



GOVERNMENT OF PUNJAB

FINANCE ACCOUNTS

1980-81

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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 1980-81 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 1980-81, the accounts now presented are, according to my information, correct statements of the receipts and outgoings of the Government of Punjab for the year 1980-81.

NEW DELHI,

The

(GIAN PRAKASH)

Comptroller and Auditor General of India

INTRODUCTORY

The accounts of Government are kept in three parts :—

Part I—Consolidated Fund

Part II—Contingency Fund

Part III—Public Account

In Part I, there are two main divisions, viz. :—

- (1) Revenue—consisting of sections for 'Receipt Heads (Revenue Account)' and 'Expenditure Heads (Revenue Account)';
- (2) Capital, Public Debt, Loans, etc., consisting of sections for 'Receipt Heads (Capital Account)', 'Expenditure Heads (Capital Account)', and 'Public Debt, Loans and Advances, etc.'

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

Second division.—In this division, the section 'Receipt Heads (Capital Account)' deals with receipts of capital nature which cannot be applied as set-off to capital expenditure.

The section 'Expenditure Heads (Capital Account)' deals with expenditure met usually from borrowed funds with the object either of increasing concrete assets of a material and permanent character or of reducing recurring liabilities. It also includes receipts of capital nature intended to be applied as set-off against expenditure.

The section 'Public Debt, Loans and Advances, etc.' comprises loans raised and their repayments by Government such as 'Internal Debt' and 'Loans and Advances' made (and their recoveries) by Government. The section also includes certain special types of heads for transactions relating to 'Transfers from the Consolidated Fund to the Contingency Fund' and 'Inter-State Settlement'.

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

In Part III of the accounts, the transactions relating to 'Debt' (other than those included in Part I), 'Deposits', 'Advances', 'Remittances' and 'Suspense' are recorded. The transactions under 'Debt', 'Deposits' and 'Advances' in this part are those in respect of which Government incurs a liability to repay the moneys received or has a claim to recover the amounts paid together with the repayments of the former ('Debt' and 'Deposits') and the recoveries of the latter ('Advances'). The transactions relating to 'Remittances' and 'Suspense' in this part embrace all heads which are merely adjusting heads under which appear such transactions as remittances of cash between treasuries and currency chests, accounts between different accounting circles, etc. The initial debits or credits to these heads will be cleared eventually by corresponding receipts or payments either within the same circle of account or in another account circle.

2. **Sectors and Heads of Accounts**—Within each of the sections in Part I mentioned above the transactions are grouped into sectors, such as 'Tax Revenue', 'Non-Tax Revenue', etc., for the receipt heads (revenue account), and 'General Services', 'Social and Community Services', 'Economic Services', etc., for expenditure heads. Specific functions or services (such as education, medical, family welfare, housing, etc., in respect of Social and Community Services) are grouped in the sectors for expenditure heads. In Part III also the transactions are grouped into sectors, such as 'Small Savings, Provident Funds, etc.' and 'Reserve Funds', etc. The sectors are sub-divided into major heads of account. In some cases the sectors are, in addition, sub-divided into sub-sectors before their division into major heads of account.

The major heads are divided into minor heads, each of which has a number of subordinate heads, generally known as sub-heads. The sub-heads are further divided into detailed heads. Under each of these heads, the expenditure is shown distributed between charged and voted. Sometimes major heads are also divided into sub-major heads before their further division into minor heads. The sectors, major heads, minor heads, sub-heads and detailed heads together constitute a five-tier arrangement of the classification structure of Government Accounts. 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.

The major heads of accounts, falling within the sectors for expenditure heads, generally correspond to functions of Government, while the minor heads, subordinate to them, identify the programmes undertaken to achieve the objectives of function represented by the major heads. The schemes or activities included in the programme generally correspond to sub-heads below a minor head representing a programme. Detailed heads give the object classification.

3. **Codification**—The sectors are distinguished by capital letters of the alphabet in separate series for (i) receipt major heads (revenue account), (ii) expenditure major heads (revenue account) and (iii) capital section, public debt, loans and advances and public account. The sub-sectors are distinguished by small letters of the alphabet.

Each major head is allotted a code number which consists of a three digit Arabic number code. The first digit indicates whether a particular major head pertains to the 'Revenue Receipt' section/'Revenue Expenditure' section/'Capital Receipt' section/'Capital Expenditure' section/'Public Debt and Loans and Advances, etc.' section or to the 'Public Account'. The next two digits indicate the major heads. The digits indicating the major heads remain the same for the major heads denoting the same function occurring in the several sections included in the Consolidated Fund.

Under this scheme of codification, the receipt major heads (revenue account) are assigned a block of consecutive serial numbers from 020 to 199, expenditure major heads (revenue account) from 211 to 399, expenditure major heads (capital account) from 411 to 599, major heads under 'Public Debt' from 601 to 610 and those under 'Loans and Advances', 'Inter-State Settlement' and

'Transfer to Contingency Fund' from 611 to 799. The code number 400 has been assigned for Capital receipt major head. The only major head 'Contingency Fund' in 'Part—II Contingency Fund' has been assigned the code number 800. The major heads in the Public Account are assigned the code numbers from 801 to 899.

4. The transactions included in these accounts represent mainly the actual cash receipts and disbursements during the financial year April to March 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 presenting the true state of affairs of Government commercial undertakings run on commercial principles. The detailed accounts of this class of undertaking are, therefore maintained outside the regular accounts in proper commercial form and are subjected to test check by the Indian Audit and Accounts Department.

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

PART I
SUMMARISED STATEMENTS

STATEMENT NO. 1—

Receipts 1	Actuals	
	1979-80 2	1980-81 3
	(In lakhs of rupees)	
	Part I—Consolidated	
	(1)	
Receipt Heads (Revenue Account)		
A. Tax Revenue—		
(a) Taxes on Income and Expenditure—		
021. Taxes on Income other than Corporation Tax ..	23,47.28	27,24.95
023. Hotel Receipts Tax ..	..	1.09
Total—(a) Taxes on Income and Expenditure ..	23,47.28	27,26.04
(b) Taxes on Property and Capital transactions—		
029. Land Revenue ..	2,64.58	2,41.77
030. Stamps and Registration Fees ..	30,18.08	35,82.95
031. Estate Duty ..	33.26	67.46
035. Taxes on Immovable Property other than Agricultural Land ..	*	..
Total—(b) Taxes on Property and Capital transactions ...	33,15.92	38,92.18
(c) Taxes on Commodities and Services—		
039. State Excise ..	88,22.51	93,12.44
040. Sales Tax ..	1,29,79.15	1,55,93.08
041. Taxes on Vehicles ..	10,31.56	10,78.12
042. Taxes on Goods and Passengers ..	23,15.74	26,34.95
043. Taxes and Duties on Electricity ..	16,22.46	15,02.82
045. Other Taxes and Duties on Commodities and Services	8,50.94	9,38.64
Total—(c) Taxes on Commodities and Services ..	2,76,22.36	3,10,60.05
Total—A. Tax Revenue ..	3,32,85.56	3,76,78.27

*Rs. 103 only.

SUMMARY OF TRANSACTIONS

Disbursements 4	Actuals	
	1979-80 5	1980-81 6
(In lakhs of rupees)		
Fund—		
Revenue		
Expenditure Heads (Revenue Account)		
A. General Services—		
(a) Organs of State—		
211. Parliament/State/Union Territory Legislatures ..	69.22	74.61
212. President, Vice-President/Governor/Administrator of Union Territory ..	14.31	15.91
213. Council of Ministers ..	72.13	56.21
214. Administration of Justice ..	3,16.32	1,383.87
215. Elections ..	59.15	98.29
Total—(a) Organs of State ..	5,31.13	6,28.89
(b) Fiscal Services—		
(i) Collection of Taxes on Property and Capital Transactions—		
229. Land Revenue ..	3,22.23	4,46.69
230. Stamps and Registration ..	30.88	36.23
(ii) Collection of Taxes on Commodities and Services—		
239. State Excise ..	71.18	1,07.85
240. Sales Tax ..	1,83.04	2,32.12
241. Taxes on Vehicles ..	22.02	31.21
245. Other Taxes and Duties on Commodities and Services	33.31	42.54
(iv) Other Fiscal Services—		
247. Other Fiscal Services ..	39.82	40.56
Total—(b) Fiscal Services ..	7,02.48	9,37.20

STATEMENT NO. 1--

Receipts	Actuals	
	1979-80	1980-81
1	2	3
	(In lakhs of rupees)	
	Part I—Consolidated	
	(1)	
Receipt Heads (Revenue Account)—contd.		
B. Non-Tax Revenue—		
(b) Interest Receipts, Dividends and Profits—		
049. Interest Receipts ..	36,11.30	18,00.06
050. Dividends and Profits ..	1,30.39	3,16.21
	<hr/>	
Total—(b) Interest Receipts, Dividends and Profits ..	37,41.69	21,16.27
	<hr/>	
(c) Other Non-Tax Revenue—		
(i) General Services—		
051. Public Service Commission ..	2.79	1.16
055. Police ..	96.20	94.06
056. Jails ..	64.90	61.72
057. Supplies and Disposals ..	1.64	2.09
058. Stationery and Printing ..	48.58	81.93
059. Public Works ..	94.92	1,25.57
065. Other Administrative Services ..	3,10.86	2,11.09
066. Contributions and recoveries towards pension and other Retirement Benefits ..	44.05	42.66
068. Miscellaneous General Services ..	3,22.87	2,35.86
	<hr/>	
Total—(i) General Services ..	9,86.81	8,56.14
	<hr/>	

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1979-80	1980-81
4	5	6
(In lakhs of rupees)		
Fund— <i>contd.</i>		
Revenue— <i>contd.</i>		
Expenditure Heads (Revenue Account)— <i>concl.</i>		
A. General Services— <i>concl.</i>		
(c) Interest payments and servicing of debt—		
248. Appropriation for reduction or avoidance of debt ..	4,72.38	4,42.88
249. Interest Payments ..	39,09.93	62,06.35
Total—(c) Interest Payments and Servicing of Debt ..	43,82.31	66,49.23
(d) Administrative Services—		
251. Public Service Commission ..	8.60	20.02
252. Secretariat—General Services ..	2,44.07	2,98.17
253. District Administration ..	3,76.13	4,37.63
254. Treasury and Accounts Administration ..	1,15.89	1,51.44
255. Police ..	25,08.76	31,09.88
256. Jails ..	2,26.50	2,94.39
257. Supplies and Disposals ..	10.85	11.21
258. Stationery and Printing ..	2,60.27	3,55.49
259. Public Works ..	8,78.58	11,12.28
265. Other Administrative Services ..	2,77.20	3,10.91
Total—(d) Administrative Services ..	49,06.85	61,01.42
(e) Pensions and Miscellaneous General Services—		
266. Pensions and other Retirement Benefits ..	7,48.93	8,87.75
268. Miscellaneous General Services ..	1,19.48	1,15.59
Total—(e) Pensions and Miscellaneous General Services ..	8,68.41	10,03.34
Grand Total—A. General Services ..	1,13,91.18	1,53,20.08

STATEMENT NO. 1—

Receipts 1	Actuals	
	1979-80 2	1980-81 3
	(In lakhs of rupees)	
	Part I—Consolidated	
	(1)	
Receipt Heads (Revenue Account)—contd.		
B. Non-Tax Revenue—contd.		
(c) Other Non-Tax Revenue—contd.		
(ii) Social and Community Services—		
077. Education	.. 1,50.31	1,75.12
078. Art and Culture	.. 1.13	1.37
080. Medical	.. 2,17.58	3,03.71
081. Family Welfare	.. 1.38	1.82
082. Public Health, Sanitation and Water Supply	.. 1,52.29	1,28.66
083. Housing	.. 23.45	23.48
084. Urban Development	.. 0.98	[0.86
085. Information and Publicity	.. 3.56	2.47
087. Labour and Employment	.. 50.16	60.42
088. Social Security and Welfare]	.. 3,10.43	3,47.24
095. Other Social and Community Services	.. 21.24	23.28
Total—(ii) Social and Community Services	.. 9,32.51	10,68.43
(iii) Economic Services—		
098. Co-operation	.. 64.73	97.63
104. Other General Economic Services	.. 20.81	24.09
105. Agriculture	.. 1,56.81	2,04.52
106. Minor Irrigation, Soil Conservation and Area Development	.. 56.64	59.82
109. Food	.. 85.28	70.08

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1979-80	1980-81
4	5	6
(In lakhs of rupees)		
Fund—<i>contd.</i>		
Revenue—<i>contd.</i>		
Expenditure Heads (Revenue Account)—<i>contd.</i>		
B. Social and Community Services—		
276. Secretariat—Social and Community Services	56.53	67.98
277. Education	1,00,75.67	1,37,17.24*
278. Art and Culture	51.21	49.83
280. Medical	23,50.90	29,15.70
281. Family Welfare	2,21.28	3,20.48
282. Public Health, Sanitation and Water Supply	15,52.90	16,54.50
283. Housing	27.68	31.52
284. Urban Development	1,73.16	2,63.53
285. Information and Publicity	1,52.62	1,34.28
287. Labour and Employment	5,78.51	6,67.90
288. Social Security and Welfare	21,14.25	23,18.63**
289. Relief on account of Natural Calamities	3,75.71	7,30.95
295. Other Social and Community Services	7.62	8.37
Total—B. Social and Community Services	1,77,38.04	2,28,80.91
C. Economic Services—		
(a) General Economic Services—		
296. Secretariat—Economic Services	45.69	53.57
298. Co-operation	5,78.96	5,35.16
304. Other General Economic Services	72.69	96.78
Total—(a) General Economic Services	6,97.34	6,85.51

*Excludes Rs. 0.31 lakh spent out of an advance from the Contingency Fund during 1980-81 but not recouped to the Fund till the close of the year.

**Excludes Rs. 51.64 lakhs spent out of advances from the Contingency Fund during 1980-81 but not recouped to the Fund till the close of the year.

STATEMENT NO. I-

Receipts 1	Actuals	
	1979-80 2	1980-81 3
	(In lakhs of rupees)	
	Part I—Consolidated	
	(1)	
Receipt Heads (Revenue Account)—<i>contd.</i>		
B. Non-Tax Revenue—<i>concl.</i>		
(c) Other Non-Tax Revenue—<i>concl.</i>		
(iii) Economic Services—<i>concl.</i>		
110. Animal Husbandry ..	55.59	83.76
111. Dairy Development ..	0.40	8.30
112. Fisheries ..	14.83	14.47
113. Forest ..	2,86.03	4,08.78
114. Community Development ..	19.23	15.46
120. Industries ..	97.43	1.55
121. Village and Small Industries ..	52.55	60.71
128. Mines and Minerals ..	10.00	10.13
131. Water and Power Development Services ..	0.52	1.57
132. Multipurpose River Projects ..	1,10.00	1,12.81
133. Irrigation, Navigation, Drainage and Flood Control Projects ..	8,25.28	8,46.78
136. Civil Aviation ..	0.65	3.60
137. Roads and Bridges ..	—0.27	33.55
138. Road and Water Transport Services ..	29,25.32	31,55.87
139. Tourism ..	5.41	1.56
144. Other Transport and Communication Services ..	*	**
Total—(iii) Economic Services ..	47,87.24	52,15.04
Total—(c) Other Non-Tax Revenue ..	67,06.56	71,39.61
Total—B. Non-Tax Revenue ..	1,04,48.25	92,55.88

*Rs. 36 only.

**Rs. 51 only.

SUMMARY OF TRANSACTIONS—*contd.*

	Disbursements 4	Actuals	
		1979-80	1980-81
		5	6
(In lakhs of rupees)			
Fund—<i>contd.</i>			
Revenue—<i>contd.</i>			
Expenditure Heads (Revenue Account)—<i>contd.</i>			
C. Economic Services—<i>contd.</i>			
(b) Agriculture and Allied Services—			
305. Agriculture	..	19,67.82	20,92.10
306. Minor Irrigation	..	2,90.11	3,69.37
307. Soil and Water Conservation	..	2,76.96	2,97.87
309. Food	..	21.78	18.78
310. Animal Husbandry	..	6,63.60	7,67.59
311. Dairy Development	..	32.19	37.82
312. Fisheries	..	35.78	45.85
313. Forest	..	4,10.62	5,29.47
314. Community Development	..	10,45.87	12,82.78
Total—(b) Agriculture and Allied Services	..	47,44.73	54,41.63
(c) Industry and Minerals—			
320. Industries	..	16.58	79.25
321. Village and Small Industries	..	4,11.80	4,01.73*
328. Mines and Minerals	..	12.11	13.71
Total—(c) Industry and Minerals	..	4,40.49	4,94.69
(d) Water and Power Development—			
331. Water and Power Development Services	..	9,63.98	9,81.32
332. Multipurpose River Projects	..	6,70.37	7,48.52
333. Irrigation, Navigation, Drainage and Flood Control Projects	..	15,48.06	18,02.44
Total—(d) Water and Power Development	..	31,82.41	35,32.28

*Excludes Rs. 1.50 lakhs spent out of an advance from the Contingency Fund during 1980-81 but not recouped to the Fund till the close of the year.

STATEMENT NO. 1—

Receipts	Actuals	
	1979-80	1980-81
1	2	3
(In lakhs of rupees)		
Part I—Consolidated		
(1)		
Receipt Heads (Revenue Account)—concl'd.		
C. Grants-in-aid and Contributions—		
160. Grants-in-aid from Central Government ..	32,46.00	44,04.89
162. States' Share of Union Excise Duties ..	49,55.34	54,26.96
Total—C. Grants-in-aid and Contributions ..	82,01.34	98,31.85
Total—Receipt Heads (Revenue Account) ..	5,19,35.15	5,67,66.00
Revenue Surplus ..	77,48.69	18,13.20
(2)		
E. Public Debt—		
603. Internal Debt of the State Government ..	2,29,64.22	6,25,51.99
604. Loans and Advances from the Central Government ..	59,73.67	92,80.75
Total—E. Public Debt ..	2,89,37.89	7,18,32.74
F. Loans and Advances—		
Recoveries of Loans and Advances ..	14,84.23	24,38.61
Total—F. Loans and Advances ..	14,84.23	24,38.61

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1979-80	1980-81
4	5	6
(In lakhs of rupees)		
Fund—<i>contd.</i>		
Revenue—<i>concl'd.</i>		
Expenditure Heads (Revenue Account)—<i>concl'd.</i>		
C. Economic Services—<i>concl'd.</i>		
(e) Transport and Communications—		
336. Civil Aviation ..	19.34	30.82
337. Roads and Bridges ..	21,98.60	22,42.14
338. Road and Water Transport Services ..	36,11.26	42,08.97
339. Tourism ..	12.23	7.34
Total—(e) Transport and Communications ..	58,41.43	64,89.27
Total—C. Economic Services ..	1,49,06.40	1,66,43.38
D. Grants-in-aid and Contributions—		
363. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions ..	1,50.84	1,08.43
Total—D. Grants-in-aid and Contributions ..	1,50.84	1,08.43
Total—Expenditure Heads (Revenue Account) ..	4,41,86.46	5,49,52.80
Capital, Public Debt, Loans, etc.		
Expenditure Heads (Capital Account)		
(figures for each major head given in statement no. 2)	1,31,01.11	78,05.91*
Total ..	1,31,01.11	78,05.91
E. Public Debt—		
603. Internal Debt of the State Government ..	1,87,44.10	5,32,78.22
604. Loans and Advances from the Central Government ..	29,89.95	48,72.72
Total—E. Public Debt ..	2,17,34.05	5,81,50.94
F. Loans and Advances—		
Loans and Advances ..	1,12,07.16	1,24,16.65
Total—F. Loans and Advances ..	1,12,07.16	1,24,16.65

*Excludes Rs. 4,15.49 lakhs spent out of advances from the Contingency Fund during 1980-81 but not recouped to the Fund till the close of the year.

STATEMENT NO. 1—

Receipts	Actuals	
	1979-80	1980-81
1	2	3
(In lakhs of rupees)		
Part I—Consolidated		
(2)		
Total—Consolidated Fund	8,23,57.27	13,10,37.35
Part II—Contingency		
800. Contingency Fund	16,05.69	13,00.00(*)
Total—Contingency Fund	16,05.69	13,00.00
Part III—Public		
Debt (other than those		
I. Small Savings, Provident Funds, etc.—		
(b) Provident Funds—		
805. State Provident Funds	15,15.58	27,08.99
Total—(b) Provident Funds	15,15.58	27,08.99
Total—I. Small Savings, Provident Funds, etc.	15,15.58	27,08.99

*Represents amount appropriated to the Contingency Fund from the Consolidated Fund.

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1979-80	1980-81
4	5	6
(In lakhs of rupees)		
<i>Fund—concl'd.</i>		
<i>Capital, Public Debt, Loans, etc.—concl'd.</i>		
<i>H. Transfer to Contingency Fund—</i>		
769. Appropriations to Contingency Fund	13,00.00
Total—H. Transfer to Contingency Fund	13,00.00
Total—Consolidated Fund	..	9,02,28.78 13,46,26.30
<i>Fund</i>		
800. Contingency Fund	..	13,00.00 4,68.94**
Total—Contingency Fund	..	13,00.00 4,68.94
<i>Account</i>		
<i>mentioned in Part I) and Deposits, etc.—</i>		
<i>1. Small Savings, Provident Funds, etc.—</i>		
<i>(b) Provident Funds—</i>		
805. State Provident Funds	..	4,91.98 6,85.26
Total—(b) Provident Funds	..	4,91.98 6,85.26
Total—I. Small Savings, Provident Funds, etc.	..	4,91.98 6,85.26

**Represents expenditure met out of advances from the Contingency Fund during 1980-81 under the following heads of account but not recouped to the Fund till the close of the year:—

<i>Head of Account</i>	<i>Amount</i>
	<i>Rs.</i>
277. Education	.. 31,000
288. Social Security and Welfare	.. 31,63,472
321. Village and Small Industries	.. 1,50,000
488. Capital Outlay on Social Security and Welfare	.. 3,23,00,000
509. Capital Outlay on Food	.. 10,50,000
521. Capital Outlay on Village and Small Industries	.. 79,99,044
Total	.. 4,68,98,516

STATEMENT NO. 1—

Receipts	Actuals	
	1979-80	1980-81
1	2	3
(In lakhs of rupees)		
Part III—Public		
Debt (other than those		
J. Reserve Funds—		
(a) *Reserve Funds bearing interest ..	3,59.10	5,42.66
(b) *Reserve Funds not bearing interest ..	4,72.38	4,60.99
Total—J. Reserve Funds ..	8,31.48	10,03.65
K. Deposits and Advances—		
(a) *Deposits bearing interest ..	1,26.56	24,92.04
(b) *Deposits not bearing interest ..	2,31,69.92	2,08,19.87
(c) *Advances ..	3,31.78	4,41.81
Total—K. Deposits and Advances ..	2,36,28.26	2,37,53.72
L. Suspense and Miscellaneous—		
(b) *Suspense ..	36,90.37	13,55.99
(c) *Other Accounts ..	4,71,48.26	2,96,66.96
(d) *Accounts with Governments of Foreign Countries ..	(X)	(Y)
(e) Miscellaneous ..	3,69.25	3,79.37
Total—L. Suspense and Miscellaneous ..	5,12,07.88	3,14,02.32

* Details are available in statement no. 16.

(X) Rs. 30 only.

(Y) Rs. 180 only.

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1979-80	1980-81
4	5	6
(In lakhs of rupees)		
<i>Account—contd.</i>		
mentioned in Part I) and Deposits, etc.— <i>contd.</i>		
J. Reserve Funds—		
(a) *Reserve Funds bearing interest	.. 3,39.58	9,87.30
(b) *Reserve Funds not bearing interest	.. 3,73.09	3,93.08
Total—J. Reserve Funds	.. 7,12.67	13,80.38
K. Deposits and Advances—		
(a) *Deposits bearing interest	.. 6,46.32	10,81.03
(b) *Deposits not bearing interest	.. 2,30,29.71	1,99,18.45
(c) *Advances	.. 3,36.51	4,43.49
Total—K. Deposits and Advances	.. 2,40,12.54	2,14,42.97
L. Suspense and Miscellaneous—		
(b) *Suspense	.. 36,34.00	29,29.99
(c) *Other Accounts	.. 4,39,42.40	2,96,81.23
(d) *Accounts with Governments of Foreign Countries	0.43	0.34
(e) Miscellaneous	.. 0.01	0.02
Total—L. Suspense and Miscellaneous	.. 4,75,76.84	3,26,11.58

* Details are available in statement no. 16.

STATEMENT NO. 1—

Receipts	Actuals	
	1979-80	1980-81
1	2	3
	(In lakhs of rupees)	
	Part III—Public	
	Debt (other than those	
M. Remittances—		
(a) *Money Orders, Remittances and adjustments between officers rendering accounts to the same Accountant General, etc., and other Remittances	1,99,24.80	1,89,21.85
(b) *Inter-Government Adjustment Accounts ..	—19.94	—25.34†
Total—M. Remittances ..	1,99,04.86	1,88,96.51
Total—Public Account ..	9,70,88.06	7,77,65.19
Total—Receipts—Parts I, II and III ..	18,10,51.02	21,01,02.54
Opening Cash Balance ..	1,98.36	—28,03.55**
Grand Total ..	18,12,49.38	20,72,98.99

* Details are available in statement no. 16.

† Minus figure during the year is due to adjustment of credits of earlier years.

**Differs by Rs. 0.01 lakh from the closing balance adopted in Finance Accounts 1979-80 due to rounding.

SUMMARY OF TRANSACTIONS—*concl'd.*

Disbursements 4	Actuals	
	1979-80 5	1980-81 6
(In lakhs of rupees)		
Account—<i>concl'd.</i>		
mentioned in Part D) and Deposits, etc.—<i>concl'd.</i>		
M. Remittances—		
(a) *Money Orders, Remittances and adjustments between officers rendering accounts to the same Accountant General, etc., and other Remittances ..	1,97,59.82	1,90,12.05
(b) *Inter-Government Adjustment Accounts ..	—29.69	38.93
Total—M. Remittances ..	1,97,30.13	1,90,50.98
Total—Public Account ..	9,25,24.16	7,51,71.17
Total—Disbursements—Parts I, II and III ..	18,40,52.94	21,02,66.41
Closing Cash Balance ..	—28,03.56	—29,67.42(†)
Grand Total ..	18,12,49.38	20,72,98.99

*Details are available in statement no. 16.

(†) The closing cash balance consisted of cash in treasuries (Rs. 1.32 lakhs), Deposits with Reserve Bank (Rs. — 29,68.74 lakhs) and deposits with other banks (Rs. 99 only). There was a difference (Rs. — 34,32.62 lakhs) between the figure reflected in the accounts (Rs. — 29,68.74 lakhs) and that intimated by the Reserve Bank (Rs. — 64,01.36 lakhs) regarding "Deposits with Reserve Bank". As a result of reconciliation, this difference now stands at Rs. —34,22.19 lakhs (August 1981) which is under reconciliation. The *minus* balance of Rs. 64,01.36 lakhs intimated by the Reserve Bank includes overdraft of Rs. 33,06.37 lakhs outstanding on 31st March 1981 which was cleared by the State Government in June 1981.

EXPLANATORY NOTES

1. The transactions on revenue account resulted in a surplus of Rs. 18.13 crores in 1980-81 against a surplus of Rs. 77.49 crores in 1979-80. Taking into account the transactions outside the revenue account, there was an overall deficit of Rs. 1.64 crores in 1980-81 against the deficit of Rs. 30.02 crores in 1979-80.

	1979-80	1980-81
	(In crores of rupees)	
Opening cash balance	+1.98	—28.04
Part I—Consolidated Fund—		
(a) Transactions within the Revenue Account—		
(i) Receipts	5,19.35	5,67.66
(ii) Expenditure	4,41.86	5,49.53
(iii) Revenue Surplus	+77.49	+18.13
(b) Transactions outside the Revenue Account—		
(i) Capital expenditure	1,31.01	78.06
(ii) Receipts from borrowings (net)	+72.04	+1,36.82
(iii) Loans and Advances by State Government (net)	—97.23	—99.78
(iv) Transfer to Contingency Fund (net)	..	—13.00
Part II—Contingency Fund (net)	+3.05	+8.31
Part III—Public Account (net)	+45.64	+25.94
Closing cash balance	—28.04	—29.68
Overall deficit (—)/Surplus(+)	—30.02	—1.64

2. The revenue receipts in 1980-81 (Rs. 5,67.66 crores) were Rs. 48.31 crores more than those in 1979-80 (Rs. 5,19.35 crores). The increase of receipts in 1980-81 of Rs. 1 crore or above was mainly under :—

Major head	Actuals		Increase	Reasons
	1979-80	1980-81		
	(In crores of rupees)			
040. Sales Tax	1,29.79	1,55.93	26.14	Due mainly to rationalisation of rate structure of Sales Tax and resources mobilization measures taken during the year.
160. Grants-in-aid from Central Government	32.46	44.05	11.59	Due mainly to receipt of larger grants from the Government of India for procurement of foodgrains for Central pool, block grants and grants for the execution of the Central Plan and Centrally sponsored Plan Schemes.

Actuals

Major head	Actuals		Increase	Reasons
	1979-80	1980-81		
	(In crores of rupees)			
030. Stamps and Registration Fees	30.18	35.83	5.65	Due mainly to larger sale of stamps (non-judicial).
039. State Excise	88.22	93.12	4.90	Due mainly to more receipts under "Foreign liquors and spirits".
162. States' Share of Union Excise Duties	49.56	54.27	4.71	Due mainly to increase in the share of the State.
021. Taxes on Income other than Corporation Tax	23.47	27.25	3.78	Due mainly to increase in the share of the State.
042. Taxes on Goods and Passengers	23.16	26.35	3.19	Due mainly to increase in passenger tax consequent upon upward revision of bus fares.
138. Road and Water Transport Services	29.25	31.56	2.31	Due mainly to increase in bus fares.
113. Forest	2.86	4.09	1.23	Due mainly to more receipts under "Sale of Timber and other forest produce".

The increase under the above heads was partly set-off by decrease under :—

Major head	Actuals		Decrease	Reasons
	1979-80	1980-81		
	(In crores of rupees)			
049. Interest Receipts	36.11	18.00	18.11	Due mainly to less receipts from Public Sector and other Undertakings.
043. Taxes and Duties on Electricity	16.23(*)	15.03	1.20	Due mainly to less receipts from "Taxes on consumption and sale of Electricity" owing to power shortage during the year.

(*) Differs by Rs. 0.01 crore from the figure adopted in Finance Accounts 1979-80 due to rounding.

Taxation changes during the year

3. The following additional taxes/levies were imposed during 1980-81 :—

Taxes/Levies imposed.	Date from which imposed	Estimated additional income during 1980-81 (In crores of rupees)
1. Increase in bus fares from 3.90 paise to 5.58 paise per Kms. per passenger	6th November 1980	16.81
2. Consequential increase in receipts from the passenger tax as a result of upward revision of bus fares	6th November 1980.	6.95
3. Increase in Token tax on buses—		
(i) from Rs. 275 to Rs. 500 per seat per annum for buses authorised to operate upto 125 Kms. in a day subject to a maximum of Rs. 35,000 per annum per vehicle	} 1st October 1980	6.18
(ii) from Rs. 300 to Rs. 500 per seat per annum for buses authorised to operate more than 125 Kms. in a day subject to maximum of Rs. 35,000 per annum per vehicle		
4. Increase in composite fee for public carriers plying under the zonal permit schemes—		
(i) from Rs. 700 to Rs. 1,000 per annum per State	} 1st October 1980	0.43
(ii) from Rs. 150 to Rs. 500 for Delhi		

Receipts from the Government of India

4. The revenue receipts in 1980-81 include Rs. 1,26.25 crores received from the Government of India against Rs. 1,05.82 crores received during the previous financial year. The details are as under :—

I—Share of net proceeds of—	1979-80	1980-81
	(In crores of rupees)	
(a) Taxes on Income other than Corporation Tax	23.47	27.25
(b) Hotel Receipts Tax	..	0.01
(c) Union Excise Duties	49.56	54.27
(d) Estate Duty	0.33	0.67
II—Grants in lieu of tax on Railway Passenger fares	0.62	0.62
III—Other grants	31.84	43.43
Total	1,05.82	1,26.25

Expenditure met from revenue

5. The increase of Rs. 1,07.67 crores in the expenditure on revenue account from Rs. 4,41.86 crores in 1979-80 to Rs. 5,49.53 crores in 1980-81 was mainly under :—

Major head of account	Expenditure		Increase	Reasons
	1979-80	1980-81		
	(In crores of rupees)			
277. Education	1,00.76	1,37.17	36.41	Due mainly to more expenditure on Government primary/secondary schools, more assistance to non-Government secondary schools and to Universities for non-technical education.
249. Interest Payments	39.10	62.06	22.96	Due mainly to more interest on Internal Debt and Loans/Advances from Central Government.
255. Police	25.09	31.10	6.01	Due mainly to more expenditure on District Police.
338. Road and Water Transport Services	36.11	42.09	5.98	Due mainly to plying of more buses during the year.
280. Medical	23.51	29.16	5.65	Due mainly to more expenditure on medical relief, education and research.
289. Relief on account of Natural Calamities	3.76	7.31	3.55	Due mainly to more expenditure on cash doles.
333. Irrigation, Navigation, Drainage and Flood Control Projects	15.48	18.02	2.54	Due mainly to more expenditure on Irrigation Projects (Commercial).
314. Community Development	10.46	12.83	2.37	Due mainly to more Assistance to Panchayati Raj Institutions.
259. Public Works	8.78(*)	11.12	2.34	Due mainly to more expenditure on "Direction and Administration" and "Maintenance and Repairs".
288. Social Security and Welfare	21.14	23.19	2.05	Due mainly to more expenditure on consumer subsidies, welfare of backward classes and ex-gratia payments to the families of Ministers, Government servants, etc. dying in harness.
266. Pensions and other Retirement Benefits	7.49	8.88	1.39	Due mainly to grant of more concessions to pensioners.

