on Departmental Commercial Undertakings</b> ..	<b>9,52,335</b>
<b>(b) Investments in Government Commercial and Industrial Undertakings—</b>	
Scheme for the construction and running of Warehousing Corporation ..	..
P.E.P.S.U. Road Transport Corporation, Patiala ..	..
<i>Deduct—Receipts and Recoveries on Capital Account</i>	..
Net expenditure ..	..
Punjab Industrial Development Corporation, Chandigarh ..	..
<i>Deduct—Receipts and Recoveries on Capital Account</i>	..
Net expenditure ..	..



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

during 1971-72		Expenditure to end of 1971-72
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	9,62,361	1,44,33,144
..	..	45,50,278
..	-10,026*	-1,74,60,133 (a)(c)
..	9,52,335	15,23,289
..	..	1,40,000
..	..	20,00,000
..	9,52,335	36,63,289(b)
5,00,000	5,00,000	5,00,000
..	..	2,58,16,700
..	..	..
..	..	2,58,16,700
25,00,000	25,00,000	1,32,15,000
..	..	..
25,00,000	25,00,000	1,32,15,000

\*These recoveries pertain to "Development of Industrial Areas Scheme."

(a) Decreased by Rs. 3,03,750 representing recoveries of Rs. 3,00,000 and Rs. 3,750 transferred *proforma* to "Deduct—Receipts and Recoveries on Capital Account" under "Hindustan Wire Products, Ltd." and "Jind Industries, Ltd." respectively.

(b) Increased by Rs. 3,03,750 vide foot note (a) above.

(c) These recoveries cover more than one scheme as scheme-wise break-up is not available in the initial accounts or with the Government.

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

Nature of Expenditure	Expenditure
	Non-Plan
	2
	Rs.
<b>96 CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT—<i>contd.</i></b>	
<b>(b) Investments in Government Commercial and Industrial Undertakings—<i>concl'd.</i></b>	
Punjab State Small Industries Corporation, Chandigarh ..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..
Net expenditure ..	..
Punjab Air Rifles, Ltd., Chandigarh ..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..
Net expenditure ..	..
National Projects Construction Corporation, Ltd., New Delhi ..	..
Punjab Poultry Corporation, Ltd., Chandigarh ..	..
Punjab Seamless Tubes Mills, Ltd., Chandigarh ..	..
Punjab Export Corporation, Chandigarh ..	..
Setting up of Dairy Development Corporation, Chandigarh ..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..
Net expenditure ..	..
Punjab State Tubewells Corporation, Ltd., Chandigarh ..	..
<b>Total—(b) Investments in Government Commercial and Industrial Undertakings ..</b>	<b>..</b>

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

during 1971-72		Expenditure to end of 1971-72
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
8,50,000	8,50,000	48,13,000
..	..	-7,63,000
8,50,000	8,50,000	40,50,000
..	..	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
..	..	1,00,00,000
38,50,000	38,50,000	5,91,54,126

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL AND TO END

Nature of Expenditure	Expenditure
1	Non-Plan 2 Rs.
<b>96 CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT—contd.</b>	
(c) Investments in other Commercial and Industrial Undertakings—	
Jagatjit Cotton Textiles Mills, Ltd., Phagwara ..	..
Sugar Factory, Hamira ..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..
Net expenditure ..	..
Malwa Sugar Mills, Ltd., Dhuri ..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	—10,00,000
Net expenditure ..	—10,00,000
Patiala Electric Industries, Ltd. ..	..
Hindustan Wire Products, Ltd., Patiala ..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..
Net expenditure ..	..
Shri Udai Bhan Industries, Ltd., Dholpur ..	..
Associated Cement Co., Ltd., Patiala ..	..
Associated Cement Co., Ltd., Bombay ..	..
Dalmia Cement (Bharat), Ltd., Dalmiapuram (Madras) ..	..

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

during 1971-72		Expenditure to end of 1971-72
Plan	Total	
3 Rs.	4 Rs.	5 Rs.
..	..	8,82,280(a)
..	..	20,00,000
..	..	-20,00,000
..	..	..
..	..	20,96,800
..	-10,00,000	-10,00,000
..	-10,00,000	10,96,800
..	..	5,00,000
..	..	3,00,000
..	..	-3,28,000(b)
..	..	-28,000(c)
..	..	2,62,500
..	..	93,612
..	..	39,900
..	..	45,380

(a) Decreased by Rs. 50,000 dropped *proforma* to set off the *proforma* correction of 1962-63 accounts.

(b) Increased by Rs. 3,00,000 vide foot note(a) on page 101.

(c) Decreased by Rs. 3,00,000 vide foot note (b) above.

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

Nature of Expenditure	Expenditure
1	Non-Plan 2 Rs.
<b>96. CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT—<i>contd.</i></b>	
(c) Investment in other Commercial and Industrial Undertakings— <i>concl.</i>	
Dholpur Glass Works, Ltd., Dholpur ..	..
Jind Industries, Ltd., Sangrur ..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..
Net expenditure ..	..
Harindra Ice and General Mills, Co., Ltd., Faridkot ..	..
Motor Hire Purchase, Ltd. ..	..
Kasturba Sewa Mandir, Rajpura ..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..
Net expenditure ..	..
Hindustan Dowidat Tools, Ltd., New Delhi ..	..
Usha Spinning and Weaving Mills, Ltd., Faridabad ..	..
Usha Forgings and Stampings, Ltd., New Delhi ..	..
Bharat Steel Tubes, Ltd., Ganaur ..	..
Shri Gopal Paper Mills, Jagadhri ..	..
Industrial Cables (India), Ltd., Rajpura ..	..
Sikands, Ltd., New Delhi ..	..
Oriental Spun Pipe Co., Ltd., New Delhi ..	..
Punjab Financial Corporation, Chandigarh ..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..
Net expenditure ..	..
<b>Total—(c) Investments in other Commercial and Industrial Undertakings ..</b>	<b>—10,00,000</b>

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

during 1971-72		Expenditure to end of 1971-72
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	27,420
..	..	13,710
..	..	—3,750(a)
..	..	9,960(b)
..	..	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
..	..	1,07,81,569(c)
..	..	—17,66,200
..	..	90,15,369
..	—10,00,000	1,83,68,456(d)

(a) *Proforma* adjustment in respect of the recoveries erroneously booked under "Deduct—Receipts and Recoveries on Capital Account" under "Development of Industrial Areas Scheme" in March 1968.

(b) Decreased by Rs. 3,750 vide foot-note (a) above.

(c) Excludes Rs. 5,42,300 dropped *proforma* due to re-organisation of the Corporation as a consequence of re-organisation of the State on 1st November 1966.

(d) Decreased by Rs. 8,96,050 (Rs. 50,000 (foot-note (a) on page 105) + Rs. 3,00,000 (foot note (c) on page 105) + Rs 5,42,300 (foot-note (c) above) + Rs. 3,750 vide foot-note (a) above).

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

Nature of Expenditure	Expenditure
1	Non-Plan 2 Rs.
<b>96—CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT—<i>contd.</i></b>	
<b>(d) Investments in Co-operative Societies—</b>	
Punjab State Co-operative Bank, Ltd., Chandigarh	..
<i>Deduct—Receipts and Recoveries on Capital Account</i>	..
Net expenditure	..
Punjab State Land Mortgage Bank, Ltd., Chandigarh	..
Central Co-operative Banks	..
Central and Rural Banks	..
Apex Co-operative Bank	..
<i>Deduct—Receipts and Recoveries on Capital Account</i>	..
Net expenditure	..
Co-operative Farming Societies	..
<i>Deduct—Receipts and Recoveries on Capital Account</i>	..
Net expenditure	..
Primary Agricultural Credit Societies	..
<i>Deduct—Receipts and Recoveries on Capital Account</i>	..
Net expenditure	..



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

during 1971-72

Expenditure to end  
of 1971-72

Plan	Total	
3 Rs.	4 Rs.	5 Rs.
..	..	46,37,800
..	..	—66,700
..	..	45,71,100
1,50,24,984	1,50,24,984	7,69,43,741
38,80,000	38,80,000	3,43,17,666
..	..	65,000
..	..	40,00,000
—17,850	—17,850	—2,04,750(A)
38,62,150	38,62,150	3,81,77,916
..	..	9,97,720
—48,513	—48,513	—3,93,703(a)
—48,513	—48,513	6,04,017(b)
37,88,900	37,88,900	1,58,83,400
—5,43,909	—5,43,909	—28,80,906(c)
32,44,991	32,44,991	1,30,02,494(d)

(A) These recoveries cover more than one scheme as scheme-wise break up is not available in the initial accounts or with the Government.

(a) Includes Rs. 7,097 transferred *proforma* vide foot-note (e) on page 113.

(b) Decreased by Rs. 7,097 vide foot note (a) above.

(c) Includes Rs. 33,103, transferred *proforma* vide foot-note (e) on page 113.

(d) Decreased by Rs. 33,103 vide foot note (c) above.

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

Nature of Expenditure	Expenditure
1	Non-Plan 2
	Rs.
<b>96—CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT—contd.</b>	
<b>(d) Investment in Co-operative Societies—contd.</b>	
Primary Marketing Societies .. .. .	.. .. .
Marketing and Marketing-cum-Processing Societies .. .. .	.. .. .
Marketing Societies of Rice Sellers .. .. .	.. .. .
<i>Deduct—Receipts and Recoveries on Capital Account</i> .. .. .	.. .. .
Net expenditure .. .. .	.. .. .
Industrial Co-operative Federation and Societies .. .. .	.. .. .
<i>Deduct—Receipts and Recoveries on Capital Account</i> .. .. .	.. .. .
Net expenditure .. .. .	.. .. .
Marketing Societies for distributing consumers articles—Centrally sponsored .. .. .	.. .. .
Apex Marketing Federation .. .. .	.. .. .
Punjab State Co-operative Supply and Marketing Federation Ltd., Chandigarh .. .. .	.. .. .
<i>Deduct—Receipts and Recoveries on Capital Account</i> .. .. .	.. .. .
Net expenditure .. .. .	.. .. .
Loans from the National Agricultural Credit (Long Term Operation) Fund for Contribution to the share capital of Central and State Co-operative Banks in the State .. .. .	.. .. .
<i>Deduct—Receipts and Recoveries on Capital Account</i> .. .. .	.. .. .
Net expenditure .. .. .	.. .. .
Bhargava Camp Ahinsik Charma Production-cum-Sale Co-operative Industrial Society, Ltd., Jullundur .. .. .	.. .. .
<i>Deduct—Receipts and Recoveries on Capital Account</i> .. .. .	.. .. .
Net expenditure .. .. .	.. .. .

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

during 1971-72	Expenditure to end of 1971-72	
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	33,61,500
8,75,000	8,75,000	36,15,095
..	..	22,23,000
-1,39,106	-1,39,106	-27,53,197(a)(A)
7,35,894	7,35,894	64,46,398(b)
1,79,000	1,79,000	6,28,000
-39,450	-39,450	-39,450
1,39,550	1,39,550	5,88,550
..	..	4,47,370
..	..	55,00,000
8,25,000	8,25,000	43,15,000
..	..	-40,000
8,25,000	8,25,000	42,75,000
..	..	3,34,25,000
..	..	..
..	..	3,34,25,000
..	..	50,000
..	..	-35,000
..	..	15,000

(A) These recoveries cover more than one scheme as scheme-wise break-up is not available in the initial accounts or with the Government.

(a) Includes Rs. 26,216 transferred *pro forma* vide foot-note (e) on page 113.

(b) Decreased by Rs. 26,216 vide foot note (e) above.

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

Nature of Expenditure	Expenditure
1	Non-Plan
	2
	Rs.
<b>96—CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT—<i>contd.</i></b>	
<b>(d) Investments in Co-operative Societies—<i>concl'd.</i></b>	
Co-operative Labour and Construction Societies ..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..
Net expenditure ..	..
All India Wool Combers' Co-operative Society, Chandigarh ..	..
Consumers' Co-operative Stores ..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..
Net expenditure ..	..
Janta Co-operative Sugar Mills, Ltd., Bhogpur ..	..
Morinda Co-operative Sugar Mills, Ltd., Morinda ..	..
Batala Co-operative Sugar Mills, Ltd., Batala ..	..
Doaba Co-operative Sugar Mills, Ltd., Nawanshahr ..	..
Development Schemes ..	..
Khanna Co-operative Solvent Oil Mills, Khanna ..	..
Industrial Co-operative Bank, Jullundur ..	..
Strengthening of share capital of the Punjab State Co-operative Housing Finance Federation ..	..
<b>Total—(d) Investments in Co-operative Societies</b>	<b>..</b>
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..
<b>Net expenditure—(d)</b>	<b>..</b>

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

during 1971-72		Expenditure to end of 1971-72
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
59,400	59,400	2,45,700
—8,638	—8,638	—45,332(a)
50,762	50,762	2,00,368
..	..	4,29,750
1,13,500	1,13,500	42,19,600
—26,787	—26,787	—1,30,885
86,713	86,713	40,88,715
..	..	20,00,000
..	..	25,00,000
..	..	25,00,000
..	..	35,00,000
..	..	1,76,606(b)
..	..	4,00,000
21,000	21,000	3,82,000
5,00,000	5,00,000	5,00,000
<b>2,44,42,531</b>	<b>2,44,42,531</b>	<b>20,06,74,025 (d)</b>
<b>—74,609 (c)</b>	<b>—74,609</b>	<b>—21,82,236 (e)</b>
<b>2,43,67,922</b>	<b>2,43,67,922</b>	<b>19,84,91,789</b>

(a) Includes Rs. 1,451 transferred *pro forma* vide foot-note (e) below.

(b) Details of investments are awaited from Government.

(c) Scheme-wise break up of the recoveries is not available in the initial accounts or with the Government.

(d) Decreased by Rs. 67,867 vide foot-notes (b) and (d) on page 109, foot-note (b) on page 111 and foot-note (a) above.

(e) Excludes Rs. 67,867 details of which have been supplied by the Department during the year through the statement of investments vide foot-notes (a) and (c) on page 109, foot-note (a) on page 111 and foot-notes (a) above.

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

Nature of Expenditure	Expenditure
1	Non-Plan 2 Rs.
<b>96. CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT—concl'd.</b>	
<b>(e) Other Miscellaneous Undertakings—</b>	
Mandi-Kulu Road Transport Corporation, Mandi ..	..
State Warehousing Corporation, Chandigarh ..	..
Indian National Airways, Ltd. ..	..
Punjab Scheduled Castes Land Development and Finance Corporation, Chandigarh ..	..
<b>Total—(e) Other Miscellaneous Undertakings ..</b>	<b>..</b>
<b>Total—Expenditure ..</b>	<b>—47,665</b>
<i>Deduct—Amount financed from Ordinary Revenues ..</i>	<i>..</i>
<i>Deduct—Amount met from Reserve Funds and Deposit Accounts—Amount met from Fund for Village Reconstruction and Harijan Uplift ..</i>	<i>..</i>
<b>Net amount outside the Revenue Account ..</b>	<b>—47,665</b>
<b>98. CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES—</b>	
<b>Bhakra Nangal Project—</b>	
<b>Bhakra Dam—</b>	
Irrigation Branch Portion ..	..
Interest on Capital ..	..
<i>Deduct—Amount financed from ordinary revenues ..</i>	<i>..</i>
<i>Deduct—Interest on capital written back to revenue ..</i>	<i>..</i>
<i>Deduct—Amount transferred to other Governments ..</i>	<i>..</i>
Advances to Bhakra Project ..	..
<i>Deduct—Amount recouped from Personal Ledger Account ..</i>	<i>..</i>
<b>Total—Bhakra Dam ..</b>	<b>..</b>

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

during 1971-72		Expenditure to end of 1971-72
Plan 3 Rs.	Total 4 Rs.	5 Rs.
..	..	25,40,000
..	..	21,50,000
..	..	6,100
..	..	1,00,00,000
..	..	1,46,96,100
2,82,17,922	2,81,70,257	29,43,73,760(a)
..	..	-50,000
..	..	-50,00,000
2,82,17,922	2,81,70,257	28,93,23,760(a)
4,26,604	4,26,604 (b)	93,50,57,794(c)
..	..	36,97,40,894
..	..	-2,50,000
..	..	-4,24,01,367
..	..	-21,16,47,073
..	..	1,36,84,000
..	..	-1,72,97,502
4,26,604	4,26,604	1,04,68,86,746

(a) Decreased by Rs. 5,92,300 (Rs. 8,96,050—Rs. 3,03,750)—Rs. 8,96,050 (decreased by foot-note (d) at page 107) and Rs. 3,03,750 (increased vide foot-note (b) at page 101).

(b) The expenditure on this Project incurred by Bhakra Management Board for the beneficiary States was Rs. —10,87,265 (Share of Punjab Rs.—5,51,480, Rajasthan Rs. —1,68,132 and Haryana Rs. —3,67,653). The share of Punjab is included in this figure.

(c) The expenditure incurred by Bhakra Management Board from 1st July 1967 to end of the year on behalf of the participating States was minus Rs. 65,26,862 (Punjab Rs. —33,14,872, Rajasthan Rs. —10,02,075 and Haryana Rs. —22,09,915).

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

Nature of Expenditure	Expenditure	
1	Non-Plan	2
	Rs.	
<b>98. CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES—concl'd.</b>		
<b>Nangal Hydro Electric Scheme—</b>		
<b>Main Project—</b>		
<b>A. (i) Common Pool—</b>		
<b>(i) Irrigation Branch Portion—</b>		
P—Production ..		..
Advances to Bhakra Management Board ..		..
<i>Deduct</i> —Amount recoverable from the Punjab State Electricity Board ..		..
<i>Deduct</i> —Amount transferred to other Governments ..		..
<b>Total—Nangal Hydro-Electric Scheme ..</b>		<b>..</b>
<b>Beas Dam Project—</b>		
Irrigation Branch Portion ..		..
Interest on Capital ..		..
<b>Total—Beas Dam Project ..</b>		<b>..</b>
<b>Thein Dam Project—</b>		
Irrigation Branch Portion ..		..
<b>Total—Thein Dam Project ..</b>		<b>..</b>
<b>Net amount outside the Revenue Account ..</b>		<b>..</b>



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

during 1971-72		Expenditure to end of 1971-72	
Plan	Total		
3	4		5
Rs.	Rs.		Rs.
30,13,305	30,13,305(a)		15,55,95,434(b)
829	829		1,294
—30,13,305	—30,13,305		—10,99,12,557
..	..		—3,36,02,339
829	829		1,20,81,832
3,97,96,125	3,97,96,125		43,19,78,996
..	..		1,31,678
3,97,96,125	3,97,96,125		43,21,10,674
17,40,858	17,40,858		26,20,202
17,40,858	17,40,858		26,20,202
4,19,64,416	4,19,64,416		1,49,36,99,454

(a) Expenditure of Rs. 59,23,772 was incurred by the Bhakra Management Board on behalf of the participating States, Punjab (Rs. 30,13,305), Rajasthan (Rs. 9,01,597) and Haryana (Rs. 20,08,870).

(b) Expenditure of Rs. 12,51,50,345 was incurred through the Bhakra Management Board from 1st July 1967 to the end of the year on behalf of the participating States, Punjab (Rs. 6,36,61,512), Rajasthan (Rs. 1,90,47,825) and Haryana (Rs. 4,24,41,008).

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

Nature of Expenditure	Expenditure
1	Non-Plan 2
	Rs.
<b>99. CAPITAL OUTLAY ON IRRIGATION, ETC., WORKS (COMMERCIAL)—</b>	
<b>A. Irrigation Works—</b>	
<b>(1) Productive—</b>	
Upper Bari Doab Canal .. .. .	9,94,821
Sirhind Canal .. .. .	10,94,749
Sutlej Valley Project .. .. .	1,40,850
Madhopur Beas Link .. .. .	2,47,427
Government Central Workshop .. .. .	..
Shah Nahar Canal Project .. .. .	..
Tube-wells under Technical Co-operation Assistance Schemes .. .. .	..
Soil Conservation and Land Reclamation Farm Schemes .. .. .	..
Installation of 92 deep tube-wells in Mahalpur Block of Hoshiarpur District .. .. .	..
Installation of 150 tube-wells along main branch to augment Irrigation Supplies from Upper Bari Doab Canal tracts .. .. .	..
Installation of 96 tube-wells in Shahkot Block of Jullundur Division .. .. .	25,995
Survey and Preparation of Irrigation Schemes under Five Year Plans .. .. .	..
Other projects where total expenditure in each case is less than Rs. 25 lakhs .. .. .	..
<b>Total—(1) Productive .. .. .</b>	<b>25,03,842</b>

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

during 1971-72		Expenditure to end of 1971-72
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
36,02,104	45,96,925	3,32,02,236
64,65,870	75,60,619	6,26,86,980
28,26,393	29,67,243	5,06,99,064
..	2,47,427	3,61,77,710
..	..	—2,54,37,450(a)
..	..	35,52,413
..	..	6,75,40,414
4,38,516	4,38,516	81,65,147
19,04,599	19,04,599	66,49,720
18,96,093	18,96,093	62,92,853
4,52,815	4,78,810	30,39,250
..	..	25,76,029
..	..	17,26,888
<b>1,75,86,390</b>	<b>2,00,90,232</b>	<b>25,68,71,254</b>

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

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL AND TO END

Nature of Expenditure	Expenditure
1	Non-Plan 2 Rs.
<b>99. CAPITAL OUTLAY ON IRRIGATION, ETC., WORKS (COMMERCIAL)—concl'd.</b>	
<b>A. Irrigation Works—concl'd.</b>	
<i>(2) Un-productive—</i>	
Sirhind Feeder Project ..	..
Drainage Project ..	..
Upper Bari Doab Canal ..	..
Sirhind Canal ..	..
Flood Control, Drainage and Anti-Waterlogging Schemes executed by Director, Irrigation and Power Research Institute ..	..
Installation of 96 tube-wells in Shahkot Block of Jullundur Division ..	..
Harike Project ..	..
Survey and Preparation of Irrigation Schemes under Five-Year Plans ..	..
Other projects where total expenditure in each case is less than Rs. 25 lakhs ..	..
Total—(2) Un-productive ..	..
Total—A. Irrigation Works :	<b>25,03,842</b>
<i>Deduct—Amount debitable to Rajasthan on account of Sulej Valley Project ..</i>	..
<i>Deduct—Amount financed from Ordinary Revenues ..</i>	..
Net amount outside the Revenue Account .	<b>25,03,842</b>

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

during 1971-72		Expenditure to end of 1971-72
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	6,31,30,604
..	..	39,59,55,637
..	..	1,61,00,275
..	..	1,37,89,810
..	..	3,32,25,616
..	..	35,89,595
..	..	10,80,36,615(a)
..	..	15,53,838
15,82,476	15,82,476	1,23,95,181
15,82,476	15,82,476	64,77,77,171
1,91,68,866	2,16,72,708	90,46,48,425
..	..	—2,14,21,601
..	..	—1,12,82,063
1,91,68,866	2,16,72,708	87,19,44,761

(a) Includes Rs. 2,36,17,315 on account of interest on capital.

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

Nature of Expenditure	Expenditure—
	Non-Plan
1	2
	Rs.
<b>100. CAPITAL OUTLAY ON IRRIGATION, ETC., WORKS (NON-COMMERCIAL)—</b>	
Net amount outside the Revenue Account—	
<b>103. CAPITAL OUTLAY ON PUBLIC WORKS—(A)</b>	
(a) Original Works—	
(i) Buildings—	
Land Revenue ..	1,57,58,870
General Administration ..	1,54,929
Administration of Justice ..	-4,798(a)
Jails ..	4,449
Police ..	4,17,703
Education ..	3,03,049
Medical ..	54,205 } 4,604 }
Public Health ..	4,28,504
Agriculture ..	..
Animal Husbandry ..	..
Industries ..	2,96,218
Civil Works ..	28,092 } (b) 82,11,001 }

**Bold figures represent charged expenditure.**

(A) The schemewise details of the progressive expenditure have been called for from the department.

(a) Minus expenditure is due to write back of expenditure of previous years.

(b) Includes Rs. 46,603 spent from out of advance from the Contingency Fund during 1970-71 and recouped to the Fund during 1971-72.

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

during 1971-72		Expenditure to end of 1971-72
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	21,79,777
..	1,57,58,870	3,61,33,292
6,782	1,61,711	1,01,85,670
..	—4,798	4,31,939
..	4,449	1,05,97,595
- 57,952	4,75,655	2,21,53,792
26,41,421	29,44,470	8,60,12,132
4,781 95,88,528	96,52,118	11,68,64,984
9,70,561	13,99,065	49,35,571
2,95,968	2,95,968	1,44,63,874
69,96,262	69,96,262	3,06,09,642
64,42,577(a)	67,38,795	5,67,41,114
16,04,509	98,43,602	5,34,95,634

(a) Includes Rs. 6,14,226 spent from out of advance from the Contingency Fund during the year 1970-71 and recouped to the Fund during 1971-72.

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

Nature of Expenditure	Expenditure
	Non-Plan
1	2
	Rs.
<b>103. CAPITAL OUTLAY ON PUBLIC WORKS—concl'd.</b>	
<b>(a) Original Works (i) Buildings—concl'd.</b>	
Stationery and Printing ..	97,991
Miscellaneous Departments ..	1,64,20,509
Co-operation ..	..
	<hr/>
Total (i) Buildings ..	82,297 } 4,20,93,029 }
	<hr/>
(ii) Communications ..	1,490 } 7,34,587 }
(b) Other Expenditure ..	31,39,145(a)
	<hr/>
Gross Expenditure	83,787 } 4,59,66,761 }
	<hr/>
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	—2,59,97,966
<i>Deduct</i> —Capital expenditure transferred to "52—Capital Outlay on Public Works within the Revenue Account" ..	—74,783
	<hr/>
Net amount outside the Revenue Account ..	83,787 } 1,98,94,012 }
	<hr/>

**Bold figures represent charged expenditure.**

(a) Represents expenditure on account of (i) Establishment (Rs. 23,78,972), (ii) Tools and Plant (Rs. 7,60,173).



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

during 1971-72		Expenditure to end of 1971-72
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
6,08,796	7,06,787	78,07,276
2,70,24,674	4,34,45,183	19,98,20,692
..	..	77
4,781 } 5,62,38,030 }	9,84,18,137	65,02,53,284
1,72,94,667	1,80,30,744	35,53,10,132
57,48,644 (a)	88,87,789	12,89,27,229
4,781 } 7,92,81,341 }	12,53,36,670	1,13,44,90,645
--11,73,803	--2,71,71,769	--15,37,51,224
--2,65,78,899	--2,66,53,682	--7,39,38,702
4,781 } 5,15,28,639 }	7,15,11,219	90,68,00,719

(a) Represents expenditure on account of (i) Establishment (Rs. 44,75,122), (ii) Tools and Plant (Rs. 14,29,975) and (iii) Suspense (Rs. —1,56,453).

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

Nature of Expenditure	Expenditure
1	Non-Plan 2 Rs.
<b>109. CAPITAL OUTLAY ON OTHER WORKS ORIGINAL WORKS—</b>	
Stationery and Printing ..	20,094
<b>Total—Amount outside the Revenue Account</b>	<b>20,094</b>
<b>114. CAPITAL OUTLAY ON ROAD AND WATER TRANSPORT SCHEMES</b>	
<b>Road Transport—</b>	
<i>Motor Transport Services—</i>	
1. Punjab Roadways, Pathankot ..	..
2. Punjab Roadways, Amritsar ..	..
3. Punjab Roadways, Jullundur ..	..
4. Punjab Roadways, Chandigarh ..	..
5. Punjab Roadways, Moga ..	..
6. Punjab Roadways, Ludhiana ..	..
7. Punjab Roadways, Hoshiarpur ..	..
8. Central Office ..	..
9. P.E.P.S.U., Roadways, Patiala ..	..
10. Aviation Works ..	..
<i>Deduct—Receipts and Recoveries on Capital Account</i> ..	..
<i>Deduct—Amount financed from Depreciation Reserve Fund—Government Bus Services</i> ..	..
<b>Net amount outside the Revenue Account</b> ..	<b>..</b>

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

during 1971-72		Expenditure to end of 1971-72
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
48,403	68,497	31,01,489
48,403	68,497	31,01,489
..	..	1,50,35,332
..	..	2,09,50,500
..	..	1,68,99,276
..	..	1,28,99,322
..	..	46,75,033
..	..	54,52,226
..	..	25,23,268
..	..	28,084
..	..	14,75,842
2,04,819	2,04,819	56,57,005
..	..	—2,63,362
..	..	—9,43,591
2,04,819	2,04,819	8,43,88,935

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL AND TO END

Nature of Expenditure	Expenditure
1	Non-Plan 2 Rs.
<b>120. PAYMENT OF COMMUTED VALUE OF PENSIONS—</b>	
Gross expenditure ..	3,66,165
<i>Deduct</i> —Amounts recovered from other Governments, Departments, etc. ..	..
<i>Deduct</i> —Amount of equated payments transferred to the Revenue Account ..	-2,04,891
Net amount outside the Revenue Account ..	1,61,274
<b>124. CAPITAL-OUTLAY ON SCHEMES OF GOVERNMENT TRADING</b>	
<b>Grain Supply Schemes—</b>	
Gross expenditure ..	1,12,76,82,066
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	-1,16,43,40,122
Net expenditure ..	-3,66,58,056
<b>Milk Supply Scheme—</b>	
Gross expenditure ..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..
Net expenditure ..	..
<b>Community Development Project—</b>	
Gross expenditure ..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..
Net expenditure ..	..

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

during 1971-72

Expenditure to end  
of 1971-72

Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	3,66,165	58,76,514
..	..	—18,573
..	—2,04,891	—30,44,951
..	1,61,274	28,12,990
..	1,12,76,82,066	5,35,40,06,802
..	—1,16,43,40,122	—5,52,58,30,901
..	—3,66,58,056	—17,18,24,099
..	..	3,15,71,614
..	..	—3,00,54,616
..	..	15,16,998
..	..	—1,07,50,676 (a)
..	..	—10,39,067
..	..	—1,17,89,743

(a) Minus expenditure is under investigation.

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL AND TO END.

Nature of Expenditure  1	Expenditure	
	Non-Plan	
		2
		Rs.
<b>124. CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING—contd.</b>		
<b>Material and Equipment under T.C.A. Programme/ Operational Agreement No. 28—Agricultural Education and Research</b>		
Gross expenditure	..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account	..	..
Net expenditure	..	..
<b>Operational Agreement No. 38—Livestock Improvement</b>		
Gross expenditure	..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account	..	..
Net expenditure	..	..
<b>Operational Agreement No. 48 Rural Electrification—</b>		
Gross expenditure	..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account		..
Net expenditure	..	..
<b>Operational Agreement No. 49—Tubewell Castings—</b>		
Gross expenditure	..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account		..
Net expenditure	..	..
<b>Operational Agreement No. 8—Community Development—</b>		
Gross expenditure	..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account		..
Net expenditure	..	..

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

during 1971-72		Expenditure to end of 1971-72
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	6,51,146
..	..	—5,24,715
..	..	1,26,431
..	..	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 AND TO END**

Name of Expenditure	Expenditure
	Non-Plan 2 Rs.
<b>124. CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING—<i>contd.</i></b>	
<b>Material and Equipment under T.C.A. Programme—<i>concl'd.</i></b>	
<b>Operational Agreement No. 73—National Malaria Eradication Programme—</b>	
Gross expenditure	12,29,663
<i>Deduct</i> —Receipts and Recoveries on Capital Account	..
Net expenditure	<u>12,29,663</u>
<b>Operational Agreement No. 6—Construction of Tubewells—</b>	
Gross expenditure	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account	..
Net expenditure	<u>..</u>
<b>Operational Agreement No. 61—Dairy Development—</b>	
Gross expenditure	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account	..
Net expenditure	<u>..</u>
<b>Operational Agreement No. 25—National Water Supply and Sanitation Programme—</b>	
Gross expenditure	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account	..
Net expenditure	<u>..</u>
<b>Operational Agreement No. 119—National Smallpox Eradication Plan—</b>	
Gross expenditure	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account	..
Net expenditure	<u>..</u>
<b>Operational Agreement No. 35—Training of Craftsmen—</b>	
Gross expenditure	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account	..
Net expenditure	<u>..</u>
<b>Miscellaneous Schemes—</b>	
Gross expenditure	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account	..
Net expenditure	<u>..</u>
<b>Total Net expenditure—Material and Equipment, etc., under T.C.A. Programme</b>	<u>12,29,663</u>



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

during 1971-72		Expenditure to end of 1971-72	
Plan 3 Rs.	Total 4 Rs.		5 Rs.
..	12,29,663		1,83,68,505
..	..		..
..	12,29,663		1,83,68,505
..	..		1,57,42,319
..	..		..
..	..		1,57,42,319
..	..		21,34,456
..	..		..
..	..		21,34,456
..	..		4,14,565
..	..		..
..	..		4,14,565
..	..		38,965
..	..		..
..	..		38,965
..	..		1,355
..	..		..
..	..		1,355
..	..		2,02,563
..	..		..
..	..		2,02,563
..	12,29,663		4,07,90,297

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

Nature of Expenditure	Expenditure
1	Non-Plan 2 Rs.
<b>124. CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING—contd.</b>	
<b>Other Miscellaneous Schemes—</b>	
<b>Schemes for Distribution of Approved Seeds to Cultivators—</b>	
Gross expenditure ..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..
Net expenditure ..	..
<b>Scheme for Distribution of Ammonium Sulphate—</b>	
Gross expenditure ..	874
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	9,79,611
Net expenditure ..	9,80,485
<b>Scheme for Distribution of Superphosphate—</b>	
Gross expenditure ..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..
Net expenditure ..	..
<b>Scheme for Distribution of Ammonium Phosphate—</b>	
Gross expenditure ..	8,12,44,372
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	—4,36,16,461
Net expenditure ..	3,76,27,911
<b>Scheme for Distribution of Di-Ammonium Phosphate—</b>	
Gross expenditure ..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..
Net expenditure ..	..

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

during 1971-72		Expenditure to end of 1971-72	
Plan	Total		
3	4		5
Rs.	Rs.		Rs.
..	..		2,96,71,656
..	..		—2,71,89,156
..	..		24,82,500
..	874		24,09,46,408
..	9,79,611(a)		—28,16,24,885
..	9,80,485		—4,06,78,477
..	..		3,26,07,025
..	..		—2,90,28,432
..	..		35,78,593
..	8,12,44,372		10,03,52,968
..	—4,36,16,461		—7,61,82,032
..	3,76,27,911		2,41,70,936
..	..		10,67,40,247
..	..		—11,04,62,636
..	..		—37,22,389

(a) Plus figure is due to write back of excess credit of previous years.