(*) Differs by Rs. 0.01 crore from the figure adopted in Finance Accounts 1979-80 due to rounding.

STATEMENT NO. 2—CAPITAL OUTLAY

Progressive Capital Outlay to end of 1980-81

Serial no.	Major head of account	Expenditure upto 1979-80	Expenditure during 1980-81	Total
1	2	3	4	5
		(In	lakhs of	rupees)
A. Capital Account of General Services—				
1.	459. Capital Outlay on Public Works	21,22.69	2,45.82	23,68.51
2.	465. Capital Outlay on Other Administrative Services	42.10	1.93	44.03
Total—A		21,64.79	2,47.75	24,12.54
B. Capital Account of Social and Community Services—				
3.	477. Capital Outlay on Education, Art and Culture	12,95.69	1,14.59	14,10.28
4.	480. Capital Outlay on Medical	21,90.73	2,96.00	24,86.73
5.	481. Capital Outlay on Family Welfare	96.01	39.65	1,35.66
6.	482. Capital Outlay on Public Health, Sanitation and Water Supply	1,63.72	1,03.74	2,67.46
7.	483. Capital Outlay on Housing	24,30.23	3,98.01	28,28.24
8.	484. Capital Outlay on Urban Development	25,67.82	1,45.87	27,13.69
9.	485. Capital Outlay on Information and Publicity	2.91*	..	2.91
10.	488. Capital Outlay on Social Security and Welfare	5,02.19	2,82.26(x)	7,84.45
11.	495. Capital Outlay on Other Social and Community Services	2,18.39	42.39	2,60.78
Total—B		94,67.69*	14,22.51	1,08,90.20
C. Capital Account of Economic Services—				
(a) Capital Account of General Economic Services—				
12.	498. Capital Outlay on Co-operation	36,45.82	4,90.06	41,35.88
13.	500. Investments in General Financial and Trading Institutions	4,12.00	..	4,12.00
14.	504. Capital Outlay on other General Economic Services	1.50	0.94	2.44
Total (a)		40,59.32	4,91.00	45,50.32

* Differs by Rs. 0.01 lakh from the closing balance adopted in Finance Accounts 1979-80 due to rounding.

(x) Excludes Rs. 3.25 lakhs spent out of advances from the Contingency Fund during 1980-81 but not recouped to the Fund till the close of the year.

STATEMENT NO. 2—CAPITAL OUTLAY—*contd.*Progressive Capital Outlay to end of 1980-81—*contd.*

Serial no.	Major head of account	Expenditure upto 1979-80	Expenditure during 1980-81	Total
1	2	3	4	5
(In lakhs of rupees)				
C. Capital Account of Economic Services—<i>contd.</i>				
(b) Capital Account of Agriculture and Allied Services—				
15.	505. Capital Outlay on Agriculture	6,65.11*	—11,10.54(x)	—4,45.43@
16.	506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development	24,56.92*	2,20.33	26,77.25
17.	509. Capital Outlay on Food	18,03.66	—7,80.55(x)(y)	10,23.11
18.	510. Capital Outlay on Animal Husbandry	3,86.64	21.26	4,07.90
19.	511. Capital Outlay on Dairy Development	5,20.77*	60.24	5,81.01
20.	512. Capital Outlay on Fisheries	69.84	20.69	90.53
21.	514. Capital Outlay on Community Development	0.93	—0.93(x)	..
22.	515. Investments in Agricultural Financial Institutions	4,82.75	26.00	5,08.75
Total (b)		63,86.62*	—15,43.50	48,43.12

(c) Capital Account of Industry and Minerals—

23.	520. Capital Outlay on Industrial Research and Development	30,15.52	3,93.14	34,08.66
24.	521. Capital Outlay on Village and Small Industries	24,25.38 *	1,32.34 (z)	25,57.72
25.	522. Capital Outlay on Machinery and Engineering Industries	2.35	..	2.35
26.	525. Capital Outlay on Telecommunication and Electronics Industries	95.00	30.00	1,25.00
27.	526. Capital Outlay on Consumer Industries	33.16 *	..	33.16

* Differs by Rs. 0.01 lakh from the closing balance adopted in Finance Accounts 1979-80 due to rounding.

(x) Minus expenditure is due to excess of receipts over expenditure during the year.

(y) Excludes Rs. 10.50 lakhs spent out of an advance from the Contingency Fund during 1980-81 but not recouped to the Fund till the close of the year.

(z) Excludes Rs. 79.99 lakhs spent out of advances from the Contingency Fund during 1980-81 but not recouped to the Fund till the close of the year.

@ The progressive minus expenditure is due to the cumulative effect of excess of receipts over expenditure.

STATEMENT NO. 2—CAPITAL OUTLAY—*concl'd.*Progressive Capital Outlay to end of 1980-81—*concl'd.*

Serial no.	Major head of account	Expenditure upto 1979-80	Expenditure during 1980-81	Total
1	2	3	4	5
		(In lakhs of rupees)		
C. Capital Account of Economic Services—<i>concl'd.</i>				
(c) Capital Account of Industry and Minerals—<i>concl'd.</i>				
28.	529. Capital Outlay on Other Industries	61.24	..	61.24
29.	530. Investments in Industrial Financial Institutions	4.95	..	4.95
	Total (c)	56,37.60	5,55.48	61,93.08
(d) Capital Account of Water and Power Development—				
30.	531. Capital Outlay on Water and Power Development Services	5.48	..	5.48
31.	532. Capital Outlay on Multipurpose River Projects	2,11,12.48	19,39.89	2,30,52.37
32.	533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects	1,64,55.57	25,51.86	1,90,07.43
	Total (d)	3,75,73.53	44,91.75	4,20,65.28
(e) Capital Account of Transport and Communications—				
33.	536. Capital Outlay on Civil Aviation	1,15.14	21.08	1,36.22
34.	537. Capital Outlay on Roads and Bridges	76,99.95	12,46.83	89,46.78
35.	538. Capital Outlay on Road and Water Transport Services	32,74.77	8,27.78	41,02.55
36.	544. Capital Outlay on Other Transport and Communication Services	2,90.28*	45.23	3,35.51
	Total (e)	1,13,80.14	21,40.92	1,35,21.06
	Total—C.	6,50,37.21	61,35.65	7,11,72.86
	Total	7,66,69.69*	78,05.91	8,44,75.60

*Differs by Rs. 0.01 lakh from the closing balance adopted in Finance Accounts 1979-80 due to rounding.

EXPLANATORY NOTES

1. 532. *Capital Outlay on Multipurpose River Projects*—The progressive expenditure includes capitalised interest charges of Bhakra-Nangal Project (Rs. 32,73.40 lakhs) and Beas Dam Project (Rs. 1.32 lakhs).

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

According to the orders of the 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 the Government (May 1982).

Interest charges on the loans received from the Government of India for the Beas Project were capitalised in 1960-61. The Project is still under construction. According to the orders of the 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.

2. 533. *Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects—A. Irrigation Projects—Commercial*—The progressive expenditure includes capitalised interest charges (Rs. 2.36 crores) for Harike Project.

Interest charges on the Harike Project were capitalised upto 1960-61. There has been no write-back of the capitalised interest charges so far and the matter had been taken up with the Government (November 1970). Reply of the Government is awaited (May 1982).

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

3. The details of investments in shares of statutory corporations, Government companies, joint stock companies and co-operative banks and societies, etc. are given in statement no. 14

According to the information furnished by Government, the total investments of Government in the share capital and debentures of different concerns at the end of 1978-79, 1979-80 and 1980-81 were Rs. 98.14 crores, Rs. 1,16.38 crores and Rs. 1,39.80 crores respectively. The dividend/interest received therefrom was Rs. 1.13 crores (1 per cent), Rs. 1.30 crores (1 per cent) and Rs. 3.13 crores (2 per cent) during 1978-79, 1979-80 and 1980-81 respectively. Further details are given in Appendix IV.

STATEMENT NO. 3—FINANCIAL

Serial no.	Particulars	Upper Bari Doab Canal	Sirhind Canal	Sutlej Valley Project (Eastern Canal)
		1	2	3
			(In lakhs)	
1.	Capital Outlay during the year 1980-81—			
	(i) Direct	54.27	7.62	..
	(ii) Indirect	..	..	..
	(iii) Total	54.27	7.62	..
2.	Capital Outlay to the end of the year 1980-81—			
	(i) Direct	864.64	871.50	301.41
	(ii) Indirect	..	..	..
	(iii) Total	864.64	871.50	301.41
3.	Revenue Receipts during the year 1980-81—			
	(i) Direct	182.18	234.70	142.43
	(ii) Indirect	0.68	..	0.62
	(iii) Total	182.86	234.70	143.05
4.	Revenue forgone or remission of revenue during the year 1980-81—			1.14
		Awaited from Government	Awaited from Government	
5.	Total revenue during the year 1980-81	182.86	234.70	144.19
6.	Working expenses and maintenance during the year 1980-81—			
	(i) Direct	190.75	324.09	94.03
	(ii) Indirect	..	..	..
	(iii) Total	190.75	324.09	94.03
7.	Net revenue excluding interest—			
	(i) Surplus of revenue (Serial no. 5) over expenditure (+) or excess of expenditure over revenue (Serial no. 5) (—)	—7.89	—89.39	50.16
	(ii) Rate of return on capital outlay to end of the year (percentage)	—0.91	—10.26	16.64

RESULTS OF IRRIGATION WORKS

Shah Nahar Canal Project	Madhopur Beas Link Project	Harike Project	Installation of 96 tube-wells in Shahkot Block of Jullundur District	Installation of 150 tube-wells along main branch to augment irrigation supplies from Upper Bari Doab Canal tracts	Installation of 108 deep tube-wells in Mahaipur Block of Hoshiarpur District	Total
4	5	6	7	8	9	10
of	Rupees)					
228.04	..	..	..	..	10.77	300.70
..
228.04	..	..	..	..	10.77	300.70
648.99	361.13	1084.28	65.26	269.18	236.34	4702.73
..
648.99	361.13	1084.28	65.26	269.18	236.34	4702.73
..	..	16.39	0.33	0.03	..	576.06
..	..	..	..	..	..	1.30
..	..	16.39	0.33	0.03	..	577.36
..	Awaited from Government	..	..	..	..	1.14
..	..	16.39	0.33	0.03	..	578.50
25.31	13.05	125.63	11.93	12.11	15.46	812.36
..
25.31	13.05	125.63	11.93	12.11	15.46	812.36
-25.31	-13.05	-109.24	-11.60	-12.08	-15.46	-233.86
-3.90	-3.61	-10.07	-17.78	-4.49	-6.54	-4.97

***STATEMENT NO. 3—FINANCIAL**

Serial no.	Particulars	Upper Bari Doab Canal	Sirhind Canal	Sutlej Valley Project (Esatern Canal)
		1	2	3
			(In	lakhs
8.	Interest on direct capital outlay	58.63	60.74	21.10
9.	Net profit or loss after meeting interest—			
	(i) Surplus of revenue over expenditure (+) or excess of expenditure over revenue (—)	—66.52	—150.13	29.06
	(ii) Rate of return on capital outlay to end of the year (percentage)	—7.69	—17.23	9.64

*This statement includes financial results of only those schemes which have been exclusively allocated to Punjab State. The schemes which are common to the successor States could not be included for the reasons given in item no. 2 of the explanatory notes.

RESULTS OF IRRIGATION WORKS—concl'd.

Shah Nahar Canal Project	Madhopur Beas Link Project	Harike Project	Installation of 96 tube- wells in Shahkot Block of Jullundur District	Installation of 150 tube- wells along main branch to augment Irrigation supplies from Upper Bari Doab Canal tracts	Installation of 108 deep tube-wells in Mahalpur Block of Hoshiarpur District	Total
4	5	6	7	8	9	10
of	rupees)					
37.45	25.28	75.90	4.57	18.84	16.17	318.68
-62.76	-38.33	-185.14	-16.17	-30.92	-31.63	-552.54
-9.67	-10.61	-17.07	-24.78	-11.49	-13.38	-11.75

EXPLANATORY NOTES

i. The following projects which are under construction have not started earning revenue and are, therefore, not included in the statement :—

- (i) Exploratory tube-wells,
- (ii) Lift Irrigation Scheme from Narwana Branch,
- (iii) Lift Irrigation Scheme near Bhimpur Rest House,
- (iv) Water Resources Investigation Scheme,
- (v) Construction of Ghats in Irrigation Channels,
- (vi) Reclamation of *Rakkar* and *Thur* areas in the State,
- (vii) Lift Irrigation Scheme from drains, nallahs, choes, canals, etc.,
- (viii) Dhanauri Feeder,
- (ix) Thein Dam,
- (x) Dholbaha Check Dam,
- (xi) Shah Nahar Weir Project,
- (xii) Shahpur Kandi Project,
- (xiii) Sirhind Feeder Project,
- (xiv) Utilisation of surplus Ravi Beas Waters,
- (xv) Lining of channels,
- (xvi) Banur canal system,
- (xvii) Garhshankar Lift Irrigation Scheme,
- (xviii) Low Dam in Kandi Area,
- (xix) Garhi Lift Irrigation Scheme and
- (xx) Lohat Lift Irrigation Scheme

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 the capital outlay on 31st October 1966 is to be divided between them has not yet been decided by the State Governments :—

- (i) Tubewells under Technical Co-operation Assistance,
- (ii) Soil Conservation and Land Reclamation Schemes,
- (iii) Bhakra-Nangal Project,
- (iv) Beas Dam Project,
- (v) Ghaggar Project and
- (vi) Gurgaon Canal

3. Government Central Workshop has been excluded from the statement as the exact position whether or not the surplus stores booked against this scheme had been transferred to Railways alongwith assets and liabilities of the workshop from 1st June 1956 is not known. The Government was requested (May 1975) either to recover the cost of surplus stores or convey sanction to the write off of the cost of surplus stores. The matter is still under correspondence with the State Government (November 1981).

4. The details of revenue forgone or remission of revenue in respect of Upper Bari Doab Canal, Sirhind Canal and Madhopur Beas Link to be incorporated at serial no. 4 in this statement have not been supplied by the Chief Engineer, Irrigation inspite of reminders.

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

STATEMENT NO. 4—DEBT POSITION

(i) Statement of borrowings

Nature of Debt	Balance on 1st April 1980	Receipts during the year	Repayments during the year	Balance on 31st March 1981	Net increase (+) or decrease(—)
1	2	3	4	5	6
(In crores of rupees)					
I—Public Debt—					
603. Internal Debt of the State Government	2,15.27*	6,25.52	5,32.78	3,08.01	+92.74
604. Loans and Advances from the Central Government	4,29.99	92.81**	48.73	4,74.07	+44.08
Total—I—Public Debt	6,45.26*	7,18.33	5,81.51	7,82.08	+1,36.82
II—Small Savings, Provident Funds, etc.—					
805. State Provident Funds	72.18*	27.09	6.86	92.41	+20.23
Grand Total	7,17.44	7,45.42	5,88.37	8,74.49	+1,57.05

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

Consequent on the re-organisation of the State, public debt balances have been allocated provisionally between the successor States under instructions from the Government of India. The correct liability of Punjab will be known when the ratio of capital expenditure is determined under Section 54 of the Punjab Re-organisation Act, 1966.

EXPLANATORY NOTES

1. *Public Debt*—The total Public Debt of the State Government increased by Rs. 1,36.82 crores during the year 1980-81 and stood at Rs. 7,82.08 crores on 31st March 1981.

2. *Internal Debt*—This represents borrowings of the State Government from sources other than loans from the Central Government. This includes (i) loans raised from open market, (ii) loans from autonomous bodies like the Life Insurance Corporation of India, the National Agricultural Credit Fund of the Reserve Bank, National Co-operative Development Corporation, (iii) loans from the State Bank of India and other Banks and (iv) Ways and Means Advances from the Reserve Bank of India.

(i) *Market Loans*—These are long term loans raised in the open market having a currency of more than twelve months. During the year a loan (6½ per cent Punjab Loan 1992) of Rs. 8.60 crores was raised on 1st September 1980 at par. This is redeemable at par on 1st September 1992.

* Differs by Rs. 0.01 crore from the closing balance adopted in Finance Accounts 1979-80 due to rounding.

** Differs by Rs. 0.09 crore (decreased) from the loans and advances (Rs. 92.90 crores) actually received from the Central Government due to allocation of loans (Rs. 0.09 crore) to the Haryana Government.

During the year 5½% Punjab Loan 1980 (Rs. 3.33 crores) was notified for discharge. 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. market loans) 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. Pending determination of final amount of loan liability of successor States, the recovery from them is being made provisionally.

Full particulars of outstanding loans under this head are given in Annexure to statement no. 17.

Arrangements for amortisation—Government has constituted a sinking fund for loans raised by it in the open market. This fund consists of two components i.e. Sinking Fund (Depreciation) and Sinking Fund (Amortisation).

(a) *Sinking Fund (Depreciation)*—A sum not exceeding 1½ per cent of the total amount of loans is set apart from the revenues each year to a depreciation fund for purchasing securities of the loans for cancellation. During the year 1980-81, no securities were cancelled.

(b) *Sinking Fund (Amortisation)*—In addition to the annual contribution to the respective depreciation funds, annual contributions are made to sinking funds from revenues for amortisation of loans at such rates as Government may decide from time to time.

The balances in the two funds at the commencement and at the end of 1980-81 are given below :—

Name of the Fund	Balance on 1st April 1980	Addition during the year	Withdrawal during the year	Balance on 31st March 1981
1	2	3	4	5
	(In lakhs of rupees)			
Sinking Fund (Depreciation)	2,12.97*	20.74	32.13	2,01.58
Sinking Fund (Amortisation)	32,86.44*	4,22.50**	3,47.24	33,61.70
Total	34,99.41	4,43.24	3,79.37	35,63.28

Rupees 4,00.51 lakhs out of the total balance in the funds have been invested (March 1981) in securities of Government of India. The balance of Rs. 31,62.77 lakhs is merged in the general cash balance of State Government.

The annexure to statement no. 19 shows further particulars of the sinking funds, contributions from the State revenues to these funds and investments out of accumulations in the sinking funds of the respective loans.

(ii) *Loans from autonomous bodies*—Besides Rs. 23.69 crores outstanding from the previous year, loans to the extent of Rs. 6.52 crores were taken from different autonomous bodies during the year. Of these Rs. 1.27 crores were paid in repayment of the outstanding loans during the year, leaving a balance of Rs. 28.94 crores. Complete particulars of the outstanding loans are given in statement no. 17. Rupees 1,82.59 lakhs were paid as interest on these loans.

*Differs by Rs. 0.01 lakh from the closing balance adopted in Finance Accounts 1979-80 due to rounding.

**Includes Rs. 0.36 lakh on account of gain on investments out of accumulations in the sinking funds.

(iii) *Loans from State Bank of India*—Besides Rs. 1,06 crores outstanding from the previous year, loans of Rs. 2,03 crores were taken from the State Bank of India, Chandigarh as short term loans for purchase of foodgrains for the Provincial Reserve of the State by hypothecating the stock of foodgrains. Of these, Rs. 1,73.65 crores were repaid during the year leaving a balance of Rs. 1,35.35 crores. Government paid Rs. 26 crores as interest on these loans (at the rate of 11 per cent).

(iv) *Ways and Means Advances from the Reserve Bank of India*—Under an agreement with the Reserve Bank of India, the State Government has to maintain with the Bank a minimum balance of Rs. 60 lakhs on all days. If this balance falls below the agreed minimum on any day, the deficiency is made good by taking ways and means advances/overdraft from the Reserve Bank.

No amount was outstanding as ways and means advances at the end of previous year. During 1980-81 Government obtained Rs. 2,03.36 crores as ways and means advances on seventy-six occasions. An amount of Rs. 1,85.36 crores was repaid during the year leaving a balance of Rs. 18 crores. Rupees 60.67 lakhs were paid as interest on these advances.

No amount was outstanding as shortfalls/overdrafts at the end of the previous year. During 1980-81 Government had shortfalls/availed overdrafts aggregating to Rs. 2,04.05 crores on seventy-one occasions. An amount of Rs. 1,70.39 crores was repaid during the year leaving a balance of Rs. 33.66 crores (Shortfall Rs. 0.60 crore and overdraft Rs. 33.06 crores). Rupees 46.53 lakhs were paid as interest on these shortfalls/overdrafts.

3. *Loans from the Government of India*—The loans from the Central Government as on 31st March 1981 constituted 61 per cent of the total public debt of the State Government on that date.

Details of loans obtained for different purposes from the Government of India are given in statement no. 17.

Rupees 92.90* crores were received from the Government of India as loans during the year. This includes Rs. 15 crores as ways and means advances granted by the Central Government to the State Government. Repayment of loans received from the Government of India was made according to the terms and conditions of the loans.

4. *Loans for rehabilitation and resettlement*—In accordance with the terms and conditions agreed to between the Government of India and the State Government, rehabilitation loans outstanding on 31st March 1956 were to be repaid to the extent of amounts actually realised from the displaced persons. A package deal for losses on loans advanced to the State for rehabilitation of displaced persons was entered into between the State Government and the Government of India according to which 35 per cent of the outstanding amount of loans on 1st January 1964 was to be paid by the State Government before 31st March 1965 and the remaining 65 per cent was to be written off by the 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. Of the remaining Rs. 1.09 crores, Rs. 77 lakhs and Rs. 0.74 lakh were written off by the Government of India in 1966-67 and 1980-81 respectively. Decision about the remaining amount to be written off has not been taken so far (October 1981).

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

Name of Sinking Fund	Balance on 1st April 1980	Addition during the year	Withdrawal during the year	Balance on 31st March 1981
1	2	3	4	5
	(In lakhs of rupees)			
Loans received for Bhakra-Nangal Project	1,42.30	..	..	1,42.30

*See footnote ** at page 35.

No amount stood invested in the securities at the end of the year. The total balance of Rs. 1,42.30 lakhs is merged in the general cash balance of Government.

The annexure to statement no. 19 shows further particulars of contributions from the State revenue to the sinking fund and investments out of accumulations in the sinking fund.

5. *State Provident Funds*—These comprise mainly 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 the State Government. Such liability at the end of March 1981 was Rs. 1,30.23 crores as shown below (further details are available in statements nos. 16 and 19).

Nature of obligations	Amount on 1st April 1980	Receipts during the year	Repayments during the year	Balance on 31st March 1981	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, interest bearing deposits, etc.	19.68*	30.35	20.68	29.35	+9.67
Non-interest bearing obligations such as civil deposits, deposits of local funds, other earmarked funds, etc.	91.19*	2,12.81	2,03.12	1,00.88	+9.69
Total	1,10.87	2,43.16	2,23.80	1,30.23	+19.36

(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 :—

	1979-80	1980-81	Net increase (+) or decrease (—)
(In crores of rupees)			
Gross debt and other obligations outstanding at the end of the year	8,28.31	10,04.72	+1,76.41
(i) Interest paid by the Government—			
(a) On Public Debt and Provident Fund	38.61	61.04	+22.43
(b) On other obligations	0.49	1.02	+0.53
Total	39.10	62.06	+22.96

*Differs by Rs. 0.01 crore from the closing balance adopted in Finance Accounts 1979-80 due to rounding.

	1979-80	1980-81	Net increase (+) or decrease (—)
(In crores of rupees)			
(ii) Deduct—			
Interest received on loans and advances given by the Government	24.88	5.24	—19.64
Interest realised on investment of cash balances**	0.72	0.45	—0.27
(iii) Net amount of interest charges	13.50	56.37	+42.87
(iv) Percentage of gross interest item (i) to total revenue receipts	7.53	10.93	+3.40
(v) Percentage of net interest item (iii) to total revenue receipts	2.60	9.93	+7.33

There were in addition certain other receipts (Rs 12.31 crores) such as (i) interest received from commercial departments (Rs 11.69 crores), (ii) interest realised on investment of balances in sinking funds (Rs 0.35 crore) and (iii) miscellaneous other receipts (Rs 0.27 crore). The Government also received during the year Rs 3.16 crores as dividend and profit on investment in public sector undertakings and other investments.

(b) Appropriation for reduction or avoidance of debt—

	1979-80	1980-81	Increase (+) or decrease(—)
(In crores of rupees)			
Contribution to sinking funds	4.72	4.43	—0.29

**Includes interest on investments made from "Other Development and Welfare Funds".

STATEMENT NO. 5—LOANS AND ADVANCES BY STATE GOVERNMENT

(i) Statement of loans and advances

Categories of loans and advances	Out-standing on 1st April 1980	Paid during the year	Repaid during the year	Out-standing on 31st March 1981	Net addition during the year
(In crores of rupees)					
(1) Loans for Social and Community Services	69.77	14.39	2.25	81.91	+12.14
(2) Loans for Economic Services—					
(a) General Economic Services	20.12*	10.79	5.78	25.13	+5.01
(b) Agriculture and Allied Services	45.87*	21.45	14.46	52.86	+6.99
(c) Industry and Minerals	15.80	3.57	0.04	19.33	+3.53
(d) Water and Power Development	6,90.19	71.28	0.10	7,61.37	+71.18
(e) Transport and Communications	0.60	..	..	0.60	..
(3) Loans to Government Servants	11.78	2.68	1.76	12.70	+0.92
(4) Loans for Miscellaneous purposes	-0.31	0.01	(†)	-0.30**	+0.01
Total	8,53.82	1,24.17	24.39	9,53.60	+99.78

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

EXPLANATORY NOTES

The outstanding balances of loans and advances by State Government increased by Rs. 99.78 crores from Rs 8,53.82 crores on 1st April 1980 to Rs 9,53.60 crores on 31st March 1981. The increase occurred mainly under loans for Water and Power Development (Rs. 71.18 crores).

The loans for Water and Power Development (Rs 7,61.37 crores) constitute the largest single component (80 per cent) of the outstanding balance on 31st March 1981.

(ii) Recoveries in arrears

According to the orders issued by the Government in December 1961 the administrative departments are required to intimate to Audit, by 10th of August every year, the arrears in recovery of principal and interest for the loans, the detailed accounts of which are maintained by departmental officers. Against 145 statements relating to 1980-81 due from 20 departmental officers, none has been received so far (November 1981).

*Differs by Rs. 0.01 crore (decreased) from the closing balance adopted in Finance Accounts 1979-80 due to rounding.

**Since rectified in the accounts for 1981-82.

(†)Rs. 5,667 only.

Against loans to municipal corporations and municipalities, etc., the detailed accounts of which are maintained in the audit office, recovery of Rs. 14,70.83 lakhs (including Rs. 9,04.26 lakhs as interest) was overdue at the end of 1980-81 as follows:—

Borrower/Purpose of loans	Earliest year from which in default	Amount overdue on 31st March 1981	
		Principal	Interest
(In lakhs of rupees)			
Municipal Corporations, Municipalities and other Local Funds—			
(a) Sanitation schemes	1967-68	46.23	70.83
(b) Sewerage schemes	1963-64	24.30	42.53
(c) Water supply schemes	1964-65	94.91	1,35.87
(d) Integrated city development programme	1971-72	94.22	1,81.65
(e) Shopping centres, cinemas, etc.	1969-70	2.46	5.47
(f) Preparation and distribution of town compost	1965-66	5.75	2.79
(g) Other purposes	1963-64	2,98.70	4,65.12
Total		5,66.57	9,04.26

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

No law has been passed by the State Legislature under Article 293 of the Constitution laying down the limits within which Government may give guarantees on the security of the Consolidated Fund of the State. According to the information furnished by Government, the statement given below shows details of the guarantees given by the Government of Punjab for repayment of loans, etc., raised by statutory corporations/boards, local bodies, co-operative banks and societies and others and outstanding on 31st March 1981:—

Guarantees for loans, debentures, bonds, etc., raised	Maximum amount guaranteed (Principal only)	Sums guaranteed outstanding on 31st March 1981	
		Principal	Interest@
		(In lakhs of rupees)	
(i) Statutory corporations and boards	2,07,94.89	1,62,66.26	25.99
(ii) Government companies	2,60,15.00	1,47,16.50	3,64.86
(iii) Co-operative banks and societies	5,91,61.84	3,30,10.70	44.36
(iv) Municipalities, Corporations, Improvement Trusts and Water Supply and Sewerage Board	22,58.76	11,97.57	†
(v) Private companies	0.50	0.50	0.91
Total	10,82,30.99	6,51,91.53	4,36.12

In consideration of the guarantees given, the Government charges guarantee fee from the above institutions at the rate of 0.50 per cent on the total amount of guarantee given by the Government during the year. This guarantee fee is, however, not recoverable in the case of co-operative concessional finance provided by the Reserve Bank of India, bonds issued by the Punjab Financial Corporation, loans availed of by Punjab Housing Development Board from the Housing and Urban Development Corporation, New Delhi, and loans raised by the Punjab State Electricity Board from the Rural Electrification Corporation. The total amount of guarantee fee received by the Government during the year was Rs. 15.49 lakhs. Information about the guarantee fee in arrears and guarantee fee waived has not been received from the Government (January 1982).

@Includes dividend and other incidental charges.

† Information has not been received from the concerned department.

The particulars of guarantees given by the Government and outstanding on 31st March 1981, as intimated by Government are given below:—

Public or other body for which guarantee has been given and brief nature of guarantee	Maximum amount guaranteed (Principal only)	Sums guaranteed outstanding on 31st March 1981	
		Principal	Interest@
		(In lakhs of rupees)	
1. Statutory Corporations and Boards (6)*			
(i) Guarantees given on behalf of Punjab Financial Corporation—			
(a) for repayment of share capital and payment of dividend thereon	4,76.62	4,76.62	0.07
(b) for repayment of principal of bonds issued and payment of interest thereon	8,47.00	8,47.00	9.50
(ii) Guarantee for repayment of loans/cash credit facilities, amount raised by issue of bonds/debentures, etc., and payment for machinery purchased and payment of interest thereon	1,94,71.27	1,49,42.64	16.42
Total—Statutory Corporations and Boards	2,07,94.89 (x)(y)	1,62,66.26 (x)(y)	25.99 (x)(y)
2. Government Companies (4)*			
Guarantee for repayment of loans/cash credit facilities, etc.	2,60,15.00	1,47,16.50	3,64.86

@Includes dividend and other incidental charges.

*Figure in brackets indicates the number of institutions.

(x) Includes statutory guarantees of Rs. 2,00,21.21 lakhs (amount outstanding Rs. 1,58,17.38] lakhs). Concern-wise details are as under:—

Name of concern	Statutory guarantee	Amount outstanding on 31st March 1981	
		Principal	Interest, etc.
		(In lakhs of rupees)	
(i) Punjab Financial Corporation	13,23.62	13,23.62	9.57
(ii) Punjab State Electricity Board	1,70,09.32	1,31,23.04	..
(iii) Punjab Housing Development Board	16,88.27	13,61.15	..
Total	2,00,21.21	1,58,07.81	9.57

(y) Includes the following guarantees in respect of which guarantee deeds were not executed by the Government upto 31st March 1981:—

Sl. no.	Name of concern	Maximum amount guaranteed	Amount outstanding on 31st March 1981	
			Principal	Interest
			(In lakhs of rupees)	
1.	Punjab Housing Development Board	2,73.64	2,73.64	..
2.	Punjab State Electricity Board	1,26.60	16.88	..

Public or other body for which guarantee has been given and brief nature of guarantee	Maximum amount guaranteed (Principal only)	Sums guaranteed outstanding on 31st March 1981	
		Principal	Interest
		(In lakhs of rupees)	
3. Co-operative Banks and Societies			
(i) Co-operative Banks (2)*			
A. Guarantee for repayment of amounts raised by issue of debentures and payment of interest thereon	2,63,57.91	1,50,90.26	†
B. Guarantee for repayment of loans obtained from Reserve Bank of India, Agricultural Refinance Corporation, National Co-operative Development Corporation, etc.	86,27.55	63,96.70	†
(ii) Housing Co-operatives— Punjab State Federation of Co-operative House Building Societies Ltd.— Guarantee for repayment of loans from Life Insurance Corporation of India	2,50.00	2,50.00	..
(iii) Warehousing and Marketing Co-operatives— Guarantee on behalf of Punjab State Co-operative Supply and Marketing Federation Ltd., Chandigarh to enable it to establish letters of credit in various banks for procurement of food-grains, cotton and fertilizers	1,93,85.00(x)	1,05,29.00(x)	†
(iv) Processing Co-operatives (1)*— Guarantee to Industrial Finance Corporation of India, Industrial Development Bank of India and Industrial Credit and Investment Corporation of India	2,37.00	1,95.00	..
(v) Dairy Co-operatives (4)*— Guarantee to National Co-operative Development Corporation, New Delhi and Indian Dairy Corporation	39,59.38(y)	3,25.17(y)	18.85(y)

*Figure in brackets indicates the number of institutions.

†Information has not been received from the concerned department.

(x) Includes the following guarantees in respect of which guarantee deeds were not executed by the Government upto 31st March 1981 :—

	Maximum amount guaranteed	Amount outstanding on 31st March 1981	
	(Principal only)	Principal	Interest
		(In lakhs of rupees)	
	1,81,85.00	97,57.00	..