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

Nature of Expenditure	Expenditure
1	Non-Plan 2 Rs.
<b>124. CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING—<i>contd.</i></b>	
<b>Other Miscellaneous Schemes—<i>contd.</i></b>	
<b>Scheme for the Distribution of Calcium Ammonium Nitrate—</b>	
Gross expenditure ..	5,79,15,179
<i>Deduct</i> —Receipts and Recoveries on Capital Account	—5,31,14,573
Net expenditure ..	<u>48,00,606</u>
<b>Scheme for Distribution of Urea—</b>	
Gross expenditure ..	10,50,60,264
<i>Deduct</i> —Receipts and Recoveries on Capital Account	—11,25,19,828
Net expenditure ..	<u>—74,59,564</u>
<b>Scheme for Distribution of Ammonium Sulphate Nitrate—</b>	
Gross expenditure ..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account	..
Net expenditure ..	<u>..</u>
<b>Scheme for Distribution of Fertilisers—</b>	
Gross expenditure ..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account	..
Net expenditure ..	<u>..</u>
<b>Scheme for Distribution of Nitro Phosphate—</b>	
Gross expenditure ..	4,65,184
<i>Deduct</i> —Receipts and Recoveries on Capital Account	—4,27,616
Net expenditure ..	<u>37,568</u>

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

during 1971-72		Expenditure to end of 1971-72
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	5,79,15,179	52,19,56,119
..	—5,31,14,573	—46,87,43,687
..	48,00,606	5,32,12,432
..	10,50,60,264	31,83,78,701
..	—11,25,19,828	—31,92,03,656
..	—74,59,564	—8,24,955
..	..	65,07,608
..	..	—3,12,76,148
..	..	—2,47,68,540
..	..	1,01,48,116
..	..	—53,79,946
..	..	47,68,170
..	4,65,184	1,04,37,815
..	—4,27,616	—39,98,200
..	37,568	64,39,615

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

Nature of Expenditure	Expenditure
1	Non-Plan
	3
	Rs.
<b>124. CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING—concl'd.</b>	
<b>Other Miscellaneous Schemes—concl'd.</b>	
<b>Scheme for Distribution of Pesticides—</b>	
Gross expenditure ..	52,41,153
<i>Deduct</i> —Receipts and Recoveries on Capital Account	—5,16,10,848
Net expenditure ..	—4,63,69,695
<b>Other Miscellaneous Small Schemes—</b>	
Gross expenditure ..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account	..
Net expenditure ..	..
Total Net expenditure—Other Miscellaneous Schemes	—1,03,82,689
Net amount outside the Revenue Account ..	—4,58,11,082
<b>125. APPROPRIATION TO THE CONTINGENCY FUND—</b>	
Total expenditure ..	..
Grand Total ..	—2,34,17,684

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

during 1971-72		Expenditure to end of 1971-72	
Plan	Total		
3	4	5	
Rs.	Rs.	Rs.	
..	52,41,153	2,42,25,448	
..	—5,16,10,848	—7,60,13,563	
..	—4,63,69,695	—5,17,88,115	
..	..	16,05,905	
..	..	—10,75,734	
..	..	5,30,171	
..	—1,03,82,689	—2,66,00,059	
..	—4,58,11,082	—16,79,06,606	
..	..	2,00,00,000	
14,76,50,903	12,42,33,219	3,55,19,15,261(a)	

(a) Excludes Rs. 5,92,300 dropped *proforma* vide footnote (a) at page 105 and footnote (c) at page 107.

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

Serial no.	Name of the concern	Year(s) of investment	Details of
			Type
1	2	3	4
<b>1. STATUTORY CORPORATIONS/BOARDS—</b>			
1.	Mandi-Kulu Road Transport Corporation, M and C	1958—66	Working Capital
2.	Punjab Financial Corporation, Chandigarh	up to 1967-68 1967-68 1967-68 1968-69	Ordinary shares 5½ % bonds Deposits for under- writing Ditto
			Total
3.	State Warehousing Corporation, Chandigarh	1967-68 1969-70 1971-72	Ordinary shares Ditto Ditto
			Total
4.	P.E.P.S.U. Road Transport Corporation, Patiala	up to 31-10-66 1-11-66 to 31-3-71	Working Capital Ditto
			Total



OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT BANKS AND SOCIETIES, ETC., UPTO THE END OF 1971-72

Investment		Face value of each share/debenture	Amount invested up to end of 1971-72	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.	
.. ..	..	..	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 distributed between the Punjab Government and the Himachal Government while the Northern Railway receives 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	62,520	
15,000	5.44%	100	14,85,000	86,240	
..	..	..	25,48,000	1,80,524	
..	..	..	20,00,000		
			<u>90,33,000</u>		
11,790	50%	100	11,79,000	1,05,625	Amount in column 8 represents dividend declared for the year 1st November 1967 to 31st March 1968 (Rs. 17,195) and 1968-69 (Rs. 88,430). Accounts for the years 1969-70 to 1971-72 are yet to be finally closed.
10,000	..	100	10,00,000(a)	..	
5,000	..	100	5,00,000	..	
			<u>26,79,000</u>		
80% share in the capital investment	..	..	98,71,700	..	Interest charges work out to Rs. 19,93,125. An amount of Rs. 12,33,962 has been deducted as it is divisible among the successor States of Punjab and an other amount of Rs. 7,50,000 has been withheld for capitalising. The case is under consideration with the Corporation/ State Government.
.. ..	..	..	1,59,45,000	..	
			<u>2,58,16,700</u>	9,163	

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

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

Serial no.	Name of the concern	Year(s) of investment	Details of Type
1	2	3	4
<b>I. STATUTORY CORPORATIONS/BOARDS—concl.</b>			
5.	Punjab State Electricity Board	1963-64	Punjab State Electricity Board Bonds
6.	Punjab Scheduled Castes Land Development and Finance Corporation Total—Statutory Corporations/Boards	1970-71	Ordinary Shares
<b>II. GOVERNMENT COMPANIES—</b>			
7.	Land Development and Seed Corporation, Ltd., Chandigarh	1964-65 1965-66	Equity shares Ditto Total
8.	Punjab Agro-Industries Corporation, Ltd., Chandigarh	1967-68 and 1968-69	Shares
9.	Punjab Dairy Development Corporation, Ltd., Chandigarh	1966-67	Equity shares
10.	National Projects Construction Corporation, Ltd., New Delhi	1959-60	Equity Shares
11.	Punjab State Small Industries Corporation, Ltd., Chandigarh	1961-64 1967-68 1968-69  1971-72	Equity shares .. ..  ..
			Total

**OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT BANKS AND SOCIETIES, ETC., UPTO THE END OF 1971-72—*contd.***

Investment		Face value of each share/debenture	Amount invested upto end of 1971-72	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.	
62,812	65.86%	100	62,81,234(a)	3,00,220	Rupees 3,00,220 on account of interest received are included under "XVI—Interest—Interest realised on investment of cash balances" in statement no. 11.
..	..	..	1,00,00,000(b)		
..	..	..	5,63,49,934	7,44,292	
30,000	100%	100	30,00,000(c)	..	No dividend has been declared. Accounts for 1971-72 have been received.
30,000	100%	100	30,00,000(c)	..	
			60,00,000		
50,000	50%	100	50,00,000(c)	1,25,000	Financial year of the Corporation closes on 31st May and dividend is for the year ended 31st May 1971.
20,000	100%	100	5,00,000	..	Rupees 25 paid upon share of Rs. 100 each.
548	2.74%	1,000	5,48,000	..	Dividend for 1970-71 is nil. Dividend for 1971-72 has not been declared as yet.
20,000	100%	100	20,00,000	8,00,010	Rupees 5 lakhs, Rs. 7 lakhs and Rs. 8.50 lakhs advanced during 1967-68, 1968-69 and 1971-72 respectively have been treated as loans pending purchase of shares after bifurcation of the Corporation.
..	..	..	5,00,000	..	
..	..	..	7,00,000	..	
..	..	..	8,50,000	..	
			40,50,000		

(a) Investment made from "Cash Balance Investment Account".

(b) Rs. 50 lakhs out of this were met from "Fund for Village Reconstruction and Harijan Uplift".

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

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

Serial no.	Name of the concern	Year(s) of investment	Details of
			Type
1	2	3	4
<b>II—GOVERNMENT COMPANIES—concl.</b>			
12.	Punjab Export Corporation, Ltd.	1963-64	Equity Shares
13.	Punjab Industrial Development Corporation, Ltd., Chandigarh	1965-67	Equity Shares
		1967-69	Deposits
		1970-71	Deposits
		1971-72	Deposits
14.	Punjab Seamless Tubes Mills, Ltd., Chandigarh	1964-65	Ordinary Shares
15.	Punjab Poultry Corporation, Ltd., Chandigarh	1964-65	Equity shares
16.	Punjab Steel and Alloy Castings, Ltd.	1963-64	Equity Shares
17.	Punjab State Irons, Ltd.	1966-67	Equity shares
18.	Punjab State Tube-wells Corporation, Ltd.	1970-71	Advance of equity share pending allot- ment
			Equity shares
Total—Government Companies			
<b>III. JOINT STOCK COMPANIES—</b>			
19.	Associated Cement Company, Ltd., Bombay	upto 1965-66	Ordinary shares
		1968-69	Equity shares
		1969-70	Ordinary shares
20.	Dholpur Glass Works, Ltd., Dholpur	Investment made by the former prin- cely States of P.E.P.S.U.; year of in- vestment has not been intimated by Government	Ordinary shares

**OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT  
BANKS AND SOCIETIES, ETC., UPTO THE END OF 1971-72—contd.**

Investment		Face value of each share/debenture	Amount invested up - to end of 1971-72	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.		
9,398	94%	100	20,00,000	..	Rupées 10,60,200 are held as deposit from Government for subsequent issue of shares.
8,600	100%	100	18,60,000	..	No dividend for 1965-66 to 1971-72 has been declared so far. Deposits are to be converted into share capital after bifurcation is completed.
..	..	..	45,00,000	..	
..	..	..	43,00,000	..	
..	..	..	25,00,000	..	
2,000	..	10	20,000	..	
15,000	100%	100	15,00,000	..	
28,000	94.9%	10	2,80,000(a)	..	
400	100	100	40,000	..	No dividend has been declared.
..	..	..	16,11,920	..	
10,000	100%	1000	1,00,00,000	..	Accounts for 1971-72 have not been received.
..	..	..	4,47,09,920	9,25,010	
2,391	..	100	1,99,200	} 28,692	
..	..	..	19,950		
..	..	..	19,950		
5,000	..	10	50,000	..	Under liquidation.

(a) Investment was made from Revenue under the "35—Industries"

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

Serial no.	Name of the concern	Year(s) of investment	Details of ----- Type
1	2	3	4
<b>III—JOINT STOCK COMPANIES—contd.</b>			
21.	Shri Udai Bhan Industries, Ltd., Dholpur	Investment made by the former princely States of P.E.P.S.U.; year of investment has not been intimated by Government	Preference shares Ordinary shares Deferred shares
22.	Dalmia Cement (Bharat), Ltd., Madras	Ditto	Preference shares
		Ditto	Ordinary shares
23.	Investment through Messrs Shamji Karamsi Bombay	Ditto	Through pronotes
24.	Shri Krishna Rajindra Mills, Ltd., Mysore	Ditto	Equity shares
25.	Mysore Paper Mills, Ltd., Bangalore	Ditto	Ordinary shares
26.	Jagatjit Cotton Textile Mills, Ltd., Phagwara	1955-56	5 per cent preference shares
			7 per cent debentures
			6½ % debentures
27.	Malwa Sugar Mills, Ltd.; Dhuri	1954-55	Ordinary shares
		1970-71	Ordinary shares
28.	Kisturbai Sewa Mandir, Rajpura	upto 1967-68	Working Capital
29.	Shri Gopal Paper Mills, Ltd., Jagadhri	1957-58	7 % 2nd preference shares
30.	Usha Spinning and Weaving Mills, Ltd., Faridabad	1961— 66	9.3 % Cumulative preference shares Equity shares

OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT  
BANKS AND SOCIETIES, ETC., UPTO THE END OF 1971-72 — *contd.*

Investments	Face value of each share/ debentures	Amount invested up to end of 1971-72	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
Number of shares/ debentures and percentage of Government investment to the total paid up capital/ debentures				
5	6	7	8	9
	Rs.	Rs.	Rs.	
1,000 ..	100	1,00,000	..	Under liquidation. Includes investment of Rs. 87,500 for the balance in "Fund for Development Schemes."
10,000 ..	10	1,00,000	..	
15,000 ..	10	1,50,000	..	
2,500 ..	10	25,000	12,056	
8,035 ..	10	80,850	..	
.. ..	..	9,04,509*	..	
200 ..	50	18,948*	300	
200 ..	10	7,025*	300	
500 } ..	100	50,000* }	1,15,500	
1,500 } ..	1,000	1,50,000 }		
1,000 ..	1,000	10,00,000 }		
500 ..	1,000	5,00,000 }		
81,000 ..	10	8,10,000 }	..	Dividend not declared so far.
7,600 ..	25	1,90,000 }		
1,00,000 ..	10	10,00,000	1,51,667	Debentures of -Rs.10,00,000 redeemed during the year.
.. ..	..	2,29,316	..	
10,000 ..	100	10,00,000	..	As the investment is jointly owned by the Governments of Punjab, Himachal Pradesh and Union Territory of Chandigarh, no dividend/ interest is being remitted by the undertaking either to Punjab or Haryana.
8,000 ..	100	8,00,000	..	
1,20,000 ..	10	12,00,000	..	Ditto

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

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

Serial no.	Name of the concern	Year(s) of investment	Details of Type
1	2	3	4
<b>III—JOINT STOCK COMPANIES—concl'd.</b>			
31.	Industrial Cables (India), Ltd., Rajpura	1962-63	9-2/7 % Cumulative preference shares
32.	Hindustan Dawidat Tools, Ltd., Faridabad	1962-63	9.3 % Cumulative preference shares
33.	Bharat Steel Tubes, Ltd., (Ganaur) New Delhi	1963—65	Equity shares.
			Preference shares
34.	Usha Forging and Stamping, Ltd.	1964-65	9.3 % preference shares
			Equity shares
35.	Sikands, Ltd.	1964-65	9.3 % preference shares
			Equity shares
36.	Oriental Spun Pipe Company, Ltd.	1965-66	9-2/7 % preference shares
Total— Joint Stock Companies			
<b>IV— CO-OPERATIVE BANKS/SOCIETIES—</b>			
37.	All India Wool Combers' Co-operative Society, Ludhiana	1962-63	..
38.	Punjab State Co-operative Supply and Marketing Federation, Ltd., Chandigarh	1959—71 1971-72	Ordinary shares ..
39.	Co-operative Marketing and Marketing-cum-Pro- cessing Societies	1965— 71 1971-72	.. ..
40.	Co-operative Consumers' Stores (State Schemes)	1961— 71	..
41.	Central Co-operative Consumers' Stores	1962— 71 1971-72	.. ..
42.	Co-operative Farming/Joint Farming Societies	1961— 71	..



OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT BANKS AND SOCIETIES, ETC., UPTO THE END OF 1971-72— *contd.*

investment		Face value of each share/debentures	Amount invested upto end of 1971-72	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.		
7,000 17.4%	100	7,00,000	1,03,898		
1,715 ..	100	1,71,500	..	} As the investments are jointly owned by the Governments of Punjab, Himachal Pradesh and Union Territory of Chandigarh, no dividend/ interest is being remitted by the undertakings either to Punjab or Haryana.	
23,985 ..	100	23,98,500	..		
1,53,930 ..	10	15,39,500	..		
2,707 ..	100	2,70,700	..		
15,800 ..	10	1,58,000	..		
5,933 ..	100	5,93,300	..		
8,415 ..	100	8,41,500	..		
9,995 ..	100	9,99,500	..		
.. ..	..	1,62,77,248	4,12,413(a)		
85 ..	5,000	4,29,750	..	Rupees 4,750 in deposit with the society for subsequent purchase of shares.	
16,709 74.67%	500	83,54,500	..	Accounts for 1970-71 finalized.	
1,650 ..	500	8,25,000	..		
.. ..	..	35,29,665	36,011	Investment of Rs. 1,39,106 retired during the year.	
.. ..	..	8,75,000	..		
.. ..	..	6,250	..	Investment of Rs. 1,287 retired during the year	
.. ..	..	39,69,799	..	Investment of Rs. 25,500 retired during the year	
.. ..	..	1,13,500	..		
.. ..	..	3,89,872	..	Investment of Rs. 48,513 retired during the year	

(a) Dividend received from concerns falling under category I (Rs. 4,44,072), II (Rs. 9,25,010) and III (Rs. 4,12,413) agrees with the corresponding receipts accounted for under minor heads (i) Government Commercial and Industrial Undertakings (Rs. 10,47,406), (ii) Other Commercial and Industrial Undertakings (Rs. 3,73,515) and (iii) Other Miscellaneous Undertakings (Rs. 3,60,574) under "LVIII-Dividend, etc., from Commercial and other Undertakings" in statement no. 11.

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

Serial no.	Name of the concern	Year(s) of investment	Details of ----- Type
1	2	3	4
<b>IV. CO-OPERATIVE BANKS/SOCIETIES—contd.</b>			
43.	Co-operative Agricultural Credit Societies	1965—71	..
		1971-72	..
44.	Punjab State Co-operative Land Mortgage Bank, Ltd., Chandigarh	1967-71	Shares
		1971-72	..
		upto 1970-71	Debentures
		1971-72	Debentures
45.	Punjab State Co-operative Bank, Ltd., Chandigarh	upto 1970-71	Ordinary shares
46.	Central Co-operative Banks (18)	upto 1970-71	..
		1971-72	..
47.	Janta Co-operative Sugar Mills, Ltd., Bhogpur	1970-71	Ordinary shares
48.	Morinda Co-operative Sugar Mills, Ltd., Morinda	1970-71	Ordinary shares
49.	Batala Co-operative Sugar Mills, Ltd., Batala	1970-71	Ordinary shares
50.	Djaba Co-operative Sugar Mills, Ltd., Nawanshahar	1970-71	Ordinary shares
51.	Industrial Co-operative Federation and Societies (84)	1970-71	..
		1971-72	..
52.	Co-operative Labour and Construction Societies	1963— 71	Shares
		1971-72	..

**OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT BANKS AND SOCIETIES ETC., UPTO THE END OF 1971-72—contd.**

investment		Face value of each share	Amount invested up to end of 1971-72	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.	
..	..	..	71,20,575	55,553	Investment of Rs 5,43,909 retired during the year.
.	..	..	37,88,900	..	
8,014	29.00%	1,000	80,14,000	..	
500	..	1,000	5,00,000	..	
.	10.00%	100	5,40,14,758	..	
..	10.00%	100	1,45,24,984	33,55,401	
1,57,582	..	100	1,57,58,200	..	
..	..	..	5,40,22,100(a)	3,11,696	Investment of Rs. 17,850 retired during the year.
.	..	..	38,80,000	..	
20,000	30.87%	100	20,00,000	..	
25,000	45.96%	100	25,00,000	..	
25,000	25.00%	100	25,00,000	..	
35,000	64	100	35,00,000	..	
.	..	..	9,76,550	3,949	Investment of Rs. 39,450 retired during the year.
.	..	..	1,79,000	..	
.	..	..	1,40,215	..	Investment of Rs. 8,638 retired during the year.
.	..	..	59,400	..	

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

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

Serial no.	Name of the concern	Year(s) of investment	Details of <u>Type</u>
1	2	3	4
53.	Khanna Co-operative Solvent Oil Mills, Ltd.	1967-68	Shares
54.	Industrial Co-operative Bank	up to 1970-71 1971-72	.. ..
55.	Punjab State Co-operative Housing Finance Society Ltd., Rujar	1971-72	..
Total— Co-operative Societies			
<b>Grand Total</b>			

*Note.*— Allocation to the successor States of investments shown in the statement is yet to be finalised. 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 1971-72—concl'd.**

Investment		Face value of each share	Amount invested upto end of 1971-72	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 Rs.	7 Rs.	8 Rs.	9
7,733	42.50%	100	7,73,333	..	Rupees 33 are in excess of shares
2,040	..	100	2,04,000	..	
210	..	100	21,000	..	
..	..	..	5,00,000	..	
..	..	..	19,34,70,351	37,62,610(a)	
..	..	..	31,08,07,453(b)	58,44,325	

(a) Corresponding amount booked under "LVIII—Dividends, etc." under Co-operative Societies as per statement no. 11 is Rs. 32,24,904. The difference of Rs. 5,37,706 is due to the exclusion of those receipts by the Department in respect of which challans have not been received by it from the depositors and also due to inclusion of similar challans of previous years when received from the depositors in the current year.

(b) The amount shown here is more by Rs. 3,67,766 than the progressive capital outlay under "95—Capital Outlay on Industrial and Economic Development" and investments made from funds, etc. The excess of Rs. 79,74,749 is due to allocation of the following balances of capital expenditure to successor States under Punjab Re-organisation Act, 1966 without actual transfer of shares, debentures, etc. to them.

Name of the concern	Amount allocated to successor States Rs.
(i) Punjab State Irons, Ltd.	16,51,920
(ii) Associated Cement Company, Ltd., Bombay	77,088
(iii) Dalmia Cement (Bharat), Ltd., Madras	37,370
(iv) Dholpur Glass Works, Ltd., Dholpur	22,580
(v) Jind Industries, Ltd.	11,290
(vi) Jagatjit Cotton Textile Mills, Ltd., Phagwara	7,67,720
(vii) Malwa Sugar Mills, Ltd., Dhuri	9,03,200
(viii) Shri Gopal Paper Mills, Ltd., Jagadhri	4,51,600
(ix) Usha Spinning and Weaving Mills, Ltd., Faridabad	9,03,200
(x) Hindustan Dowlat Tools, Ltd., Faridabad	77,450
(xi) Bharat Steel Tubes, Ltd., (Ganaur) New Delhi	17,78,400
(xii) Sikands, Ltd.	6,47,956
(xiii) Oriental Spun Pipe Company, Ltd.	4,51,374
(xiv) Usha Forging and Stamping Ltd.	1,93,601
<b>Total</b>	<b>79,74,749</b>

The net difference (Rs. 76,06,983) is under reconciliation.

**STATEMENT NO. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1971-72 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE**

	(In crores of rupees)		
	On 1st April, 1971	During the year 1971-72	On 31st March 1972
<b>CAPITAL EXPENDITURE—</b>			
<b>Commercial Departments—</b>			
Multipurpose River Schemes	1,49.44	4.20	1,53.64
Irrigation ..	86.16	2.16	88.32
Other commercial departments and undertakings ..	8.51	0.02	8.53
<b>Total-Commercial Departments</b>	2,44.11	6.38	2,50.49
<b>Other Departments—</b>	1,09.72		
Other accounts ..	(a)—0.06	8.73	1,18.39
<b>Total—Capital Expenditure</b> ..	3,53.83	15.11	3,68.88
	(a)—0.06		
<b>Loans and Advances—</b>			
Loans to local funds, private parties, etc. ..	3,20.95	31.83	3,52.78
Loans to Government servants, etc. ..	2.86	0.78	3.63
	(b)—00.01		
<b>Total—Loans and Advances</b> ..	3,23.81	32.61	3,56.41
	(b)—0.01		
<b>Total—Capital and other expenditure</b> ..	6,77.64	47.72	7,25.29
	(c)—0.07		
<b>Deduct—Contributions from revenue, development funds, reserve funds, etc., and Contingency Fund for Capital and other expenditure</b> ..	11.00	2.69	13.69
<b>Net Capital and other expenditure (outside the Revenue Account)</b> ..	6,66.64	45.03	7,11.60
	(c)—0.07		

(a) Represents *pro forma* dropping of capital expenditure under "96—Capital Outlay on Industrial and Economic Development" due to re-organisation of Punjab Financial Corporation (Rs. 0.05 crore) and a *pro forma* correction of balance of Jagatjit Cotton Textile Mills, Ltd., Phagwara (Rs. 0.01 crore)

(b) Represents amount allocated to other states as a result of re-organisation of Punjab.

(c) See foot notes (a) and (b) above.

**STATEMENT NO. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1971-72 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—*contd.***

	(In crores of rupees)		
	On 1st April 1971	During the year 1971-72	On 31st March 1972
<b>PRINCIPAL SOURCES OF FUNDS—</b>			
<b>Debt—</b>			
Permanent debt nominal value	37·41(a)	4·58	41·99
Floating debt ..	5·44	—5·44	..
Loans from the Central Government ..	2,08·61	6·82	2,15·43
Other Loans ..	14·66	1·00	15·66
Unfunded Debt ..	21·22	3·96	23·81
	(b)—1·37		
<b>Total—Outstanding debt ..</b>	(a) 2,87·34		
	(b)—1·37	10·92	2,96·89
Contingency Fund ..	1·80	0·13	1·93
Sinking Funds and Reserve Funds ..	54·09	7·20	60·34
	(b)—0·95		
Net balance under deposits, advances, etc., other than those shown separately ..	13·80	4·01	17·81
Remittances ..	—22·25	—2·66	—24·91
<b>Total—Debt and other Obligations</b>	3,34·78		
	(b)—2·32	19·60	3,52·06
<i>Deduct—Cash balance</i> ..	21·38	—15·98	5·40
<i>Deduct—Investments</i> ..	(a)8·23	8·67	16·90
<b>Net provision of funds ..</b>	3,05·17		
	(b)—2·32	(c) 26·91	3,29·76

(a) Differs from the corresponding figures adopted in Finance Accounts 1970-71 due to rounding.

(b) Represents amount allocated to other States as a result of re-organisation of Punjab.

(c) The difference of Rs. 18.12 crores between the net provision and net capital and other expenditure during the year is explained as under :—

	Rupees (crores)
(1) Revenue Surplus (c.f. page 8) ..	15·96
(2) Amount adjusted under the head "R-Inter State Settlement" ..	1·10
(3) Amount adjusted under the head "Miscellaneous-Government Account" ..	1·06
<b>Total ..</b>	<b>18·12</b>

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**PART II**  
**B--DEBT, DEPOSIT AND REMITTANCE HEADS AND**  
**CONTINGENCY FUND**

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

Head of Account	Opening balance
1	2
	Rs.
<b>Part I—Consolidated Fund—</b>	
Revenue Receipts	.. ..
Expenditure on Revenue Account	.. ..
Capital Expenditure outside the Revenue Account—	.. ..
<b>O. Public Debt—Debt Raised in India—</b>	
<b>I. Permanent Debt—</b>	
(A) Loans bearing Interest	.. Cr. 34,68,88,800
<b>(B) Loans not bearing Interest—</b>	
4% Punjab Loan 1968	.. Cr. 53,71,263
4% Punjab Loan 1971	.. Cr. 2,18,87,000
<b>Total—Permanent Debt</b>	<b>.. Cr. 37,41,47,063</b>
<b>II. Floating Debt—</b>	
<b>Other Floating Loans—</b>	
Ways and Means Advances from the Reserve Bank	.. Cr. 5,43,65,000
Temporary Loans from Private Banks	.. ..
<b>Total—Floating Debt</b>	<b>.. Cr. 5,43,65,000</b>
<b>III. Loans from the Central Government—</b>	
Loans	.. Cr. 2,08,61,31,697
<b>Total—Loans from the Central Government</b>	<b>.. Cr. 2,08,61,31,697</b>
<b>IV. Other Loans</b>	<b>.. Cr. 14,66,24,811</b>
<b>Total—O. Public Debt</b>	<b>.. Cr. 2,66,12,68,571</b>

**AND BALANCES UNDER HEADS OF ACCOUNT RELATING  
AND CONTINGENCY FUND**

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
1,74,28,47,845	..	..
..	1,58,32,72,604	..
..	12,42,33,219	..
6,62,80,700	..	Cr. 41,31,69,500
..	2,200	Cr. 53,69,063
..	2,04,80,755	Cr. 14,06,245
6,62,80,700	2,04,82,955	Cr. 41,99,44,808
64,07,07,000	69,50,72,000	..
50,00,00,000	50,00,00,000	..
1,14,07,07,000	1,19,50,72,000	..
20,82,27,200	14,00,63,398	Cr. 2,15,42,95,499
20,82,27,200	14,00,63,398	Cr. 2,15,42,95,499
1,94,75,200	95,15,887	Cr. 15,65,84,124
1,43,46,90,100	1,36,51,34,240	Cr. 2,73,08,24,431

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

Head of Account 1	Opening balance 2 Rs.
<b>Part I—Consolidated Fund—concl'd.</b>	
<b>Q. Loans and Advances by the State/Union Territory Governments—(A)</b>	
(1) Loans to Local Funds, Private Parties, etc. ..	Dr. 3,20,94,81,162(a)
(2) Loans to Government Servants, etc. ..	Dr. 2,85,08,949(b)
<b>Total—Q. Loans and Advances by the State/ Union Territory Governments ..</b>	<b>Dr. 3,23,79,90,111(c)</b>
<b>R. Inter-State Settlement—</b>	
Punjab and Haryana ..	..
Centre and Punjab ..	..
Punjab and Himachal Pradesh ..	..
<b>Total—R. Inter-State Settlement ..</b>	<b>..</b>
<b>Total—Part I. Consolidated Fund ..</b>	<b>..</b>

(a) (b) Differs by Rs. 35,430 (decreased) and Rs. 73,702 (decreased) respectively from the closing balance adopted in Finance Accounts 1970-71 due to *proforma* allocation of balances after re-organisation of State, details of which are given in Appendix I.

(c) Decreased by Rs. 1,09,132 vide foot notes (a) and (b) above.

(A) For detailed account please see statement no. 18.

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

	Receipts	Disbursements		Closing balance
	3	4		5
	Rs.	Rs.		Rs.
	6,04,18,807	37,87,55,653(a)	Dr.	3,52,78,18,008 *
	3,77,62,057	4,55,07,152	Dr.	3,62,54,044
	<b>9,81,80,864</b>	<b>42,42,62,805</b>	<b>Dr.</b>	<b>3,56,40,72,052</b>
(b)	73,97,806	..		..
(b)	22,14,964	..		..
(b)	14,22,655	..		..
(b)	<b>1,10,35,425</b>	..		..
	<b>3,28,67,54,234</b>	<b>3,49,69,02,868</b>		..

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

<i>Minor head of account</i>	..	<i>Amount Rs.</i>
1. Loans to municipal corporations and municipalities	..	33,34,000
2. Loans to panchayati raj institutions	..	9,94,000
3. Loans to co-operative institutions and banks	..	75,50,000
4. Loans and advances under community development programme	..	6,10,700
5. Advances to cultivators	..	41,84,135
6. Loans to statutory corporations, boards and Government companies	..	29,86,61,995
7. Miscellaneous loans and advances	..	78,60,276
<b>Total</b>	<b>..</b>	<b>32,31,95,106</b>

(b) Closed to Government Account.

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

Head of Account	Opening balance
1	2
	Rs.
<b>Part II—Contingency Fund—</b>	
Contingency Fund .. Cr.	1,79,56,477
<b>Part III—Public Account—</b>	
<b>S. Unfunded Debt—(A)</b>	
State Provident Funds .. Cr.	19,84,83,454
Total—S. Unfunded Debt (A) .. Cr.	<u>19,84,83,454(a)</u>
<b>T. Deposits and Advances—</b>	
<b>Part I—Deposits Bearing Interest—</b>	
<b>A. Reserve Funds—</b>	
<b>(i) Deposits of Depreciation Reserve of Government Commercial Undertakings—</b>	
Depreciation Reserve Fund—Motor Transport .. Cr.	2,02,15,572
<b>(ii) Depreciation Reserve Fund—Government Presses</b> Cr.	16,24,545
<b>(iii) Reserve Funds—Transport—Accident Reserve Fund</b> .. Cr.	4,54,230
Total—A. Reserve Funds .. Cr.	<u>2,22,94,347</u>
<b>(B) Other Deposit Accounts—</b>	
<b>Other Deposits—</b>	
<b>(i) Bharatpur Endowment Fund</b> Cr.	6,400
<b>(ii) Bharatpur Endowment Fund—Investment</b> .. Dr.	6,400
<b>(iii) Deposits of Charitable Trusts</b> .. 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.	<u>2,28,00,310</u>
Investments .. Dr.	6,400

(a) Differs by Rs. 1,37,37,251 (decreased) from the closing balance adopted in Finance Accounts 1970-71 due to rounding (Rs. 1) and due to *proforma* allocation of balances (Rs. 1,37,37,250) after the re-organisation of State, details of which are given in Appendix I.  
(A) For detailed account please see statement no. 17.

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

Receipts	Disbursements	Closing balance	
3	4	5	
Rs.	Rs.		Rs.
20,41,523	7,12,751	Cr.	1,92,85,249
5,24,57,774	1,27,88,779	Cr.	23,81,52,449
5,24,57,774	1,27,88,779	Cr.	23,81,52,449
1,01,18,918	81,65,141	Cr.	2,21,69,349
2,62,353	..	Cr.	18,86,898
2,60,185	3,33,395	Cr.	3,81,020
1,06,41,456	84,98,536	Cr.	2,44,37,267
..	..	Cr.	6,400
..	..	Dr.	6,400
..	..	Cr.	4,99,563
..	..	Cr.	5,05,963
..	..	Dr.	6,400
1,06,41,456	84,98,536	Cr.	2,49,43,230
..	..	Dr.	6,400

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

Head of Account	Opening balance
1	2
	Rs.
<b>Part III—Public Account—contd.</b>	
<b>T. Deposits and Advances—contd.</b>	
<b>Part II—Deposits not Bearing Interest—</b>	
<b>(A) Sinking Funds—</b>	
Appropriation for Reduction or Avoidance of Debt—	
Sinking Funds ..	Cr. 39,26,43,894
Sinking Fund—Investment Account ..	Dr. 4,22,38,274
<hr/>	
<b>(B) Reserve Funds—</b>	
(i) Fund for Development Schemes ..	Cr. 1,66,71,591
(ii) Fund for Development Schemes—Investment ..	Dr. 1,12,36,950
(iii) State Agricultural Credit Relief and Guarantee Fund ..	Cr. 3,25,980(a)
(iv) Foodgrains Reserve Fund ..	Cr. 2,60,26,585(b)
(v) Industrial Loan Fund ..	Cr. 3,50,53,501(c)
(vi) Fund for Village Reconstruction and Harijan Uplift ..	Cr. 1,10,96,876
(vii) Famine Relief Fund ..	Cr. 90,00,000
(viii) Village Development Fund ..	Cr. 1,83,17,501
<hr/>	
Total—B. Reserve Funds—Gross ..	Cr. 11,64,92,034(d)
Investments ..	Dr. 1,12,36,950
<hr/>	

(a) (b) Differs by Rs. 3,60,715 (decreased) and Rs. 8,91,126 (decreased) respectively from the closing balance adopted in Finance Accounts 1970-71 due to *pro forma* allocation of balances after re-organisation of State (details are given in Appendix I).

(c) Differs by Rs. 82,45,720 (decreased) from the closing balance adopted in Finance Accounts 1970-71 due to rounding (Re. 1) and due to *pro forma* allocation of balances (Rs. 82,45,719) after the re-organisation of State (details are given in Appendix I).

(d) Decreased by Rs. 94,97,561 vide foot note (a), (b) and (c) above.