(y) Includes the following guarantee in respect of which guarantee deed was not executed by the Government upto 31st March 1981 :—

Name of concern	Maximum amount guaranteed	Amount outstanding on 31st March 1981	
		Principal	Interest
		(In lakhs of rupees)	
Punjab State Co-operative Milk Producers' Federation Ltd., Chandigarh	35,83.00	39.00	..

Public or other body for which guarantee has been given and brief nature of guarantee	Maximum amount guaranteed (Principal only)	Sums guaranteed outstanding on 31st March 1981	
		Principal	Interest@
(In lakhs of rupees)			
3. Co-operative Banks and Societies—concl'd.			
(vi) Co-operative Sugar Mills (2)*—			
Guarantee to Industrial Finance Corporation of India and Punjab State Co-operative Bank Ltd.	3,45.00	2,24.57	25.51
Total—Co-operative Banks and Societies	5,91,61.84	3,30,10.70	44.36
4. Municipalities, Corporations, Improve- ment Trusts and Water Supply and Sewerage Board (41)*—			
Guarantee to Life Insurance Cor- poration of India and Housing and Urban Development Corporation for loans obtained by 36 Muni- cipalities, 2 Municipal Corpo- rations, 2 Improvement Trusts and Water Supply and Sewerage Board	22,58.76	11,97.57	†
5. Private Companies—			
Messers Gulati Industrial Corporation, Goraya—			
Guarantee to Punjab Financial Corporation	0.50	0.50	0.91

@Includes dividend and other incidental charges.

*Figure in brackets indicates the number of institutions.

†Information has not been received from the concerned department.

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

	As on 1st April 1980	As on 31st March 1981
	(In lakhs of rupees)	
(a) General Cash balances—		
1. Cash in treasuries ..	4.77	1.32
2. Deposits with Reserve Bank ..	—28,08.33	—29,68.74†
3. Deposits with other banks ..	*	*
Total ..	<hr/> —28,03.56	<hr/> —29,67.42
4. Investments held in the Cash Balance Investment Account ..	2,75.35	2,75.35
Total—(a) ..	<hr/> —25,28.21	<hr/> —26,92.07
(b) Other cash balances and investments—		
(i) Cash with the departmental officers, viz., Forest and Public Works ..	94.07	1,08.12
(ii) Permanent advances for contingent expenditure with departmental officers ..	10.04	10.57
(iii) Investments of earmarked funds ..	4,94.18	4,76.43
Total—(b) ..	<hr/> 5,98.29	<hr/> 5,95.12
Total—(a) and (b) ..	<hr/> —19,29.92	<hr/> —20,96.95

EXPLNATORY NOTES

Under an agreement with the Reserve Bank of India, the State Government has to maintain with the Bank, a minimum balance of Rs. 60 lakhs on all days. If the balance falls below the agreed minimum the Government can take ordinary ways and means advances upto a maximum of Rs. 1200 lakhs. In addition, the Government can take special ways and means advances upto a maximum of Rs. 600 lakhs. If, even after the maximum advance is given, there is a shortfall in the minimum cash balance, the shortfall is left uncovered. Overdrafts are given by the Bank if the State has a minus balance after availing of the maximum advance.

The advances carry interest at one per cent below the Bank rate for the first 90 days, one per cent above the Bank rate beyond 90 days and upto 180 days and two per cent above the Bank rate beyond 180 days. The Bank charges interest on the shortfalls on the minimum balance at one per cent below the Bank rate and on overdrafts at the Bank rate upto and including the seventh day and at three per cent above the Bank rate thereafter.

* Rs. 99 only. See also note 3 below the statement.

† Please see footnote (†) at page 21.

How far the Government maintained this minimum balance with the bank in 1980-81 is shown below :—

(a) Number of days on which the minimum balance was maintained without obtaining any advance ..	60
(b) Number of days on which the minimum balance was maintained by taking ordinary and special ways and means advances ..	153
(c) Number of days on which there was shortfall from the agreed minimum balance, even after availing the ordinary and special ways and means advances to the full extent ..	5
(d) Number of days on which overdrafts were taken ..	147

The extent to which ways and means advances and shortfalls/overdrafts were taken and repaid is indicated in explanatory note 2(iv) below statement no. 4.

2. The balance under "Deposits with Reserve Bank" represents the balance after taking into account inter-Government monetary adjustments advised to the Reserve Bank of India upto the 25th April 1981. There was a difference (Rs. — 34,32.62 lakhs) between the figure reflected in the accounts (Rs. — 29,68.74 lakhs) and that intimated by the Reserve Bank (Rs. — 64,01.36 lakhs) regarding "Deposits with Reserve Bank". As a result of reconciliation the difference now stands at Rs.—34,22.19 lakhs (August 1981) which is under reconciliation. The *minus* balance of Rs. 64,01.26 lakhs intimated by the Reserve Bank includes overdraft of Rs. 33,06.37 lakhs outstanding on 31st March 1981 which was cleared by the State Government in June 1981.

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, Lahore shown against "Deposits with other banks".

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

	(In lakhs of rupees)
(a) Government of India Securities ..	2,71.23
(b) Punjab State Electricity Board Bonds ..	4.02
(c) Kapurthala Co-operative Bank—Fixed Deposit ..	0.10
Total ..	2,75.35

Interest realised during the year on these investments was Rs. 45.47 lakhs*.

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

* Includes interest on investments made from "Other Development and Welfare Funds".

**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 1981 :—

Debit balance	Sector of the General Account	Name of Account	Credit balance
1. Rs.	2.	3	4 Rs.
33,47,84,946	A to D, G, H and part of L	Government Account	
		Consolidated Fund—	
	E	Public Debt	7,82,08,29,569
9,53,60,33,644	F	Loans and Advances	
		Contingency Fund	20,31,06,484
		Public Account—	
	I	Small Savings, Provident Funds, etc.	92,41,00,124
	J	Reserve Funds—	
		Reserve Funds bearing interest	—13,76,920*
		Reserve Funds not bearing interest—	
		Gross balance	46,09,26,400
4,75,90,636		Investments	
	K	Deposits and Advances—	
		Deposits bearing interest	29,48,80,145
		Deposits not bearing interest—	
		Gross balance	59,54,52,992
51,910		Investments	
15,14,270		Advances	
34,99,31,672	L	Suspense and Miscellaneous—	
		Suspense	
2,75,34,449		Other Accounts—	
		Investments	
1,18,06,296		Other items	
60,79,975		Accounts with Governments of foreign countries	
	M	Remittances—	
		Money Orders, Remittances and ad- justments between officers rendering accounts to the same Accountant General, etc.	
26,71,06,260		Inter-Government Adjustment Accounts	
1,22,26,601			
— 29,67,41,865	N	Cash balance (closing)	
<u>10,29,79,18,794</u>		Total	<u>10,29,79,18,794.</u>

*Minus balance at the close of the year is under correspondence with the Government which keeps detailed accounts.

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 Public Debt, Loans and Advances, Small Savings, Provident Funds, etc., Reserve Funds, Deposits and Advances, Suspense and Miscellaneous (other than Miscellaneous Government Account), Remittances and Contingency Fund, the closing cash balance at the end of the year may be worked out and proved. Government Account for 1980-81 given below will show how the net amount at the end of the year has been arrived at :—

Dr.	Details	Cr.
Rs.		Rs.
	A—Amount at the credit of Government Account on 1st April 1980	35,65,51,749*
	B—Revenue Receipts	5,67,65,99,727
5,49,52,80,162	C—Expenditure on revenue account	
78,05,91,328	D—Expenditure on capital account	
13,00,00,000	E—Transfer to Contingency Fund	
2,107	F—Miscellaneous Government Account	3,79,37,175
	G—Balance at the debit of the Government Account on 31st March 1981	33,47,84,946
6,40,58,73,597	Total	6,40,58,73,597

The following are details of the sums shown against F—Miscellaneous Government Account:—

	Debit	Credit
	Rs.	Rs.
(1) Unreconciled balances and differences between broadsheets and ledger balances under certain Debt, Deposit and Remittance heads written off under special sanction	2,107	..
(2) Balances of sinking funds of discharged loans transferred to Government Account	..	3,79,37,175
Total	2,107	3,79,37,175

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 can not be regarded as a complete record of the financial position of the Government as these do not take into account all the physical assets of the State, such as lands, buildings,

*Decreased by Rs. 6,53,17,627 on account of *proforma* corrections of balances made on account of allocation of balances under certain Debt and Public Account heads consequent on the reorganisation of the State *vide* details in Appendix I.

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, Contingency Fund and Public Account 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, 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. Illustrative 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 1980-81 are given in Appendix I.

PART II
DETAILED ACCOUNTS AND OTHER STATEMENTS
A. REVENUE AND EXPENDITURE

**STATEMENT NO. 9—STATEMENT OF REVENUE AND EXPENDITURE
UNDER DIFFERENT HEADS FOR THE YEAR 1980-81 EXPRESSED AS A
PERCENTAGE OF TOTAL REVENUE/EXPENDITURE**

Revenue Heads 1	Amount in thousands of rupees 2	Percentage of total revenue 3	Percentage of total expenditure 4
A. Tax Revenue—			
(i) Taxes on Income and Expenditure—			
Taxes on Income other than Corporation Tax	27,24,95	4.80	4.96
Hotel Receipts Tax	1,09	..	..
(ii) Taxes on Property and Capital transactions—			
Land Revenue	2,41,77	0.43	0.44
Stamps and Registration Fees	35,82,95	6.31	6.52
Estate Duty	67,46	0.12	0.12
Taxes on Immovable Property other than Agricultural Land	..	..	..
(iii) Taxes on Commodities and Services—			
State Excise	93,12,44	16.40	16.95
Sales Tax	1,55,93,08	27.47	28.38
Taxes on Vehicles	10,78,12	1.90	1.96
Taxes on Goods and Passengers	26,34,95	4.64	4.80
Taxes and Duties on Electricity	15,02,82	2.65	2.73
Other Taxes and Duties on Commodities and Services	9,38,64	1.65	1.71
Total—A. Tax Revenue	3,76,78,27	66.37	68.57
B. Non-Tax Revenue—			
(i) Interest Receipts, Dividends and Profits			
	21,16,27	3.73	3.85
(ii) Administrative Services			
	5,77,62	1.02	1.05
(iii) Pensions and Miscellaneous General Services			
	2,78,52	0.49	0.51
(iv) Social and Community Services			
	10,68,43	1.88	1.94
(v) Economic Services—			
General Economic Services	1,21,72	0.22	0.22
Agriculture and Allied Services	8,65,19	1.52	1.58
Industry and Minerals	72,39	0.13	0.13
Water and Power Development	9,61,16	1.69	1.75
Transport and Communications	31,94,58	5.63	5.81
Total—B. Non-Tax Revenue	92,55,88	16.31	16.84
C. Grants-in-aid and Contributions			
	98,31,85	17.32	17.89
GRAND TOTAL—REVENUE	5,67,66,00	100.00	103.30

**STATEMENT NO. 9—STATEMENT OF REVENUE AND EXPENDITURE
UNDER DIFFERENT HEADS FOR THE YEAR 1980-81 EXPRESSED AS A
PERCENTAGE OF TOTAL REVENUE/EXPENDITURE—concl'd.**

Expenditure Heads 1	Amount in thousands of rupees 2	Percentage of total revenue 3	Percentage of total expenditure 4
Fiscal Services—			
(i) Collection of Taxes on Income and Expenditure	..	..	..
(ii) Collection of Taxes on Property and Capital transactions—			
Land Revenue	4,46,69	0.79	0.81
Stamps and Registration	36,23	0.06	0.06
Collection of other Taxes on Property and Capital transactions	..	..	..
(iii) Collection of Taxes on Commodities and Services—			
State Excise	1,07,85	0.19	0.20
Sales Tax	2,32,12	0.41	0.42
Taxes on Vehicles	31,21	0.06	0.06
Other Taxes and Duties on Commodities and Services	42,54	0.07	0.08
(iv) Other Fiscal Services	40,56	0.07	0.07
Total –Fiscal Services	9,37,20	1.65	1.70
Interest payments and servicing of debt	66,49,23	11.71	12.10
Organs of State	6,28,89	1.11	1.14
Administrative Services	61,01,42	10.75	11.10
Pensions and Miscellaneous General Services	10,03,34	1.77	1.83
Social and Community Services	2,28,80,91	40.31	41.64
Economic Services—			
General Economic Services	6,85,51	1.21	1.25
Agriculture and Allied Services	54,41,63	9.59	9.90
Industry and Minerals	4,94,69	0.87	0.90
Water and Power Development	35,32,28	6.22	6.43
Transport and Communications	64,89,27	11.43	11.81
Total	1,66,43,38	29.32	30.29
Grants-in-aid and Contributions	1,08,43	0.19	0.20
GRAND TOTAL—EXPENDITURE (REVENUE ACCOUNT)	5,49,52,80	96.81	100.00

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

Particulars 1	Actuals for 1980-81		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
Expenditure Heads (Revenue Account)	69,40,98,971	4,80,11,81,191	5,49,52,80,162(c)
Expenditure Heads (Capital Account)	..	78,05,91,328	78,05,91,328(d)
Disbursements under Public Debt (a)	5,81,50,93,858	..	5,81,50,93,858
Loans and Advances (b)	..	1,24,16,64,699	1,24,16,64,699
Transfer to Contingency Fund	..	13,00,00,000	13,00,00,000
Total	6,50,91,92,829	6,95,34,37,218	13,46,26,30,047

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

E. Public Debt—

Internal Debt of State Government	5,32,78,22,093	..	5,32,78,22,093
Loans and Advances from Central Government	48,72,71,765	..	48,72,71,765
Total	5,81,50,93,858	..	5,81,50,93,858

(b) The details of expenditure by major heads of account are available in statement no. 16.

(c) Excludes Rs. 53,44,472 spent out of advances from the Contingency Fund during 1980-81 but not recouped to the Fund till the close of the year.

(d) Excludes Rs. 4,15,49,044 spent out of advances from the Contingency Fund during 1980-81 but not recouped to the Fund till the close of the year.

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

Heads	Actuals for 1980-81 Rs.
RECEIPT HEADS (REVENUE ACCOUNT)—	
A. Tax Revenue*—	
(a) Taxes on Income and Expenditure—	
021. Taxes on Income other than Corporation Tax—	
Share of net proceeds assigned to States	.. 27,24,95,233
Total (021)	<u>27,24,95,233</u>
023. Hotel Receipts Tax—	
Share of net proceeds assigned to States	.. 1,09,000
Total (023)	<u>1,09,000</u>
Total—(a) Taxes on Income and Expenditure	.. <u>27,26,04,233</u>
(b) Taxes on Property and Capital transactions—	
029. Land Revenue—	
Land Revenue/Tax	.. 1,83,71,408
Rates and cesses on Land	.. 61,817
Receipts from sale of Government Estates	.. 16,587
Other receipts	.. 57,94,821
Deduct—Portion of land revenue due to irrigation works	.. —68,017
Total (029)	<u>2,41,76,616</u>
030. Stamps and Registration Fees—	
A. Stamps—Judicial—	
Court fees realised in stamps	.. 2,09,49,844
Other receipts	.. 3,80,082
Total—A	<u>2,13,29,926</u>
B. Stamps—Non-Judicial—	
Sale of stamps	.. 29,25,02,149
Duty on impressing of documents	.. 47,30,881
Other receipts	.. 66,12,587
Total—B	<u>30,38,45,617</u>

* Figures shown against various minor heads in this sector are net after taking into account refunds.

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

Heads	Actuals for 1980-81
	Rs.
A. Tax Revenue—<i>contd.</i>	
(b) Taxes on Property and Capital transactions—<i>concl'd.</i>	
030. Stamps and Registration Fees—<i>concl'd.</i>	
C. Registration Fees—	
Fees for registering documents ..	3,15,95,171
Other receipts ..	15,24,777
	<hr/>
Total—C ..	3,31,19,948
	<hr/>
Total (030) ..	35,82,95,491
	<hr/>
031. Estate Duty—	
A. Agricultural Land—	
Share of net proceeds assigned to State/Union Territory Governments	13,11,000
B. Property other than Agricultural Land—	
Share of net proceeds assigned to States ..	54,35,000
	<hr/>
Total (031) ..	67,46,000
	<hr/>
Total—(b) Taxes on Property and Capital transactions ..	38,92,18,107
	<hr/>
(c) Taxes on Commodities and Services—	
039. State Excise—	
Country spirits ..	70,22,22,438
Country fermented liquors ..	1,23,18,677
Malt liquor ..	1,39,42,524
Foreign liquors and spirits ..	19,11,01,305
Commercial and denatured spirits and medicated wines ..	67,44,700
Medicinal and toilet preparations containing alcohol, opium, etc. ..	1,55,580
Opium, hemp and other drugs ..	16,10,324
Fines and confiscations ..	14,19,037
Other receipts ..	17,29,006
	<hr/>
Total (039) ..	93,12,43,591
	<hr/>

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

Heads	Actuals for 1980-81
Rs.	
A. Tax Revenue—<i>concl.</i>	
(c) Taxes on Commodities and Services—<i>concl.</i>	
040. Sales Tax—	
Receipts under the Central Sales Tax Act	.. 34,14,12,039
Receipts under the State Sales Tax Acts	.. 1,13,83,73,582
Tax on sale of motor spirits and lubricants	.. 7,95,20,150
Other receipts	.. 2,484
Total (040)	.. <u>1,55,93,08,255</u>
041. Taxes on Vehicles—	
Receipts under the Indian Motor Vehicles Act	.. 3,09,31,329
Receipts under the State Motor Vehicles Taxation Acts	.. 6,95,03,681
Other receipts	.. 73,76,543
Total (041)	.. <u>10,78,11,553</u>
042. Taxes on Goods and Passengers—	
Tax collections	.. 25,99,96,637
Other receipts	.. 34,98,344
Total (042)	.. <u>26,34,94,981</u>
043. Taxes and Duties on Electricity—	
Taxes on consumption and sale of Electricity	.. 14,41,17,148
Fees under the Indian Electricity Rules	.. 42,33,008
Fees for the electrical inspection of cinemas	.. 3,77,216
Other receipts	.. 15,54,661
Total (043)	.. <u>15,02,82,033</u>
045. Other Taxes and Duties on Commodities and Services—	
Entertainment tax	.. 8,78,21,978
Other receipts	.. 60,41,940
Total (045)	.. <u>9,38,63,918</u>
Total—(c) Taxes on Commodities and Services	.. <u>3,10,60,04,331</u>
Total—A. Tax Revenue	.. <u>3,76,78,26,671</u>

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

Heads	Actuals for 1980-81
	Rs:
B. Non-Tax Revenue—	
(b) Interest Receipts, Dividends and Profits—	
049. Interest Receipts—	
D. Interest receipts of State/Union Territory Governments—	
Interest from Departmental commercial undertakings ..	11,69,09,838
Interest from public sector and other undertakings ..	1,14,41,582
Interest from Local bodies ..	2,10,20,301
Interest from co-operative societies ..	47,19,425
Interest from cultivators ..	41,45,971
Interest realised on investment of cash balances ..	45,46,505
Interest realised on investments of balances in the sinking funds ..	34,60,725
Other receipts ..	1,37,66,387
<i>Deduct—Refunds</i> ..	—5,440
Total (049) ..	18,00,05,298
050. Dividends and Profits—	
Dividends from Public Undertakings ..	1,92,67,220
Dividends from other investments ..	1,23,54,067
Total (050) ..	3,16,21,287*
Total—(b) Interest Receipts, Dividends and Profits ..	21,16,26,585
(c) Other Non-Tax Revenue—	
(i) General Services—	
051. Public Service Commission—	
State Public Service Commission ..	1,15,940
Total (051) ..	1,15,940
055. Police—	
Police supplied to other Governments ..	6,209
Police supplied to other parties ..	21,16,859
Receipts under Arms Act ..	7,26,584
Fees, fines and forfeitures ..	13,933
Other receipts ..	65,45,599
<i>Deduct—Refunds</i> ..	—2,695
Total (055) ..	94,06,489

* The figure is Rs.3,13,40,814 as per statement no. 14. The difference of Rs. 2,80,473 is under reconciliation with the Government.

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

Heads	Actuals for 1980-81
	Rs.
B. Non-Tax Revenue—<i>contd.</i>	
(c) Other Non-Tax Revenue—<i>contd.</i>	
(i) General Services—<i>contd.</i>	
056. Jails—	
Services and Service fees	.. 3,45,690
Sale of Jail manufactures	.. 48,94,030
Other receipts	.. 9,34,432
<i>Deduct—Refunds</i>	.. —2,249
Total (056)	.. 61,71,903
057. Supplies and Disposals—	
Other receipts	.. 2,09,181
Total (057)	.. 2,09,181
058. Stationery and Printing—	
Stationery receipts	.. 47,51,679
Sale of Gazettes, etc.	.. 4,18,155
Other Press receipts	.. 18,23,880
Other receipts	.. 11,99,161
Total (058)	.. 81,92,875
059. Public Works—	
Rents	.. 7,81,498
Hire charges of machinery and equipment	.. 5,227
Recovery of percentage charges	.. 67,86,527
Other receipts	.. 49,97,155
<i>Deduct—Refunds</i>	.. —13,465
Total (059)	.. 1,25,56,942

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

Heads	Actuals for 1980-81
	Rs.
B. Non-Tax Revenue—contd.	
(c) Other Non-Tax Revenue—contd.	
(i) General Services—contd.	
065. Other Administrative Services—	
A. Administration of Justice—	
Services and Service fees	.. 7,299
Fines and forfeitures	.. 86,24,418
Other receipts	.. 6,01,305
<i>Deduct—Refunds</i>	.. -94,661
Total—A	.. <u>91,38,361</u>
B. Elections—	
Sale proceeds of election forms and documents	.. 11,753
Fees, fines and forfeitures	.. 1,87,152
Other receipts	.. [27,80,092
Total—B	.. <u>29,78,997</u>
C. Other Services—	
Receipts from the Central Government for administration of Central Acts and Regulations	.. 14,656
Civil Defence	.. 1,97,349
Fees for Government audit	.. 49,29,034
Receipts from Guest houses, Government hostels, etc.	.. 17,52,796
Other receipts	.. 36,85,326
<i>Deduct—Refunds</i>	.. -15,87,440
Total—C	.. <u>89,91,721</u>
Total (065)	.. <u>2,11,09,079</u>
066. Contributions and recoveries towards pension and other Retirement Benefits—	
Subscriptions and contributions	.. 42,43,965
Other receipts	.. 22,257
Total (066)	.. <u>42,66,222</u>

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

Heads	Actuals for 1980-81
	Rs.
B. Non-Tax Revenue—<i>contd.</i>	
(c) Other Non-Tax Revenue—<i>contd.</i>	
(i) General Services—<i>concl.</i>	
068. Miscellaneous General Services—	
State lotteries	.. 1,16,35,347
Unclaimed Deposits	.. 1,22,59,339
Sale of land and property	.. 6,21,382
Guarantee fees	.. 15,49,190
Other receipts	.. 22,54,134
<i>Deduct</i> —Refunds	.. —47,33,621
Total (068)	.. 2,35,85,771
Total—(i) General Services	.. 8,56,14,402
(ii) Social and Community Services—	
077. Education—	
A. Primary Education—	
Tuition and other fees	.. 24,703
Other receipts	.. 3,77,370
<i>Deduct</i> —Refunds	.. —837
Total—A	.. 4,01,236
B. Secondary Education—	
Tuition and other fees	.. 54,84,061
Text Book Receipts	.. 1,104
Other receipts	.. 63,35,848
<i>Deduct</i> —Refunds	.. —9,399
Total—B	.. 1,18,11,614
C. Special Education—	
Tuition and other fees	.. 38,280
Other receipts	.. 50,908
Total—C	.. 89,188

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

Heads	Actuals for 1980-81
	Rs.
B. Non-Tax Revenue—contd.	
(c) Other Non-Tax Revenue—contd.	
(ii) Social and Community Services—contd.	
077. Education—concl'd.	
E. University and other Higher Education—	
Tuition and other Fees—	
Government Colleges	.. 30,46,741
Tuition and other Fees—	
Institutes of Higher Learning	.. 74,355
Other receipts	.. 9,51,457
Deduct—Refunds	.. —3,727
	<hr/>
Total—E	.. 40,68,826
	<hr/>
F. Technical Education—	
Tuition and other fees	.. 4,49,778
Other receipts	.. 2,42,982
	<hr/>
Total—F	.. 6,92,760
	<hr/>
G. General—	
Receipts from Sports and Youth Welfare activities	.. 84,306
Other receipts.	.. 3,63,658
	<hr/>
Total—G	.. 4,47,964
	<hr/>
Total (077)	.. 1,75,11,588
	<hr/>
078. Art and Culture—	
Archives and Museums	.. 8,692
Public Libraries	.. 19,399
Other receipts	.. 1,08,915
	<hr/>
Total (078)	.. 1,37,006
	<hr/>
080. Medical—	
A. Allopathy—	
Tuition and other fees for medical education	.. 8,69,917
Receipts from Patients for Hospital and Dispensary Services	.. 34,91,530

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

Heads	Actuals for 1980-81
	Rs.
B. Non-Tax Revenue—<i>contd.</i>	
(c) Other Non-Tax Revenue— <i>contd.</i>	
(ii) Social and Community Services— <i>contd.</i>	
080. Medical —<i>concl'd.</i>	
A. Allopathy —<i>concl'd.</i>	
Receipts from Employees' State Insurance Scheme	.. 1,81,98,215
Other receipts	.. 78,07,175
Deduct—Refunds	.. —1,28,202
Total—A	.. <u>3,02,38,635</u>
B. Other Systems of Medicine—	
Ayurvedic	.. 1,32,183
	.. <u>1,32,183</u>
Total—B	.. <u>1,32,183</u>
Total (080)	.. <u>3,03,70,818</u>
081. Family Welfare—	
Other receipts	.. 1,85,193
Deduct—Refunds	.. —3,413
Tot 1 (081)	.. <u>1,81,780</u>
082. Public Health, Sanitation and Water Supply—	
Services and Service Fees	.. 3,10,890
Sale of Sera and Vaccines etc.	.. 49,799
Receipts from Sewerage Schemes	.. 89,519
Receipts from Urban Water Supply Schemes	.. 9,85,239
Receipts from Rural Water Supply Schemes	.. 17,02,920
Receipts from Public Health Laboratories	.. 10,064
Fees, fines, etc.	.. 1,78,340
Other receipts	.. 95,41,939
Deduct—Refunds	.. —3,111
Total (082)	.. <u>1,28,65,599</u>

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

Heads	Actuals for 1980-81
	Rs.
B. Non-Tax Revenue—contd.	
(c) Other Non-Tax Revenue—contd.	
(ii) Social and Community Services—contd.	
083. Housing—	
Receipts from Government Residential Buildings ..	23,48,616
Other receipts ..	175
<i>Deduct—Refunds</i> ..	—526
Total (083) ..	23,48,265
084. Urban Development—	
Other receipts ..	85,985
Total (084) ..	85,985
085. Information and Publicity—	
Receipts from publications ...	1,967
Other receipts ..	2,44,985
Total (085) ..	2,46,952
087. Labour and Employment—	
Receipts under Labour laws ..	18,670
Fees for registration of Trade Unions ..	20,743
Fees for inspection of Steam Boilers ..	2,96,323
Fees realised under the Factory Act ..	12,24,655
Examination fees under Mines Act ..	5,060
Fees under Contract Labour (Regulation and Abolition) Rules ..	13,596
Other receipts ..	44,68,820
<i>Deduct—Refunds</i> ..	—5,703
Total (087) ..	60,42,164

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

Heads	Actuals for 1980-81
	Rs.
B. Non-Tax Revenue—<i>contd.</i>	
(c) Other Non-Tax Revenue—<i>contd.</i>	
(ii) Social and Community Services—<i>concl.</i>	
088. Social Security and Welfare—	
Civil Supplies	.. 44,17,652
Relief and rehabilitation of displaced persons and repatriates	.. 2,76,15,843
Receipts from schemes for welfare of scheduled castes, scheduled tribes and other backward classes	.. 8,10,651
Other receipts	.. 21,45,059
<i>Deduct—Refunds</i>	.. —2,64,999
Total (088)	.. <u>3,47,24,206</u>
095. Other Social and Community Services—	
Other receipts	.. 23,28,827
<i>Deduct—Refunds</i>	.. —650
Total (095)	.. <u>23,28,177</u>
Total—(ii) Social and Community Services	.. <u>10,68,42,540</u>
(iii) Economic Services—	
098. Co-operation—	
Audit fees	.. 60,86,212
Other receipts	.. 36,80,754
<i>Deduct—Refunds</i>	.. —4,067
Total (098)	.. <u>97,62,899</u>
104. Other General Economic Services—	
Regulation of other business undertakings	.. 1,02,478
Fees for stamping Weights and Measures	.. 21,87,662
Other receipts	.. 1,18,622
Total (104)	.. <u>24,08,762</u>

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

Heads	Actuals for 1980-81
	Rs.
B. Non-Tax Revenue—contd.	
(c) Other Non-Tax Revenue—contd.	
(iii) Economic Services—contd.	
105. Agriculture—	
Sale of Seeds ..	12,70,500
Receipts from agricultural farms ..	4,87,257
Receipts from commercial crops ..	57,09,696
Receipts from horticulture ..	31,64,680
Quality control ..	2,44,724
Other receipts ..	95,89,700
<i>Deduct—Refunds</i> ..	-14,385
Total (105) ..	2,04,52,172
106. Minor Irrigation, Soil Conservation and Area Development—	
Receipts from Lift Irrigation Schemes ..	2,503
Receipts from Tube-well Schemes ..	38,38,552
Receipts from Soil Conservation Schemes ..	5,63,904
Other receipts ..	15,77,535
<i>Deduct—Refunds</i> ..	-12
Total (106) ..	59,82,482
109. Food—	
Other receipts ..	70,11,898
<i>Deduct—Refunds</i> ..	-3,500
Total (109) ..	70,08,398
110. Animal Husbandry—	
Services and Service Fees ..	90,840
Receipts from cattle development ..	16,44,677
Receipts from poultry development ..	9,27,148
Receipts from sheep and wool development ..	26,96,821
Receipts from piggery development ..	2,81,117
Receipts from other livestock development ..	10,88,953
Receipts from fodder and feed development ..	7,75,363
Other receipts ..	8,73,201
<i>Deduct—Refunds</i> ..	-2,010
Total (110) ..	83,76,110

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

Heads	Actuals for 1980-81
	Rs.
B. Non-Tax Revenue—contd.	
(c) Other Non-Tax Revenue—contd.	
(iii) Economic Services—contd.	
111. Dairy Development—	
Other receipts	.. 8,30,55
Deduct—Refunds	.. —122
Total (111)	.. 8,30,133
112. Fisheries —	
Rents	.. 9,89,609
Licence fees, fines etc.	.. 35,568
Sale of fish, fish seeds etc.	.. 65,433
Services and Service Fees	.. 991
Other receipts	.. 3,55,626
Total (112)	.. 14,47,227
113. Forest—	
Sale of timber and other forest produce	.. 3,77,21,856
Receipts from farm forestries	.. 11,03,116
Other receipts	.. 20,65,311
Deduct—Refunds	.. —12,442
Total (113)	.. 4,08,77,841
114. Community Development—	
Receipts from Community Development Projects	.. 1,90,452
Receipts under Panchayati Raj Acts	.. 51,024
Other receipts	.. 13,04,345
Total (114)	.. 15,45,821
120. Industries—	
A. General—	
Licence fees	.. 8,505
Receipts under the Petroleum Act	.. 12,233

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

Heads	Actuals for 1980-81
	Rs.
B. Non-Tax Revenue—contd.	
(c) Other Non-Tax Revenue—contd.	
(iii) Economic Services—contd.	
120. Industries—concl'd.	
A. General—concl'd.	
Receipts under the Rice Milling Industries (Regulation) Act	.. 51,472
Other receipts	.. 82,465
Total (120)	.. <u>1,54,675</u>
121. Village and Small Industries—	
Industrial Estates	.. 11,78,222
Small Scale Industries	.. 21,07,187
Handloom Industries	.. 7,01,251
Khadi Industries	.. 46,370
Handicrafts Industries	.. 2,36,749
Coir Industries	.. 26,946
Sericulture Industries	.. 3,715
Other village Industries	.. 1,84,367
Other receipts	.. 15,85,713
Total (121)	.. <u>60,70,520</u>
128. Mines and Minerals—	
Mineral concession fees, rents and royalties	.. 5,68,731
Other receipts	.. 4,46,708
Deduct—Refunds	.. —2,100
Total (128)	.. <u>10,13,339</u>
131. Water and Power Development Services—	
Other receipts	.. 1,56,928
Total (131)	.. <u>1,56,928</u>

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

Heads	Actuals for 1980-81
	Rs.
B. Non-Tax Revenue—contd.	
(c) Other Non-Tax Revenue—contd.	
(iii) Economic Services—contd.	
132. Multipurpose River Projects—	
Bhakra-Nangal Project—	
Unit No. 5(a) Remodelling of Ropar Head Works	.. 5,870
Unit No. 6 Bhakra Canals	.. 97,82,649
Unit No. 7 Bist Doab Canal	.. 14,92,363
	<hr/>
Total (132)	.. 1,12,80,882
	<hr/>
133. Irrigation, Navigation, Drainage and Flood Control Projects—	
A. Irrigation Projects—Commercial—	
Sirhind Canal	.. 2,34,70,133
Upper Bari Doab Canal	.. 1,82,85,961
Sutlej Valley Project	.. 1,43,05,455
Harike Project	.. 16,39,206
Banur Canal System	.. 69,832
Other receipts	.. 2,65,92,300
	<hr/>
Total—A	.. 8,43,62,887
	<hr/>
B. Irrigation Projects—Non-Commercial—	
Other receipts	.. 9,762
	<hr/>
Total—B	.. 9,762
	<hr/>

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

Heads	Actuals for 1980-81 Rs.
B. Non-Tax Revenue—contd.	
(c) Other Non-Tax Revenue—contd.	
(iii) Economic Services—contd.	
133. Irrigation, Navigation, Drainage and Flood Control Projects—concl'd.	
F. Drainage Projects—Non-Commercial—	
Drainage Project	3,05,039
Total—F	3,05,039
Total (133)	8,46,77,688
136. Civil Aviation—	
Other receipts	3,60,243
Total (136)	3,60,243
137. Roads and Bridges—	
Other receipts	33,54,934
Total (137)	33,54,934
138. Road and Water Transport Services—	
Government Central Workshop	2,47,604
Punjab Roadways, Amritsar-I	1,73,58,541
Punjab Roadways, Amritsar-II	1,36,94,563
Punjab Roadways, Patti	81,63,474
Punjab Roadways, Jullundur-I	2,08,07,781
Punjab Roadways, Jullundur-II	1,79,13,792
Punjab Roadways, Chandigarh-I	2,09,56,113
*Punjab Roadways, Chandigarh-II	1,67,46,227
Punjab Roadways, Pathankot	2,96,59,143
Punjab Roadways, Moga	2,68,16,406
Punjab Roadways, Ludhiana	3,07,01,614
Punjab Roadways, Hoshiarpur	2,85,26,480
Punjab Roadways, Ferozepur	2,49,70,049
Punjab Roadways, Batala	1,70,19,519
Punjab Roadways, Muktsar	1,09,24,418
Punjab Roadways, Tarn Taran	75,73,488
Punjab Roadways, Nawanshahr	2,35,07,439
" Total (138)	31,55,86,651

*Formerly Punjab Roadways, Mohali.

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

Heads	Actuals for 1980-81
	Rs.
B. Non-Tax Revenue—<i>concl.</i>	
(c) Other Non-Tax Revenue— <i>concl.</i>	
(iii) Economic Services— <i>concl.</i>	
139. Tourism—	
Other receipts	.. 1,56,507
Total (139)	.. <u>1,56,507</u>
144. Other Transport and Communication Services—	
Other receipts	.. 51
Total (144)	.. <u>51</u>
Total—(iii) Economic Services	.. <u>52,15,04,263</u>
Total—(c) Other Non-Tax Revenue	.. <u>71,39,61,205</u>
Total—B. Non-Tax Revenue	.. <u>92,55,87,790</u>
C. Grants-in-aid and Contributions—	
160. Grants-in-aid from Central Government—	
A. Non-Plan Grants—	
Grants in lieu of Tax on Railway passenger fare	.. 61,91,000
Grants on account of Agricultural Wealth Tax	.. 19,95,000
Grants from Central Road Fund	.. 21,77,721
Elections—Other grants	.. 5,91,000
Police—Modernisation of Police Force	.. 18,06,500
Other Administrative Services—Grants for Administration of Central Acts and Regulations	.. 1,94,000
University and other Higher Education—Other grants	.. 20,00,000
Sports and Youth Welfare—Youth welfare schemes	.. 36,15,629
Education (General)—Scholarships	.. 4,56,155
Art and Culture—Archives and Museums	.. 1,19,150
Family Welfare—Training, research and statistics	.. 3,656
Other Social Security and Welfare Programmes—Other programmes	.. 24,84,357
Food—Procurement and Supply	.. 3,04,53,620
Total—A	.. <u>5,20,87,788</u>

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

Heads	Actuals for 1980-81
	Rs.
C. Grants-in-aid and Contributions—contd.	
160. Grants-in-aid from Central Government—contd.	
B. Grants for State/Union Territory Plan Schemes—	
Block grants	.. 18,56,57,100
	<hr/>
Total—B	.. 18,56,57,100
	<hr/>
C. Grants for Central Plan Schemes—	
Special Education—Sanskrit education	.. 21,545
Technical Education—Other grants	.. 1,26,927
Sports and Youth Welfare—Youth welfare schemes	.. 4,76,800
General (Education)—Other grants	.. 1,27,400
Art and Culture—Other grants	.. 44,000
Public Health and Sanitation—Prevention and control of diseases	.. 5,40,000
Employment and Training—Other grants	.. 2,43,21,692
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—Other grants	.. 3,77,00,000
Social Welfare—Family and child welfare	.. 7,54,750
Secretariat—Economic Services—Planning Commission/ Planning Board	.. 44,300
Other General Economic Services—Economic advice and statistics	.. 2,63,461
Agriculture—	
Schemes for small and marginal farmers and agriculture labour	.. 15,49,000
Other grants	.. 15,87,725
Rural Works Programme—Other grants	.. 15,00,000
Village and Small Industries—Small Scale Industries	.. 37,000

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

Heads	Actuals for 1980-81
	Rs.
C. Grants-in-aid and Contributions—<i>contd.</i>	
160. Grants-in-aid from Central Government—<i>contd.</i>	
C. Grants for Central Plan Schemes—<i>concl'd.</i>	
Water Development—Survey and Investigation	.. 50,000
Roads and Bridges—Strategic and Border Roads	.. 4,95,30,000
	<hr/>
Total—C	.. 11,86,74,600
	<hr/>
D. Grants for Centrally Sponsored Plan Schemes—	
Allopathy--	
Medical Relief	.. 10,75,117
Education	.. 8,27,473
Training	.. 35,460
Research	.. 43,10,979
Other Systems of Medicine—Other grants	.. 1,94,000
Family Welfare—	
Direction and Administration	.. 33,71,000
Rural Family Welfare services	.. 1,41,30,000
Urban Family Welfare services	.. 5,10,000
Maternity and Child health	.. 39,000
Transport	.. 8,45,000
Compensation	.. 42,00,000
Other services and supplies	.. 18,00,000
Mass education	.. 6,00,000
Training, research and statistics	.. 8,00,000
Other grants	.. 1,00,000
Public Health and Sanitation—	
Prevention and control of diseases	.. 1,19,45,526
Training	.. 18,50,000
Sewerage and Water Supply—Other rural water supply schemes	.. 1,28,95,000
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—Other grants	.. 1,07,25,000

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

Heads	Actuals for 1980-81
	Rs.
C. Grants-in-aid and Contributions—concl'd.	
160. Grants-in-aid from Central Government—concl'd.	
D. Grants for Centrally Sponsored Plan Schemes—concl'd.	
Social Welfare—	
Women's welfare	.. 21,497
Family and child welfare	.. 15,99,663
Agriculture—	
High yielding varieties programme	.. 2,61,400
Plant protection	.. 41,51,413
Commercial crops	.. 31,12,000
Schemes for small and marginal farmers and agriculture labour	.. 5,89,000
Agricultural economics and statistics	.. 73,000
Agricultural marketing and quality control	.. 75,000
Other grants	.. 6,24,000
Minor Irrigation—Other grants	.. 8,20,000
Soil and Water Conservation—Soil conservation schemes	.. 5,00,000
Animal Husbandry—Veterinary services and animal health	.. 2,30,000
Forest—Plantation schemes	.. 14,22,000
Village and Small Industries—	
Small Scale Industries	.. 2,73,750
Handloom Industries	.. 63,500
Total—D	.. 8,40,69,778
Total (160)	.. 44,04,89,266
162. States' Share of Union Excise Duties—	
States' Share of Basic Union Excise Duties	.. 35,95,79,000
Additional Excise Duties in lieu of Sales Tax	.. 18,31,17,000
Total (162)	.. 54,26,96,000
Total—C. Grants-in-aid and Contributions	.. 98,31,85,266
TOTAL—RECEIPT HEADS (REVENUE ACCOUNT)	.. 5,67,65,99,727

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

Bold figures represent charged expenditure

Heads 1	Actuals for 1980-81		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
EXPENDITURE HEADS (REVENUE ACCOUNT)—			
A. General Services—			
(a) Organs of State—			
211. Parliament/State/Union Territory Legislatures—			
B. State/Union Territory Legislatures—			
Legislative Assembly ..	72,220 33,48,372 }	..	34,20,592
Legislature Secretariat ..	40,40,391	..	40,40,391
Total (211) ..	72,220 73,88,763 }	..	74,60,983
212. President, Vice-President/Governor/ Administrator of Union Territories—			
C. Governor/Administrator of Union Territories—			
Emoluments and Allowances of the Governor/ Administrator of Union Territories	66,000	..	66,000
Secretariat ..	6,02,154	..	6,02,154
House-hold establishment ..	2,53,702	..	2,53,702
Sumptuary allowance ..	12,999	..	12,999
Medical facilities ..	93,527	..	93,527
Expenditure from Contract Allowance	1,88,997	..	1,88,997
Tour expenses ..	73,599	..	73,599
Discretionary grants ..	3,00,000	..	3,00,000
Total (212) ..	15,90,978	..	15,90,978

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

Heads 1	Actuals for 1980-81		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
A. General Services—<i>contd.</i>			
(a) Organs of State—<i>concl.</i>			
213. Council of Ministers—			
Salary of Ministers and Deputy Ministers	1,19,375	..	1,19,375
Sumptuary and other allowances ..	3,900	..	3,900
Tour expenses ..	77,733	..	77,733
Discretionary grant by Ministers ..	32,30,680	..	32,30,680
Other expenditure ..	21,89,410	..	21,89,410
Total (213) ..	56,21,098	..	56,21,098
214. Administration of Justice—			
High Courts ..	73,13,517	..	73,13,517
Civil and Sessions Courts ..	2,27,16,340 } 2,081 }	..	2,27,18,421
Small Causes Courts ..	2,51,694	..	2,51,694
Criminal Courts ..	1,59,992	..	1,59,992
Administrators General and Official Trustees ..	52,542	..	52,542
Legal Advisers and Counsels ..	78,68,516	..	78,68,516
Other expenditure ..	22,480	..	22,480
Total (214) ..	73,15,598 } 3,10,71,564 }	..	3,83,87,162
215. Elections—			
Electoral Officers ..	17,98,622	..	17,98,622
Preparation and printing of electoral rolls ..	30,26,032	..	30,26,032
Charges for conduct of election to Parliament ..	10,56,360	..	10,56,360
Charges for conduct of election to State/ Union Territory Legislature ..	39,47,236	..	39,47,236
Total (215) ..	98,28,250	..	98,28,250
Total—(a) Organs of State ..	89,78,796 } 5,39,09,675 }	..	6,28,88,471

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

Heads 1	Actuals for 1980-81		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
A. General Services—<i>contd.</i>			
(b) Fiscal Services—			
(ii) Collection of Taxes on Property and Capital Transactions—			
229. Land Revenue—			
Direction and Administration ..	87,526	..	87,526
Land records ..	4,24,15,726	..	24,52,412
Other expenditure ..	21,29,598	..	21,29,598
	36,686		
Total (229) ..	4,46,32,850	..	4,46,69,536
230. Stamps and Registration—			
A. Stamps—Judicial—			
Direction and Administration ..	52,657	..	52,657
Expenses on sale of stamps ..	66,992	..	66,992
Total—A ..	1,19,649	..	1,19,649
B. Stamps—Non-Judicial—			
Direction and Administration ..	81,127	..	81,127
Cost of stamps ..	10,19,346	..	10,19,346
Expenses on sale of stamps ..	22,52,813	..	22,52,813
Total—B ..	33,53,286	..	33,53,286
C. Registration—			
Direction and Administration ..	1,50,000	..	1,50,000
Total—C ..	1,50,000	..	1,50,000
Total (230) ..	36,22,935	..	36,22,935

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

Heads 1	Actuals for 1980-81		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
A. General Services—contd.			
(b) Fiscal Services—concl'd.			
(iii) Collection of Taxes on Commodities and Services—			
239. State Excise—			
Direction and Administration ..	92,37,860	..	92,37,860
Purchase of liquor and spirits ..	15,28,872	..	15,28,872
Purchase of opium, etc. ..	18,548	..	18,548
Total (239) ..	1,07,85,280	..	1,07,85,280
240. Sales Tax—			
Direction and Administration ..	41,57,908	..	41,57,908
Collection charges ..	1,90,53,785	..	1,90,53,785
Total (240) ..	2,32,11,693	..	2,32,11,693
241. Taxes on Vehicles—			
Collection charges ..	54,533	..	54,533
Inspection of motor vehicles ..	30,66,009	..	30,66,009
Total (241) ..	31,20,542	..	31,20,542
245. Other Taxes and Duties on Commodities and Services—			
Collection charges— Entertainment Tax ..	10,08,998	..	10,08,998
Collection charges—Electricity Duty ..	12,87,811	..	12,87,811
Collection charges—Taxes on Goods and Passengers ..	19,57,000	..	19,57,000
Total (245) ..	42,53,809	..	42,53,809
(iv) Other Fiscal Services—			
247. Other Fiscal Services—			
Promotion of Small Savings ..	40,56,052	..	40,56,052
Total (247) ..	40,56,052	..	40,56,052
Total—(b) Fiscal Services ..	36,686 9,36,83,161	..	9,37,19,847

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

Heads 1	Actuals for 1980-81		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
A. General Services—contd.			
(c) Interest payments and servicing of debt—			
248. Appropriation for reduction or avoidance of debt—			
Sinking Funds	.. 4,22,14,000	..	4,22,14,000
Other appropriations	.. 20,74,000	..	20,74,000
Total (248)	.. 4,42,88,000	..	4,42,88,000
249. Interest Payments—			
A. Interest on Internal Debt—			
Interest on Market Loans	.. 5,83,18,800	..	5,83,18,800
Interest on other Internal debts	.. 28,88,19,119	..	28,88,19,119
Management of debt	.. 1,67,592	..	1,67,592
Total—A	.. 34,73,05,511	..	34,73,05,511
C. Interest on Small Savings, Provident Funds, etc.—			
Interest on State Provident Funds	.. 2,60,99,534	..	2,60,99,534
Incentive bonus to Provident Fund Subscribers	.. 7,35,022	..	7,35,022
Total—C	.. 2,68,34,556	..	2,68,34,556
D. Interest on Loans and Advances from Central Government—			
Interest on Loans for Non-Plan Schemes	1,55,72,191	..	1,55,72,191
Interest on Loans for State/Union Territory Plan Schemes	.. 1,60,00,058	..	1,60,00,058
Interest on Loans for Central Plan Schemes	.. 10,500	..	10,500
Interest on Loans for Centrally Sponsored Plan Schemes	.. 4,62,716	..	4,62,716

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

Heads 1	Actuals for 1980-81		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
A. General Services—<i>contd.</i>			
(c) Interest payments and servicing of debt—<i>concl'd.</i>			
249. Interest Payments—<i>concl'd.</i>			
D. Interest on Loans and Advances from Central Government—<i>concl'd.</i>			
Interest on pre-1979-80 Loans ..	20,42,19,977	..	20,42,19,977
Total—D ..	23,62,65,442	..	23,62,65,442
E. Interest on Reserve Funds—			
Interest on Depreciation/Renewal Reserve Funds ..	21,46,381	..	21,46,381
Total—E ..	21,46,381	..	[21,46,381]
F. Interest on other Obligations—			
Interest on deposits ..	80,83,472	..	80,83,472
Total—F ..	80,83,472	..	80,83,472
Total (249) ..	62,06,35,362	..	62,06,35,362
Total—(c) Interest payments and servicing of debt ..	66,49,23,362	..	66,49,23,362
(d) Administrative Services—			
251. Public Service Commission—			
State Public Service Commission ..	9,31,092	..	9,31,092
Staff Selection Commission ..	10,70,958	..	10,70,958
Total (251) ..	9,31,092 10,70,958	..	20,02,050

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

Heads 1	Actuals for 1980-81		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
A. General Services—contd.			
(d) Administrative Services—contd.			
252. Secretariat—General Services—			
Secretariat ..	2,30,02,395	..	2,30,02,395
Board of Revenue ..	68,15,141	..	68,15,141
Total (252) ..	2,98,17,536	..	2,98,17,536
253. District Administration—			
Commissioners ..	18,77,198	..	18,77,198
District establishment ..	3,34,19,397	..	3,34,19,397
Other establishment ..	84,66,225	..	84,66,225
Total (253) ..	4,37,62,820	..	4,37,62,820
254. Treasury and Accounts Administration—			
Directorate of Accounts and Treasuries ..	10,16,456	..	10,16,456
Treasury establishment ..	84,24,663	..	84,24,663
Local Fund Audit ..	54,59,573	..	54,59,573
Training ..	2,43,019	..	2,43,019
Total (254) ..	1,51,43,711	..	1,51,43,711
255. Police—			
Direction and Administration ..	28,03,433	..	28,03,433
Education and Training ..	58,84,668	..	58,84,668
Criminal Investigation and Vigilance ..	2,28,43,826	..	2,28,43,826

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

Heads 1	Actuals for 1980-81		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
A. General Services—contd.			
(d) Administrative Services—contd.			
255. Police—concl'd.			
Special Police ..	16,222 } 4,28,18,596 }	..	4,28,34,818
District Police ..	47,305 } 22,86,57,741 }	..	22,87,05,046
Railway Police ..	64,24,924	..	64,24,924
Welfare of Police Personnel ..	14,91,642	..	14,91,642
Total (255) ..	63,527 } 31,09,24,830 }	..	31,09,88,357
256. Jails—			
Direction and Administration ..	18,04,675	..	18,04,675
Jails ..	2,03,05,748	..	2,03,05,748
Jail Manufactures ..	73,21,336	..	73,21,336
Other expenditure ..	6,841	..	6,841
Total (256) ..	2,94,38,600	..	2,94,38,600
257. Supplies and Disposals —			
Purchase ..	11,21,331	..	11,21,331
Total (257) ..	11,21,331	..	11,21,331
258. Stationery and Printing—			
Direction and Administration ..	7,57,881	..	7,57,881
Purchase and supply of stationery stores ..	97,00,454	..	97,00,454
Printing, storage and distribution of forms ..	8,45,502	..	8,45,502
Government Presses ..	1,43,80,410	1,272	1,43,81,682
Cost of Printing by other sources ..	77,58,279	..	77,58,279
Government publications ..	7,87,246	..	7,87,246
Other expenditure ..	11,78,889	1,39,333	13,18,222
Total (258) ..	3,54,08,661	1,40,605	3,55,49,266

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

Heads 1	Actuals for 1980-81		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
A. General Services—contd.			
(d) Administrative Services—concl'd.			
259. Public Works—			
Direction and Administration ..	2,68,57,827	..	2,68,57,827
Construction ..	3,20,336 36,78,583	..	39,98,919
Maintenance and Repairs ..	2,62,091 5,22,87,981	..	5,25,50,072
Furnishings ..	1,97,037	..	1,97,037
Public Works Workshops ..	3,03,778	..	3,03,778
Machinery and equipment ..	—1,00,507(*)	..	—1,00,507
Suspense ..	2,74,20,485	..	2,74,20,485
Total (259) ..	5,82,427 11,06,45,184	..	11,12,27,611
265. Other Administrative Services—			
Vigilance ..	67,60,850	..	67,60,850
Special Commissions of Enquiry ..	1,14,113	..	1,14,113
Civil Defence ..	25,54,913	..	25,54,913
Home Guards ..	1,59,44,894	..	1,59,44,894
Census ..	42,665	..	42,665
Gazetteer and Statistical Memoirs ..	4,08,526	..	4,08,526
Guest Houses, Government Hostels, etc.	22,24,344	..	22,24,344
Training ..	..	9,00,000	9,00,000
Other expenditure ..	21,40,856	..	21,40,856
Total (265) ..	3,01,91,161	9,00,000	3,10,91,161
Total—(d) Administrative Services	15,77,046 60,75,24,792	10,40,605	61,01,42,443

(*) Minus expenditure is due to the credits being more than the debits during the year.

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

Heads 1	Actuals for 1980-81		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
A. General Services—concl'd.			
(e) Pensions and Miscellaneous General Services—			
266. Pensions and other Retirement Benefits—			
Superannuation and Retirement allowances ..	6,23,99,125	..	6,23,99,125
Commuted value of pensions ..	11,21,681	..	11,21,681
Equated payment on account of capital outlay on sterling pensions to the Government of India by the State/ Union Territory Governments ..	23,502	..	23,502
Gratuities ..	1,43,29,334	..	1,43,29,334
Family Pensions ..	88,63,366	..	88,63,366
Contributions to Provident Funds ..	9,83,000	..	9,83,000
Pensionary charges in respect of High Court Judges ..	3,08,789	..	3,08,789
Pensions to Legislators ..	7,46,636	..	7,46,636
Total (266) ..	3,08,789 8,84,66,644	..	8,87,75,433
268. Miscellaneous General Services—			
State lotteries ..	1,01,28,387	..	1,01,28,387
Irrecoverable loans written off ..	8,610	..	8,610
Other expenditure ..	14,21,844	..	14,21,844
Total (268) ..	1,15,58,841	..	1,15,58,841
Total—(e) Pensions and Miscellaneous General Services ..	3,08,789 10,00,25,485	..	10,03,34,274
Total—A. General Services ..	67,58,24,679 85,51,43,113	10,40,605	1,53,20,08,397
B. Social and Community Services—			
276. Secretariat—Social and Community Services—			
Secretariat ..	67,98,004	..	67,98,004
Total (276) ..	67,98,004	..	67,98,004

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

Heads 1	Actuals for 1980-81		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
B. Social and Community Services—contd.			
277. Education—			
A. Primary Education—			
Inspection ..	80,29,905	2,61,607	82,91,512
Government primary schools ..	49,07,56,118	16,08,278	49,23,64,396
Assistance to non-Government primary schools ..	34,00,800	..	34,00,800
Assistance to Local Bodies for primary education ..	13,61,377	..	13,61,377
Other expenditure ..	34,96,126(*)	2,19,735	37,15,861
Total—A	50,70,44,326	20,89,620	50,91,33,946
B. Secondary Education—			
Direction and Administration ..	98,71,990	8,14,585	1,06,86,575
Government secondary schools ..	53,48,45,132	3,32,59,199	56,81,04,331
Assistance to non-Government secondary schools ..	7,34,64,000	..	7,34,64,000
Assistance to Local Bodies for secondary education ..	6,000	..	6,000
Scholarships ..	27,79,000	5,35,250	33,14,250
Teachers' training ..	21,25,671	..	21,25,671
Other expenditure ..	16,46,083	84,252	17,30,335
Total—B	62,47,37,876	3,46,93,286	65,94,31,162
C. Special Education—			
Adult Education ..	63,98,439	..	63,98,439
Promotion of modern Indian languages and literature ..	37,07,328	17,43,167	54,50,495
Sanskrit education ..	14,961	..	14,961
Other language education ..	4,56,507	..	4,56,507
Total—C	1,05,77,235	17,43,167	1,23,20,402
E. University and other Higher Education—			
Assistance to Universities for non-technical education ..	1,76,32,000 } 3,75,40,000	55,00,000	6,06,72,000
Government colleges ..	3,55,67,990	21,11,252	3,76,79,242
Assistance to non-Government colleges	3,66,79,320	..	3,66,79,320

(*) Excludes Rs.31,000 spent out of an advance from the Contingency Fund during 1980-81 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	Actuals for 1980-81		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
B. Social and Community Services—contd.			
277. Education—concl'd.			
E. University and other Higher Education—concl'd.			
Scholarships ..	32,58,588	7,74,098	40,32,686
Total—E ..	1,76,32,000) 11,30,45,898	83,85,350	13,90,63,248
F. Technical Education—			
Direction and Administration ..	6,74,263	..	6,74,263
Technical schools ..	6,88,662	..	6,88,662
Polytechnics ..	79,06,434	3,68,814	82,75,248
Assistance to non-Government technical colleges and Institutes ..	36,82,000	9,30,000	46,12,000
Scholarships ..	2,17,232	..	2,17,232
Other expenditure ..	3,34,060	..	3,34,060
Total—F ..	1,35,02,651	12,98,814	1,48,01,465
G. Sports and Youth Welfare—			
Direction and Administration ..	43,09,875	3,09,752	46,19,627
Physical education ..	7,62,079	..	7,62,079
Youth welfare schemes ..	96,68,598	58,09,104	1,54,77,702
—Sports and games ..	13,38,500	35,74,653	49,13,153
Total—G ..	1,60,79,052	96,93,509	2,57,72,561
H. General—			
Direction and Administration ..	74,31,000	4,63,434	78,94,434
Scholarships ..	3,00,514	..	3,00,514
Other expenditure ..	30,06,380	..	30,06,380
Total—H ..	1,07,37,894	4,63,434	1,12,01,328
Total (277) ..	1,76,32,000) 1,29,57,24,932	5,83,67,180	1,37,17,24,112
278. Art and Culture—			
Promotion of Arts and Culture ..	11,67,779	1,18,426	12,86,205
Archives and Museums ..	19,28,704	5,08,837	24,37,541
Public Libraries ..	10,24,541	2,35,082	12,59,623
Total (278) ..	41,21,024	8,62,345	49,83,369

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

Heads 1	Actuals for 1980-81		
	Non-Plan	Plan	Total
	2	3	4
	Rs.	Rs.	Rs.
B. Social and Community Services—contd.			
280. Medical—			
A. Allopathy—			
Direction and Administration ..	78,675 68,64,031	2,242	69,44,948
Medical Relief ..	18,18,82,074	1,89,72,527	20,08,54,601
Education ..	2,59,70,708	49,98,415	3,09,69,123
Training ..	14,20,484	27,32,955	41,53,439
Research ..	..	54,68,979	54,68,979
Employees' State Insurance Scheme ..	1,99,25,133	38,61,121	2,37,86,254
Total—A ..	78,675 23,60,62,430	3,60,36,239	27,21,77,344
B. Other Systems of Medicine—			
Ayurvedic ..	1,90,45,340	3,47,782	1,93,93,122
Total—B ..	1,90,45,340	3,47,782	1,93,93,122
Total (280) ..	78,675 25,51,07,770	3,63,84,021	29,15,70,466
281. Family Welfare—			
Direction and Administration ..	11,06,613	29,30,010	40,36,623
Rural Family Welfare services ..	33,08,382	1,27,93,688	1,61,02,070
Urban Family Welfare services ..	1,48,865	3,88,299	5,37,164
Maternity and Child health ..	1,820	58,156	59,976
Transport ..	..	7,71,719	7,71,719
Compensation ..	..	68,73,756	68,73,756
Other services and supplies ..	1,20,622	16,54,941	17,75,563
Mass education ..	..	7,08,164	7,08,164
Training, research and statistics ..	2,43,303	9,33,670	11,76,973
Other expenditure ..	..	5,986	5,986
Total (281) ..	49,29,605	2,71,18,389	3,20,47,994

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

Heads 1	Actuals for 1980-81		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
B. Social and Community Services—<i>contd.</i>			
282. Public Health, Sanitation and Water Supply—			
A. Public Health and Sanitation—			
Direction and Administration ..	34,79,722	..	34,79,722
Prevention and control of diseases ..	2,84,85,832	2,46,60,592	5,31,46,424
Prevention of food adulteration ..	10,22,287	20,132	10,42,419
Prevention of air and water pollution	8,50,000	..	8,50,000
Drug Control ..	7,61,815	..	7,61,815
Training ..	11,27,704	..	11,27,704
Health statistics and research ..	13,94,556	1,67,005	15,61,561
Health education and publicity ..	3,02,759	..	3,02,759
Public Health Laboratories ..	12,23,904	34,320	12,58,224
Health transport ..	64,446	..	64,446
Sanitation services ..	2,17,939	..	2,17,939
Total—A ..	3,89,30,964	2,48,82,049	6,38,13,013
B. Sewerage and Water Supply—			
Direction and Administration ..	1,76,62,388	..	1,76,62,388
Machinery and equipment ..	—7,06,708(*)	..	—7,06,708
Suspense ..	1,21,71,649	..	1,21,71,649
Rural Water Supply Programmes ..	..	46,11,875	46,11,875
Minimum Needs Programme ..	..	3,37,80,275	3,37,80,275
Other expenditure ..	3,41,17,963	..	3,41,17,963
Total—B ..	6,32,45,292	3,83,92,150	10,16,37,442
Total (282) ..	10,21,76,256	6,32,74,199	16,54,50,455

(*) Minus expenditure is due to the credits representing Tools and Plant charges transferred on percentage basis to capital major heads being more than the debits during the year.

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

Heads 1	Actuals for 1980-81		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
B. Social and Community Services—contd.			
283. Housing—			
A. General—			
Direction and Administration ..	6,02,755	..	6,02,755
Total—A ..	6,02,755	..	6,02,755
B. Housing Schemes—			
Village Housing Project Scheme ..	85,630	..	85,630
House sites to landless workers in rural areas ..	6,54,992	..	6,54,992
Total—B ..	7,40,622	..	7,40,622
C. Government Residential Buildings—			
Direction and Administration ..	2,24,961	..	2,24,961
Construction ..	15,83,696	..	15,83,696
Total—C ..	18,08,657	..	18,08,657
Total (283) ..	31,52,034	..	31,52,034
284. Urban Development—			
A. General—			
Direction and Administration ..	58,36,015	..	58,36,015
Assistance to Municipalities, Corporations, etc. ..	1,29,30,000	..	1,29,30,000
Town and Regional Planning ..	75,51,049	..	75,51,049
Other expenditure ..	35,704	..	35,704
Total (284) ..	2,63,52,768	..	2,63,52,768
285. Information and Publicity—			
Direction and Administration ..	1,12,27,451 ⁴⁶⁷ }	2,59,459	1,14,87,377
Advertising and Visual Publicity ..	..	5,16,166	5,16,166
Information Centres ..	..	1,34,083	1,34,083
Field publicity ..	..	3,51,571	3,51,571
Songs and Drama Services ..	..	6,14,832	6,14,832
Films ..	..	3,21,233	3,21,233
Photo services ..	2,588	..	2,588
Total (285) ..	1,12,30,039 ⁴⁶⁷ }	21,97,344	1,34,27,850

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

Heads 1	Actuals for 1980-81		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
B. Social and Community Services—contd.			
287. Labour and Employment—			
A. Labour—			
Direction and Administration ..	8,35,104	2,57,695	10,92,799
Industrial relations ..	21,74,493	..	21,74,493
Working conditions and safety ..	10,84,121	..	10,84,121
General labour welfare ..	9,71,174	..	9,71,174
Research and Statistics ..	2,09,087	..	2,09,087
Total—A ..	52,73,979	2,57,695	55,31,674
B. Employment and Training—			
Direction and Administration ..	41,76,100	..	41,76,100
Employment exchange ..	41,60,747	553	41,61,300
Employment survey and statistics ..	4,89,608	..	4,89,608
Training of craftsmen and supervisors	3,88,50,497	15,03,901	4,03,54,398
Other expenditure ..	44,33,800	76,43,157	1,20,76,957
Total—B ..	5,21,10,752	91,47,611	6,12,58,363
Total (287) ..	5,73,84,731	94,05,306	6,67,90,037
288. Social Security and Welfare—			
A. Civil Supplies—			
Direction and Administration ..	1,17,51,852	..	1,17,51,852
Consumer subsidies ..	3,52,05,751	..	3,52,05,751
Total—A ..	4,69,57,603	..	4,69,57,603
B. Relief and Rehabilitation of Displaced Persons and Repatriates—			
Direction and Administration ..	15,35,031	..	15,35,031
Other relief measures ..	2,49,432	..	2,49,432
Other expenditure ..	46,84,344(*)	..	46,84,344
Total—B ..	64,68,807	..	64,68,807

(*)Excludes Rs. 1,63,472 spent out of an advance from the Contingency Fund during 1980-81 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	Actuals for 1980-81		
	Non-Plan	Plan	Total
	2	3	4
	Rs.	Rs.	Rs.
B. Social and Community Services—contd.			
288. Social Security and Welfare—concl'd.			
C. Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—			
Direction and Administration ..	82,45,931	..	82,45,931
Welfare of Scheduled castes ..	1,05,07,518(*)	2,32,99,789	3,38,07,307
Welfare of other backward classes ..	5,65,49,872(**)	13,21,300	5,78,71,172
Total—C ..	7,53,03,321	2,46,21,089	9,99,24,410
D. Social Welfare—			
Direction and Administration ..	8,63,449	4,768	8,68,217
Education and welfare of handicapped ..	8,16,805	16,913	8,33,718
Women's welfare ..	91,85,004	18,61,576	1,10,46,580
Family and child welfare ..	64,34,671	20,57,789	84,92,460
Welfare of poor and destitute ..	4,21,910	..	4,21,910
Other expenditure ..	14,99,359	2,75,000	17,74,359
Total—D ..	1,92,21,198	42,16,046	2,34,37,244
E. Other Social Security and Welfare Programmes—			
Pensions under Social Security Schemes	3,79,53,055	..	3,79,53,055
Other programmes ..	1,71,21,518	..(†)	1,71,21,518
Total—E ..	5,50,74,573	..	5,50,74,573
Total (288) ..	20,30,25,502	2,88,37,135	23,18,62,637
289. Relief on account of Natural Calamities—			
A. Special Relief—			
Other special relief measures ..	8,530	..	8,530
Total—A ..	8,530	..	8,530

(*) Excludes Rs. 25,00,000 spent out of an advance from the Contingency Fund during 1980-81 but not recouped to the Fund till the close of the year.

(**) Excludes Rs. 19,10,000 spent out of an advance from the Contingency Fund during 1980-81 but not recouped to the Fund till the close of the year.

(†) Excludes Rs. 5,90,000 spent out of an advance from the Contingency Fund during 1980-81 but not recouped to the Fund till the close of the year.