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

Receipts	Disbursements	Closing balance	
3	4	5	
Rs.	Rs.	Rs.	
6,90,05,684	1,05,68,657	Cr.	45,10,80,921
..	2,00,00,000	Dr.	6,22,38,274
..	..	Cr.	1,66,71,591
30,25,736	..	Dr.	82,11,214
1,00,000	..	Cr.	4,25,980
3,36,063	..	Cr.	2,63,62,648
1,26,01,208	50,10,500	Cr.	4,26,44,209
51,50,000	..	Cr.	1,62,46,876
22,50,000	..	Cr.	1,12,50,000
2,16,00,000	2,56,08,338	Cr.	1,43,09,163
4,20,37,271	3,06,18,838	Cr.	12,79,10,467
30,25,736	..	Dr.	82,11,214



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

Head of Account	Opening balance
1	2
	Rs.
<b>Part III—Public Account—contd.</b>	
<b>T. Deposits and Advances—contd.</b>	
<b>Part II—Deposits not Bearing Interest—contd.</b>	
<b>(C) Other Deposit Accounts—</b>	
<b>Deposits of Local Funds—</b>	
(i) District Funds .. ..	Cr. 11,27,804
(ii) Municipal Funds .. ..	Cr. 9,74,815
(iii) Town and Bazar Funds .. ..	Cr. 75,210
(iv) Public Works Funds .. ..	Cr. 26,33,684
(v) State Transport Corporation Fund .. ..	Cr. 44,54,502
(vi) Village Panchayat Fund .. ..	Cr. 6,37,277
(vii) Panchayat Samiti Fund .. ..	Cr. 1,96,26,252
(viii) Zila Parishad Fund .. ..	Cr. 6,75,095
<b>(ix) Other Miscellaneous Funds—</b>	
(a) Punjab State Electricity Board Fund .. ..	Cr. 1,39,64,865(a)
(b) Deposit Account of the Punjab State Electricity Board to meet Payments against Yen credits .. ..	Dr. 29,01,114(a)
(c) Deposits made by the Punjab State Electricity Board on account of Hydel Organisation .. ..	Dr. 38,48,095(a)
<b>Total—Other Miscellaneous Funds .. ..</b>	<b>Cr. 72,15,656(a)</b>
<b>Total—Deposits of Local Funds .. ..</b>	<b>Cr. 3,74,20,295(a)</b>

(a) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1970-71 due to rounding.

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

Receipts	Disbursements		Closing balance
3	4		5
Rs.	Rs.		Rs.
15,852	..	Cr.	11,43,656*
43,015	4,43,721	Cr.	5,74,109*
..	..	Cr.	75,210
..	..	Cr.	26,33,684
1,55,44,647	2,06,16,015	Dr.	6,16,866(a)
13,24,600	...	Cr.	19,61,877*
1,92,09,536	2,06,42,285	Cr.	1,81,93,503*
74,74,427	92,66,103	Dr.	11,16,581*(a)
20,66,920	..	Cr.	1,60,31,785
16,29,483	..	Dr.	12,71,631(b)
..	23,15,518	Dr.	61,63,613(b)
36,96,403	23,15,518	Cr.	85,96,541
4,73,08,480	5,32,83,642	Cr.	3,14,45,133

(a) The reasons for the debit balance are under investigation.

(b) The debit balance is on account of payments made by the Punjab State on behalf of Punjab State Electricity Board.

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

Head of Account	Opening balance
1	2
	Rs.
<b>Part III—Public Account—contd.</b>	
<b>T. Deposits and Advances—contd.</b>	
<b>Part II—Deposits not Bearing Interest—contd.</b>	
<b>(C) Other Deposit Accounts—contd.</b>	
<b>Departmental and Judicial Deposits—</b>	
<b>Civil Deposits—</b>	
(i) Revenue Deposits ..	Cr. 3,78,84,755
(ii) Civil Courts' Deposits ..	Cr. 1,58,84,536
(iii) Personal Deposits ..	Cr. 1,66,56,097
(iv) Personal Deposits—Investments ..	Dr. 51,910
(v) Public Works Deposits ..	Cr. 10,62,97,820
(vi) Deposits for purchases, etc., abroad— purchases under credit/loan agreements ..	Dr. <u>3,96,586</u>
(vii) Deposits of Government Companies, Corporations, etc. ..	Cr. 97,481
(viii) Deposits on account of Police Funds— Police Clothing and Equipment Fund ..	Cr. 50,44,488
(ix) Account of Courts' Deposits transferred from Pakistan ..	Cr. 10,11,481
(x) Deposits for work done for Public bodies or private individuals ..	Cr. 1,09,73,663
(xi) Deposits of fees received by Government servants for work done for private bodies ..	Cr. 4,94,099
(xii) Agents' Commission Charges recovered by Food Supply Department ..	Cr. 2,004
(xiii) Deposits in connection with Elections ..	Cr. 31,691
(xiv) Deposits of Educational Institutions ..	Cr. 1,01,93,665
(xv) Deposits of Rehabilitation Finance Administration ..	Cr. 100
(xvi) Unclaimed deposits in the General Provi- dent Fund ..	Cr. 33,866
(xvii) Transfers from the Deposit Account of the Custodian, Evacuee Property for financing loans to displaced persons ..	Cr. 6,03,771
<b>Total—Civil Deposits</b>	
Gross ..	Cr. 20,48,12,931
Investments ..	Dr. 51,910

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

Receipts	Disbursements		Closing Balance
3	4		5
Rs.	Rs.		Rs.
3,82,37,403	3,79,66,315	Cr.	3,81,55,843*
1,28,96,019	1,70,67,853	Cr.	1,17,12,702*
45,49,14,057	44,49,70,736	Cr.	2,65,99,418*
..	..	Dr.	51,910
14,08,41,937	10,33,86,498	Cr.	14,37,53,259
..	..	Dr.	3,96,586(b)
..	..	Cr.	97,481
23,11,982	33,36,112	Cr.	40,20,358*
..	—3,811(a)	Cr.	10,15,292
—1,13,46,190(a)	116	Dr.	3,72,643(c)
—70,226(a)	..	Cr.	4,23,873*
..	..	Cr.	2,004
2,73,850	23,375	Cr.	2,82,166
59,42,374	60,90,819	Cr.	1,00,45,220*
..	..	Cr.	100
..	..	Cr.	33,866
..	—13,325(a)	Cr.	6,17,096
64,40,01,206	61,28,24,688	Cr.	23,59,89,449
..	..	Dr.	51,910

(a) Minus figure during the year is due to withdrawal of credit/debit of previous years.

(b) The debit balance is on account of payments made by the Punjab State on behalf of Punjab State Electricity Board.

(c) The reasons for the debit balance are under investigation.

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

Head of Account		Opening balance
1		2
		Rs.
<b>Part III—Public Account—contd.</b>		
<b>T. Deposits and Advances—contd.</b>		
<b>Part II—Deposits not Bearing Interest—contd.</b>		
<b>(C) Other Deposit Accounts—contd.</b>		
<b>Other Accounts—</b>		
(i) Subventions from Central Road Fund ..	Cr.	14,48,903
(ii) Deposit Account of grants made by the Indian Central Cotton Committee ..	Cr.	2,45,102
(iii) Deposit Account of grants made by the Indian Council of Agricultural Research ..	Cr.	4,27,443
(iv) Deposit Account of grants made by the Indian Central Sugarcane Committee ..	Cr.	1,20,380
(v) Deposit Account of grants made by the National Co-operative Development Corporation ..	Cr.	9,75,009
(vi) Deposit Account of grants from the Central Government for the development of handloom industries ..	Cr.	15,572
(vii) Deposit Account of grants made by Central Government for financing Cotton Extension Schemes ..	Cr.	1,42,747
(viii) Deposit Account of grants made by the Central Tea Board ..	Cr.	41,555
(ix) Deposit Account of grants made by the Indian Central Oilseeds Committee ..	Cr.	2,71,854
(x) Deposit Account of grants made by the Indian Central Tobacco Committee ..	Cr.	53,866
(xi) Deposit Account of grants from the Ministry of Rehabilitation to Educational Institutions ..	Cr.	1,23,332
(xii) Deposits of the sale-proceeds of World Health Organisation Seals ..	Cr.	1,413
(xiii) Deposit Account of Relief and Rehabilitation Loans to be written off ..	Cr.	57,64,455

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

Receipts	Disbursements		Closing balance
3	4		5
Rs.	Rs.		Rs.
8,30,000	8,30,000	Cr.	14,48,903
..	..	Cr.	2,45,102
31,300	..	Cr.	4,58,743
..	..	Cr.	1,20,380
2,78,340	8,36,219	Cr.	4,17,130
..	..	Cr.	15,572
..	..	Cr.	1,42,747
..	..	Cr.	41,555
..	..	Cr.	2,71,854
..	..	Cr.	53,866
..	..	Cr.	1,23,332
..	..	Cr.	1,413
..	..	Cr.	57,64,455

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

Head of Account	Opening balance
1	2
	Rs.
<b>Part III—Public Account—<i>concl'd.</i></b>	
<b>T. Deposits and Advances—<i>concl'd.</i></b>	
<b>Part II—Deposits not Bearing Interest—<i>concl'd.</i></b>	
<b>(C) Other Deposit Accounts—<i>concl'd.</i></b>	
<b>Other Accounts—<i>concl'd.</i></b>	
(xiv) Deposit Account of grants from the Central Government for the food production drive schemes—Bonus for accelerating production of foodgrains ..	Cr. 1,37,24,008
(xv) Deposit Account of grants from the Central Government for the food production drive schemes—Bonus for accelerating production of foodgrains—Investments ..	Dr. 1,00,000
(xvi) Deposit Account of grants made by the Indian Central Spices and Cashewnut Committee ..	Cr. 7,280
<b>Total—Other Accounts—</b>	
Gross ..	Cr. 2,33,62,919
Investments ..	Dr. 1,00,000
<b>Total—(C) Other Deposit Accounts—</b>	
Gross ..	Cr. 26,55,96,145(a)
Investments ..	Dr. 1,51,910
<b>Total—part II. Deposits not Bearing Interest—</b>	
Gross ..	Cr. 77,47,32,073(b)
Investments ..	Dr. 5,36,27,134
<b>Part III—Advances not Bearing Interest—</b>	
<b>(I) Departmental Advances—</b>	
(i) Civil Advances ..	Dr. 23,10,750
(ii) Special Advances ..	Dr. 3,14,144(a)
(iii) Forest Advances ..	Dr. —1,02,609
(iv) Revenue Advances ..	Dr. 10,387
<b>Total—Departmental Advances</b> ..	Dr. 25,32,672(a)

(a) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1970-71 due to rounding.

(b) Differs by Rs. 94,97,560 (decreased) from the closing balance adopted in Finance Accounts 1970-71 due to *proforma* allocation of balances after re-organisation of State, details of which are given in Appendix I.

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

Receipts	Disbursements		Closing balance
3	4		5
Rs.	Rs.		Rs.
..	..	Cr.	1,37,24,008
..	..	Dr.	1,00,000
..	..	Cr.	7,280
11,39,640	16,66,219	Cr.	2,28,36,340
..	..	Dr.	1,00,000
69,24,49,326	66,77,74,549	Cr.	29,02,70,922
..	..	Dr.	1,51,910
80,34,92,281	70,89,62,044	Cr.	86,92,62,310
30,25,736	2,00,00,000	Dr.	7,06,01,398
11,32,772	13,09,589	Dr.	24,87,567
..	1,250	Dr.	3,15,394
1,34,80,061	1,35,69,317	Dr.	—13,353(a)
..	..	Dr.	10,387
1,46,12,833	1,48,80,156	Dr.	27,99,995

(a) Minus balance is under investigation.



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

Head of Account	Opening balance
1	2
	Rs.
<b>Part III—Public Account—contd.</b>	
<b>T. Deposits and Advances—contd.</b>	
<b>Part III—Advances not Bearing Interest—concl'd.</b>	
(2) Permanent Advances .. Dr.	3,44,643(a)
(3) Accounts with Governments of other Countries—Malaysia .. Dr.	1,326
(4) Accounts with the Government of Burma Dr.	61 022
(5) Accounts with the Reserve Bank .. Dr.	346
(6) Accounts with the Government of Pakistan Dr.	57,49,611(b)
<b>Total—Part III. Advances not Bearing Interest ..</b>	<b>86,89,620(a)</b>
<b>Part IV—Suspense—</b>	
<b>(I) Suspense Accounts—</b>	
(1) Suspense Account .. Dr.	46,71,390(b)
(2) Provident Fund Suspense .. Dr.	58,006(b)
(3) Pay and Accounts Offices Suspense .. Cr.	12,08,997(b)
(4) Cash Settlement Suspense .. Dr.	4,88,71,119(b)
(5) Reserve Bank Suspense—Headquarters Cr.	15,46,464
(6) Central Accounts Office—Reserve Bank Suspense .. Dr.	3,45,00,881
(7) Payments on behalf of Central Claims Organisation—Interim Relief .. Dr.	826
(8) Cash Balance Investment Account .. Dr.	2,87,64,458
(9) Departmental Adjusting Account—Receipts .. Cr.	50,63,174
(10) Departmental Adjusting Account—Payments .. Dr.	26,53,247
(11) Punjab Government Suspense .. Dr.	3,56,80,253
<b>Total—Suspense Accounts ..</b>	<b>14,73,81,545</b>

(a) Differs by Rs. 1,157 (decreased) from the closing balance adopted in Finance Accounts 1970-71 due to rounding (Re. 1) and due to *proforma* allocation of balances (Rs. 1,156) after re-organisation of State, details of which are given in Appendix I.

(b) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1970-71 due to rounding.

AND BALANCES UNDER HEADS OF ACCOUNTS RELATING  
AND CONTINGENCY FUND—*contd.*

Receipts	Disbursements		Closing balance
3	4		5
Rs.	Rs.		Rs.
475	16,698	Dr.	3,60,866*
..	—1,326(a)		..
—43,397(a)	—43,398(a)	Dr.	61,021
..	—300(a)	Dr.	46
..	24,157	Dr.	57,73,768
1,45,69,911	1,48,75,987	Dr.	89,95,696
52,32,094	—28,38,763(a)	Cr.	33,99,467
7,477	49,079	Dr.	99,608
33,65,297	75,16,104	Dr.	29,41,810
5,61,41,097	5,58,82,560	Dr.	4,86,12,582
3,58,672	—1,06,46,560(a)	Cr.	1,25,51,696
—13,78,95,326(a)	—14,90,69,061(a)	Dr.	2,33,27,146
..	—752(a)	Dr.	74
71,62,27,253	78,59,00,000	Dr.	9,84,37,205
—55,13,025(a)	..	Cr.	—4,49,851(b)
..	15,36,960	Dr.	41,90,207
..	..	Dr.	3,56,80,253
63,79,23,539	68,83,29,567	Dr.	19,77,87,573

(a) Minus figures are due to adjustment of credits/debits of previous years.

(b) Minus balance is due to non receipt of balances through accounts.

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

Head of Account 1	Opening balance 2
	Rs.
<b>part III—public Account—<i>contd.</i></b>	
<b>T. Deposits and Advances—<i>concl'd.</i></b>	
<b>Part IV—Suspense—<i>concl'd.</i></b>	
<b>II. Cheques and Bills—</b>	
Departmental Cheques .. Cr.	1,75,582
<b>Total—Cheques and Bills .. Cr.</b>	<b>1,75,582</b>
<b>III. Departmental and Similar Accounts</b>	
Civil Departmental Balances .. Dr.	9,49,000
<b>Total—Departmental and Similar Accounts Dr.</b>	<b>9,49,000</b>
<b>Total—Part IV. Suspense .. Dr.</b>	<b>14,81,54,963</b>
<b>Part V—Miscellaneous—</b>	
<b>Miscellaneous—</b>	
Government Account .. ..	..
<b>Total—Part V. Miscellaneous .. ..</b>	<b>..</b>
<b>Total—T. Deposits and Advances .. Cr.</b>	<b>58,70,54,266 (a)</b>
<b>U. Remittances—</b>	
<b>1. Remittances within India—</b>	
<b>(i) Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant General—</b>	
Cash Remittances between Treasuries .. Cr.	2,93,16,564
Forest Remittances .. Cr.	32,69,187
<b>Public Works Remittances—</b>	
<b>(i) Remittances into Treasuries .. Dr.</b>	<b>5,29,48,938</b>
<b>(ii) Public Works Cheques .. Cr.</b>	<b>7,24,02,365</b>
<b>(iii) Other Remittances—</b>	
(a) Items adjustable by Civil .. Dr.	92,500
(b) Items adjustable by Public Works De- partment .. Dr.	21,13,47,571
<b>Total—Other Remittances .. Dr.</b>	<b>21,14,40,071</b>
<b>Total—Public Works Remittances .. Dr.</b>	<b>19,19,86,644</b>

(a) Differs by Rs. 94,96,403 from the closing balance adopted in Finance Accounts 1970-71 due to rounding (Re. 1) and due to *proforma* allocation of balances. For details see foot notes in this statement under section "T.—Deposits and Advances."

AND BALANCES UNDER HEADS OF ACCOUNTS RELATING  
AND CONTINGENCY FUND—*contd.*

Receipts	Disbursements	Closing balance	
3	4	5	
Rs.	Rs.	Rs.	
..	1,75,582	..	
..	1,75,582	..	
20,52,443	54,26,238	Dr.	43,22,795
20,52,443	54,26,238	Dr.	43,22,795
63,99,75,982	69,39,31,387	Dr.	20,21,10,368
1,05,56,917(a)	3,073(a)	..	
1,05,56,917(a)	3,073(a)	..	
1,47,17,05,366	1,44,62,67,954	Cr.	61,24,91,678
1,05,56,917(a)	3,073(a)		
1,84,37,587	1,81,64,876	Cr.	2,95,89,275*
2,16,61,561	2,18,59,760	Cr.	30,70,988
15,34,17,613	18,15,36,816	Dr.	8,10,68,141
48,40,77,540	43,98,21,403	Cr.	11,66,58,502
25,45,812	1,59,711	Cr.	22,93,601
3,70,19,691	6,38,69,229	Dr.	23,81,97,109
3,95,65,503	6,40,28,940	Dr.	23,59,03,508
67,70,60,656	68,53,87,159	Dr.	20,03,13,147

(a) Closed to Government Account.