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

Heads 1	Actuals for 1980-81		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
B. Social and Community Services—<i>concl.</i>			
289. Relief on account of Natural Calamities—<i>concl.</i>			
B. Gratuitous Relief—			
Cash doles ..	5,50,41,052	..	5,50,41,052
Food and clothing ..	1,24,767	..	1,24,767
Housing ..	40,05,088	..	40,05,088
Supply of medicines ..	7,08,927	..	7,08,927
Supply of seeds, fertilizers and agricultural implements ..	16,670	..	16,670
Supply of fodder ..	81,750	..	81,750
Other gratuitous relief ..	1,20,12,418	..	1,20,12,418
Total—B ..	7,19,90,672	..	7,19,90,672
C. Relief Works—			
Other works ..	3,977	..	3,977
Total—C ..	3,977	..	3,977
D. General—			
Direction and Administration ..	10,91,466	..	10,91,466
Total—D ..	10,91,466	..	10,91,466
Total (289) ..	7,30,94,645	..	7,30,94,645
295. Other Social and Community Services—			
Zoological and Public Gardens ..	1,41,222	..	1,41,222
Administration of Religious and Charitable Endowments Acts ..	99,277	..	99,277
Upkeep of Shrines, Temples, etc. ..	5,46,174	..	5,46,174
Donations for charitable purposes ..	50,000	..	50,000
Total (295) ..	8,36,673	..	8,36,673
Total—B. Social and Community Services ..	1,77,11,142 } 2,04,39,33,983	22,64,45,919	2,28,80,91,044
C. Economic Services—			
(a) General Economic Services—			
296. Secretariat—Economic Services—			
Planning Commission/Planning Board	7,26,690	2,03,270	9,29,960
Secretariat ..	44,27,018	..	44,27,018
Total (296) ..	51,53,708	2,03,270	53,56,978

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

Heads 1	Actuals for 1980-81		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
C. Economic Services—contd.			
(a) General Economic Services—concl'd.			
298. Co-operation—			
Direction and Administration ..	2,04,12,885	53,93,028	2,58,05,913
Audit of co-operatives ..	94,96,899	1,14,975	96,11,874
Education, research and training ..	..	4,79,881	4,79,881
Information and publicity ..	..	2,00,000	2,00,000
Credit co-operatives ..	..	1,29,11,000	1,29,11,000
Housing co-operatives ..	..	50,000	50,000
Labour co-operatives ..	..	1,00,000	1,00,000
Warehousing and Marketing co-operatives ..	..	50,000	50,000
Processing co-operatives ..	..	1,50,000	1,50,000
Dairy co-operatives ..	..	1,85,000	1,85,000
Industrial co-operatives ..	24,50,456	8,48,411	32,98,867
Consumers' co-operatives ..	..	6,47,000	6,47,000
Other co-operatives ..	..	26,364	26,364
Total (298) ..	3,23,60,240	2,11,55,659	5,35,15,899
304. Other General Economic Services—			
Land ceilings ..	6,66,621	..	6,66,621
Regulation of other business undertakings ..	41,576	..	41,576
Economic advice and statistics ..	68,48,435	6,25,036	74,73,471
Regulation of weights and measures ..	14,96,445	..	14,96,445
Total (304) ..	90,53,077	6,25,036	96,78,113
Total—(a) General Economic Services	4,65,67,025	2,19,83,965	6,85,50,990
(b) Agriculture and Allied Services—			
305. Agriculture—			
Direction and Administration ..	78,81,899	56,27,498	1,35,09,397
Consolidation of Holdings ..	32,21,014	..	32,21,014
Multiplication and distribution of seeds ..	15,04,311	65,561	15,69,872
Agricultural farms ..	1,43,516	..	1,43,516
Manures and fertilizers ..	18,32,352	4,88,50,757	5,06,83,109

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

Heads 1	Actuals for 1980-81		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
C. Economic Services—contd.			
(b) Agriculture and Allied Services—contd.			
305. Agriculture—concl'd.			
High yielding varieties programme ..	99,16,129	4,58,595	1,03,74,724
Plant protection ..	22,41,044	1,21,08,592	1,43,49,636
Commercial crops ..	59,11,616	1,06,73,923	1,65,85,539
Schemes for small and marginal farmers and agriculture labour ..	..	73,75,000	73,75,000
Extension and farmers' training ..	3,07,158	15,85,044	18,92,202
Agricultural education ..	4,84,76,642	1,81,29,286	6,66,05,928
Agricultural engineering ..	4,46,795	15,26,762	19,73,557
Agricultural economics and statistics..	6,63,494	4,76,665	11,40,159
Agricultural marketing and quality control ..	11,63,476	69,36,531	81,00,007
Horticulture ..	56,56,878	48,32,502	1,04,89,380
Other expenditure ..	4,07,295	7,89,989	11,97,284
Total (305) ..	8,97,73,619	11,94,36,705	20,92,10,324
306. Minor Irrigation—			
Investigation and development of ground water resources ..	...	13,26,000	13,26,000
Tubewells ..	2,43,72,901	..	2,43,72,901
Lift Irrigation Schemes ..	43,27,919	..	43,27,919
Other expenditure ..	..	69,10,274	69,10,274
Total (306) ..	2,87,00,820	82,36,274	3,69,37,094
307. Soil and Water Conservation—			
Direction and Administration ..	3,52,991	..	3,52,991
Soil survey and testing ..	3,86,899	9,48,196	13,35,095
Education and training ..	1,33,095	13,33,864	14,66,959
Soil conservation schemes ..	1,76,10,514	90,21,083	2,66,31,597
Total (307) ..	1,84,83,499	1,13,03,143	2,97,86,642

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

Heads 1	Actuals for 1980-81		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
C. Economic Services—contd.			
(b) Agriculture and Allied Services—contd.			
309. Food—			
Procurement and Supply ..	18,71,317	..	18,71,317
Nutritious and subsidiary food ..	13,77,354	..	13,77,354
Transfers to/from Reserve Funds and Deposit Accounts ..	—13,71,317	..	—13,71,317
Total (309) ..	18,77,354	..	18,77,354
310. Animal Husbandry—			
	49,920		
Direction and Administration ..	20,27,646	1,96,617	22,74,183
Veterinary education and training ..	39,22,948	49,56,000	88,78,948
Veterinary services and Animal health	1,73,56,188	34,61,674	2,08,17,862
Investigation and statistics ..	1,22,045	2,06,359	3,28,404
Cattle development ..	1,80,90,327	1,56,10,312	3,37,00,639
Poultry development ..	31,14,363	1,45,493	32,59,856
Sheep and wool development ..	37,44,406	1,88,129	39,32,535
Piggery development ..	8,54,626	5,53,130	14,07,756
Other livestock development ..	..	3,49,604	3,49,604
Fodder and feed development ..	4,43,476	13,51,196	17,94,672
Other expenditure ..	14,853	..	14,853
	49,920		
Total (310) ..	4,96,90,878	2,70,18,514	7,67,59,312
311. Dairy Development—			
Direction and Administration ..	3,84,379	..	3,84,379
Diary development ..	22,16,597	6,47,358	28,63,955
Education and training ..	..	34,015	34,015
Other expenditure ..	..	5,00,000	5,00,000
Total (311) ..	26,00,976	11,81,373	37,82,349

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

Heads 1	Actuals for 1980-81		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
C. Economic Services—contd.			
(b) Agriculture and Allied Services—contd.			
312. Fisheries—			
Direction and Administration ..	10,07,272	40,070	10,47,342
Research ..	88,442	..	88,442
Education and training ..	1,29,064	1,71,220	3,00,284
Inland fisheries ..	19,78,176	11,56,263	31,34,439
Other expenditure ..	..	14,757	14,757
Total (312) ..	32,02,954	13,82,310	45,85,264
313. Forest—			
Direction and Administration ..	1,00,93,770	..	1,00,93,770
Research ..	7,001	2,50,001	2,57,002
Education and training ..	1,15,121	99,960	2,15,081
Forest conservation and development..	71,34,565	72,22,022	1,43,56,587
Survey of forest resources ..	31,020	1,96,787	2,27,807
Plantation schemes ..	6,33,973	1,62,08,176	1,68,42,149
Farm forestry ..	..	27,00,204	27,00,204
Forest produce ..	14,60,811	..	14,60,811
Communications and Buildings ..	4,95,000	5,00,000	9,95,000
Preservation of wild life ..	8,21,806	49,72,570	57,94,376
Other expenditure ..	4,003	..	4,003
Total (313) ..	2,07,97,070	3,21,49,720	5,29,46,790
314. Community Development—			
A. General—			
Direction and Administration ..	3,08,55,667	13,825	3,08,69,492
Training ..	3,10,785	9,800	3,20,585
Assistance to Panchayati Raj Institutions ..	2,00,70,155	7,36,94,750	9,37,64,905
Other expenditure ..	9,79,648	2,00,000	11,79,648
Total—A ..	5,22,16,255	7,39,18,375	12,61,34,630

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

Heads 1	Actuals for 1980-81		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
C. Economic Services—<i>contd.</i>			
(b) Agriculture and Allied Services—<i>concl'd.</i>			
314. Community Development—<i>concl'd.</i>			
C. Rural Works Programme—			
Machinery and equipment ..	—206(*)	..	—206
Suspense ..	—2,94,799(*)	..	—2,94,799
Other expenditure ..	24,37,859	..	24,37,859
Total—C ..	21,42,854	..	21,42,854
Total (314) ..	5,43,59,109	7,39,18,375	12,82,77,484
Total—(b) Agriculture and Allied Services	49,920 26,94,86,279	27,46,26,414	54,41,62,613
C. Industry and Minerals—			
320. Industries—			
B. Large and Medium Industries—			
Other Industries ..	3,37,341	75,87,880	79,25,221
Total (320) ..	3,37,341	75,87,880	79,25,221
321. Village and Small Industries—			
Direction and Administration ..	90,17,407	4,38,966	94,56,373
Industrial Estates ..	64,976	..	64,976
Small Scale Industries ..	96,79,543	1,44,53,516	2,41,33,059
Handloom Industries	15,91,443	13,58,098	29,49,541
Handicraft Industries	11,43,698	1,53,947	12,97,645
Khadi Industries ..	13,25,278	..	13,25,278
Sericulture Industries ..	8,93,211	52,433	9,45,644
Other expenditure ..	.. (**)	..	..
Total (321) ..	2,37,15,556	1,64,56,960	4,01,72,516
328. Mines and Minerals—			
B. Regulation and Development of Mines—			
Mineral exploration ..	10,85,387	2,85,505	13,70,892
Total (328) ..	10,85,387	2,85,505	13,70,892
Total—(c) Industry and Minerals	2,51,38,284	2,43,30,345	4,94,68,629

(*) Minus expenditure is due to the credits being more than the debits during the year.

(**) Excludes Rs. 1,50,000 spent out of an advance from the Contingency Fund during 1980-81 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	Actuals for 1980-81		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
C. Economic Services—contd.			
(d) Water and Power Development—			
331. Water and Power Development Services—			
A. Water Development—			
Technical control and supervision ..	57,08,197	..	57,08,197
Data collection ..	49,387	..	49,387
Research ..	5,35,812	7,90,397	13,26,209
Survey and Investigation ..	16,71,849	23,75,983	40,47,832
Total—A	79,65,245	31,66,380	1,11,31,625
B. Power Development—			
Other expenditure ..	8,70,00,000	..	8,70,00,000
Total—B	8,70,00,000	..	8,70,00,000
Total (331)	9,49,65,245	31,66,380	9,81,31,625
332. Multipurpose River Projects—			
A. Bhakra-Nangal Project—			
Unit No. 1 Bhakra Dam ..	73,75,211	..	73,75,211
Unit No. 2 Nangal Dam ..	79,787	..	79,787
Unit No. 3 Nangal Hydrel Channel ..	21,14,276	..	21,14,276
Unit No. 6 Bhakra Canals ..	3,01,86,180	..	3,01,86,180
Unit No. 7 Bist Doab Canal ..	31,81,363	..	31,81,363
Other expenditure ..	2,78,91,726	..	2,78,91,726
Total—A	7,08,28,543	..	7,08,28,543
B. Beas Dam Project—			
Unit No. 1 Beas-Sutlej Link ..	9,42,182	..	9,42,182
Unit No. 2 Beas Dam at Pong ..	28,17,624	..	28,17,624
Other expenditure ..	2,64,194	..	2,64,194
Total—B	40,24,000	..	40,24,000
Total (332)	7,48,52,543	..	7,48,52,543

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

Heads 1	Actuals for 1980-81		
	Non-Plan 2 Rs:	Plan 3 Rs.	Total 4 Rs:
C. Economic Services—contd.			
(d) Water and Power Development—contd.			
333. Irrigation, Navigation, Drainage and Flood Control Projects—			
A. Irrigation Projects (Commercial)—			
Direction and Administration ..	15,66,499	..	15,66,499
Upper Bari Doab Canal ..	2,49,37,567	..	2,49,37,567
Sirhind Canal ..	3,84,83,000	..	3,84,83,000
Gurgaon Canal ..	18,518	..	18,518
Banuf Canal System ..	3,75,893	..	3,75,893
Sutlej Valley Project ..	1,15,12,870	..	1,15,12,870
Sirhind Feeder Project ..	44,58,114	..	44,58,114
Madhopur Beas Link ..	38,32,924	..	38,32,924
Lining of channels ..	2,58,28,207	..	2,58,28,207
Shah Nahar Canal Project ..	62,75,671	..	62,75,671
Ghaggar Project ..	1,05,958	..	1,05,958
Hatike Project ..	2,01,52,726	..	2,01,52,726
Utilisation of Surplus Ravi-Beas waters	22,20,509	..	22,20,509
Garhshankar Lift Irrigation Project ..	12,221	..	12,221
Lohat Lift Irrigation Scheme ..	203	..	203
Garhi Lift Irrigation Scheme ..	11,988	..	11,988
Total—A ..	13,97,92,868	..	13,97,92,868
B. Irrigation Projects (Non-Commercial)—			
Direction and Administration ..	5,96,808	..	5,96,808
Other expenditure ..	29,19,690	..	29,19,690
Total—B ..	35,16,498	..	35,16,498
F. Drainage Projects (Non-Commercial)—			
Drainage Project ..	3,45,69,434	..	3,45,69,434
Total—F ..	3,45,69,434	..	3,45,69,434

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

Heads 1	Actuals for 1980-81		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
C. Economic Services—contd.			
(d) Water and Power Development—concl'd.			
333. Irrigation, Navigation, Drainage and Flood Control Projects—concl'd.			
G. Flood Control and anti-sea erosion projects—			
Anti-water logging, drainage and Flood Control Project ..	23,65,487	..	23,65,487
Total—G ..	23,65,487	..	23,65,487
Total (333) ..	18,02,44,287	..	18,02,44,287
Total—(d) Water and Power Development	35,00,62,075	31,66,380	35,32,28,455
(e) Transport and Communications—			
336. Civil Aviation—			
Direction and Administration ..	3,14,539	..	3,14,539
Training and education ..	12,49,622	8,00,000	20,49,622
Other expenditure ..	7,18,157	..	7,18,157
Total (336) ..	22,82,318	8,00,000	30,82,318
337. Roads and Bridges—			
Direction and Administration ..	2,75,01,375	..	2,75,01,375
Roads of Inter-State Importance ..	26,07,053	..	26,07,053
Strategic and Border Roads ..	31,79,541	..	31,79,541
	2,82,636		
State Highways ..	2,56,61,238	..	2,59,43,874
District and Other Roads ..	11,13,90,718	5,05,22,150	16,19,12,868
Railway Safety Works ..	—65,000(*)	..	—65,000
Machinery and equipment ..	8,10,733	..	8,10,733
Suspense ..	22,96,239	..	22,96,239

(*) Minus expenditure is due to write-back of expenditure of earlier years.

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

Heads 1	Actuals for 1980-81		
	Non-Plan	Plan	Total
	2	3	4
	Rs.	Rs.	Rs.
C. Economic Services—contd.			
(e) Transport and Communications—contd.			
337. Roads and Bridges—concl'd.			
Other expenditure ..	27,330	..	27,330
Total (337) ..	2,82,636 17,34,09,227	5,05,22,150	22,42,14,013
338. Road and Water Transport Services—			
A. Road Transport—			
Direction and Administration ..	2,52,08,149	..	2,52,08,149
Training and Research ..	1,13,670	..	1,13,670
Punjab Roadways, Amritsar I— Working expenses ..	87,274 2,09,94,404	..	2,10,81,678
Punjab Roadways, Amritsar II— Working expenses ..	1,84,93,842	..	1,84,93,842
Punjab Roadways, Patti— Working expenses ..	1,36,83,601	..	1,36,83,601
Punjab Roadways, Jullundur I— Working expenses ..	2,30,72,894	..	2,30,72,894
Punjab Roadways, Jullundur II— Working expenses ..	1,95,49,237	..	1,95,49,237
Punjab Roadways, Chandigarh I— Working expenses ..	3,24,26,359	..	3,24,26,359
* Punjab Roadways, Chandigarh II— Working expenses ..	2,11,63,253	..	2,11,63,253
Punjab Roadways, Pathankot— Working expenses ..	25,200 3,30,89,251	..	3,31,14,451
Punjab Roadways, Moga— Working expenses ..	3,34,77,301	..	3,34,77,301
Punjab Roadways, Ludhiana— Working expenses ..	9,651 2,94,23,516	..	2,94,33,167
Punjab Roadways, Hoshiarpur— Working expenses ..	3,66,73,402	..	3,66,73,402
Punjab Roadways, Ferozepur— Working expenses ..	89,568 3,27,22,831	..	3,28,12,399
Punjab Roadways, Batala— Working expenses ..	18,901 2,24,52,842	..	2,24,71,743
Punjab Roadways, Tarn Taran— Working expenses ..	1,67,54,718	..	1,67,54,718

*Formerly Punjab Roadways, Mohall.

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

Heads 1	Actuals for 1980-81		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
C. Economic Services—<i>concl.</i>			
(e) Transport and Communications—<i>concl.</i>			
338. Road and Water Transport Services—<i>concl.</i>			
A. Road Transport—<i>concl.</i>			
Punjab Roadways, Nawanshahar—			
Working expenses ..	2,52,68,168	..	2,52,68,168
Punjab Roadways, Muktsar—			
Working expenses ..	1,56,91,095	..	1,56,91,095
Other expenditure ..	4,07,378	..	4,07,378
Total (338) ..	2,30,594 42,06,65,911	..	42,08,96,505
339. Tourism—			
Direction and Administration ..	3,84,726	64,502	4,49,228
Tourist accommodation ..	2,84,106	566	2,84,672
Total (339) ..	6,68,832	65,068	7,33,900
Total—(e) Transport and Communications ..	5,13,230 59,70,26,288	5,13,87,218	64,89,26,736
Total—C. Economic Services ..	5,63,150 1,28,82,79,951	37,54,94,322	1,66,43,37,423
D. Grants-in-aid and Contributions—			
363. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions—			
Land Revenue ..	50,00,000	..	50,00,000
Other miscellaneous compensations and assignments ..	58,43,298	..	58,43,298
Total (363) ..	1,08,43,298	..	1,08,43,298
Total—D. Grants-in-aid and Contributions ..	1,08,43,298	..	1,08,43,298
TOTAL—EXPENDITURE HEADS (REVENUE ACCOUNT) ..	69,40,98,971 4,19,82,00,345	60,29,80,846	5,49,52,80,162

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

Heads 1	Actuals for 1980-81		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
EXPENDITURE HEADS (CAPITAL ACCOUNT)—(†)			
A. Capital Account of General Services—			
459. Capital Outlay on Public Works ..	21,44,754	2,24,37,628	2,45,82,382
465. Capital Outlay on Other Administrative Services ..	..	1,92,900	1,92,900
Total—A. Capital Account of General Services ..	21,44,754	2,26,30,528	2,47,75,282
B. Capital Account of Social and Community Services—			
477. Capital Outlay on Education, Art and Culture ..	..	1,14,59,524	1,14,59,524
480. Capital Outlay on Medical ..	..	2,95,99,869	2,95,99,869
481. Capital Outlay on Family Welfare ..	..	39,64,590	39,64,590
482. Capital Outlay on Public Health, Sanitation and Water Supply ..	..	1,03,74,276	1,03,74,276
483. Capital Outlay on Housing ..	—358(*)	3,98,01,730	3,98,01,372
484. Capital Outlay on Urban Development ..	—3,48,43,872(*)	4,94,30,951	1,45,87,079
488. Capital Outlay on Social Security and Welfare ..	..	2,82,25,612(**)	2,82,25,612
495. Capital Outlay on other Social and Community Services ..	14,94,498	27,44,454	42,38,952
Total—B. Capital Account of Social and Community Services ..	—3,33,49,732(*)	17,56,01,006	14,22,51,274
C. Capital Account of Economic Services—			
(a) Capital Account of General Economic Services—			
498. Capital Outlay on Co-operation ..	—7,94,423(*)	4,98,00,536	4,90,06,113
504. Capital Outlay on Other General Economic Services ..	..	94,047	94,047
Total—(a) Capital Account of General Economic Services ..	—7,94,423	4,98,94,583	4,91,00,160

(†) Details by minor heads and schemes are given in statement no. 13.

(*) Minus expenditure is due to the excess of receipts over expenditure during the year.

(**) Excludes Rs. 3,25,00,000 spent out of advances from the Contingency Fund during 1980-81 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	Actuals for 1980-81		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
C. Capital Account of Economic Services—<i>contd.</i>			
(b) Capital Account of Agriculture and Allied Services—			
505. Capital Outlay on Agriculture ..	—23,67,591(*)	—10,86,86,860(*)	—11,10,54,451
506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development ..	..	2,20,33,544	2,20,33,544
509. Capital Outlay on Food ..	—7,91,27,732(*)@	10,73,082	—7,80,54,650
510. Capital Outlay on Animal Husbandry ..	..	21,25,713	21,25,713
511. Capital Outlay on Dairy Development ..	..	60,23,668	60,23,668
512. Capital Outlay on Fisheries ..	..	20,68,758	20,68,758
514. Capital Outlay on Community Development ..	—11,599(*)	—81,459(*)	—93,058
515. Investments in Agricultural Financial Institutions ..	..	26,00,000	26,00,000
Total—(b) Capital Account of Agriculture and Allied Services ..	—8,15,06,922(*)	—7,28,43,554(*)	—15,43,50,476
(c) Capital Account of Industry and Minerals—			
520. Capital Outlay on Industrial Research and Development ..	..	3,93,13,757	3,93,13,757
521. Capital Outlay on Village and Small Industries ..	—67,75,863(*)	2,00,10,137(†)	1,32,34,274
525. Capital Outlay on Telecommunication and Electronics Industries ..	..	30,00,000	30,00,000
Total—(c) Capital Account of Industry and Minerals ..	—67,75,863(*)	6,23,23,894	5,55,48,031

(*) Minus expenditure is due to the excess of receipts over expenditure during the year.

@ Excludes Rs. 10,50,000 spent out of an advance from the Contingency Fund during 1980-81 but not recouped to the Fund till the close of the year.

(†) Excludes Rs. 79,99,044 spent out of advances from the Contingency Fund during 1980-81 but not recouped to the Fund till the close of the year.

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

Heads 1	Actuals for 1980-81		
	Non-Plan	Plan	Total
	2	3	4
	Rs.	Rs.	Rs.
C. Capital Account of Economic Services—concl'd.			
(d) Capital Account of Water and Powers Development—			
532. Capital Outlay on Multipurpose River Projects ..	..	19,39,88,595	19,39,88,595
533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects ..	34,93,369	25,16,92,887	25,51,86,256
Total—(d) Capital Account of Water and Power Development..	34,93,369	44,56,81,482	44,91,74,851
(e) Capital Account of Transport and Communications—			
536. Capital Outlay on Civil Aviation ..	..	21,07,560	21,07,560
537. Capital Outlay on Roads and Bridges ..	3,98,61,384	8,48,21,799	12,46,83,183
538. Capital Outlay on Road and Water Transport Services ..	..	8,27,78,376	8,27,78,376
544. Capital Outlay on Other Transport and Communication Services ..	..	45,23,087	45,23,087
Total—(e) Capital Account of Transport and Communications	3,98,61,384	17,42,30,822	21,40,92,206
Total—C. Capital Account of Economic Services ..	-4,57,22,455(*)	65,92,87,227	61,35,64,772
TOTAL—EXPENDITURE HEADS (CAPITAL ACCOUNT) ..	-7,69,27,433(*)	85,75,18,761	78,05,91,328
TOTAL EXPENDITURE ..	69,40,98,971 4,12,12,72,912	1,46,04,99,607	6,27,58,71,490

(*) Minus expenditure is due to excess of receipts over expenditure during the year.

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	1	2
		Rs.
A. Capital Account of General Services—		
459. Capital Outlay on Public Works—		
Direction and Administration	..	11,95,254
Construction—		
(i) Construction of Punjab Bhavan at New Delhi
(ii) Construction of District Administrative Complex at Ludhiana
(iii) Construction of New Central Jail (Sudhar Ghar) at Ludhiana
(iv) Other works each costing Rs. 50 lakhs and less	..	9,49,500
Total—Construction	..	9,49,500
Machinery and equipment
Other expenditure
Total (459)	..	21,44,754
465. Capital Outlay on Other Administrative Services—		
Stationery and Printing
Total (465)
Total—A. Capital Account of General Services	..	21,44,754
B. Capital Account of Social and Community Services—		
477. Capital Outlay on Education, Art and Culture—		
Primary education
Secondary education

EXPENDITURE DURING AND TO END OF 1980-81

during 1980-81

during 1980-81		Expenditure to end of 1980-81
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
20,29,484	32,24,738	1,08,87,976
50,01,702	50,01,702	93,28,449
..	..	72,16,335
23,07,391	23,07,391	99,59,993
1,28,81,143	1,38,30,643	15,51,66,915
2,01,90,236	2,11,39,736	18,16,71,692
2,17,908	2,17,908	8,42,551
..	..	4,34,49,275
2,24,37,628	2,45,82,382	23,68,51,494
1,92,900	1,92,900	44,02,550
1,92,900	1,92,900	44,02,550
2,26,30,528	2,47,75,282	24,12,54,044
32,15,218	32,15,218	59,13,475
46,08,145	46,08,145	2,16,80,492

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure 1	Expenditure	
	Non-Plan 2	
		Rs.
B. Capital Account of Social and Community Services—contd.		
477. Capital Outlay on Education, Art and Culture—concl'd.		
Pre-University education
University and other Higher education
Technical education
Sports and youth welfare
Other expenditure
		<hr/>
Total (477)
		<hr/>
480. Capital Outlay on Medical—		
A. Allopathy—		
Medical Relief—		
(i) Construction of O.P.D. Block at New Medical Enclave, Amritsar
(ii) Construction of Operation Theatre in 500 Bedded Hospital at Amritsar
(iii) Other schemes each costing Rs. 50 lakhs and less
		<hr/>
Total —Medical relief
		<hr/>
Medical education—		
(i) Construction of O.P.D. Block in Guru Gobind Singh Medical College, Faridkot
(ii) Construction of Boys and Girls Hostel in Guru Gobind Singh Medical College, Faridkot
(iii) Other schemes each costing Rs. 50 lakhs and less
		<hr/>
Total—Medical education
		<hr/>
Other expenditure
		<hr/>
Total—A
		<hr/>

EXPENDITURE DURING AND TO END OF 1980-81—*contd.*

during 1980-81		Expenditure to end of 1980-81
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
31,09,030	31,09,030	82,02,506
..	..	71,71,909
5,13,654	5,13,654	14,34,580
..	..	1,14,191
13,477	13,477	9,65,11,060
1,14,59,524	1,14,59,524	14,10,28,213
28,820	28,820	1,38,73,773
..(*)
2,71,56,123	2,71,56,123	8,96,93,181(**)
2,71,84,943	2,71,84,943	10,35,66,954
22,56,352	22,56,352	33,75,798
1,58,574	1,58,574	4,02,766
..	..	43,48,103
24,14,926	24,14,926	81,26,667
..	..	13,64,83,844
2,95,99,869	2,95,99,869	24,81,77,465

(*) Progressive expenditure (Rs. 17,44,744) transferred *proforma* vide footnote (**) below.

(**) Includes Rs. 17,44,744 transferred *proforma* vide footnote (*) above.

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure
1	Non-Plan
	2
	Rs.
B. Capital Account of Social and Community Services—contd.	
480. Capital Outlay on Medical—concl'd.	
B. Other Systems of Medicine—	
Ayurvedic

Total—B

Total (480)

481. Capital Outlay on Family Welfare—	
Welfare Centres
Services and supplies
Other expenditure

Total (481)

482. Capital Outlay on Public Health, Sanitation and Water Supply—	
Public health and sanitation programmes
Sewerage schemes
Urban water supply programmes—	
(i) Investments in Punjab Water Supply and Sewerage Board
(ii) Other schemes each consting Rs. 50 lakhs and less

Total—Urban water supply programmes

Rural water supply programmes
Other programmes

Total (482)

EXPENDITURE DURING AND TO END OF 1980-81—*contd.*

during 1980-81		Expenditure to end of 1980-81
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	4,95,247
..	..	4,95,247
2,95,99,869	2,95,99,869	24,86,72,712
..	..	8,89,513
39,64,590	39,64,590	1,25,06,158
..	..	1,70,484
39,64,590	39,64,590	1,35,66,155
..	..	1,69,471
2,17,364	2,17,364	35,32,596
1,00,00,000	1,00,00,000	1,00,00,000
74,280	74,280	40,83,645
1,00,74,280	1,00,74,280	1,40,83,645
..	..	2,64,389
82,632	82,632	86,95,775
1,03,74,276	1,03,74,276	2,67,45,876

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure 1	Expenditure	
	Non-Plan 2 Rs.	
B. Capital Account of Social and Community Services—contd.		
483. Capital Outlay on Housing—		
A. Government Residential Buildings—		
Direction and Administration
Construction
Machinery and equipment
Other expenditure
Police Housing Scheme
Printing and Stationery Department
Staff quarters
Urban Housing Scheme
Rural Housing Scheme
Construction of Government accommodation for Government employees at Chandigarh
Construction of houses for Government employees at focal point
Total—A
B. Other Housing Schemes—		
Subsidised Industrial Housing Scheme
House sites for landless workers in rural areas	..	—358(*)
Construction of houses for Harijans, Weaker sections of society, etc.
Total—B	..	—358(*)
Total (483)	..	—483(*)
484. Capital Outlay on Urban Development—		
A. General		
Buildings—		
(i) Development of Sector 63 at S.A.S. Nagar
(ii) Development of Sector 64 (Phase IX) at S.A.S. Nagar
(iii) Development of Urban Estate Dugri Phase I
(iv) Construction of Urban Estate Phase II, Patiala
(v) Other works each costing Rs. 50 lakhs and less	..	—3,48,30,872(*)
Total—Buildings	..	—3,48,30,872
Other expenditure	..	—13,000(*)
Total (484)	..	—3,48,43,872(*)

(*) Minus-expenditure is due to the excess of receipts over expenditure during the year.

EXPENDITURE DURING AND TO END OF 1980-81—*contd.*

during 1980-81		Expenditure to end of 1980-81
Plan 3 Rs.	Total 4 Rs.	5 Rs.
4,11,329	4,11,329	50,38,119
..	..	7,64,637
67,531	67,531	6,34,781
..	..	3,08,68,312
30,34,752	30,34,752	8,17,04,684
35,504	35,504	21,14,750
25,77,164	25,77,164	3,88,25,104
1,45,15,685	1,45,15,685	2,24,83,684
80,00,000	80,00,000	1,70,00,000
45,00,000	45,00,000	95,00,000
3,31,41,965	3,31,41,965	20,89,34,071
..	..	2,77,02,177
66,59,765	66,59,407	3,91,87,781
..	..	70,00,000
66,59,765	66,59,407	7,38,89,958
3,98,01,730	3,98,01,372	28,28,24,029
3,88,655	3,88,655	47,86,797(a)
3,50,676	3,50,676	34,91,197(b)
3,16,172	3,16,172	27,43,328(c)
11,61,130	11,61,130	38,63,742(d)
4,72,14,318	1,23,83,446	3,63,40,401(e)
4,94,30,951	1,46,00,079	5,12,25,465
..	-13,000(f)	22,01,43,721
4,94,30,951	1,45,87,079	27,13,69,186

(a) to (d) Includes Rs. 43,98,142; Rs. 31,40,521; Rs. 24,27,156 and Rs. 27,02,612 respectively on account of *proforma* transfer of progressive expenditure *vide* footnote (e) below.

(e) Excludes Rs. 1,26,68,431 on account of *proforma* transfer of progressive expenditure *vide* footnotes (a) to (d) above.

(f) See footnote (*) at page 112.