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

Head of Account	Opening balance	
1	2	
	Rs.	
<b>Part III—Public Account—concl'd.</b>		
<b>U—Remittances—concl'd.</b>		
<b>I—Remittances within India—concl'd.</b>		
<b>Cash remittances and Adjustments between officers rendering Accounts to the same Accountant General—concl'd.</b>		
Transfers between Public Works Officers ..	Dr.	8,29,02,634
Miscellaneous Remittances— Marketing Officer, Amritsar ..	Dr.	886
<b>Total—(i) Cash Remittances and Adjustments, etc. ..</b>	<b>Dr.</b>	<b>24,23,04,413</b>
(ii) Reserve Bank of India Remittances ..	Cr.	22,68,580
(iii) Adjusting Account between Central and State Governments ..	Cr.	1,22,24,354
(iv) Adjusting Account with Posts and Telegraphs ..	Cr.	14,98,309
(v) Adjusting Account with Railways ..	Dr.	1,89,610
(vi) Adjusting Account with Defence ..	Cr.	5,07,702
(vii) Inter-State Suspense Account ..	Cr.	34,75,905
<b>Total—U. Remittances ..</b>	<b>Dr.</b>	<b>22,25,19,173</b>
<b>Total—Part III. Public Account ..</b>	<b>..</b>	<b>..</b>
<b>Total—Parts I, II and III ..</b>	<b>..</b>	<b>..</b>
<b>X. Cash Balance—</b>		
Opening Balance ..	..	..
Closing Balance ..	..	..
<b>Grand Total ..</b>	<b>..</b>	<b>..</b>

AND BALANCES UNDER HEADS OF ACCOUNTS RELATING TO  
AND CONTINGENCY FUND—*concl'd.*

Receipts	Disbursements		Closing balance
3	4		5
Rs.	Rs.		Rs.
5,54,123	—93,043(a)	Dr.	8,22,55,468
..	—886(a)		..
71,77,13,927	72,53,17,866	Dr.	24,99,08,352
1,35,792	4,154	Cr.	24,00,218
—88,87,839	35,96,575	Dr.	2,60,060
90,71,586	1,05,77,643	Dr.	7,748
—8,67,085(a)	89,19,784	Dr.	99,76,479
—4,01,107(a)	—61,03,233(a)	Cr.	62,09,828
—1,15,538(a)	9,74,249	Cr.	23,86,118
71,66,49,736	74,32,87,038	Dr.	24,91,56,475
2,25,13,69,793	2,20,23,46,844	..	..
5,54,01,65,550	5,69,99,62,463		..
21,37,78,008(b)	5,39,81,095(b)	..	..
..	..	..	..
5,75,39,43,558	5,75,39,43,558	..	..

(a) Minus figure is due to adjustment of credits/debits of previous years.

(b) Abstract of opening and closing balance.

	Opening balance	Closing balance
	Rs.	Rs.
Cash in Treasuries	.. 12,65,937	13,66,936
Deposits with the Reserve Bank	.. 21,25,11,972	5,26,14,060
Deposits with other banks	.. 99	99
<b>Total</b>	.. <b>21,37,78,008</b>	<b>5,39,81,095</b>

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

Description of loan	When raised
1	2
<b>Section O—Public Debt—</b>	
<b>1. Permanent Debt (Open Market Loans)</b>	
<b>(a) Loans bearing interest—</b>	
(i) 4 $\frac{1}{4}$ % Punjab Loan 1972	.. 4th September 1961
(ii) 4 $\frac{1}{4}$ % Punjab Loan 1974	.. 27th August 1962
(iii) 5 $\frac{1}{2}$ % Punjab Loan 1977	.. 3rd August 1965
(iv) 5 $\frac{1}{4}$ % Punjab Loan 1978	.. 12th September 1966
(v) 5 $\frac{3}{4}$ % Punjab Loan 1979	.. 1st September 1967
(vi) 5 $\frac{3}{4}$ % Punjab Loan 1980	.. 2nd September 1968
(vii) 5 $\frac{3}{4}$ % Punjab Loan 1981	.. 6th September 1969
(viii) 5 $\frac{3}{4}$ % Punjab Loan 1982	.. 15th July 1970
(ix) 5 $\frac{3}{4}$ % Punjab Loan 1983	.. 19th August 1971
Total—Loans bearing interest—	
<b>(b) Loans not bearing interest—</b>	
4% Punjab Loan 1968	.. 3rd September 1956
4% Punjab Loan 1971	.. 19th August 1959
Total—Loans not bearing interest	
Total—Permanent Debt	..
<b>II. Floating Debt—</b>	
<b>Other Floating Loans—</b>	
(i) Ways and Means Advances and Other Advances from the Reserve Bank	.. 1970—72
(ii) Temporary Loans from Private Banks	.. 1971-72
Total—Other Floating Loans	..

## INTEREST BEARING OBLIGATIONS OF GOVERNMENT

Balance on 1st April 1971	Additions during the year	Discharges during the year	Balance on 31st March 1972
3	4	5	6
Rs.	Rs.	Rs.	Rs.
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
6,63,59,800	..	..	6,63,59,800
5,81,70,800	..	..	5,81,70,800
..	6,62,80,700	..	6,62,80,700
34,68,88,800	6,62,80,700	..	41,31,69,500
53,71,263	..	2,200	53,69,063
2,18,87,000	..	2,04,80,755	14,06,245
2,72,58,263	..	2,04,82,955	67,75,308
37,41,47,063	6,62,80,700	2,04,82,955	41,99,44,808
5,43,65,000	64,07,07,000	69,50,72,000	..
..	50,00,00,000	50,00,00,000	..
5,43,65,000	1,14,07,07,000	1,19,50,72,000	..



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

Description of loan	When raised
1	2
<b>Section O—Public Debt—contd.</b>	
<b>III. Loans from the Central Government—</b>	
<b>1. Agricultural production and allied schemes—</b>	
(a) Tubewell Schemes	.. 1953—58
(b) Grow More Food Schemes	.. 1949—72
<b>2. Industrial Development—</b>	
(a) Small Scale Industries	.. 1956—72
<b>3. Community Development, Co-operation and National Extension Service Schemes—</b>	
(a) Community Development Projects and National Extension Service Blocks	.. 1958-59
(b) Financial Assistance to Co-operative Societies	1959—69
<b>4. Miscellaneous Purposes—</b>	
(a) Approved Development Schemes	.. 1964—67
<b>5. Major Irrigation and Multipurpose River Projects—</b>	
(a) Bhakra-Nangal Project	.. 1956—67
(b) Harike Project	.. 1968-69
(c) Financing of Electricity Schemes	.. 1956—69
(d) Beas Project	.. 1960—72
(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
<b>6. Housing Schemes—</b>	
(a) Low Income Group Housing Scheme	.. 1954—64
(b) Subsidised Industrial Housing Scheme	.. 1953—68
(c) Other Housing Schemes	.. 1956—69

INTEREST BEARING OBLIGATIONS OF GOVERNMENT—*contd.*

Balance on 1st April 1971	Additions during the year	Discharges during the year	Balance on 31st March 1972
3	4	5	6
Rs.	Rs.	Rs.	Rs.
51,87,583	..	15,87,731	35,99,852
12,48,67,056	1,09,41,000	1,25,88,885	12,32,19,171
1,75,66,715	20,85,000	27,86,384	1,68,65,331
1,26,60,916	..	23,26,760	1,03,34,156
37,36,886	..	1,48,570	35,88,316
1,30,53,736	..	38,24,295	92,29,441
40,84,19,769	..	6,73,51,274	34,10,68,495
43,59,000	..	..	43,59,000
9,77,37,623	..	15,99,032	9,61,38,591
65,32,12,577	13,15,45,000	1,25,22,972	77,22,34,605
11,49,96,970	..	44,40,530	11,05,56,440
1,43,060	..	7,097	1,35,963
18,25,93,325	..	40,67,659	17,85,25,666
2,49,67,298	..	10,50,113	2,39,17,185
31,17,203	..	1,73,433	29,43,770
35,66,965	..	3,01,474	32,65,491

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

Description of loan	When raised
1	2
<b>Section O—Public Debt—concl'd.</b>	
<b>III.—Loans from the Central Government—concl'd.</b>	
<b>7. Rehabilitation of Displaced Persons—</b>	
(a) Rehabilitation Loans—	
(i) For Displaced persons from West Pakistan ..	1948—62
(ii) For the Indian repatriates from Burma ..	1965—72
(iii) For the persons uprooted as a result of hostilities between India and Pakistan ..	1965—72
<b>8. Water Supply and Drainage Scheme—</b>	
(a) National Water Supply and Sanitation Scheme	1954—69
<b>9. Sharing of Small Savings Collections—</b>	
(a) Small Savings Collections Schemes ..	1962—72
<b>10. Other Loans—</b>	
(a) Loans under T.C.A. Programme ..	1953—65
(b) Miscellaneous Loans ..	1956—72
Total—Loans from the Central Government ..	
<b>IV—Other Loans—</b>	
<b>Loans from Autonomous Bodies—</b>	
(i) Loans from the National Agricultural Credit (Long Term Operation) Fund of the Reserve Bank of India ..	1957—72
(ii) Loans from the National Co-operative Development Corporation ..	1956—72
(iii) Loans from the Central Warehousing Board	1956—70
(iv) Loans from the Life Insurance Corporation of India ..	1959—72
(v) Loans from the Indian Dairy Corporation ..	1971-72
Total—Other Loans ..	
Total—Public Debt ..	

INTEREST BEARING OBLIGATIONS OF GOVERNMENT—*contd.*

Balance on 1st April 1971	Additions during the year	Discharges during the year	Balance on 31st March 1972
3	4	5	6
Rs.	Rs.	Rs.	Rs.
1,75,937	..	24,602	1,51,335
8,89,861	4,25,000	52,009	12,62,852
50,68,377	50,00,000	7,49,702	93,18,675
81,62,886	..	2,82,939	78,79,947
33,51,33,300	5,37,00,000	2,11,21,080	36,77,12,220
35,84,272	..	9,49,376	26,34,896
6,29,30,382	45,31,200	21,07,481	6,53,54,101
2,08,61,31,697	20,82,27,200	14,00,63,398	2,15,42,95,499
6,44,66,619	81,68,900	53,11,223	6,73,24,296
1,80,09,959	46,06,300	17,59,769	2,08,56,490
12,37,216	..	20,128	12,17,088
6,29,11,017	60,00,000	24,24,767	6,64,86,250
..	7,00,000	..	7,00,000
14,66,24,811	1,94,75,200	95,15,887	15,65,84,124
2,66,12,68,571	1,43,46,90,100	1,36,51,34,240	2,73,08,24,431

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

Description of loan	When-raised
1	2
<b>Section S--Unfunded Debt--</b>	
<b>State Provident Funds--</b>	
General Provident Fund	.. ..
Indian Civil Service Provident Fund	.. ..
Indian Civil Service (Non-European Members)	.. ..
Provident Fund	.. ..
All India Services Provident Fund	.. ..
Punjab Contributory Provident Fund	.. ..
Workmen's Contributory Provident Fund	.. ..
Other Miscellaneous Provident Funds	.. ..
Total--State Provident Funds	.. ..
Grand Total	.. ..

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

Balance on 1st April 1971	Additions during the year	Discharges during the year	Balance on 31st March 1972
3	4	5	6
Rs.	Rs.	Rs.	Rs.
17,91,36,103(a)	4,91,28,098	1,10,26,673	21,72,37,528
2,47,977(b)	16,986	48,351	2,16,612
83,211(c)	28,512	— 6,080	1,17,803
21,46,082(d)	4,00,807	4,83,377	20,63,512
1,64,59,792(e)	28,72,862	12,38,544	1,80,94,110
56,399	60	..	56,459
3,53,890(f)	10,449	—2,086	3,66,425
19,84,83,454(g)	5,24,57,774	1,27,88,779	23,81,52,449
2,85,97,52,025(g)	1,48,71,47,874	1,37,79,23,019	2,96,89,76,880

- (a) Differs by Rs. 1,24,96,697 from the closing balance adopted in Finance Accounts 1970-71 due to *proforma* allocation of balances after reorganisation of State, details of which are given in Appendix I.
- (b) Differs by Rs. 8,882 from the closing balance adopted in Finance Accounts 1971-72 due to *proforma* allocation of balances after reorganisation of State, details of which are given in Appendix I.
- (c) Differs by Rs. 5,368 from the closing balance adopted in Finance Accounts 1970-71 due to *proforma* allocation of balances after reorganisation of State, details of which are given in Appendix I.
- (d) Differs by Rs. 26,951 from the closing balance adopted in Finance Accounts 1970-71 due to rounding (Re. 1) and due to *proforma* allocation of balances (Rs. 26,950) after reorganisation of State, details of which are given in Appendix I.
- (e) Differs by Rs. 11,01,895 from the closing balance adopted in Finance Accounts 1970-71 due to *proforma* allocation of balances after reorganisation of State, details are given in Appendix I.
- (f) Differs by Rs. 1,25,958 from the closing balance adopted in Finance Accounts 1970-71 due to *proforma* allocation of balances after reorganisation of State, details of which are given in Appendix I.
- (g) See foot-notes (a) to (f) above.

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Major and minor head of of account	Balance on 1st April 1971
1	2
	Rs.

Q—Loans and Advances by the State/  
Union Territory Governments—Loans to Local Funds, Private Parties, etc.A. Loans to Municipal Corporations  
and Municipalities—

(i) Loans under National Water-Supply and Sanitation Scheme ..	2,28,38,616(a)
(ii) Loans under integrated City Development Programme ..	4,36,000(d)
(iii) Loans to municipalities for Revenue Earning Schemes ..	4,99,000(d)
(iv) Other loans with balance not exceeding Rs. 5 lakhs in each case ..	1,15,38,938(b)
Total—Loans to Municipal Corporations, and Municipalities ..	3,53,12,554(c)

## B. Loans to Panchayati Raj Institutions—

(i) Loans to Panchayat Samitis/Zila Parishads for Land Improvement ..	5,33,093
(ii) Loans to Village Panchayats for Revenue Earning Schemes ..	43,08,560
(iii) Loans to Gram Panchayats for expenditure on rural water supply schemes ..	8,12,783
(iv) Other loans with balance not exceeding Rs. 5 lakhs in each case ..	..
Total—Loans to Panchayati Raj Institutions ..	56,54,436

(a) Differs by Rs. 6,570 from the closing balance adopted in Finance Accounts 1970-71 due to *pro forma* allocation of balances after re-organisation of State. Details are given in Appendix I.

(b) Differs by Rs. 9,77,000 from the closing balance adopted in Finance Accounts 1970-71 due to transfer to other categories of Loans (Rs. 9,35,000) vide foot note (d) below and due to *pro forma* allocation of balances (Rs. 42,000) after re-organisation of State, details of which are given in Appendix I.

(c) Differs by Rs. 35,430 from the closing balance adopted in Finance Accounts 1970-71 due to *pro forma* allocation of balances after re-organisation of State, details of which are given in Appendix I.

(d) In Finance Accounts 1970-71, these balances (Rs. 4,36,000 and Rs. 4,99,000) were included in the category of "Other loans with balances not exceeding Rs. 5 lakhs in each case".

## AND ADVANCES MADE BY GOVERNMENT

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1972	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
25,00,000	2,53,38,616	7,36,387	2,46,02,229	9,87,614
1,25,15,000	1,29,51,000	10,050	1,29,40,950	14,454
2,75,000	7,74,000	5,274	7,68,726	1,40,688
12,00,000	1,27,38,938	1,74,711	1,25,64,227	5,60,622
1,64,90,000	5,18,02,554	9,26,422	5,08,76,132	17,03,378
97,400	6,30,493	16,021	6,14,472	382
9,94,000	53,02,560	-90,741(a)	53,93,301	1,293
..	8,12,783	1,400	8,11,383	294
2,000	2,000	34,874	-32,874	..
10,93,400	67,47,836	-38,446	67,86,282	1,969

(a) Minus figure during the year is due to withdrawal of credit of previous years.



## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Major and minor head of account	Balance on 1st April 1971
1	2
	Rs.
<b>Q—Loans and Advances by the State/Union Territory Governments—contd.</b>	
<b>1. Loans to Local Funds, Private Parties, etc.—contd.</b>	
<b>C. Loans to District and other Local Fund Committees—</b>	
(i) Loans to Improvement Trusts ..	39,43,836
(ii) Loans under Land Acquisition and Development Scheme ..	88,27,115
Total—Loans to District and other Local Fund Committees ..	1,27,70,951
<b>D. Loans to Co-operative Institutions and Banks—</b>	
(i) Loans to Punjab State Cooperative Supply and Marketing Federation for purchase and distribution of fertilizers ..	40,00,000
(ii) Loans to Co-operative Credit Societies under Act 1912 ..	2,23,81,131
(iii) Loans for construction of Rural Godowns by Primary Agricultural Societies ..	32,25,000
(iv) Loans for Agriculture Stabilization Fund ..	2,00,000(b)
(v) Loans to Punjab State Cooperative Supply and Marketing Federation for setting up granular fertilizers Plant Unit ..	8,63,95,269(a)
(vi) Other loans with balance not exceeding Rs. 5 lakhs in each case ..	8,63,95,269(a)
Total—Loans to Co-operative Institutions and Banks	11,62,01,400
<b>E. Loans to Landholders and other Notabilities—</b>	
(i) Loans to approved beneficiaries under the Land Purchase Scheme ..	7,51,734
(ii) Other loans with balance not exceeding Rs. 5 lakhs in each case ..	5,45,414
Total—Loans to Landholders and other Notabilities	12,97,148

(a) Includes Rs. 8,56,12,300 shown in Finance Account 1970-71 against "Loans to Punjab State Co-operative Supply and Marketing Federation for purchase of foodgrains" but excludes Rs. 2,00,000 now shown against "Loans for Agriculture Stabilization Fund".

(b) See foot note (a) above.