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure 1	Expenditure	
	Non-Plan	
	2	
	Rs.	
B. Capital Account of Social and Community Services—contd.		
485. Capital Outlay on Information and Publicity—		
Information and publicity
Total (485)
488. Capital Outlay on Social Security and Welfare—		
D. Other Rehabilitation Schemes—		
Other expenditure
Total --D
E. Other Social Security and Welfare Programmes—		
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—		
(i) Investments in Punjab Scheduled Castes Land Development and Finance Corporation, Chandigarh
(ii) Investments in Punjab Backward Classes Land Development and Finance Corporation, Chandigarh
(iii) Other schemes each costing Rs. 50 lakhs and less
Total—Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes
Social Security and Welfare—		
(i) Investments in Punjab Scheduled Castes Land Development and Finance Corporation, Chandigarh
(ii) Welfare of the poor and destitute
(iii) Education and Welfare of handicapped
(iv) Other schemes each costing Rs. 50 lakhs and less
Total—Social Security and Welfare

EXPENDITURE DURING AND TO END OF 1980-81—*contd.*

during 1980-81		Expenditure to end of 1980-81
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	2,90,887
..	..	2,90,887
..	..	13,86,048
..	..	13,86,048
1,00,00,000(**)	1,00,00,000	2,88,00,000
1,20,00,000(**)	1,20,00,000	2,50,00,000
..	..	20,80,625
2,20,00,000	2,20,00,000	5,58,80,625
..	..	1,00,00,000
..	..	68,041
..	..	1,75,434
61,00,000	61,00,000	1,00,67,000
61,00,000	61,00,000	2,03,10,475

(*) Excludes Rs. 2,50,00,000 spent out of advances from the Contingency Fund during 1980-81 but not recouped to the Fund till the close of the year.

(**) Excludes Rs. 75,00,000 spent out of an advance from the Contingency Fund during 1980-81 but not recouped to the Fund till the close of the year.

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure
1	Non-Plan
	2
	Rs.
B. Capital Account of Social and Community Services—concl'd.	
488. Capital Outlay on Social Security and Welfare—concl'd.	
E. Other Social Security and Welfare Programmes—concl'd.	
Other expenditure	.. ..
Total—E	.. ..
Total (488)	.. ..
495. Capital Outlay on other Social and Community Services—	
Labour	.. ..
Employment—	
(i) Works Centre Scheme	.. 14,94,498
(ii) Other schemes each costing Rs. 50 lakhs and less	.. ..
Total—Employment	.. 14,94,498
Other expenditure	.. ..
Total (495)	.. 14,94,498
Total—B. Capital Account of Social and Community Services	.. —3,33,49,732(*)
C. Capital Account of Economic Services—	
(a) Capital Account of General Economic Services—	
498. Capital Outlay on Co-operation—	
Credit co-operatives	.. ..
Housing co-operatives	.. ..
Labour co-operatives	.. ..
Farming co-operatives	.. ..
Warehousing and Marketing co-operatives	.. ..
Processing co-operatives	.. ..
Dairy co-operatives	.. ..
Co-operative sugar mills	.. ..
Industrial co-operatives	.. ..

(*) Minus expenditure is due to the excess of receipts over expenditure during the year.

EXPENDITURE DURING AND TO END OF 1980-81—*contd.*

during 1980-81		Expenditure to end of 1980-81
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
1,25,612	1,25,612	8,67,223
2,82,25,612	2,82,25,612	7,70,58,323
2,82,25,612	2,82,25,612	7,84,44,371
..	..	48,18,702
..	14,94,498	1,21,56,826
27,44,454	27,44,454	89,68,599
27,44,454	42,38,952	2,11,25,425
..	..	1,34,202
27,44,454	42,38,952	2,60,78,329
17,56,01,006	14,22,51,274	1,08,90,19,758
53,23,638	53,23,638	25,23,97,961
5,00,000	5,00,000	1,74,86,407
—300(**)	—300	2,64,084
—1,668(**)	—1,668	4,17,719
1,78,06,800	1,78,06,800	3,97,31,955
2,10,00,000	2,10,00,000	6,90,70,999
9,78,500	9,78,500	1,41,86,053
..	..	2,00,00,000
21,98,566	21,98,566	85,88,604

(**) See footnote (*) at page 116.

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure

Expenditure

Non-Plan

1

2

Rs.

C. Capital Account of Economic Services—contd.**(a) Capital Account of General Economic Services—concl'd.****498. Capital Outlay on Co-operation—concl'd.**

Consumer co-operatives

Other co-operatives—

1. Scheme for distribution of seeds, fertilizers and pesticides—

Gross expenditure .. 1 53,61,865

Deduct—Receipts and Recoveries on Capital Account .. —1,61,56,288

Net expenditure .. —7,94,423(*)

2. Other schemes not in the nature of State Trading Schemes

Total—Other co-operatives .. —7,94,423(*)

Total (498) .. —7,94,423(*)

500. Investments in General Financial and Trading Institutions—

Investments in General Financial Institutions—

(i) Punjab Scheduled Castes Land Development and Finance Corporation, Chandigarh

(ii) Punjab State Civil Supplies Corporation, Chandigarh

Total (500)

504. Capital Outlay on other General Economic Services—

Other expenditure

Total (504)

Total—(a) Capital Account of General Economic Services .. —7,94,423(*)

(*) Minus expenditure is due to the excess of receipts over expenditure during the year.

EXPENDITURE DURING AND TO END OF 1980-81—*contd.*

during 1980-81		Expenditure to end of 1980-81
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
20,05,000	20,05,000	3,43,26,203
..	1,53,61,865	2,97,74,48,250
..	—1,61,56,288	—3,02,28,68,000
..	—7,94,423(**)	—4,54,19,750(†)
—10,000(**)	—10,000(**)	25,37,723
—10,000(**)	—8,04,423(**)	—4,28,82,027
4,98,00,536	4,90,06,113	41,35,87,958
..	..	3,12,00,000
..	..	1,00,00,000
..	..	4,12,00,000
94,047	94,047	2,43,833
94,047	94,047	2,43,833
4,98,94,583	4,91,00,160	45,50,31,791

(**) See footnote (*) at page 118.

(†) The progressive minus expenditure is due to the cumulative effect of excess of receipts over expenditure.

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure
1	Non-Plan
	2
	Rs.
C. Capital Account of Economic Services—<i>contd.</i>	
(b) Capital Account of Agriculture and Allied Services—	
505. Capital Outlay on Agriculture—	
Seeds
Manures and fertilizers
Plant protection	.. —23,67,591(*)
Agricultural engineering
Storage and warehousing
Marketing
Horticulture
Other expenditure—	
(i) Investments in Punjab State Seeds Corporation Ltd., Chandigarh
(ii) Other schemes each costing Rs. 50 lakhs and less
Total (505)	.. —23,67,591(*)
506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development—	
Minor Irrigation—	
(i) Tube-wells under Technical Co-operation Assistance Scheme
(ii) Installation of 108 deep tube-wells in Mahalpur Block, Hoshiarpur District
(iii) Installation of 150 tube-wells along main branch to augment irrigation supplies from Upper Bari Doab Canal Tracts
(iv) Installation of 96 tube-wells in Shahkot Block of Jullundur District

(*) Minus expenditure is due to the excess of receipts over expenditure during the year.

EXPENDITURE DURING AND TO END OF 1980-81—*contd.*

during 1980-81		Expenditure to end of 1980-81
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	—4,12,760(†)
..	..	4
..	—23,67,591(**)	1,49,82,650
..	..	3,42,140
..	..	10,00,000
—10,89,42,624(**)	—10,89,42,624	—7,09,92,772@
..	..	381
10,00,000	10,00,000	59,00,000
—7,44,236(**)	—7,44,236	46,37,390
—10,86,86,860(**)	—11,10,54,451	—4,45,42,967@
..	..	6,85,36,797
10,76,995	10,76,995	2,36,34,513
..	..	2,69,17,334
..	..	65,25,560

(†) Progressive minus expenditure represents excess of recoveries over the capital expenditure on the scheme for "Mechanised Nucleus seed farm".

(**) See footnote (*) at page 120.

(@) The progressive minus expenditure is due to the cumulative effect of excess of receipts over expenditure.

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	1	2
		Rs.
C. Capital Account of Economic Services—contd.		
(b) Capital Account of Agriculture and Allied Services—contd.		
506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development—concl'd.		
Minor Irrigation—concl'd.		
(v) Water Resources Investigation Scheme
(vi) Construction of Ghats in Irrigation Channels
(vii) Punjab State Tube-wells Corporation, Chandigarh
(viii) Punjab State Co-operative Land Mortgage Bank, Chandigarh
(ix) Other schemes each costing Rs. 50 lakhs and less
Total—Minor Irrigation
Soil Conservation Schemes—		
(i) Punjab State Co-operative Land Mortgage Bank, Chandigarh
(ii) Soil Conservation and Land Reclamation Scheme
(iii) Other schemes each costing Rs. 50 lakhs and less
Total—Soil Conservation Schemes
Area Development Programmes
Total (506)
509. Capital Outlay on Food— Procurement and Supply—		
(i) Provincial Reserve Food Scheme—		
Gross expenditure	..	2,59,79,81,465(†)
Deduct—Receipts and Recoveries on Capital Account	..	—2,67,71,09,197
Net expenditure	..	—7,91,27,732(*)
(ii) Investments in Punjab State Civil Supplies Corporation, Chandigarh
(iii) Other schemes each costing Rs. 50 lakhs and less
Total—Procurement and Supply	..	—7,91,27,732(*)
Other expenditure
Total (509)	..	—7,91,27,732(*)

(†) Excludes Rs. 10,50,000 spent out of an advance from the Contingency Fund during 1980-81 but not recouped to the Fund till the close of the year.

(*) Minus expenditure is due to the excess of receipts over expenditure during the year.

EXPENDITURE DURING AND TO END OF 1980-81—contd.

during 1980-81		Expenditure to end of 1980-81
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
19,97,599	19,97,599	2,12,35,259
1,21,976	1,21,976	66,81,820
1,00,00,000	1,00,00,000	7,74,50,000
66,01,501	66,01,501	1,14,87,568
6,95,473	6,95,473	81,35,852
2,04,93,544	2,04,93,544	25,06,04,703
7,40,000	7,40,000	71,41,200
..	..	81,65,147
..	..	10,13,972
7,40,000	7,40,000	1,63,20,319
8,00,000	8,00,000	8,00,000
2,20,33,544	2,20,33,544	26,77,25,022
..	2,59,79,81,465	19,84,25,80,954
..	-2,67,71,09,197	-19,77,08,75,543
..	-7,91,27,732(**)	7,17,05,411
10,00,000	10,00,000	2,63,00,000
..	..	21,39,470
10,00,000	-7,81,27,732(**)	10,01,44,881
73,082	73,082	21,65,960
10,73,082	-7,80,54,650(**)	10,23,10,841

(**) See footnote (*) at page 122.

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	1	2 Rs.
C. Capital Account of Economic Services—<i>contd.</i>		
(b) Capital Account of Agriculture and Allied Services—<i>concl'd.</i>		
510. Capital Outlay on Animal Husbandry—		
Veterinary education and training
Veterinary services and animal health
Cattle development
Poultry development
Sheep and wool development
Piggery development
Other livestock development
Fodder and feed development
Other expenditure
Total (510)		
511. Capital Outlay on Dairy Development—		
Dairy Development—		
(i) Investments in Punjab Dairy Development Corporation, Chandigarh
(ii) Composite Milk Plant, Ludhiana
(iii) Scheme for establishment of Rural Creameries in various milk pockets
(iv) Other schemes each costing Rs. 50 lakhs and less
Total—Dairy Development		
Milk Supply Scheme, Chandigarh
Total (511)		
512. Capital Outlay on Fisheries—		
Inland fisheries
Other expenditure
Total (512)		
514. Capital Outlay on Community Development—		
Community Development
Rural Works Programme
Total (514)		
		—11,599(*)
515. Investments in Agricultural Financial Institutions—		
Investments in public undertakings—		
(i) Land Development and Reclamation Corporation, Chandigarh
(ii) Punjab State Warehousing Corporation, Chandigarh
(iii) Punjab Agro-Industries Corporation, Chandigarh
Total (515)		
Total—(b) Capital Account of Agriculture and Allied Services		
		—8,15,06,922(†)

(*) Minus expenditure is due to write-back of expenditure of earlier years.

(†) Minus expenditure is due to the excess of receipts over expenditure during the year.

EXPENDITURE DURING AND TO END OF 1980-81—*contd.*

during 1980-81		Expenditure to end of 1980-81
Plan	Total	
3 Rs.	4 Rs.	5 Rs.
14,337	14,337	26,236
2,33,996	2,33,996	12,30,700
2,46,810	2,46,810	37,35,468
10,22,462	10,22,462	29,28,621
119	119	3,87,434
51,641	51,641	8,02,446
4,599	4,599	4,599
5,51,749	5,51,749	9,00,000
		3,07,74,401
21,25,713	21,25,713	4,07,89,505
12,00,000	12,00,000	4,93,27,724(A)
..	..	..(B)
48,23,668	48,23,668	..(C)
		87,73,421(D)
60,23,668	60,23,668	5,81,01,145
..	..	..(E)
60,23,668	60,23,668	5,81,01,145
20,68,758	20,68,758	35,25,626
		55,27,808
20,68,758	20,68,758	90,53,434
23,348	23,348	..
-1,04,807(**)	-1,16,406(**)	..
-81,459	-93,058	..
20,00,000	20,00,000	1,84,40,784
6,00,000	6,00,000	1,90,34,000
		1,34,00,000
26,00,000	26,00,000	5,08,74,784
-7,28,43,554@	-15,43,50,476@	48,43,12,164

(**) See footnote (*) at page 124.

@ See footnote (†) at page 124.

(A) Includes Rs. 3,57,81,646 on account of *proforma* transfer of progressive expenditure *vide* footnotes (B) to (E) below.(B) to (E) Excludes Rs. 84,34,934; Rs. 1,04,00,551; Rs. 1,68,07,380 and Rs. 1,38,781 respectively on account of *proforma* transfer of progressive expenditure *vide* footnote (A) above.

STATEMENT NO. 13 —DETAILED STATEMENT OF CAPITAL

Nature of Expenditure 1	Expenditure	
	Non-Plan 2	
	Rs.	
C. Capital Account of Economic Services—contd.		
(c) Capital Account of Industry and Minerals—		
520. Capital Outlay on Industrial Research and Development—		
Education, research and training
Other expenditure—		
(i) Punjab State Industrial Development Corporation, Chandigarh
(ii) Punjab Film and News Corporation, Chandigarh
(iii) Punjab Financial Corporation, Chandigarh
(iv) Other schemes each costing Rs. 50 lakhs and less
Total (520)
521. Capital Outlay on Village and Small Industries—		
Industrial Estates	..	—67,75,863(*)
Small Scale Industries—		
(i) Investments in Punjab State Small Industries Corporation, Chandigarh
(ii) Investments in Punjab State Handloom and Textile Development Corporation, Chandigarh
(iii) Punjab Hosiery and Knitwear Development Corporation, Chandigarh
(iv) Construction of New Quality Marketing Centre and Tool Room at Ludhiana
(v) Other schemes each costing Rs. 50 lakhs and less
Total—Small Scale Industries
Sericulture Industries
Other village industries
Other expenditure
Total (521)	..	—67,75,863(*)
522. Capital Outlay on Machinery and Engineering Industries—		
Light Engineering Industries—Investments
Total (522)

(*) Minus expenditure is due to excess of receipts over expenditure during the year.

EXPENDITURE DURING AND TO END OF 1980-81—*contd.*

during 1980-81		Expenditure to end of 1980-81
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	8,105
4,21,00,000	4,21,00,000	30,70,26,000(x)
1,00,000	1,00,000	92,50,000
..	..	2,28,00,000(y)
-28,86,243(**)	-28,86,243	17,82,013(z)
3,93,13,757	3,93,13,757	34,08,66,118
98,58,010(†)	30,82,147	3,16,94,564
50,000	50,000	1,66,50,000
9,00,000@	9,00,000	69,00,000
16,00,000	16,00,000	73,00,000
9,02,737	9,02,737	60,35,850
63,86,878	63,86,878	7,90,12,424
98,39,615	98,39,615	11,58,98,274
2,62,641	2,62,641	2,62,641
49,871	49,871	20,00,000
		10,59,15,988
2,00,10,137	1,32,34,274	25,57,71,467
..	..	2,35,099
..	..	2,35,099

(**) See footnote (*) at page 126.

(†) Excludes Rs. 70,99,044 spent out of an advance from the Contingency Fund during 1980-81 but not recouped to the Fund till the close of the year.

@. Excludes Rs. 9,00,000 spent out of an advance from the Contingency Fund during 1980-81 but not recouped to the Fund till the close of the year.

(x) and (y) Excludes Rs. 48,672 and Rs. 40,15,369 respectively on account of *proforma* transfer of progressive expenditure *vide* footnote (z) below.

(z) Includes Rs. 40,64,041 on account of *proforma* transfer of progressive expenditure *vide* footnotes (x) and (y) above.

STATEMENT NO. 13 —DETAILED STATEMENT OF CAPITAL

Nature of expenditure	Expenditure
1	Non-plan 2 Rs.
C. Capital Account of Economic Services—contd.	
(c) Capital Account of Industry and Minerals—concl'd.	
525. Capital Outlay on Telecommunication and Electronics Industries—	
Electronics—	
Investments in Punjab State Electronics Development and Production Corporation, Chandigarh
Other expenditure—	
Investments in Punjab State Electronics Development and Production Corporation, Chandigarh
Total (525)
526. Capital Outlay on Consumer Industries—	
Sugar—Investments
Textile—Investments
Cement—Investments
Paper—Investments
Other Industries—Investments
Total (526)
529. Capital Outlay on Other Industries—	
Other industries—	
Investments
Total (529)
530. Investments in Industrial Financial Institutions—	
Investments in public undertakings
Total (530)
Total—(c) Capital Account of Industry and Minerals	.. <u><u>-67,75,863(*)</u></u>
(d) Capital Account of Water and Power Development—	
531. Capital Outlay on Water and Power Development Services—	
Other expenditure—	
National Projects Construction Corporation Ltd., New Delhi
Total (531)

(*) Minus expenditure is due to the excess of receipts over expenditure during the year.

EXPENDITURE DURING AND TO END OF 1980-81—*contd.*
during 1980-81

	Plan	Total	Expenditure to end of 1980-81
	3	4	5
	Rs.	Rs.	Rs.
	20,00,000
	30,00,000	30,00,000	1,05,00,000
	30,00,000	30,00,000	1,25,00,000
	10,96,800
	14,79,080
	1,44,672
	5,48,400
	47,420
	33,16,372
	61,24,080
	61,24,080
	4,95,000
	4,95,000
	6,23,23,894	5,55,48,031	61,93,08,136
	5,48,000
	5,48,000

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	Non-Plan	
1	2	
	Rs.	
C. Capital Account of Economic Services—contd.		
(d) Capital Account of Water and Power Development—contd.		
532. Capital Outlay on Multipurpose River Projects—		
Bhakra-Nangal Project—		
Other expenditure
Advances to other Governments and agencies for common works
<i>Deduct</i> —Advances recovered from other Governments and agencies for common works
Unit No. 1 Bhakra Dam
Unit No. 2 Nangal Dam
Unit No. 3 Nangal Hydel Channel
Unit No. 4 Nangal Power Plant
Unit No. 5(a) Remodelling of Ropar Head Works
Unit No. 5(b) Remodelling of Sirhind Canal
Unit No. 6 Bhakra Canals
Unit No. 7 Bist Doab Canal
Unit No. 1(a) Bhakra Left Bank Power Plant
Unit No. 1(b) Bhakra Right Bank Power Plant
Total—Bhakra-Nangal Project
Beas Dam Project—		
Irrigation Branch Portion—		
Other expenditure
Advances to other Governments and agencies for common works
<i>Deduct</i> —Advances recovered from other Governments and agencies for common works
Unit No. 1 Beas Sutlej Link
Unit No. 2 Beas Dam at Pong
Total—Beas Dam Project

EXPENDITURE DURING AND TO END OF 1980-81—*contd.*

during 1980-81		Expenditure to end of 1980-81
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	32,73,39,527
..	..	6,72,52,811
9,66,184	9,66,184	—7,14,27,914
—27,490(*)	—27,490	30,70,00,055
..	..	90,82,256
3,930	3,930	2,93,32,932
..	..	14,270
..	..	1,19,38,266
..	..	4,81,37,934
..	..	26,66,23,526
..	..	4,61,46,891
..	..	77,21,977
..	..	43,44,292
9,42,624	9,42,624	1,05,35,06,823
..	..	1,31,678
10,21,45,000	10,21,45,000	2,42,03,00,630
—10,21,47,848	—10,21,47,848	—2,41,18,87,736
39,48,899	39,48,899	41,21,55,718
2,15,78,777	2,15,78,777	27,32,10,154
2,55,24,828	2,55,24,828	69,39,10,444

(*) Minus expenditure is due to the excess of receipts over expenditure during the year.

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	1	2
		Rs.
C. Capital Account of Economic Services—contd.		
(d) Capital Account of Water and Power Development—contd.		
532. Capital Outlay on Multipurpose River Projects—concl'd.		
Thein Dam—		
Thein Dam
Dholbaha Check Dam—		
Dholbaha Check Dam
Shah Nahar Weir Project—		
Construction of Weir for Shah Nahar
Shahpur Kandi Project—		
Shahpur Kandi Barrage
Low Dam in Kandi Area—		
Low Dam in Kandi Area
		<hr/>
Total (532)
		<hr/>
533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects—		
A. Irrigation Projects—Commercial—		
Upper Bari Doab Canal	..	34,93,369
Sirhind Canal
Sirhind Feeder Project
Sutlej Valley Project
Madhopur Beas Link
Utilisation of Surplus Ravi-Beas Waters
Shah Nahar Canal Project
Harike Project

EXPENDITURE DURING AND TO END OF 1980-81—*contd.*

during 1980-81		Expenditure to end of 1980-81
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
11,98,69,634	11,98,69,634	34,49,89,308
56,71,201	56,71,201	1,18,24,969
4,17,79,871	4,17,79,871	20,02,16,449
..	..	2,88,540
2,00,437	2,00,437	5,00,113
19,39,88,595	19,39,88,595	2,30,52,36,646(*)
19,34,068	54,27,437	8,64,64,239
7,62,069	7,62,069	8,71,49,606
..	..	6,36,87,340
..	..	3,01,41,397
..	..	3,61,12,633
78,36,100	78,36,100	3,56,39,596
2,28,04,121	2,28,04,121	6,48,99,286
..	..	10,84,27,346(**)

(*) An amount of Rs. 53,32,60,939 is to be transferred *proforma* to Haryana State as a result of allocation of balances between Punjab and Haryana on the re-organisation of the State on 1st November 1966. Acceptance is awaited.

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

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure 1	Expenditure	
	Non-Plan	
	2	Rs.
C. Capital Account of Economic Services—contd.		
(d) Capital Account of Water and Power Development—concl'd.		
533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects—concl'd.		
A. Irrigation Projects—Commercial—concl'd.		
Lining of channels
Banur Canal System
Government Central Workshop
Ghaggar Project
Gurgaon Canal
Garhshankar Lift Irrigation Scheme
Garhi Lift Irrigation Scheme
Lohat Lift Irrigation Scheme
Other expenditure
Total—A	..	34,93,369
B. Irrigation Projects—Non-Commercial—		
Survey and preparation of Irrigation Schemes under Five Year Plans..
Other expenditure
Total—B
F. Drainage Projects—Non-Commercial—		
Drainage Project
Total—F
G. Flood Control and anti-sea erosion Projects—		
Anti-waterlogging, drainage and flood control project
Total—G
Total (533)	..	34,93,369
Total—(d) Capital Account of Water and Power Development	..	34,93,369

EXPENDITURE DURING AND TO END OF 1980-81—*contd.*

during 1980-81		Expenditure to end of 1980-81
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
15,54,47,777	15,54,47,777	44,66,98,142
..	..	3,07,976
..	..	—2,54,23,864(*)
..	..	15,13,679
..	..	2,64,543
2,47,205	2,47,205	2,98,186
3,42,512	3,42,512	3,42,512
5,808	5,808	5,808
63,04,388	63,04,388	63,04,388
19,56,84,048	19,91,77,417	94,28,32,813
..	..	25,76,029
..	..	4,81,037
..	..	30,57,066
2,71,33,910	2,71,33,910	68,69,65,774
2,71,33,910	2,71,33,910	68,69,65,774
2,88,74,929	2,88,74,929	26,78,87,695
2,88,74,929	2,88,74,929	26,78,87,695
25,16,92,887	25,51,86,256	1,90,07,43,348
44,56,81,482	44,91,74,851	4,20,65,27,994

(*) Progressive minus expenditure is partly due to non-adjustment of amount (*minus* Rs. 70,29,834) under the head "Suspense" consequent upon transfer of the workshop to Railways and partly due to amount (*minus* Rs. 3,13,41,492) appearing against the sub-head "Deduct—Receipts and Recoveries on Capital Account".

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure
1	Non-Plan
	2
	Rs.
C. Capital Account of Economic Services—<i>contd.</i>	
(e) Capital Account of Transport and Communications—	
536. Capital Outlay on Civil Aviation—	
Aerodromes and air route services	.. ..
Machinery and equipment	.. ..
Other expenditure	.. ..
Total (536)	.. ..
537. Capital Outlay on Roads and Bridges—	
Direction and Administration	.. 3,25,133
Strategic and border roads—	
(1) Widening and strengthening Patti-Valtoha-Khem Karan Road	.. 32,80,869
(2) Widening and strengthening Jandiala-Tarn Taran-Chahal Kalan Road	.. 3,98,314
(3) Extension of Pathankot By-Pass	.. 6,82,914
(4) Widening and strengthening Patti-Tarn Taran Road	.. 2,25,069
(5) Widening and strengthening Amritsar-Ajnala Road	.. 36,13,859
(6) Construction of Bridge on Mamoon-Madhopur Road	.. ..
(7) Construction of Southern By-Pass at Ludhiana	.. 64,246
(8) Widening and strengthening Harike Khalra Road	.. 7,50,023
(9) Widening Ludhiana-Ferozepur Border Road	.. —28,972(*)
(10) Construction of By-Pass at Patiala	.. 35,713
(11) Widening and strengthening Faridkot-Ferozepur Road	.. 17,33,803
(12) Construction of bridge over River Chakki	.. ..
(13) Widening and strengthening Dasuya-Ropar Road (Hoshiarpur-Tanda Section)	.. 20,669

(*) Minus expenditure is due to write-back of expenditure of earlier years.

EXPENDITURE DURING AND TO END OF 1980-81—*contd.*

during 1980-81		Expenditure to end of 1980-81
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
2,02,464	2,02,464	28,72,205
19,05,096	19,05,096	40,28,327
..	..	67,21,267
21,07,560	21,07,560	1,36,21,799
56,02,574	59,27,707	2,29,35,060
..	32,80,869	1,38,27,183
..	3,98,314	87,02,217
..	6,82,914	60,97,427
..	2,25,069	81,52,003
..	36,13,859	1,12,33,857
..	..	54,21,499
..	64,246	1,41,059
..	7,50,023	1,44,96,568
..	—28,972	49,05,129
..	35,713	1,00,176
..	17,33,803	1,16,96,905
..	..	90,86,643
..	20,669	45,54,656

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL :

Nature of Expenditure 1	Expenditure
	Non-Plan 2 Rs.
C. Capital Account of Economic Services —contd.	
(e) Capital Account of Transport and Communications—contd.	
537. Capital Outlay on Roads and Bridges—contd.	
Strategic and border roads—concl'd.	
(14) Widening and strengthening Dasuya-Ropar Road (Garhshankar-Balachaur Section) ..	—8,226(*)
(15) Widening and strengthening Dasuya-Ropar Road (Balachaur-Ropar Section) ..	1,55,484
(16) Development of Ganga Nagar-Malout Road ..	5,803
(17) Widening and strengthening Barnala-Bhatinda-Malout Road (Rampura Phool to Barnala Section) ..	19,60,905
(18) Widening and strengthening Barnala-Bhatinda-Malout Road (Rampura Phool to Bhatinda Section) ..	19,16,648
(19) Strengthening Ludhiana-Ferozepur Road ..	—4,90,665(*)
(20) Raising/widening/strengthening Harike-Makhu-Zira-Ferozepur to Fazilka Road K.M. 3 to 52 K.M. ..	13,26,295
(21) Raising/widening/strengthening Harike-Makhu-Zira-Ferozepur to Fazilka Road (Section Ferozepur-Fazilka Road K.M. 53 to 86.7 K.M.) ..	7,81,294
(22) Widening and strengthening Rajpura-Patiala Road ..	..
(23) Widening and strengthening Patiala-Bhawanigarh Road ..	29,12,158
(24) Widening and strengthening Bhawanigarh-Sangrur Road ..	..
(25) Widening and strengthening Sangrur-Barnala Road ..	16,664
(26) Construction of By-Pass at Sangrur ..	13,160
(27) Widening/strengthening/raising Hoshiarpur-Mahilpur Road ..	18,70,841
(28) Constructing Tarn Taran By-Pass (IInd Phase) ..	18,852
(29) Widening/strengthening/raising Mahilpur-Garhshankar Road ..	30,158
(30) Other works each costing Rs. 50 lakhs and less ..	1,81,75,342
Total—Strategic and border roads ..	3,94,61,220

(*) Minus expenditure is due to write-back of expenditure of earlier years.

EXPENDITURE DURING AND TO END OF 1980-81—*contd.*

during 1980-81		Expenditure to end of 1980-81	
Plan	Total		
3	4	5	
Rs.	Rs.	Rs.	
..	—8,226	67,34,129	
..	1,55,484	75,95,746	
..	5,803	1,37,03,192	
..	19,60,905	80,06,727	
..	19,16,648	67,93,254	
..	—4,90,665	1,59,22,936	
..	13,26,295	3,01,30,433	
..	7,81,294	1,63,73,170	
..	..	62,56,244	
..	29,12,158	92,44,363	
..	..	49,57,903	
..	16,664	1,14,27,759	
..	13,160	36,247	
..	18,70,841	19,26,468(x)	
..	18,852	28,071(y)	
..	30,158	30,158	
..	1,81,75,342	4,16,54,630(z)	
..	3,94,61,220	27,92,36,752	

(x) and (y) include Rs. 55,627 and Rs. 9,219 respectively on account of *proforma* transfer of progressive expenditure *vide* footnotes (z) below.

(z) Excludes Rs. 64,846 on account of *proforma* transfer of progressive expenditure *vide* footnotes (x) and (y) above.

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure
1	Non-Plan 2 Rs.
C. Capital Account of Economic Services—contd.	
(e) Capital Account of Transport and Communications—contd.	
537. Capital Outlay on Roads and Bridges—concl'd.	
State highways—	
(1) Widening Guru Gobind Singh Marg Road (Phase No. III)
(2) Widening Guru Gobind Singh Marg (Section Almgir to Raikot)
(3) Constructing Jagraon over bridge at Ludhiana
(4) Widening and strengthening G.T. Road K.M. 446 to 452 K.M. from Bhandari Bridge to Guru Nanak Dev University, Amritsar
(5) Constructing H/L Bridge over river Beas at Goindwal Sahib
(6) Constructing H/L Bridge over river Beas at Shri Hargobindpur Sahib
(7) Other works each costing Rs. 50 lakhs and less
Total—State highways
Machinery and equipment ..	75,031
Total (537) ..	3,98,61,384

EXPENDITURE DURING AND TO END OF 1980-81—*contd.*

during 1980-81		Expenditure to end of 1980-81
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
1,14,922	1,14,922	3,02,755(A)
1,72,249	1,72,249	5,99,013(B)
3,92,343	3,92,343	5,49,583(C)
4,84,479	4,84,479	55,79,385
14,04,905	14,04,905	1,59,30,284
4,564	4,564	62,261
7,51,46,604	7,51,46,604	53,72,51,767(D)
7,77,20,066	7,77,20,066	56,02,75,048
14,99,159	15,74,190	3,22,31,163
8,48,21,799	12,46,83,183	89,46,78,023

(A) to (C) Include Rs. 1,87,833; Rs. 4,26,764 and Rs. 1,57,240 respectively on account of *proforma* transfer of progressive expenditure *vide* footnote (D) below.

(D) Excludes Rs. 7,71,837 on account of *proforma* transfer of progressive expenditure *vide* footnotes (A) to (C) above.

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
1	Non-Plan	
	2	
	Rs.	
C. Capital Account of Economic Services—contd.		
(e) Capital Account of Transport and Communications—contd.		
538. Capital Outlay on Road and Water Transport Services—		
A. Road Transport—		
Punjab Roadways, Amritsar-I
Punjab Roadways, Amritsar-II
Punjab Roadways, Patti
Punjab Roadways, Jullundur-I
Punjab Roadways, Jullundur-II
Punjab Roadways, Chandigarh-I
*Punjab Roadways, Chandigarh-II
Punjab Roadways, Pathankot
Punjab Roadways, Moga
Punjab Roadways, Ludhiana
Punjab Roadways, Hoshiarpur
Punjab Roadways, Ferozepur
Punjab Roadways, Batala
Punjab Roadways, Tarn Taran
Punjab Roadways, Nawanshahar
Punjab Roadways, Muktsar
Punjab Roadways, Ambala
Other expenditure
Total (538)

*Formerly Punjab Roadways, Mohali.

EXPENDITURE DURING AND TO END OF 1980-81—contd.

during 1980-81		Expenditure to end of 1980-81
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
61,77,771	61,77,771	1,69,08,959(a)
36,38,677	36,38,677	1,86,70,735(b)
35,38,783	35,38,783	1,20,83,601(c)
25,37,741	25,37,741	2,07,47,246(d)
34,62,382	34,62,382	1,97,31,142(e)
38,10,867	38,10,867	1,38,30,340(f)
11,39,391	11,39,391	1,45,01,631(g)
47,24,720	47,24,720	2,46,44,191(h)
60,97,782	60,97,782	2,63,56,913(i)
23,20,084	23,20,084	2,75,23,263
27,55,908	27,55,908	2,12,64,917(j)
22,24,955	22,24,955	2,19,21,321
32,32,937	32,32,937	1,46,88,979(k)
14,97,384	14,97,384	71,84,023(l)
28,52,699	28,52,699	1,81,39,568(m)
22,66,295	22,66,295	1,44,99,632(n)
..	..	—30,102(o)
3,05,00,000	3,05,00,000	11,75,88,884
8,27,78,376	8,27,78,376	41,02,55,243

(a) to (n) include Rs. 23,22,652; Rs. 22,69,373; Rs. 37,835; Rs. —1,02,41,299; Rs. 1,41,93,488; Rs. 5,79,329; Rs. 5,76,721; Rs. —9,74,723; Rs. 5,59,923; Rs. 22,47,528; Rs. —51,08,239; Rs. —44,98,791; Rs. —1,26,296 and Rs. —18,37,501 respectively on account of *proforma* adjustments due to transfer of vehicles, etc. within the different depots.