AND ADVANCES MADE BY GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1972	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
40,00,000	79,43,836	94,579	78,49,257	3,53,739
..	88,27,115	1,41,534	86,85,581	3,98,201
40,00,000	1,67,70,951	2,36,113	1,65,34,838	7,51,940
35,00,000	75,00,000	2,86,000	72,14,000	..
..	2,23,81,131	10,02,467	2,13,78,664	25,32,012
25,00,000	57,25,000	1,239	57,23,761	..
5.50,000	7,50,000	..	7,50,000	..
10,00,000	10,00,000	..	10,00,000	..
2,00,00,000	10,63,95,269	10,56,92,784	7,02,485	73,388
2,75,50,000	14,37,51,400	10,69,82,490	3,67,68,910	26,05,400
..	7,51,734	12,443	7,39,291	138
..	5,45,414	52,837	4,92,577	3,897
..	12,97,148	65,280	12,31,868	4,035

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Major and minor head of account	Balance on 1st April 1971
1	2
	Rs.
<b>Q—Loans and Advances by the State/Union Territory Governments—contd.</b>	
<b>1. Loans to Local Funds, Private Parties, etc.—contd.</b>	
<b>F. Loans and Advances under Community Development Programme—</b>	
(i) Loans under Community Development Scheme ..	2,05,20,044
(ii) Loans under National Extension-Service Scheme ..	2,37,55,773
(iii) Loans for Pilot Projects for Works Programme to utilise rural man power ..	12,38,507
<b>Total—Loans and Advances under Community Development Programme ..</b>	<b>4,55,14,324</b>
<b>G. Loans and Advances to Displaced Persons—</b>	
(i) Loans to uprooted persons from war affected areas	59,48,671
(ii) Loans by the Rehabilitation Department for Rehabilitation of displaced persons of urban areas ..	—3,69,89,676
(iii) Loans by the Rehabilitation Department for rehabilitation of displaced persons of rural areas ..	—2,12,17,391
(iv) Loans for the Rehabilitation of Displaced persons from Burma/Ceylon ..	11,86,486
<b>Total—Loans and Advances to Displaced Persons ..</b>	<b>—5,10,71,910</b>
<b>H. Advances to Cultivators—</b>	
<b>1. Loans under Land Improvement Act, 1883—</b>	
(i) Loans under Land Improvement Act, 1883 (Ord) ..	—3,94,23,617
(ii) Loans under Land Improvement Act, 1883 (G.M.F.)	66,85,739
(iii) Loans for installation of pumping sets/tubewells	6,76,07,509

AND ADVANCES MADE BY GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1972	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	2,05,20,044	53,69,760	1,51,50,284	49,889
23,22,400	2,60,78,173	—19,48,066(b)	2,80,26,239	10,81,127
..	12,38,507	—2,02,208(b)	14,40,715	23,342
23,22,400	4,78,36,724	32,19,486	4,46,17,238	11,54,358
..	59,48,671	1,25,994	58,22,677	88,772
..	—3,69,89,676	—2,38,87,692(b)	—1,31,01,584(a)	10,957
301	—2,12,17,090	—4,81,386(b)	—2,07,35,704(a)	27,721
1,01,775	12,88,261	54,168	12,34,093	39,053
1,02,076	—5,09,69,834	—2,41,88,916	—2,67,80,918(a)	1,66,503
1,60,000	—3,92,63,617	—1,68,58,943(b)	—2,24,04,674(a)	5,76,058
..	66,85,739	3,66,490	63,19,249	1,01,094
..	6,76,07,509	1,18,95,071	5,57,12,438	34,39,028

(a) Minus balance is under correspondence with Government which keeps detailed accounts.

(b) Minus figure during the year is due to withdrawal of credits of previous years.

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Major and minor head of account 1	Balance on 1st April 1971 2 Rs.
<b>Q—Loans and Advances by the State/Union Territory Government—contd.</b>	
<b>1. Loans to Local Funds, Private Parties, etc.—contd.</b>	
<b>H—Advances to Cultivators—concl'd.</b>	
(iv) Loans for sinking/repair of percolation wells and purchase of persian wheel gears ..	1,01,28,973
(v) Scheme of land reclamation through manual labour ..	—6,35,769
(vi) Loans to ejected tenants under Act, 1883 ..	6,29,790
<b>2. Advances under Agriculturists' Loans Act, 1884—</b>	
(i) Loans under Agriculturists' Loans Act, 1884 (Ord) ..	—3,18,30,129
(ii) Loans under Agriculturists' Loans Act, 1884 (G.M.F.) ..	—82,36,874
(iii) Loans for purchase of tractors (G.M.F.) ..	45,52,882
(iv) Loans for nitrogenous fertilizers ..	4,87,37,204
(v) Loans for phosphate fertilizers ..	—11,45,221
(vi) Loans for aerial spraying of cotton ..	69,37,010
(vii) Loans for Package Programme ..	1,14,76,534
(viii) Loans under Intensive Cultivation Scheme ..	1,06,69,197
(ix) Loans for the development of horticulture ..	24,58,669
(x) Loans for grapegrowers for grape orchards ..	22,37,345
(xi) Advances for soil and water management including conservation, irrigation, levelling of land and field drains, etc. ..	11,71,330
(xii) Advances for soil, water conservation and water shed basis ..	1,32,75,336
(xiii) Other loans for agricultural purposes ..	22,80,952
(xiv) Other loans with balance not exceeding Rs. 5 lakhs in each case ..	7,28,141
<b>Total—Advances to Cultivators ..</b>	<b>10,83,05,001</b>

AND ADVANCES MADE BY GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1972	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	1,01,28,973	13,89,239	87,39,734	5,99,077
..	—6,35,769	—41,758(b)	—5,94,011(a)	70,292
..	6,29,790	642	6,29,148	29,326
8,96,600	—3,09,33,529	—3,42,14,723(b)	32,81,194	8,25,871
560	—82,36,314	9,98,660	—92,34,974(a)	21,523
..	45,52,882	6,85,593	38,67,289	1,69,833
405	4,87,37,609	6,20,422	4,81,17,187	1,83,997
376	—11,44,845	3,11,074	—14,55,919(a)	3,26,084
68,46,683	1,37,83,693	5,65,657	1,32,18,036	5,618
..	1,14,76,534	..	1,14,76,534	53,926
..	1,06,69,197	60,200	1,06,08,997	624
5,69,150	30,27,819	5,56,869	24,70,950	2,68,944
5,65,000	28,02,345	—2,970(b)	28,05,315	14,022
8,17,407	19,88,737	—1,25,59,834(b)	1,45,48,571	2,72,514
23,42,578	1,56,17,914	1,06,73,225	49,44,689	38,577
..	22,80,952	2,962	22,77,990	..
1,38,752	8,66,893	3,58,103	5,08,790	1,61,698
1,23,37,511	12,06,42,512	—3,51,94,021	15,58,36,533	71,58,106

(a) Minus balance is under correspondence with Government which keeps the detailed accounts.  
 (b) Minus figure during the year is due to withdrawal of credits of previous years.

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Major and minor head of account

Balance on  
1st April 1971

1

2

Rs.

C—Loans and Advances by the State/ Union Territory Governments—*contd.*1 Loans to Local Funds, Private Parties, etc.—*contd.*

## I. Loans to Statutory Corporations, Boards and Government Companies—

(i) Loans to Punjab State Electricity Board for generation, transmission and distributions Scheme .. 2,77,66,73,147

(ii) Loan to Board of Secondary Education .. 5,00,000

(iii) Loans to Punjab Dairy Development Corporation .. ..

(iv) Loans to Punjab Agro-Industries Corporation .. ..

(v) Other loans with balance not exceeding Rs. 5 lakhs in each case .. 6,17,016

Total Loans to Statutory Corporations, Boards and Government Companies

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2,77,77,90,163

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## J. Miscellaneous Loans and Advances—

(i) Loans to poor students studying in Engineering Colleges/polytechnics .. 1,18,57,121

(ii) Loans to deserving students under National Loan Scholarship Scheme .. 41,25,866

(iii) Loans to Educational Institutions for construction of hostels .. 13,25,962

(iv) Interest free loans to deserving persons of Scheduled Castes and Backward Classes .. 48,66,812

(v) Loans under Punjab State Aid to Industries Act, 1935 .. 97,92,769

(vi) Loans under Low Income Group Housing Scheme .. 5,49,75,428

(vii) Loans under Middle Income Group Housing Scheme .. 1,38,15,037

(viii) Loans to Harijans for purchase of evacuee land .. —2,54,160(a)

(ix) Loans under Village Housing Project Scheme .. 30,37,016

(x) Loans for building houses at Chandigarh .. 4,16,06,795

(a) Balance has been transferred *proforma* from the balance under "Other Loans with balance not exceeding Rs. 5 lakhs in each case".

AND ADVANCES MADE BY GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1972	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
29,76,61,995	3,07,43,35,142	..	3,07,43,35,142	2,33,00,000
..	5,00,000	..	5,00,000	368
7,00,000	7,00,000	..	7,00,000	..
10,00,000	10,00,000	..	10,00,000	..
4,00,000	10,17,016	-702(b)	10,17,718	..
<b>29,97,61,995</b>	<b>3,07,75,52,158</b>	<b>-702</b>	<b>3,07,75,52,860</b>	<b>2,33,00,368</b>
5,05,620	1,23,62,741	6,51,476	1,17,11,265	6,429
7,10,000	48,35,866	1,44,410	46,91,456	51
1,75,000	15,00,962	8,158	14,92,804	212
..	48,66,812	2,87,418	45,79,394	26,930
85,000	98,77,769	3,50,061	95,27,708	24,38,134
36,53,526	5,86,28,954	-26,87,561(b)	6,13,16,515	26,16,842
22,90,000	1,61,05,037	5,32,146	1,55,72,891	6,24,564
..	-2,54,160	9,24,632	-11,78,792(a)	2,51,522
8,62,000	38,99,016	4,59,999	34,39,017	2,70,331
..	4,16,06,795	5,423	4,16,01,372	..

(a) Minus balance is under correspondence with Government which keeps detailed accounts.

(b) Minus figure during the year is due to withdrawal of credit of previous years.



## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Major and minor head of account	Balance on 1st April 1971
1	2
	Rs.
<b>Q—Loans and Advances by the State/Union Territory Government—concl'd.</b>	
<b>1. Loans to Local Funds, Private Parties, etc.—concl'd.</b>	
<b>J. Miscellaneous Loans and Advances—concl'd.—</b>	
(xi) Loans under slum clearance scheme	27,66,318
(xii) Loans for repair of houses in urban areas ..	—13,87,219
(xiii) Loans to flood stricken people ..	13,26,312
(xiv) Loans to displaced goldsmiths ..	19,33,347
(xv) Loans to industrial workers out of employment due to war with Pakistan	
(xvi) Special Advances—Wheat Loans	9,33,700
(xvii) Emergency loans to industrial units	..
(xviii) Other loans with balance not exceeding Rs. 5 lakhs in each case ..	69,85,991(a)
<b>Total—Miscellaneous Loans and Advances</b> ..	<b>15,77,07,095</b>
<b>Total—Loans to Local Funds, Private Parties, etc.</b> ..	<b>3,20,94,81,162(b)</b>
<b>2. Loans to Government Servants, etc.—</b>	
(i) House Building Advances ..	2,07,10,266(c)
(ii) Advances for purchase of motor conveyances ..	51,81,285(d)
(iii) Advances for purchase of other conveyances ..	3,65,311(e)
(iv) Passage advances ..	—692
(v) Other advances ..	22,52,779(e)
<b>Total—Loans to Government Servants, etc.</b>	<b>2 85,08,949(f)</b>
<b>Total—Q. Loans and Advances by the State/Union Territory Governments</b> ..	<b>3,23,79,90,111 (g)</b>

(a) Differs by Rs. 70,18,623 from the closing balance adopted in Finance Accounts 1970-71 due to *proforma* transfer (Rs. —2,54,160) vide foot-note (a) on page 196 and due to grouping of balances of "Loans under Higher Income Group Housing Scheme" (Rs. 44,07,270) and "Loans for various other purposes" (Rs. 23,57,193) under this category of loans.

(b) Differs by Rs. 35,430 from the closing balance adopted in Finance Accounts 1970-71 due to *proforma* allocation of balances after the reorganisation of State. Details are given in Appendix I.

(c) and (d) Differs by Rs. 61,081 and Rs. 12,621 respectively from the closing balance adopted in Finance Accounts 1970-71 due to *proforma* allocation of balances after reorganisation of State. Details are given in Appendix I.

(e) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1970-71 due to rounding.

(f) See foot-notes (c) and (d) above.

(g) See foot-notes (b), (c) and (d) above.

AND ADVANCES MADE BY GOVERNMENT—*concl'd.*

Advanced during the year 3	Total 4	Repaid during the year 5	Balance on 31st March 1972 6	Interest received and credited to revenue 7
Rs.	Rs.	Rs.	Rs.	Rs.
2,50,000	30,16,318	74,036	29,42,282	39,118
2,86,500	—11,00,719	1,70,851	—12,71,570(a)	1,28,870
..	13,26,312	1,593	13,24,719	713
..	19,33,347	91,372	18,41,975	26,016
10,00,000	10,00,000	..	10,00,000	..
..	9,33,700	..	9,33,700	..
50,00,000	50,00,000	..	50,00,000	..
2,80,625	72,66,616	73,97,087	—1,30,471(a)	1,51,007
1,50,98,271	17,28,05,366	84,11,101	16,43,94,265	65,80,739
37,87,55,653	3,58,82,36,815	6,04,18,807	3,52,78,18,008	4,34,26,796
90,15,674	2,97,25,940	24,88,241	2,72,37,699	87,045
25,28,880	77,10,165	16,16,168	60,93,997	81,543
1,86,458	5,51,769	1,76,809	3,74,960	5,041
..	—692	..	—692(b)	..
3,37,76,140	3,60,28,919	3,34,80,839	25,48,080	..
4,55,07,152	7,40,16,101	3,77,62,057	3,62,54,044	1,73,629
42,42,62,805	3,66,22,52,916	9,81,80,864	3,56,40,72,052	4,36,00,425

(a) Minus balance is under correspondence with Government which keeps detailed accounts.

(b) Minus balance is under investigation.

## STATEMENT NO. 19—STATEMENT SHOWING THE

Name of Reserve Fund or Deposit Account	Balance on
1	Cash
	2
	Rs.
<b>Deposits bearing Interest—</b>	
<b>Reserve Funds—</b>	
1. Deposits of Depreciation Reserve of Government Commercial Undertaking— Depreciation Reserve Fund—Motor Transport ..	2,02,15,572
2. Depreciation Reserve Fund—Government Presses ..	16,24,545
3. Reserve Funds—Transport—Accident Reserve Fund ..	4,54,230
<b>Other Deposits—</b>	
4. Bharatpur Endowment Fund ..	..
5. Deposits of Charitable Trusts ..	4,99,563
<b>Deposits not bearing interest—</b>	
<b>Sinking Funds—</b>	
6. Sinking Funds (a) ...	35,04,05,620
<b>Reserve Funds—</b>	
7. Fund for Development Schemes ..	54,34,641
8. State Agricultural Credit Relief and Guarantee Fund ..	3,25,980(b)
9. Foodgrains Reserve Fund ..	2,60,26,585(c)
10. Industrial Loan Fund ..	3,50,53,501(d)
11. Fund for Village Reconstruction and Harijan Uplift ..	1,10,96,876
12. Famine Relief Fund ..	90,00,000
13. Village Development Fund ..	1,83,17,501
<b>Civil Deposits—Personal Deposits—</b>	
14. Civil List Reserve Fund ..	19,719

(a) Loanwise details are given in the annexure.

(b) (c) Differs by (b) Rs. 3,60,715 and (c) Rs. 8,91,126 from the balance adopted in Finance Accounts 1970-71 due to *proforma* allocation of balances to successor States. Details are given in Appendix I.

(d) Differs by Rs. 82,45,720 from the balance adopted in Finance Accounts 1970-71 due to rounding (Re. 1) and due to *proforma* allocation of balances (Rs. 82,45,719) to successor States. Details are given in Appendix I.

## DETAILS OF EARMARKED BALANCES

1st April 1971		Balance on 31st March 1972		
Investment	Total	Cash	Investment	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	2,02,15,572	2,21,69,349	..	2,21,69,349
..	16,24,545	18,86,898	..	18,86,898
..	4,54,230	3,81,020	..	3,81,020
6,400	6,400	..	6,400	6,400
..	4,99,563	4,99,563	..	4,99,563
4,22,38,274	39,26,43,894	38,88,42,647	6,22,38,274	45,10,80,921
1,12,36,950	1,66,71,591	84,60,377	82,11,214	1,66,71,591
..	3,25,980	4,25,980	..	4,25,980
..	2,60,26,585	2,63,62,648	..	2,63,62,648
..	3,50,53,501	4,26,44,209	..	4,26,44,209
..	1,10,96,876	1,62,46,876	..	1,62,46,876
..	90,00,000	1,12,50,000	..	1,12,50,000
..	1,83,17,501	1,43,09,163	..	1,43,09,163
51,910	71,629	19,719	51,910	71,629

## STATEMENT NO. 19—STATEMENT SHOWING THE

Name of Reserve Fund or Deposit Account	Balance on	
	Cash	Rs.
	1	2
<b>Other Accounts—</b>		
15. Subventions from Central Road Fund ..		14,48,903
16. Deposit Account of grants made by the Indian Central Cotton Committee ..		2,45,102
17. Deposit Account of grants made by the Indian Council of Agricultural Research ..		4,27,443
18. Deposit Account of grants made by the Indian Central Sugarcane Committee ..		1,20,380
19. Deposit Account of grants made by the National Co-operative Development Corporation ..		9,75,009
20. Deposit Account of grants from the Central Government for the development of handloom industries ..		15,572
21. Deposit Account of grants made by the Central Government for financing Cotton Extension Schemes ..		1,42,747
22. Deposit Account of grants made by the Central Tea Board ..		41,555
23. Deposit Account of grants made by the Indian Central Oilseeds Committee ..		2,71,854
24. Deposit Account of grants made by the Indian Central Tobacco Committee ..		53,866
25. Deposit Account of grants from the Ministry of Rehabilitation to Educational Institutions ..		1,23,332
26. Deposit of sale proceeds of World Health Organisation Seals ..		1,413
27. Deposit Account of Relief and Rehabilitation loans to be written off ..		57,64,455
28. Deposit Account of grants from the Central Government for the food production drive schemes—Bonus for accelerating production of foodgrains ..		1,36,24,008
29. Deposit Account of grants made by the Indian Spices and Cashewnuts Committee ..		7,280
<b>Total</b> ..		<b>50,17,37,252(a)</b>

(a) See foot-notes (b) (c) and (d) at page 200.

**DETAILS OF EARMARKED BALANCES—concl'd.**

1st April 1971		Balance on 31st March 1972		
Investment	Total	Cash	Investment	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	14,48,903	14,48,903	..	14,48,903
..	2,45,102	2,45,102	..	2,45,102
..	4,27,443	4,58,743	..	4,58,743
..	1,20,380	1,20,380	..	1,20,380
..	9,75,009	4,17,130	..	4,17,130
..	15,572	15,572	..	15,572
..	1,42,747	1,42,747	..	1,42,747
..	41,555	41,555	..	41,555
..	2,71,854	2,71,854	..	2,71,854
..	53,866	53,866	..	53,866
..	1,23,332	1,23,332	..	1,23,332
..	1,413	1,413	..	1,413
..	57,64,455	57,64,455	..	57,64,455
1,00,000	1,37,24,008	1,36,24,008	1,00,000	1,37,24,008
..	7,280	7,280	..	7,280
5,36,33,534	55,53,70,786	55,62,34,789	7,06,07,798	62,68,42,587

## ANNEXURE TO

Description of loan	Balance on 1st April 1971	Amount appropriat- ed from revenue
1	2	3
	Rs.	Rs.
(1) SINKING FUNDS		
4% Punjab Loan 1971	89,17,491	..
4½% Punjab Loan 1972	1,23,05,457	10,80,900
4½% Punjab Loan 1974	1,16,19,216	12,86,900
5½% Punjab Loan 1977	1,08,98,648	17,70,100
5½% Punjab Loan 1978	65,73,755	17,37,500
5½% Punjab Loan 1979	87,50,000	25,00,000
5½% Punjab Loan 1980	68,75,000	27,50,000
5½% Punjab Loan 1981	82,87,500	55,25,000
5½% Punjab Loan 1982	24,23,790	48,47,600
5½% Punjab Loan 1983	..	27,61,700
Loans received out of consolidated open market borrowings of the Government of India	1,13,07,050	15,07,600
Loans from the Central Government for Bhakra-Nangal Project	29,21,61,774	4,00,00,000
Total	38,01,19,681	6,57,67,300
(2) SINKING FUNDS		
4% Punjab Loan 1971	16,51,166	..
4½% Punjab Loan 1972	20,95,216	..
4½% Punjab Loan 1974	21,70,965	2,71,400
5½% Punjab Loan 1977	20,83,540	3,79,500
5½% Punjab Loan 1978	2,67,846	53,600
5½% Punjab Loan 1979	16,25,000	4,50,000
5½% Punjab Loan 1980	7,42,500	2,47,500
5½% Punjab Loan 1981	14,51,700	9,54,500
5½% Punjab Loan 1982	4,36,280	8,72,600
Total	1,25,24,213	32,29,100
Grand Total	39,26,43,894	6,89,96,400

## 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 1972
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
<b>FOR AMORTISATION OF LOANS</b>				
..	89,17,491	89,17,491	..	..
9,284	1,33,95,641	..	..	1,33,95,641
..	1,29,06,116	..	..	1,29,06,116
..	1,26,68,748	..	..	1,26,68,748
..	83,11,255	..	..	83,11,255
..	1,12,50,000	..	..	1,12,50,000
..	96,25,000	..	..	96,25,000
..	1,38,12,500	..	..	1,38,12,500
..	72,71,390	..	..	72,71,390
..	27,61,700	..	..	27,61,700
..	1,28,14,650	..	..	1,28,14,650
..	33,21,61,774	..	..	33,21,61,774
9,284	44,58,96,265	89,17,491	..	43,69,78,774
<b>FOR DEPRECIATION OF LOANS</b>				
..	16,51,166	16,51,166	..	..
..	20,95,216	..	..	20,95,216
..	24,42,365	..	..	24,42,365
..	24,63,040	..	..	24,63,040
..	3,21,446	..	..	3,21,446
..	20,75,000	..	..	20,75,000
..	9,90,000	..	..	9,90,000
..	24,06,200	..	..	24,06,200
..	13,08,880	..	..	13,08,880
..	1,57,53,313	16,51,166	..	1,41,02,147
9,284	46,16,49,578	1,05,68,657	..	45,10,80,921



ANNEXURE TO  
(3) SINKING FUND INVESTMENT

Description of loan	Balance on 1st April 1971	Purchase of securities
1	2	3
	Rs.	Rs.
Open Market Loans*	22,38,274	2,00,00,000
Loans from Central Government for Bhakra-Nangal Project	4,00,00,000	..
Total	4,22,38,274	2,00,00,000

\*Loanwise distribution of Sinking fund investments is not available with the Government.

STATEMENT NO. 19—*concl.*

## ACCOUNT—AMORTISATION

Total	Sale of securities	Balance on 31st March 1972	Remarks	
			Face value	Market value
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
2,22,38,274	..	2,22,38,274	2,22,74,500	2,22,75,210
4,00,00,000	..	4,00,00,000	4,00,00,000	3,95,20,000
6,22,38,274	..	6,22,38,274	6,22,74,500	6,17,95,210

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

Detailed head of account

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

Loans to Local Funds, Private Parties, etc.

Loans to Municipal Corporations and Municipalities—

(i) Loans under National Water Supply and Sanitation Scheme ..

(ii) Other loans to Municipalities ..

Total ..

Loans to Government Servants, etc.—

House Building Advances ..

Advances for purchase of motor conveyances ..

Total ..

Total—Q. Loans and Advances, etc. ..

**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 ..

Other Miscellaneous Provident Funds ..

Total ..

**T. Deposits and Advances—**

Part II—Deposits not bearing interest—

B. Reserve Funds—

State Agricultural Credit Relief and Guarantee Fund ..

Foodgrains Reserve Fund ..

Industrial Loan Fund ..

Total—Part II—Deposits, etc. ..

Part III—Advances not bearing interest—

Permanent Advances ..

Total—T. Deposits and Advances ..

Grand Total ..

I

## Remittance heads allocated to successor States during 1971-72

Amount allocated to			Total amount allocated
Haryana	Himachal Pradesh	Chandigarh (U.T)	
Rs.	Rs.	Rs.	Rs.
Cr. 6,570	..	..	Cr. 6,570
..	Dr. 42,000	..	Dr. 42,000
Cr. 6,570	Dr. 42,000	..	Dr. 35,430
Dr. 42,399	Dr. 18,750	Cr. 68.	Dr. 61,081
Dr. 2,541	Dr. 10,080	..	Dr. 12,621
Dr. 44,940	Dr. 28,830	Cr. 68	Dr. 73,702
Dr. 33,370	Dr. 70,830	Cr. 68	Dr. 1,09,132
Cr. 1,22,92,227	Cr. 2,04,470	..	Cr. 1,24,96,697
Cr. -8,882	..	..	Cr. -8,882
Cr. -5,368	..	..	Cr. -5,368
Cr. 26,950	..	..	Cr. 26,950
Cr. 10,81,368	Cr. 20,527	..	Cr. 11,01,895
Cr. 1,24,816	Cr. 1,142	..	Cr. 1,25,958
Cr. 1,35,11,111	Cr. 2,26,139	..	Cr. 1,37,37,250
Cr. 3,55,110	..	Cr. 5,605	Cr. 3,60,715
Cr. 8,77,279	..	Cr. 13,847	Cr. 8,91,126
Cr. 81,17,592	..	Cr. 1,28,127	Cr. 82,45,719
Cr. 93,49,981	..	Cr. 1,47,579	Cr. 94,97,560
Dr. 1,050	Dr. 106	.. ..	Dr. 1,156
Cr. 93,48,931	Dr. 106	Cr. 1,47,579	Cr. 94,96,404
Cr. 2,28,21,672	Cr. 1,55,203	Cr. 1,47,647	Cr. 2,31,24,522

## 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 and Municipalities—

(i)	Loans under the National Water Supply and Sanitation Scheme	Treasury Officers and Municipalities	1960-61	16,40,847	Loan-wise details
(ii)	Loans for preparation and distribution of town compost	Ditto	1970-71	1,11,250	Ditto
(iii)	Loans under integrated City Development Programme	Ditto	1970-71	1,15,950	Ditto
(iv)	Loans to municipalities for Revenue Earning Schemes	Ditto	1970-71	2,01,648	Ditto
(v)	Other Loans to Municipalities	Ditto	1952-53	27,24,208	Ditto
2.	Loans to Land-holders and other Notabilities	Shri Gurdial Singh, Proprietor, Nabha Theatre, Nabha	1954-55	10,958	Details of debits and particulars of recoveries are awaited from loanee and treasury

**T—DEPOSITS AND ADVANCES—**

Part II --Deposits not bearing interest—

(c) Other Deposit Accounts—

*Deposits of Local Funds—*

3.	District Funds	Treasury Officers	1963-64	4,52,640	Details of credits, debits, plus and minus memoranda and reconciliation of account with those of plus and minus memoranda
4.	Municipal Funds	Ditto	1964-65	3,94,053	
5.	Village Panchayat Fund	Ditto	1966-67	53,305	
6.	Zila Parishad Fund	Ditto	1962-63	42,69,098	
7.	Panchayat Samiti Fund	Ditto	1964-65	45,03,891	

APPENDIX II—*concl'd.*

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

Serial no.	Head of account	Departmental/Treasury Officers from whom details are awaited	Earliest year to which the difference relates	Amount of difference	Particulars of details/documents awaited from Departmental/Treasury Officers
1	2	3	4	5	6
				Rs.	
<b>T—DEPOSITS AND ADVANCES—<i>concl'd.</i></b>					
<b>Part II—Deposits not bearing interest—<i>concl'd.</i></b>					
<b>(c) Other Deposit Accounts—<i>concl'd.</i></b>					
<b>Departmental and Judicial Deposits—</b>					
<b>Civil Deposits—</b>					
8.	Revenue Deposits	Treasury, Officers	1968-69	9,21,055	} <i>Plus and minus memoranda and reconciliation of accounts with treasuries</i>
9.	Civil Courts' Deposits	Ditto	1968-69	1,21,97,928	
10.	Personal Deposits	Ditto	1962-63	4,22,80,955	} <i>As against serial no. 3 to 7</i>
11.	Deposits on account of Police Funds— Police Clothing and Equipment Fund	Ditto	1963-64	6,87,017	
12.	Deposits of fees received by Government servants for work done for private bodies	Ditto	1964-65	39,839	<i>Extract receipt registers</i>
13.	Deposits of Educational Institutions	Ditto	1964-65	8,20,070	<i>As against serial no. 3 to 7</i>
<b>Part III—Advances not bearing interest—</b>					
14.	Permanent Advances	Ditto	1963-64	2,110	<i>Complete particulars of credits/debits</i>
<b>U—REMITTANCES—</b>					
<b>I Remittances within India—</b>					
<b>Cash Remittances and Adjustments, etc.</b>					
15.	Cash Remittances between treasuries	Ditto	1961-62	2,97,50,696	<i>Receipts/payments schedules</i>

## 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 1972 (in lakhs of rupees)
1	2	3	4	5
<b>Loans to Municipal Corporation and Municipalities—</b>				
1.	Loans under the National Water Supply and Sanitation Scheme	8	upto 1963-64	7.43
		7	1964-65	9.22
		22	1965-66	23.48
		25	1966-67	31.20
		47	1967-68	61.88
		12	1968-69	8.37
		22	1969-70	13.91
		14	1970-71	11.23
2.	Loan for preparation and distribution of town compost	5	1970-71	1.00
3.	Other Loans to Municipalities	14	upto 1963-64	3.39
		14	1964-65	1.82
		17	1965-66	1.77
		7	1966-67	1.35
		34	1967-68	10.84
		25	1968-69	7.2
		16	1969-70	4.15
		46	1970-71	9.74
4.	Loans to Landholders and other Notabilities	2	1962-63	2.74
<b>Deposits of Local Funds—</b>				
5.	District Funds	3	1961-62	6.91
6.	Municipal Funds	36	1958-59	1.80
7.	State Transport Corporation Fund	1	1963-64	30.38
8.	Town and Bazar Funds	2	1959-60	0.75
9.	Village Panchayat Fund	1	1960-61	0.11
		1	1969-70	4.78

APPENDIX-III—*cont'd.*Cases where the verification and acceptances of balances are awaited—*cont'd.*

Serial no.	Head of account	No. of acceptances awaited	Year from which acceptances awaited	Amount outstanding against these items on 31st March 1972 (In lakhs of rupees)
1	2	3	4	5
<b>Deposit of Local Funds—</b>				
10.	Panchayat Samiti Fund	4	1961-62	1.73
		24	1962-63	41.24
		6	1965-66	5.85
		82	1966-67	86.86
		1	1967-68	1.21
11.	Zila Parishad Fund	2	1961-62	2.87
		9	1966-67	28.65
<b>Civil Deposits—</b>				
12.	Personal Deposits	2	1957-58	0.02
		4	1958-59	0.70
		10	1959-60	0.84
		4	1960-61	1.10
		14	1961-62	12.42
		34	1962-63	45.65
		11	1963-64	0.50
		23	1964-65	1.95
		47	1965-66	7.41
		183	1966-67	4,01.79
		29	1969-70	1.47
13.	Deposits on account of Police Funds—			
	Police Clothing and Equipment Fund	1	1957-58	0.09
		4	1964-65	15.54
		15	1965-66	25.62
		1	1967-68	5.76
14.	Deposits of Educational Institutions	6	1958-59	9.32
		2	1960-61	1.24
		94	1962-63	25.75
		44	1963-64	5.18



APPENDIX III—*concl'd.*Cases where the verification and acceptances of balances are awaited—*concl'd.*

Serial no.	Head of account	No. of acceptances awaited	Year from which acceptances awaited	Amount outstanding against these items on 31st March 1972 (In lakhs of rupees)
1	2	3	4	5
<b>Civil Deposits—<i>concl'd.</i></b>				
14.	Deposits of Educational Institutions— <i>concl'd.</i>	60	1964-65	14.96
		167	1966-67	20.89
		18	1967-68	1.04
		1	1968-69	2.55
		1	1969-70	2.81
15.	Permanent Advances	32	upto 1963-64	0.02
		15	1964-65	0.04
		13	1965-66	0.03
		56	1966-67	0.06
		50	1967-68	0.15
		59	1968-69	0.11
		63	1969-70	0.15
		120	1970-71	0.27

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**APPENDIX IV**

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## APPENDIX

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

	1969-70		
	Number of concerns	Investment	Dividend/ Interest received
	(In crores of rupees)		
(i) Statutory corporations	.. 5	3.55	0.04
(ii) Government companies	.. 12	2.81	..
(iii) Joint stock companies and partnerships	.. 23	1.71	0.03
(iv) Co-operatives	.. 96	15.06	0.18
<b>Total</b>	.. 136	23.13	0.25

## IV

companies, co-operative banks and societies, etc., to end of 1969-70, 1970-71 and 1971-72  
note 1 under statement no. 2)

1970-71			1971-72		
Number of concerns	Investment	Dividend/ interest received	Numbers of concerns	Investment	Dividend/ interest received
(In crores of rupees)			(In crores of rupees)		
6	5.68	0.14	6	5.63	0.07
13	4.24	..	12	4.47	0.09
23	1.81	0.02	18	1.63	0.04
113	16.91	0.46	119	19.35	0.38
155	28.64	0.62	155	31.08	0.58

C.A.S. 00243 07

Shri K. P. Rangaswamy (OSD (Acog))

Finance No.

1922-73

(T.M. 1/9-9/1463-66 of 21<sup>11</sup>/<sub>73</sub>)

i) O.B. Advance Ceased -

- Balances should disappear -

ii)

x

=

655 - Perami  
+ Interest  
cont. r. ipa

4 printed copies to be sent bears

Stall No 12 - Industrial Loan fund - 25 Lakhs

1 No. 12 Corresponding figures "Subj Fund" - 17 Lakhs for  
via annual Chit No 19 Reduct.

11 No. 11 B. Corresponding figures under - 42 -  
43 - B. Interest for  
57 - Commercial Department

11 No. 11 65 - Perami -  
120 of Committee Value of Perm. } Contin Value of  
Deduct - Amt. loan for 6 Perm. } Perami -

X XXIV Interest N.C. (Civil)

Stall No: 4

XIX - Led Remun.

Deduct

(iii) Debt Service  
Excess Debt & other  
obligations & rest by  
at the end of the year.

(ii) Amortisation  
charges  
for repairs  
ways & means, etc.

Stall No: 12

Looking at Depreciated Fund  
 Sinking Fund (Depreciated)

- Page - 81 - Transfer of grants for Road Development  
 " Subvention for Cairo Road Fund, - Part II  
 52 Capital.  
 Village Development Fund, -
- Page 82 - 57. Road Transport Yaldai Transport Fund 8/11  
 16. Depn: Road Fund  
 16. Yaldai Transport  
 16. Subvention Road Fund
- Page 83. 64 - Famine Relief Fund 16. Famine Relief

Deposits in  
 other Deposits of  
 Subvention for  
 Capital Road  
 Funds,  
 103 Capital  
 13 PII - B. Road  
 16 Fund -  
 Village Development  
 Fund -