(o) The amount representing 'Deduct—Receipts and Recoveries on Capital Account' is to be transferred to Haryana. Acceptance is awaited.

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure 1	Expenditure	
	Non-Plan 2 Rs.	
C. Capital Account of Economic Services—concl'd.		
(e) Capital Account of Transport and Communications—concl'd.		
544. Capital Outlay on Other Transport and Communication Services—		
B. Other Transport and Communication Services—		
Tourism—		
(i) Investments in Punjab State Tourism Development Corporation, Chandigarh
(ii) Construction of Tourist Hostel at Amritsar
(iii) Other schemes each costing Rs. 50 lakhs and less
Total—Tourism
Construction and development of O.C.S. facilities
Miscellaneous Services
Other expenditure
Total (544)
Total—(e) Capital Account of Transport and Communications	..	3,98,61,384
Total—C. Capital Account of Economic Services	..	—4,57,22,455(*)
GRAND TOTAL	..	—7,69,27,433(*)

(*) Minus expenditure is due to the excess of receipts over expenditure during the year.

EXPENDITURE DURING AND TO END OF 1980-81—*concl'd.*

during 1980-81		Expenditure to end of 1980-81
Plan 3 Rs.	Total 4 Rs.	5 Rs.
45,00,000	45,00,000	1,40,00,000
..	..	50,96,108
23,087	23,087	1,42,34,468
45,23,087	45,23,087	3,33,30,576
..	..	1,53,091
..	..	338
..	..	66,676
45,23,087	45,23,087	3,35,50,681
17,42,30,822	21,40,92,206	1,35,21,05,746
65,92,87,227	61,35,64,772	7,11,72,85,831
85,75,18,761	78,05,91,328(†)	8,44,75,59,633(†)

(†) Major head-wise details of the expenditure representing investment by the Government, included in the total Capital outlay during and to end of the year, are given in the Annexure to this statement. Please see pages 146 to 149.

ANNEXURE T8

(Referred to in

Expenditure during

Major Head

Investment

1	2
	Rs.
459. Capital Outlay on Public Works ..	..
465. Capital Outlay on other Administrative Services ..	..
477. Capital Outlay on Education, Art and Culture ..	..
480. Capital Outlay on Medical ..	..
481. Capital Outlay on Family Welfare ..	..
482. Capital Outlay on Public Health, Sanitation and Water Supply..	1,00,00,000
483. Capital Outlay on Housing ..	..
484. Capital Outlay on Urban Development ..	..
485. Capital Outlay on Information and Publicity ..	..
488. Capital Outlay on Social Security and Welfare ..	2,81,00,000
495. Capital Outlay on Other Social and Community Services ..	..
498. Capital Outlay on Co-operation ..	4,98,00,536
500. Investments in General Financial and Trading Institutions ..	..
504. Capital Outlay on Other General Economic Services ..	..
505. Capital Outlay on Agriculture ..	10,00,000
506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development ..	1,81,41,501
509. Capital Outlay on Food ..	10,00,000
510. Capital Outlay on Animal Husbandry ..	10,00,000
511. Capital Outlay on Dairy Development ..	21,99,500
512. Capital Outlay on Fisheries ..	..
514. Capital Outlay on Community Development ..	..
515. Investments in Agricultural Financial Institutions ..	25,00,000
520. Capital Outlay on Industrial Research and Development ..	4,22,00,000
521. Capital Outlay on Village and Small Industries ..	35,50,000

STATEMENT NO. 13

footnote † on page 145)

the year	Progressive expenditure to end of the year	
Other Capital expenditure	Investment	Other Capital expenditure
3	4	5
Rs.	Rs.	Rs.
2,45,82,382	..	23,68,51,494
1,92,900	..	44,02,550
1,14,59,524	..	14,10,28,213
2,95,99,869	..	24,86,72,712
39,64,590	..	1,35,66,155
3,74,276	1,00,00,000	1,67,45,876
3,98,01,372	..	28,28,24,029
1,45,87,079	..	27,13,69,186
..	..	2,90,887
1,25,612	7,34,00,000	50,44,371
42,38,952	..	2,60,78,329
-7,94,423	45,90,07,708	-4,54,19,750
..	4,12,00,000	..
94,047	..	2,43,833
-11,20,54,451	59,00,000	-5,04,42,967
38,92,043	9,68,78,768	17,08,46,254
-7,90,54,650	2,63,00,000	7,60,10,841
11,25,713	34,00,000	3,73,89,905
38,24,168	5,07,30,224	73,70,921
20,68,758	..	90,53,434
-93,058	..	..
..	5,08,74,784	..
-28,86,243	34,00,50,000(*)	8,16,118(**)
96,84,274	3,37,89,800	22,19,81,667

(*) Excludes Rs. 40,64,041 on account of *proforma* transfer of progressive expenditure *vide* footnotes (x) and (y) at page 127.

(**) Excludes Rs. 40,64,041 on account of *proforma* transfer of progressive expenditure *vide* footnote (z) at page 127.

ANNEXURE TO

Expenditure during

Major Head	Investment
1	2
	Rs.
522. Capital Outlay on Machinery and Engineering Industries ..	..
525. Capital Outlay on Telecommunication and Electronics Industries ..	30,00,000
526. Capital Outlay on Consumer Industries ..	..
529. Capital Outlay on Other Industries ..	..
530. Investments in Industrial Financial Institutions ..	..
531. Capital Outlay on Water and Power Development Services ..	..
532. Capital Outlay on Multipurpose River Projects ..	..
533. Capital Outlay on Irrigation, Navigation, Darinage and Flood Control Projects ..	..
536. Capital Outlay on Civil Aviation ..	..
537. Capital Outlay on Roads and Bridges ..	..
538. Capital Outlay on Road and Water Transport Services ..	3,05,00,000
544. Capital Outlay on Other Transport and Communication Services ..	45,00,000
Total ..	<u>19,75,91,537*</u>
GRAND TOTAL ..	..

*Differs by Rs. 3,65,45,074 with the investment during the year as per statement no. 14 (Rs. 23,41,36,611). The difference is as under:—

	Rs.
1. Investment made out of Expenditure Heads (Revenue Account) shown in statement no. 14	80,900
2. Investments made out of advances from the Contingency Fund	3,34,00,000
3. Investment shown excess in statement no. 14	500
4. Retirement of investments shown short in statement no. 14	59,77,469
	<u>3,94,58,869</u>
Less—Retirement of investments shown excess in statement no. 14	—29,13,795
Net difference	<u>3,65,45,074</u>

STATEMENT NO. 13—concl'd.

the year

Progressive expenditure to end of the year

Other Capital expenditure	Investment	Other Capital expenditure
3	4	5
Rs.	Rs.	Rs.
..	2,35,099	..
..	1,25,00,000	..
..	33,16,372	..
..	61,24,080	..
..	4,95,000	..
..	5,48,000	..
19,39,88,595	..	2,30,52,36,646
25,51,86,256	..	1,00,07,43,848
21,07,560	..	1,36,21,799
12,46,83,183	..	89,46,78,023
5,22,78,376	11,62,58,693	29,39,96,550
23,087	1,40,00,000	1,95,50,681
58,29,99,791	1,34,50,08,528**	7,10,25,51,105
78,05,91,328	8,44,75,59,633	

**Differs by Rs. 5,29,46,249 with the investments upto 1980-81 as per statement no. 14 (Rs. 1,39,79,54,777). The difference is analysed as under:—

	Rs.
1. Investments made out of Expenditure Heads (Revenue Account) shown in statement no. 14	21,50,900
2. Investments made out of advances from the Contingency Fund	3,34,00,000
3. Investments made from the balance in "829, Development and Welfare Funds—Other Development and Welfare Funds"	11,10,894
4. Investments shown excess in statement no. 14	2,57,07,007
	<u>6,23,68,801</u>
<i>Less—</i>	
1. Investments shown in statement no. 13 but not appearing in statement no. 14	17,60,622
2. Investments shown short in statement no. 14	76,61,930
	<u>—94,22,552</u>
Net difference	<u>5,29,46,249</u>

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

Serial no.	Name of the concern	Year(s) of investment	Details of Type
1	2	3	4
I. STATUTORY CORPORATIONS/BOARDS—			
1.	Mandi-Kulu Road Transport Corporation, Mandi	1958—66	Working Capital
2.	Punjab Financial Corporation, Chandigarh	Upto 1979-80	Ordinary shares
		1980-81	Ditto
			Total
3.	State Warehousing Corporation, Chandigarh	Upto 1979-80	Ordinary shares
		1980-81	Ditto
			Total

**OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT
AND SOCIETIES, ETC., UPTO THE END OF 1980-81**

investments	Face value of each share/ debenture	Amount invested upto end of 1980-81	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
5	6	7	8	9
	Rs.	Rs.	Rs.	
..	..	17,54,196	..	
2,28,000		2,28,00,000*		(i) Dividend (Rs. 38,217) pertains to the year 1979-80. Information about the year to which the balance dividend (Rs. 9,95,295) pertains has not been received from the concerned department (January 1982).
10,000	100	10,00,000	10,33,512	
		<u>2,38,00,000</u>		(ii) The Corporation earned a net profit of Rs.159.88 lakhs (before tax) during 1980-81.
1,70,590	100	1,70,59,000		(i) The dividend relates to the years 1978-79 and 1979-80.
20,000	100	20,00,000	19,20,669	
		<u>1,90,59,000**</u>		(ii) The Corporation earned a net profit of Rs. 47.88 lakhs during 1980-81.

* Excludes Rs. 25,48,000 representing deposits for under-writing shown as investment in Finance Accounts 1979-80.

** Rs. 2,15.59 lakhs as per Audit Report (Commercial). The difference (Rs. 25 lakhs) represents loans converted into share capital by the Government. Matter is under reference to the State Government.

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

Serial no.	Name of the concern	Year(s) of investment	Details of Type
1	2	3	4
I. STATUTORY CORPORATIONS/BOARDS—concl'd.			
4.	P.E.P.S.U. Road Transport Corporation, Patiala	Upto	31-10-66 Working Capital
			1-11-66 to Ditto
			31-3-80 Ditto
			1980-81
			Total
5.	Punjab Scheduled Castes Land Development and Finance Corporation, Chandigarh	Upto	1979-80 Working Capital
			1980-81 Ditto
			Total
6.	Punjab Backward Classes Land Development and Finance Corporation, Chandigarh	Upto	1979-80 Working Capital
			1980-81 Ditto
			Total
7.	Punjab State Women and Child Welfare Corporation	Upto	1979-80 Working Capital
			1980-81 Ditto
			Total
8.	Punjab State Ex-Servicemen Corporation	Upto	1979-80 Working Capital
			1980-81 Ditto
			Total
9.	Punjab Water Supply and Sewerage Board		1980-81 Equity Capital
Total—Statutory Corporations/Boards			

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1980-81—contd.

investments	Face value of each share/debenture	Amount invested upto end of 1980-81	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.	
..	..	98,71,700	1,00,00,000	(i) The investment includes a sum of Rs. 25,01,993 paid to the corporation during 1977-78 (Rs. 15,25,000) and 1979-80 (Rs. 9,76,993) for meeting liability due to division of assets and liabilities of the corporation amongst the successor States.
.. } 66.67%	..	7,33,46,993	..	
.. }	..	3,05,00,000	..	
		<u>11,37,18,693*</u>		
100%	..	6,00,00,000	..	(ii) Information about the year to which the dividend pertains has not been received from the concerned department (January 1982).
100%	..	<u>3,50,00,000@</u>	..	
		<u>9,50,00,000</u>		(iii) The corporation sustained a loss of Rs. 2,20.92 lakhs during 1979-80. Cumulative loss upto 1979-80 was Rs. 11,00.67 lakhs. Accounts for 1980-81 are in arrears (January 1982).
100%	..	1,34,00,000	..	
100%	..	1,95,00,000†	..	
		<u>3,29,00,000</u>		
100%	..	30,00,000	..	
100%	..	20,00,000	..	
		<u>50,00,000</u>		
100%	..	5,00,000	..	
100%	..	41,00,000	..	
		<u>46,00,000</u>		
..	..	1,00,00,000	..	
		<u>30,58,31,889</u>	<u>1,29,54,181</u>	

*Rs. 11,12.17 lakhs as per Audit Report (Commercial). Details of difference (Rs. 25.62 lakhs) are given in column 9.

@Includes investment of Rs. 2,50,00,000 out of an advance from the Contingency Fund.

†Includes investment of Rs. 75,00,000 out of an advance from the Contingency Fund.

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

Serial no.	Name of the concern	Year(s) of investment	Details of Type
1	2	3	4
II. GOVERNMENT COMPANIES—			
10.	Punjab Land Development and Reclamation Corporation Ltd., Chandigarh	Upto 1979-80	Equity shares
11.	Punjab State Seeds Corporation Ltd., Chandigarh	Upto 1979-80 1980-81	Share capital Ditto Total
12.	Punjab Agro-Industries Corporation Ltd., Chandigarh	Upto 1979-80 1980-81	Equity shares Ditto Total
13.	Punjab Dairy Development Corporation Ltd., Chandigarh	1966-67 1974—76 1973—80 1980-81	Equity shares Ditto Ditto Ditto Total
14.	National Projects Construction Corporation Ltd., New Delhi	1959-60	Equity shares

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1980-81—*contd.*

investments		Face value of each share/ debenture	Amount invested upto end of 1980-81	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
5		6	7	8	9
		Rs.	Rs.	Rs.	
1,60,000	100%	100	1,60,00,000*	..	Accounts from 1978-79 are in arrears (January 1982).
45,150	} 63.26%	100	49,00,000	..	(i) Shares in respect of investments of Rs. 3,85,000 (1979-80) and Rs. 10,00,000 (1980-81) are yet to be issued.
..		..	10,00,000	..	
			59,00,000@		(ii) Accounts from 1979-80 are in arrears (January 1982).
1,48,000	} 56.20%	100	1,48,00,000	..	Cumulative loss sustained by the company upto 1977-78 was Rs. 81.33 lakhs. Accounts from 1978-79 are in arrears (January 1982).
6,000		100	6,00,000	..	
			1,54,00,000		
5,000	} 100%	100	5,00,000	..	Cumulative loss sustained by the company upto 1975-76 was Rs. 1,06.46 lakhs. Accounts from 1976-77 are in arrears (January 1982).
60,000		100	60,00,000	..	
..		..	4,16,27,724	..	
..		..	12,00,000	..	
			4,93,27,724		
548	1.83%	1,000	5,48,000	..	

* Rs. 1.45 lakhs as per Audit Report (Commercial). The difference (Rs. 15 lakhs) represents disbursement out of capital account but treated as loan in the accounts of the Corporation. Revised sanction is awaited (January 1982).

@ Rs. 49 lakhs as per Audit Report (Commercial). The difference (Rs. 10 lakhs) represents amount drawn by the department during the year 1980-81 but disbursed to the Corporation after 31st March 1981.

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

Serial no.	Name of the concern	Year(s) of investment	Details of Type
1	2	3	4
II. GOVERNMENT COMPANIES—contd.			
15.	Punjab State Small Industries Corporation Ltd., Chandigarh	Upto 1979-80 1980-81	Equity shares Ditto Total
16.	Punjab Export Corporation Ltd., Chandigarh	1963-64 1976-77 1977-78	Equity shares Ditto Ditto Total
17.	Punjab State Industrial Development Corporation Ltd., Chandigarh	Upto 1978-79 1979-80 1980-81	Equity shares Ditto Ditto Total

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT
AND SOCIETIES, ETC., UPTO THE END OF 1980-81—contd.

Investments				
Number of shares/debentures and percentage of Government investment to the total paid up capital/debentures	Face value of each share/debenture	Amount invested upto end of 1980-81	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
5	6	7	8	9
	Rs.	Rs.	Rs.	
1,66,000 } 500 } 96.6%	100	1,66,00,000	3,00,000	(i) Dividend pertains to the year 1977-78.
	100	50,000		(ii) The company earned a net profit of Rs 21.12 lakhs during 1978-79. Accounts from 1979-80 are in arrears (January 1982).
		<u>1,66,50,000 (a)</u>		
9,398 } .. } 100%	100	9,39,800	..	(i) Rupees 5 lakhs each advanced during 1976-77 and 1977-78 have been treated as loans pending purchase of shares.
	..	5,00,000	..	(ii) Cumulative loss sustained by the company upto 1977-78 was Rs. 27.21 lakhs. Accounts from 1978-79 are in arrears (January 1982).
	..	5,00,000	..	
		<u>19,39,800 (b)</u>		
2,17,926 } .. } 100%	1,000	21,79,26,000	78,45,188	(i) Information about the year to which the dividend pertains has not been received from the concerned department.
	..	4,70,00,000	..	(ii) Cumulative loss sustained by the company upto 1975-76 was Rs. 19.59 lakhs. Accounts from 1976-77 are in arrears (January 1982).
	..	4,21,00,000	..	
		<u>30,70,26,000 (c)</u>		

(a) Rs. 4,26.66 lakhs as per Audit Report (Commercial). The difference Rs. (2,60.16 lakhs) represents loans converted into share capital by the Government. Matter is under reference to the State Government.

(b) Rs. 9.40 lakhs as per Audit Report (Commercial). Details of difference (Rs. 10 lakhs) are given in column 9.

(c) Rs. 21.36 lakhs as per Audit Report (Commercial). Rupees 4,64.26 lakhs and Rs. 4,70.00 lakhs disbursed during the year 1978-79 and 1979-80 out of capital account have been treated as long term loans in the accounts of the company.

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

Serial no.	Name of the concern	Year(s) of investment	Details of Type
1	2	3	4
II. GOVERNMENT COMPANIES—contd.			
18.	Punjab Poultry Corporation Ltd., Chandigarh	Upto 1978-79	Equity shares
		1980-81	Ditto
			Total
19.	Punjab State Tubewells Corporation Ltd., Chandigarh	Upto 1979-80	Equity shares
		1980-81	Ditto
			Total
20.	Punjab Film and News Corporation, Chandigarh	Upto 1977-78	Equity shares
		1980-81	Ditto
			Total
21.	Punjab State Civil Supplies Corporation, Chandigarh	Upto 1979-80	Equity shares
		1980-81	Ditto
			Total

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1980-81—contd.

investments				
Number of shares/debentures and percentage of Government investment to the total paid up capital debentures	Face value of each share/debenture	Amount invested upto end of 1980-81	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
5	6	7	8	9
	Rs.	Rs.	Rs.	
24,000 } 10,000 } 100%	100	24,00,000	..	The company earned a net profit of Rs. 2.42 lakhs during 1976-77. Accounts from 1977-78 are in arrears (January 1982).
	100	10,00,000	..	
		<u>34,00,000 (a)</u>		
69,950 } 3,300 } 100%	1,000	7,24,46,000	..	(i) Shares in respect of investments of Rs. 24,96,000 (1973-74) and Rs. 67,00,000 (1980-81) are yet to be issued.
	..	1,00,00,000	..	
		<u>8,24,46,000 (b)</u>		
91,500 } 1,000 } 100%	100	91,50,000	..	(ii) The company sustained a loss of Rs. 1,12.84 lakhs during 1976-77. Cumulative loss upto 1976-77 was Rs. 3,27.49 lakhs. Accounts from 1977-78 are in arrears (January 1982).
	100	1,00,000	..	
		<u>92,50,000</u>		
3,53,000 } 10,000 } 100%	100	3,53,00,000	37,705	(i) Dividend pertains to the year 1975-76.
	100	10,00,000	..	
		<u>3,63,00,000</u>		
				(ii) Cumulative loss sustained by the company upto 1976-77 was Rs. 12.49 lakhs. Accounts from 1977-78 are in arrears (January 1982).

(a) Rs. 54 lakhs as per Audit Report (Commercial). The difference of Rs. 10 lakhs represents estimated value (Rs. 11 lakhs) of assets transferred and grants-in-aid (Rs. 9 lakhs) disbursed to the corporation and treated as investment in the accounts of the corporation. Matter is under reference to the State Government.

(b) Rs. 23,10.77 lakhs as per Audit Report (Commercial). The difference (Rs. 14,86.31 lakhs) represents loans converted into share capital by the Government. Matter is under reference to Government.

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

Serial no.	Name of the concern	Year(s) of investment	<u>Details of</u> Type
---------------	---------------------	--------------------------	---------------------------

1	2	3	4
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II. GOVERNMENT COMPANIES—*contd.*

22.	Punjab State Electronics Development and Production Corporation, Chandigarh	Upto 1979-80	Equity shares
		1980-81	Ditto
			Total
23.	Punjab State Handloom and Textile Development Corporation, Chandigarh	Upto 1979-80	Equity shares
		1980-81	Ditto
			Total
24.	Punjab State Irons Ltd., Chandigarh	1965-66	Equity shares
25.	Punjab Hosiery and Knitwear Development Corporation, Chandigarh	Upto 1979-80	Share capital
		1980-81	Ditto
			Total

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT
AND SOCIETIES, ETC., UPTO THE END OF 1980-81—*contd.*

investments	Face value of each share/ debenture	Amount invested upto end of 1980-81	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
Number of shares/deben- tures and percentage of Government investment to the total paid up capital/ debentures				
5	6	7	8	9
	Rs.	Rs.	Rs.	
9,500 } 3,000 } 100%	1,000 1,000	95,00,000 30,00,000	.. ..	Cumulative loss sus- tained by the com- pany upto 1977-78 was Rs. 3.38 lakhs. Accounts from 1978- 79 are in arrears (January 1982).
		<u>1,25,00,000</u> †		
6,000 } 1,800 } 100%	1,000 1,000	60,00,000 18,00,000 *	.. ..	The company sustain- ed a loss of Rs. 5.55 lakhs during 1978-79. Cumulative loss upto 1978-79 was Rs. 5.55 lakhs. Accounts from 1979-80 are in arrears (January 1982).
		<u>78,00,000</u>		
400 100%	100	16,51,920	..	(i) A sum of Rs. Rs. 16,11,920 has been advanced by the State Government as equity capital pending allotment of shares. (ii) The company sustained a loss of Rs. 0.15 lakh during 1980-81.
7,370 } 1,600 } 100%	1,000 1,000	73,70,000 16,00,000	.. ..	Loss sustained by the company during 1977- 78 was Rs. 1.12 lakhs. Accounts from 1978-79 are in arrears (January 1982).
		<u>89,70,000</u>		

†Rs. 1.05 lakhs as per Audit Report (Commercial). The difference (Rs. 20 lakhs) represents amount drawn by the department during the year 1980-81 but disbursed to the corporation after 31st March 1981.

*Includes investment of Rs. 9,00,000 out of an advance from the Contingency Fund.

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

Serial no.	Name of the concern	Year(s) of investment	Details of Type
1	2	3	4
	II. GOVERNMENT COMPANIES—concl'd.		
26.	Punjab State Tourism Development Corporation, Chandigarh	Upto 1979-80	Equity Capital
		1980-81	Ditto
			Total
		Total—Government Companies	
	III. JOINT STOCK COMPANIES—		
27.	Punjab Seamless Tubes Mills Ltd., Chandigarh	1964-65	Ordinary shares
28.	Associated Cement Company Ltd., Bombay	Upto 1969-70	Ordinary shares
29.	Dholpur Glass Works Ltd., Dholpur	Investment made by the former princely States of P.E.P.S.U.; year of investment has not been intimated by Government	Ordinary shares
30.	Shri Udai Bhan Industries Ltd., Dholpur	Ditto	Preference shares Ordinary shares Deferred shares
			Total
31.	Dalmia Cement (Bharat) Ltd., Madras	Ditto	Preference shares Ordinary shares
			Total
32.	Investment through Messers Shamji Karmasi, Bombay	Ditto	Through pronotes
33.	Shri Krishna Rajindra Mills Ltd., Mysore	Ditto	Equity shares
34.	Mysore Paper Mills Ltd., Bangalore	Ditto	Ditto

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1980-81—*contd.*

Investments	Face value of each share/debenture	Amount invested upto end of 1980-81	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
5	6 Rs.	7 Rs.	8 Rs.	9
95,000 } 45,809 } 100%	100 100	95,00,000 45,80,900	.. ..	(i) The investment of Rs. 45,80,900 made during the year 1980-81 includes preliminary expenses of Rs. 80,900 now converted into share capital.
		<u>1,40,80,900</u>		(ii) Cumulative loss sustained by the company upto 1979-80 was Rs. 18.46 lakhs. Accounts for 1980-81 are in arrears (January 1982).
		<u>58,91,90,344</u>	<u>81,82,893</u>	
2,000†	10	20,000	..	
1,311†	100	1,31,100	15,290	The dividend relates to the year ending 31st July 1980.
5,000†	10	50,000	..	Under liquidation since 1st May 1969.
1,000 } 10,000 } † 15,000 }	100 10 10	1,00,000 1,00,000 1,50,000	.. .. ..	Under voluntary liquidation since 2nd December 1956.
		<u>3,50,000*</u>		
1,371 } 4,434 } †	10 10	13,710 44,340	9,298 ..	The dividend relates to the year ending 31st December 1979.
		<u>58,050</u>		
†	†	9,04,509*	..	
110†	50	10,421*(x)	495	The dividend relates to the year ending 31st March 1979.
110†	10	3,864*(y)	110	Ditto

† Information has not been received from the concerned department (January 1982).
* Includes investment of Rs. 87,500 made from the balance in "329. Development and Welfare Funds—Other Development and Welfare Funds".
(x) and (y) Represent the proportionate purchase price of shares allocated to the re-organised State of Punjab out of 200 shares each purchased at premium by the erstwhile P. E. P. S. U. State for Rs. 18,948 and Rs. 7,025 respectively.

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

Serial no.	Name of the concern	Year(s) of investment	Details of Type
1	2	3	4
III. JOINT STOCK COMPANIES—contd.			
35.	Jagatjit Cotton Textile Mills Ltd., Phagwara	1955-56	5% Preference shares
			7% Debentures
			Total
36.	Malwa Sugar Mills Ltd., Dhuri	1954-55	6% Preference shares
		1970-71	Ordinary shares Ditto
			Total
37.	Industrial Cables (India) Ltd., Rajpura	1962-63	9.2/7% Cumulative preference shares
38.	Ballarpur Paper and Straw Board Mills Ltd., Calcutta	1957-58	7% 2nd Preference shares
39.	Usha Spinning and Weaving Mills Ltd., Faridabad	Upto 1965-66	9.3% Preference shares
			Equity shares
			Total
40.	Bharat Steel Tubes Ltd., (Ganaur), New Delhi	Upto 1964-65	9.3% Preference shares
		1975-76	Equity shares Ditto
			Total
41.	Usha Forging and Stamping Ltd., New Delhi	1964-65	9.3% Preference shares
		1964-65	Equity shares
			Total
42.	Sikands Ltd., New Delhi	1964-65	9.5 % Preference shares
			Equity shares
			Total

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1980-81—*contd.*

investments	Face value of each share/debenture	Amount invested upto end of 1980-81	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.	
500 } 1.2%	100	50,000*	65,500	(i) Debentures redeemable on 31st December 1974 not redeemed upto 31st March 1981.
1,500 }	100	1,50,000		
1,000 40%	1,000	10,00,000		(ii) Dividend (Rs. 13,000) and interest on debentures (Rs. 52,500) relate to the year ending 31st January 1980 and half year ending 30th June 1980 respectively.
		12,00,000		
7,600 34%	25	1,90,000	..	
81,000 } †	10	8,10,000	..	
1,00,000 }	10	10,00,000		
		20,00,000		
7,000 11%	100	7,00,000	65,000	Dividend relates to the year ending 31st October 1979.
6,600 0.48%	100	6,60,000	..	
8,000 10%	100	8,00,000	..	
1,20,000 15%	10	12,00,000	..	
		20,00,000		
23,985 18%	100	23,98,500	3,69,480	Dividend relates to the year 1979-80.
1,53,950 } 11.40%	10	15,39,500	..	
1,53,950 }	10	15,39,500	..	
		54,77,500		
2,707 10.60%	100	2,70,700	..	
15,800 †	10	1,58,000	..	
		4,28,700		
5,933 59.33%	100	5,93,300	1,12,727	Dividend pertains to the period from 1st July 1968 to 30th June 1970.
8,415 42.07%	100	8,41,500		
		14,34,800		

† Information has not been received from the concerned department (January 1982).

* Investment made from the balance in "829. Development and Welfare Funds—Other Development and Welfare Funds".

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

Serial no.	Name of the concern	Year(s) of investment	Details of
			Type
1	2	3	4
III. JOINT STOCK COMPANIES—concl'd.			
43.	Oriental Spun Pipe Company Ltd., New Delhi	1965-66	9-2/7% Preference shares
44.	Industrial Financial Corporation of India, New Delhi	1975-76	6% Debentures
45.	National Textile Corporation (Delhi, Punjab and Rajasthan)Ltd., New Delhi	1978-79	Share Capital
Total—Joint			Stock Companies
IV. GO-OPERATIVE BANKS AND SOCIETIES—			
<i>(i) Credit Co-operatives—</i>			
46.	Co-operative Agricultural Credit Societies (3072)	Upto 1979-80	*
		1980-81	*
Total			
47.	Punjab State Co-operative Land Mortgage Bank Ltd., Chandigarh	Upto	1973-74 Shares 1976-77 Ditto
		Upto	1979-80 Debentures
		1980-81	Debentures
Total			
48.	Punjab State Co-operative Bank Ltd., Chandigarh	Upto	1975-76 Ordinary shares
49.	Central Co-operative Banks (15)	Upto	*
		1980-81	*
Total			
50.	Industrial Co-operative Bank, Jullundur	Upto	1972-73 Shares
51.	Primary Land Mortgage Banks (40)	Upto	*
		1980-81	*
Total			
<i>(ii) Housing Co-operatives—</i>			
52.	Punjab State Co-operative Housing Finance Society, Ropar	Upto	1979-80 Share capital
		1980-81	Share capital
Total			

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1980-81—*contd.*

Investments

Number of shares/debentures and percentage of Government investment to the total paid up capital/debentures	Face value of each share/debenture	Amount invested upto end of 1980-81	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
5	6 Rs.	7 Rs.	8 Rs.	9
9,995 35.8%	100	9,99,500	..	
*	*	4,95,000	..	
*	*	9,74,000	..	
		<u>1,78,97,444</u>	<u>6,37,900</u>	
*	*	4,43,16,722	93,689	(i) Investment of Rs. 15,26,089 retired during the year.
*	*	77,40,000		(ii) Information about the year to which the dividend pertains has not been received from the concerned department (January 1982).
		<u>5,20,56,722</u>		(i) Dividend (Rs. 12,26,110) and interest on debentures (Rs. 73,07,995) pertain to the period from 1st April 1976 to 31st March 1978 and year 1980-81 respectively.
10,514*	1,000	1,05,14,000		(ii) Debentures of Rs. 1,40,22,402 retired during the year.
200*	1,000	2,00,000		
*	*	10,48,48,948	85,34,105	
*	*	2,78,90,000		
		<u>14,34,52,948</u>		
1,62,582	100	1,62,58,200	..	
*	*	6,36,46,597@	9,20,254	(i) Investment of Rs. 9,15,000 retired during the year.
*	*	5,00,000		(ii) Information about the year to which the dividend pertains has not been received from the concerned department (January 1982).
		<u>6,41,46,597</u>		
2,400	100	2,40,000	..	
*	*	37,09,332	375	(i) Investment of Rs. 85,668 retired during the year.
*	*	7,60,000		(ii) Information about the year to which the dividend pertains has not been received from the concerned department (January 1982).
		<u>44,69,332</u>		
1,61,550*	100	1,61,55,000	..	
5,000*	100	5,00,000		
		<u>1,66,55,000</u>		

*Information has not been received from the concerned department (January 1982).

@Includes investment of Rs. 54,600 made from the balance in "829. Development and Welfare Funds—Other Development and Welfare Funds".

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

Serial no.	Name of the concern	Year(s) of investment	Details of Type
1	2	3	4
IV. CO-OPERATIVE BANKS AND SOCIETIES—contd.			
53.	(iii) <i>Labour Co-operatives</i> — Co-operative Labour and Construction Societies (113)	Upto 1973-74	Shares
54.	(iv) <i>Farming Co-operatives</i> — Co-operative Farming/Joint Farming Societies (281)	Upto 1975-76	*
55.	(v) <i>Warehousing and Marketing Co-operatives</i> — Punjab State Co-operative Supply and Marketing Federation Ltd., Chandigarh	Upto 1971-72 Upto 1975-76 1976-77 to 1979-80 1980-81	Ordinary shares Ditto * *
			Total
56.	Co-operative Marketing and Marketing-cum-Processing Societies (300)	Upto 1978-79	*
57.	Co-operative Poultry Marketing Societies (19) (vi) <i>Processing Co-Operatives</i> —	1977-78	Shares
58.	Kot Kapura Co-operative Spinning Mills Ltd., Sandhwan, District Faridkot	1978-79	*
59.	Abohar Co-operative Spinning Mills Ltd., Abohar	Upto 1979-80 1980-81	* *
			Total
60.	Mansa Co-operative Spinning Mills Ltd., Mansa	Upto 1979-80 1980-81	* *
			Total
61.	Malout Co-operative Spinning Mills Ltd., Malout	Upto 1979-80 1980-81	* *
			Total
62.	Barnala Co-operative Spinning Mills Ltd., Barnala	1979-80	*
63.	Punjab Co-operative Spinning Mills Federation Ltd., Chandigarh	Upto 1979-80 1980-81	* *
			Total

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT
AND SOCIETIES, ETC., UPTO THE END OF 1980-81—*contd.*

investments	Face value of each share/ debenture	Amount invested upto end of 1980-81	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
Number of shares/deben- tures and percentage of Government investment to the total paid up capital/ debentures				
5	6 Rs.	7 Rs.	8 Rs.	9
*	*	2,54,383	..	Investment of Rs. 4,228 retired during the year.
*	*	2,99,162	..	Investment of Rs. 13,663 retired during the year.
7,730*	100	7,73,000	..	
43,349*	500	2,16,74,500	..	
*	*	74,99,000	..	
*	*	1,78,06,800	..	
		<u>4,77,53,300</u>		
*	*	1,12,91,579	15,167	(i) Investment of Rs. 2,65,172 retired during the year. (ii) Information about the year to which the dividend pertains has not been received from the concerned depart- ment (January 1982).
*	*	1,98,000	..	
*	*	78,75,000	..	
*	*	66,50,000	..	
*	*	92,50,000	..	
		<u>1,59,00,000</u>		
*	*	66,00,000	..	
*	*	53,50,000	..	
		<u>1,19,50,000</u>		
*	*	55,00,000	..	
*	*	54,00,000	..	
		<u>1,09,00,000</u>		
*	*	12,50,000	..	
*	*	10,00,000	..	
*	*	10,00,000	..	
		<u>20,00,000</u>		

*Information has not been received from the concerned department (January 1982).

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

Serial no.	Name of the concern	Year(s) of investment	Details of
			Type
1	2	3	4
IV. CO-OPERATIVE BANKS AND SOCIETIES—contd.			
<i>(vii) Dairy Co-operatives—</i>			
64.	Milk Producers' Co-operative Societies (1100)	Upto 1979-80	*
		1980-81	*
			Total
<i>(viii) Co-operative Sugar Mills—</i>			
65.	Janta Co-operative Sugar Mills Ltd., Bhogpur	1955-56	Ordinary share
66.	Morinda Co-operative Sugar Mills Ltd., Morinda	Upto 1961-62	Ordinary shares
		1979-80	Ditto
			Total
67.	Batala Co-operative Sugar Mills Ltd., Batala	Upto 1961-62	Ordinary shares
68.	Doaba Co-operative Sugar Mills Ltd., Nawanshahar	Upto 1967-68	Ordinary shares
<i>(ix) Industrial Co-operatives—</i>			
69.	Industrial Co-operative Federation and Societies (307)	Upto 1979-80	*
		1980-81	*
			Total
70.	Punjab Handloom Weavers' Apex Co-operative Society	1979-80	*
		1980-81	*
			Total

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1980-81—*contd.*

Investments Number of shares/debentures and percentage of Government investment to the total paid up capital/debentures	Face value of each share/debenture	Amount invested upto end of 1980-81	Amount of dividend declared/interest received and credited to Government during the year	Remarks
5	6 Rs.	7 Rs.	8 Rs.	9
*	*	1,39,83,695	2,250	(i) Investment of Rs. 84,200 retired during the year.
*	*	9,81,000		(ii) Information about the year to which the dividend pertains has not been received from the concerned department (January 1982).
		<u>1,49,64,695</u>		
20,000*	100	20,00,000	..	
25,000 } 95,000 } 50%	100	25,00,000	..	
	100	95,00,000	..	
		<u>1,20,00,000</u>		
25,000 29.05%	100	25,00,000	..	
35,000 51.90%	100	35,00,000	..	
*	*	56,11,933	..	Investment of Rs. 14,667 retired during the year.
*	*	5,00,000		
		<u>61,11,933</u>		
*	*	18,15,000	..	
*	*	18,05,000	..	
		<u>36,20,000</u>		

* Information has not been received from the concerned department (January 1982).

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

Serial no.	Name of the concern	Year(s) of investment	Details of Type
1	2	3	4
IV. CO-OPERATIVE BANKS AND SOCIETIES—concl.			
<i>(x) Consumers' Co-operatives—</i>			
71.	Co-operative Consumers' Stores (State Schemes) (16)	Upto 1976-77	*
72.	Co-operative Consumers' Stores (16)†	Upto 1979-80 1980-81	* *
			Total
73.	Punjab State Federation of Consumers' Co-operative Wholesale Societies Ltd., Chandigarh	Upto 1979-80 1980-81	* *
			Total
74.	Primary Agricultural Co-operative Societies (980)	Upto 1979-80 1980-81	* *
			Total
<i>(xi) Other Co-operatives—</i>			
75.	All India Wool Combers' Co-operative Society, Ludhiana	1962-63	*
76.	Co-operative Tubewell Irrigation Societies (5)	1975-76	*
77.	Co-operative Cold Stores (5)	Upto 1976-77	*
Total—Co-operative Banks/Societies			
			Grand Total

†Co-operative Consumers' Stores (17) and Small Sized Retail Outlets/Jnta Co-operative Shops have been re-organised into sixteen concerns.

Note—Allocation to the successor States of investments shown in the statement is yet to be finalised.

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1980-81—*contd.*

Investments	Face value of each share/debenture	Amount invested upto end of 1980-81	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.	
*	*	59,250	..	Investment of Rs. 3,000 retired during the year.
*	*	67,09,749	..	
*	*	1,00,000	..	
		<u>68,09,749</u>		
*	*	60,43,500		
*	*	9,00,000	..	
		<u>69,43,500</u>		
*	*	1,70,41,000	..	
*	*	10,05,000	..	
		<u>1,80,46,000</u>		
85	5,000	4,29,750	..	Rupees 4,750 in deposit with the Society for subsequent purchase of shares.
*	*	1,00,000	..	
*	*	10,00,000	..	
		<u>48,50,35,100</u>	<u>95,65,840</u>	
		<u>1,39,79,54,777</u>	<u>3,13,40,814(†)</u>	

* Information has not been received from the concerned department (January 1982).
 (†) Corresponding amount booked under "050. Dividends and Profits" as per statement no. 11 is Rs. 3,16,21,287. The difference of Rs. 2,80,473 is under reconciliation with the Government.

STATEMENT NO. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OTHER THAN ON REVENUE ACCOUNT) TO END OF 1980-81 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE

	On 1st . April 1980	During the year 1980-81	On 31st March 1981
	(In crores of rupees)		
Capital Expenditure—			
Public Works ..	21.23	2.46	23.69
Other General Services ..	0.42	0.02	0.44
Social and Community Services ..	94.68	17.47	1,12.15
General Economic Services ..	40.59	4.91	45.50
Agriculture and Allied Services ..	63.87	—15.33*	48.54
Industry and Minerals ..	56.38	6.35	62.73
Water and Power Development ..	3,75.73	44.92	4,20.65
Transport and Communications ..	1,13.80	21.41	1,35.21
Total—Capital Expenditure ..	7,66.70	82.21	8,48.91
Loans and Advances for various services—			
(i) Social and Community Services ..	69.77	12.14	81.91
(ii) General Economic Services ..	20.12**	5.01	25.13
(iii) Agriculture and Allied Services ..	45.87**	6.99	52.86
(iv) Industry and Minerals ..	15.80	3.53	19.33
(v) Water and Power Development ..	6,90.19	71.18	7,61.37
(vi) Transport and Communications ..	0.60	..	0.60
(vii) Miscellaneous Loans ..	—0.31	0.01	—0.30@
(viii) Loans to Government Servants ..	11.78	0.92	12.70
Total—Loans and Advances ..	8,53.82	99.78	9,53.60
Total—Capital and other expenditure	16,20.52	1,81.99	18,02.51
<i>Deduct—Contributions from Contingency Fund for Capital and other expenditure ..</i>	<i>..</i>	<i>4.15</i>	<i>4.15</i>
Net—Capital and other expenditure ..	16,20.52	1,77.84	17,98.36

*Minus expenditure is due to the excess of receipts over expenditure during the year.

**Differs by Rs. 0.01 crore from the closing balance adopted in Finance Accounts 1979-80 due to rounding.

@Since rectified in the accounts for 1981-82.

STATEMENT NO. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OTHER THAN ON REVENUE ACCOUNT) TO END OF 1980-81 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—*concl'd.*

	On 1st April 1980	During the year 1980-81	On 31st March 1981
(In crores of rupees)			
Principal Sources of Funds—			
Debt—			
Internal Debt of State Government ..	2,15.27*	92.74	3,08.01
Loans and Advances from the Central Government ..	4,29.99	44.08	4,74.07
Small Savings, Provident Funds, etc. ..	72.18*	20.23	92.41
Total—Outstanding Debt ..	7,17.44	1,57.05	8,74.49
Contingency Fund ..	12.00	8.31	20.31
Sinking Funds and Reserve Funds ..	49.90	—3.95	45.95
Net Balances under deposits, advances, etc., other than those shown separately	44.37 } (a) +0.51 }	7.22	52.10
Remittances ..	—32.41 } (a) +6.02 }	—1.54	—27.93
Total—Debt and other obligations ..	7,91.30 } (a) +6.53 }	1,67.09	9,64.92
Deduct—Cash balance ..	—28.04	—1.64	—29.68
Deduct—Investments ..	7.70	—0.18	7.52
Net—Provision of Funds ..	8,11.64 } (a) +6.53 }	1,68.91(b)	9,87.08

* Differs by Rs. 0.01 crore from the closing balance adopted in Finance Accounts 1979-80 due to rounding.

(a) Represents amount allocated *proforma* to other States as a result of re-organisation of Punjab. Details are available in Appendix I.

(b) The difference of Rs 8.93 crores between net provision and net capital and other expenditure during the year is explained as under:—

(Rupees in crores)		
1. Revenue surplus (c.f. page 14) ..		18.13
2. Amount adjusted under head "880. Miscellaneous Government Account" ..		3.80
Total ..		21.93
Less—Amount accounted for under "769. Appropriations to Contingency Fund" ..		13.00
Net Total ..		8.93

PART II
B. DEBT, CONTINGENCY FUND AND PUBLIC ACCOUNT

**STATEMENT NO. 16—DETAILED STATEMENT OF RECEIPTS,
RELATING TO DEBT, CONTINGENCY**

Head of Account		Opening balance
1		2
		Rs.
Part I—Consolidated Fund—		
Receipt Heads (Revenue Account)	..	..
Expenditure Heads (Revenue Account)	..	..
Expenditure Heads (Capital Account)	..	..
E. Public Debt—(A)		
603. Internal Debt of the State Government	.. Cr.	2,15,27,30,124
604. Loans and Advances from the Central Government	.. Cr.	4,29,99,19,554
Total—E. Public Debt	.. Cr.	6,45,26,49,678
F. Loans and Advances—(B)		
677. Loans for Education, Art and Culture	.. Dr.	1,51,19,231
680. Loans for Medical	.. Dr.	—2,33,717(x)
682. Loans for Public Health, Sanitation and Water Supply	Dr.	6,23,90,111(x)
683. Loans for Housing	.. Dr.	29,51,02,378
684. Loans for Urban Development	.. Dr.	35,27,81,005
688. Loans for Social Security and Welfare	.. Dr.	—2,85,66,911
695. Loans for other Social and Community Services	.. Dr.	10,96,789
698. Loans for Co-operation	.. Dr.	20,06,48,671
700. Loans to General Financial and Trading Institutions	Dr.	6,00,000
704. Loans for other General Economic Services	.. Dr.	8,223
705. Loans for Agriculture	.. Dr.	7,33,85,471
706. Loans for Minor Irrigation, Soil Conservation and Area Development	.. Dr.	31,32,17,741
709. Loans for Food	.. Dr.	1,55,00,000

(A) For detailed account please see statement no. 17.

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

(x) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1979-80 due to rounding.

**DISBURSEMENTS AND BALANCES UNDER HEADS OF ACCOUNT
FUND AND PUBLIC ACCOUNT**

Receipts 3 Rs.	Disbursements 4 Rs.	Closing balance 5 Rs.
5,67,65,99,727	..	..
..	5,49,52,80,162 (y)	..
..	78,05,91,328 (z)	..
6,25,51,98,600	5,32,78,22,093	Cr. 3,08,01,06,631
92,80,75,149	48,72,71,765	Cr. 4,74,07,22,938
7,18,32,73,749	5,81,50,93,858	Cr. 7,82,08,29,569
4,69,616	3,48,135	Dr. 1,49,97,750
12,425	..	Dr. -2,46,142(a)
32,01,930	..	Dr. 5,91,88,181*
1,08,44,548	3,56,49,000	Dr. 31,99,06,830
76,04,381	10,79,00,000	Dr. 45,30,76,624*
3,82,014	35,000	Dr. -2,89,13,925*(a)
6,935	..	Dr. 10,89,854
5,78,25,730	10,78,91,500	Dr. 25,07,14,441
..	..	Dr. 6,00,000
602	..	Dr. 7,621
3,76,72,969	4,36,75,444	Dr. 7,93,87,946*
39,73,516	6,66,34,700	Dr. 37,58,78,925
10,00,00,000	10,00,00,000	Dr. 1,55,00,000

(y) Excludes Rs. 53,44,472 spent out of advances from the Contingency Fund during 1980-81 but not recouped to the Fund till the close of the year.

(z) Excludes Rs. 4,15,49,044 spent out of advances from the Contingency Fund during 1980-81 but not recouped to the Fund till the close of the year.

(a) Minus balance at the close of the year is under correspondence with the Government which keeps detailed accounts.

*Please see explanatory note 3 below statement no. 8 (page 50).

**STATEMENT NO. 16—DETAILED STATEMENT OF RECEIPTS;
RELATING TO DEBT, CONTINGENCY**

Head of Account	Opening balance
1	2
	Rs.
Part I—Consolidated Fund—concl.	
F. Loans and Advances—concl.	
714. Loans for Community Development .. Dr.	4,80,64,841(x)
715. Loans to Agricultural Financial Institutions .. Dr.	84,71,180(x)
720. Loans for Industrial Research and Development .. Dr.	6,50,00,000
721. Loans for Village and Small Industries .. Dr.	9,87,81,617
722. Loans for Machinery and Engineering Industries .. Dr.	3,21,248
723. Loans for Petroleum, Chemicals and Fertilizer Industries Dr.	2,38,400
726. Loans for Consumer Industries .. Dr.	19,01,523
730. Loans to Industrial Financial Institutions .. Dr.	—82,53,677
734. Loans for Power Projects .. Dr.	6,90,18,99,491
738. Loans for Road and Water Transport Services .. Dr.	60,00,000
766. Loans to Government Servants, etc. .. Dr.	11,78,00,886(a)
767. Miscellaneous Loans .. Dr.	—30,44,280
Total—F. Loans and Advances .. Dr.	8,53,82,30,221(a)
H. Transfer to Contingency Fund—	
769. Appropriations to Contingency Fund ..	..
Total—Part I—Consolidated Fund ..	..
Part II—Contingency Fund—	
800. Contingency Fund—	
Appropriations from the Consolidated Fund .. Cr.	12,00,00,000
Education ..	..
Social Security and Welfare ..	..
Village and Small Industries ..	..

(x) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1979-80 due to rounding.

(a) Differs by Rs. 400 (decreased) from the closing balance adopted in Finance Accounts 1979-80 due to *proforma* adjustment of balances *vide* details in Appendix I.

**DISBURSEMENTS AND BALANCES UNDER HEADS OF ACCOUNT
FUND AND PUBLIC ACCOUNT—*contd.***

Receipts	Disbursements	Closing balance	
3	4		
Rs.	Rs.		
19,36,920	41,86,940	Dr.	5,03,14,861
9,57,733	..	Dr.	75,13,447
..	..	Dr.	6,50,00,000
74,50,944	3,56,79,952	Dr.	12,70,10,625
..	..	Dr.	3,21,248
..	..	Dr.	2,38,400
..	..	Dr.	19,01,523
-70,71,482(y)	..	Dr.	-11,82,195@
9,84,910	71,27,65,406	Dr.	7,61,36,79,987
..	..	Dr.	60,00,000
1,76,01,918	2,68,58,622	Dr.	12,70,57,590
5,667	40,000	Dr.	-30,09,947(†)
24,38,61,276	1,24,16,64,699	Dr.	9,53,60,33,644
..	13,00,00,000		..
13,10,37,34,752	13,46,26,30,047		..
13,00,00,000	..	Cr.	25,00,00,000
..	31,000	Dr.	31,000
..	51,63,472	Dr.	51,63,472
..	1,50,000	Dr.	1,50,000

(y) Minus figure during the year is due to write-back of erroneous credits of earlier years.

@Minus balance at the close of the year is under correspondence with the Government which keeps detailed accounts.

(†) Since rectified in the accounts for 1981-82.

**STATEMENT NO. 16—DETAILED STATEMENT OF RECEIPTS,
RELATING TO DEBT, CONTINGENCY**

Head of Account 1	Opening balance 2
	Rs.
Part II—Contingency Fund—concl'd.	
800. Contingency Fund—concl'd.	
Capital-Outlay on Social Security and Welfare ..	..
Capital Outlay on Food ..	..
Capital Outlay on Village and Small Industries ..	..
Total (800) ..	Cr. 12,00,00,000
Part III—Public Account—	
1. Small Savings, Provident Funds, etc.—	
(b) Provident Funds—	
805. State Provident Funds ..	Cr. 72,17,26,159(x)
Total (805) ..	Cr. 72,17,26,159(x)
Total—I. Small Savings, Provident Funds, etc. (A) ..	Cr. 72,17,26,159(x)
J. Reserve Funds—	
(a) Reserve Funds bearing interest—	
815. Depreciation/Renewal Reserve Funds—	
(i) Depreciation Reserve Fund—Government Commercial Departments and Undertakings—Depreciation Reserve Fund—Motor Transport ..	Cr. 3,78,52,829(y)
(ii) Depreciation Reserve Fund—Government Non-Commercial Departments/Undertakings—Depreciation Reserve Fund—Government Presses ..	Cr. 59,80,999
Total (815) ..	Cr. 4,38,33,828(y)
821. General and Other Reserve Funds—	
General and other Reserve Funds of Government Commercial Departments/Undertakings ..	Cr. —7,47,020
Total (821) ..	Cr. —7,47,020
Total—(a) Reserve Funds bearing interest ..	Cr. 4,30,86,808(y)

(A) For detailed account please see statement no. 17.

(x) Differs by Rs. 13,889 (decreased) from the closing balance adopted in Finance Accounts 1979-80 due to rounding (Rs. 1) and *proforma* adjustment of balances (Rs. 13,890) *vide* details in Appendix I.

(y) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1979-80 due to rounding.

DISBURSEMENTS AND BALANCES UNDER HEADS OF ACCOUNT
FUND AND PUBLIC ACCOUNT—*contd.*

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
..	3,25,00,000	Dr. 3,25,00,000
..	10,50,000	Dr. 10,50,000
..	79,99,044	Dr. 79,99,044
13,00,00,000	4,68,93,516	Cr. 20,31,06,484
27,08,99,342	6,85,25,377	Cr. 92,41,00,124
27,08,99,342	6,85,25,377	Cr. 92,41,00,124
27,08,99,342	6,85,25,377	Cr. 92,41,00,124
5,14,21,575	9,69,48,785	Cr. —76,74,381†
7,26,897	..	Cr. 67,07,896
5,21,48,472	9,69,48,785	Cr. —9,66,485
21,17,396	17,80,811	Cr. —4,10,435@
21,17,396	17,80,811	Cr. —4,10,435
5,42,65,868	9,87,29,596	Cr. —13,76,920

†Minus balance is being rectified in the accounts for 1981-82.

@Minus balance at the close of the year is under correspondence with the Government which keeps detailed accounts.

**STATEMENT NO. 16—DETAILED STATEMENT OF RECEIPTS,
RELATING TO DEBT, CONTINGENCY**

Head of Account	Opening balance
1	2
	Rs.
Part III—Public Account—contd.	
J. Reserve Funds—concl'd.	
(b) Reserve Funds not bearing interest—	
822. Sinking Funds—	
A. Appropriation for reduction or avoidance of Debt— Sinking Funds	.. Cr. 36,41,70,830
B. Sinking Fund Investment Account—Sinking Fund Investment Account	.. Dr. 4,18,25,642
Total (822) {	
Gross (A)	.. Cr. 36,41,70,830
Investments (A)	.. Dr. 4,18,25,642
829. Development and Welfare Funds—	
(i) Development Funds for Agricultural purposes	.. Cr. 4,25,980
(ii) Industrial Development Funds	.. Cr. 6,14,39,579
(iii) Other Development and Welfare Funds—	
Gross ¹ Investments	.. Cr. 2,37,86,943
	.. Dr. 75,40,068
Total (829) {	
Gross	.. Cr. 8,56,52,502
Investments	.. Dr. 75,40,068
835. General and other Reserve Funds—	
Foodgrains Reserve Fund	.. Cr. 60,87,334
Total (835)	.. Cr. 60,87,334
Total—(b) Reserve Funds not bearing interest—	
Gross Investments	.. Cr. 45,59,10,666
	.. Dr. 4,93,65,710
Total—J. Reserve Funds—	
Gross ¹ Investments	.. Cr. 49,89,97,474@
	.. Dr. 4,93,65,710

(A) For detailed account please see statement no. 19.

@ Differs by Re. 1 from the closing balance adopted in Finance Accounts 1979-80 due to rounding.

**DISBURSEMENTS AND BALANCES UNDER HEADS OF ACCOUNT
FUND AND PUBLIC ACCOUNT—contd.**

Receipts	Disbursements	Closing balance	
3	4	5	
Rs.	Rs.		
4,43,24,226	3,79,37,175	Cr.	37,05,57,881
17,75,074	..	Dr.	4,00,50,568
4,43,24,226	3,79,37,175	Cr.	37,05,57,881
17,75,074	..	Dr.	4,00,50,568
..	..	Cr.	4,25,980
..	..	Cr.	6,14,39,579
..	..	Cr.	2,37,86,943
..	..	Dr.	75,40,068
..	..	Cr.	8,56,52,502
..	..	Dr.	75,40,068
..	13,71,317	Cr.	47,16,017
..	13,71,317	Cr.	47,16,017
4,43,24,226	3,93,08,492	Cr.	46,09,26,400
17,75,074	..	Dr.	4,75,90,636
9,85,90,094	13,80,38,088	Cr.	45,95,49,480
17,75,074	..	Dr.	4,75,90,636

**STATEMENT NO. 16—DETAILED STATEMENT OF RECEIPTS,
RELATING TO DEBT, CONTINGENCY**

Head of Account	Opening balance
1	2 Rs.
Part III—Public Account—contd.	
K. Deposits and Advances—	
(a) Deposits bearing interest—	
838. Deposits of Local Funds—	
Deposits of Municipal Corporations ..	Cr. —52,79,829
Deposits of State Housing Boards ..	Cr. 1,69,07,802
Deposits of other autonomous bodies ..	Cr. 9,49,93,832@
Total (838) ..	Cr. 10,66,21,805@
842. Other Deposits—	
(i) Deposits of Government Companies and Corporations, etc. ..	Cr. 4,07,27,038
(ii) Miscellaneous deposits ..	Cr. 64,30,438
Total (842) ..	Cr. 4,71,57,476
Total—(a) Deposits bearing interest ..	Cr. 15,37,79,281@
(b) Deposits not bearing interest—	
843. Civil Deposits—	
(i) Revenue deposits ..	Cr. 4,28,20,942
(ii) Security deposits ..	Cr. 1,24,267
(iii) Civil Courts' deposits ..	Cr. 3,87,72,144@
(iv) Criminal Courts' deposits ..	Cr. 1,62,143@
(v) Personal deposits ..	Cr. 1,16,86,283
(vi) Personal deposits—Investments ..	Dr. 51,910
(vii) Public Works deposits ..	Cr. 31,05,36,752
(viii) Deposits of Police Funds ..	Cr. 1,09,73,128
(ix) Deposits for purchases, etc., abroad ..	Cr. 1,83,730
(x) Deposits for work done for public bodies or private individuals ..	Cr. 12,09,855
(xi) Deposits for fees received by Government servants for work done for private bodies ..	Cr. —20,68,123
(xii) Deposits in connection with elections ..	Cr. 2,35,922
(xiii) Deposits of educational institutions ..	Cr. 98,73,094
(xiv) Unclaimed deposits in the G.F.Fund ..	Cr. 61,713
(xv) Deposits on account of court deposits transferred from Pakistan ..	Cr. 10,28,228
(xvi) Other deposits ..	Cr. 6,19,200
Total (843) {	Cr. 42,62,19,278
{ Investments ..	Dr. 51,910

@Differs by Re. 1 from the closing balance adopted in Finance Accounts 1979-80 due to rounding.

DISBURSEMENTS AND BALANCES UNDER HEADS OF ACCOUNT
FUND AND PUBLIC ACCOUNT—contd.

Receipts	Disbursements	Closing balance	
3 Rs.	4 Rs.	5 Rs.	
4,167		Cr.	—52,75,662(y)
1,63,55,138	2,15,00,000	Cr.	1,17,62,940
14,28,325	7,54,207	Cr.	9,56,67,950
1,77,87,630	2,22,54,207	Cr.	10,21,55,228
—4,07,27,038(x)			
27,21,43,561	8,58,49,082	Cr.	19,27,24,917
23,14,16,523	8,58,49,082	Cr.	19,27,24,917
24,92,04,153	10,81,03,289	Cr.	29,48,80,145
3,32,66,732	3,00,57,619	Cr.	4,60,30,055*
—12,500(x)	11,526	Cr.	1,00,241
6,91,80,310	5,79,01,533	Cr.	5,00,50,921*
—4,215(x)	..	Cr.	1,57,928
1,63,27,94,775	1,63,76,75,077	Cr.	68,05,981
..	..	Dr.	51,910
17,58,71,735	13,63,70,225	Cr.	35,00,38,262
1,58,61,287	1,67,45,349	Cr.	2,00,89,066*
..	..	Cr.	1,83,730
..	..	Cr.	12,09,855
..	..	Cr.	—20,68,123(†)
1,35,009	5,40,763	Cr.	—1,69,832(†)
51,99,840	48,47,700	Cr.	1,02,25,234
..	..	Cr.	61,713
..	..	Cr.	10,28,228
..	..	Cr.	6,19,200
1,93,22,92,973	1,87,41,49,792	Cr.	48,43,62,459
..	..	Dr.	51,910

(x) Minus figure during the year is due to write-back of credits of earlier years.

(y) Minus balance at the close of the year is under investigation.

*Please see explanatory note 3 below statement no. 8 (page 50).

(†) Minus balance has been rectified in the accounts for 1981-82.

**STATEMENT NO. 16—DETAILED STATEMENT OF RECEIPTS,
RELATING TO DEBT, CONTINGENCY**

Head of Account	Opening balance
1	2
	Rs.
Part III—Public Account—contd.	
K. Deposits and Advances—concl'd.	
(b) Deposits not bearing interest —concl'd.	
847. Deposits of Local Funds—	
(i) District Funds .. Cr.	14,63,760
(ii) Municipal Funds .. Cr.	—12,96,647
(iii) State Transport Corporation Funds ... Cr.	4,83,234
(iv) Panchayat Bodies Funds .. Cr.	4,61,02,835(x)
(v) Education Funds .. Cr.	2,430
(vi) Other Funds .. Cr.	1,26,64,427(x)
Total (847) .. Cr.	5,94,20,039
848. Other Deposits—	
(i) Subventions from Central Road Fund ..	..
(ii) Miscellaneous Deposits .. Cr.	1,96,71,528
Total (848) .. Cr.	1,96,71,528
Total—(b) Deposits not bearing interest—	
Gross .. Cr.	50,53,10,845
Investments .. Dr.	51,910
(c) Advances—	
850. Civil Advances—	
(i) Forest advances .. Dr.	1,81,073(x)
(ii) Revenue advances .. Dr.	10,387
(iii) Other departmental advances .. Dr.	7,77,669
(iv) Other advances .. Dr.	3,76,754(x)
Total (850) .. Dr.	13,45,883
Total—(c) Advances .. Dr.	13,45,883
Total—K. Deposits and Advances—	
Gross .. Cr.	65,77,44,243(x)
Investments .. Dr.	51,910

(x) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1979-80 due to rounding.

**DISBURSEMENTS AND BALANCES UNDER HEADS OF ACCOUNT
FUND AND PUBLIC ACCOUNT—contd.**

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
..	..	Cr. 14,63,760*
..	..	Cr. —12,96,647* @
2,00,00,000	2,00,00,000	Cr. 4,83,234*
11,54,79,124	7,89,89,946	Cr. 8,25,92,013*
—27,891(y)	..	Cr. —25,461 †
40,40,171	85,86,568	Cr. 81,18,030*
13,94,91,404	10,75,76,514	Cr. 9,13,34,929
67,20,000	67,20,000	..
34,82,878	33,98,802	Cr. 1,97,55,604
1,02,02,878	1,01,18,802	Cr. 1,97,55,604
2,08,19,87,255	1,99,18,45,108	Cr. 59,54,52,992
..	..	Dr. 51,910
4,41,80,351	4,43,48,738	Dr. 3,49,460
..	..	Dr. 10,387
..	..	Dr. 7,77,669
..	..	Dr. 3,76,754
4,41,80,351	4,43,48,738	Dr. 15,14,270
4,41,80,351	4,43,48,738	Dr. 15,14,270
2,37,53,71,759	2,14,42,97,135	Cr. 88,88,18,867
..	..	Dr. 51,910

*Please see explanatory note 3 below statement no. 8 (page 50).
 @ Minus balance at the close of the year is under investigation.
 (y) Minus figure during the year is under investigation.
 † Minus balance has been rectified in the accounts for 1981-82.

**STATEMENT NO. 16—DETAILED STATEMENT OF RECEIPTS,
RELATING TO DEBT, CONTINGENCY**

Head of Account	Opening balance
1	2
	Rs.
Part III—Public Account—contd.	
L. Suspense and Miscellaneous—	
(b) Suspense—	
858. Suspense Accounts—	
(i) Departmental Adjusting Account—Receipts .. Cr.	32,79,181
(ii) Departmental Adjusting Account—Payments .. Dr.	3,26,66,319†
(iii) Cash Settlement Suspense Account .. Dr.	16,70,95,168(x)
(iv) Pay and Accounts Offices Suspense .. Cr.	8,84,64,211†
(v) Reserve Bank Suspense—Headquarters .. Cr.	1,62,29,912
(vi) Central Accounts Office—Reserve Bank Suspense .. Dr.	4,11,93,866
(vii) Provident Fund Suspense .. Dr.	6,57,944
(viii) Telecommunication Accounts Office Suspense .. Cr.	14,654
(ix) Suspense Account (Civil) .. Dr.	6,86,25,697
(x) Transactions on behalf of the Reserve Bank .. Dr.	3
(xi) Broadcasting Receiver Licence Fee Suspense .. Cr.	4,49,218
(xii) Additional Wages Deposit Suspense Account .. Cr.	3,503†
(xiii) Additional Dearness Allowance Deposit Suspense Account .. Cr.	91,63,111
(xiv) Additional Dearness Allowance Deposit Suspense Account (New) .. Cr.	1,03,287
Total (858) .. Dr.	19,25,31,920(y)
Total—(b) Suspense .. Dr.	19,25,31,920(y)
(c) Other Accounts—	
870. Cheques and Bills .. Cr.	32,622
Total (870) .. Cr.	32,622
871. Departmental Balances—Civil .. Dr.	94,06,937
Total (871) .. Dr.	94,06,937
872. Permanent Cash Imprest—Civil .. Dr.	10,04,438
Total (872) .. Dr.	10,04,438

†Differs by Re. 1 from the closing balance adopted in Finance Accounts 1979-80 due to rounding.

(x) Differs by Rs. 50,81,381 (decreased) from the closing balance adopted in Finance Accounts 1979-80 due to rounding (Re. 1) and *proforma* adjustment of balances (Rs. 50,81,380) *vide* details in Appendix I.

(y) Differs by Rs. 50,81,380 (decreased) from the closing balance adopted in Finance Accounts 1979-80 due to *proforma* adjustment of balances *vide* details in Appendix I.

DISBURSEMENTS AND BALANCES UNDER HEADS OF ACCOUNT
FUND AND PUBLIC ACCOUNT—*contd.*

Receipts	Disbursements		Closing balance
3	4		5
Rs.	Rs.		Rs.
16,99,316	..	Cr.	49,78,497
..	19,36,149	Dr.	3,46,02,468
17,77,79,692	22,25,79,146	Dr.	21,18,94,622
-4,87,30,140@	8,86,20,156	Dr.	4,88,86,085
22,86,120	-65,74,461@	Cr.	2,50,90,493
11,60,347	3,251	Dr.	4,00,36,770
2,526	76,384	Dr.	7,31,802
-3,72,970@	-3,25,874@	Dr.	32,442
16,20,564	-1,86,74,658@	Dr.	4,83,30,475
..	..	Dr.	3
..	..	Cr.	4,49,218
-860@	29,67,046	Dr.	29,64,403†
2,56,766	17,91,777	Cr.	76,28,100
-1,01,768@	6,00,429	Dr.	5,98,910†
13,55,99,593	29,29,99,345	Dr.	34,99,31,672
13,55,99,593	29,29,99,345	Dr.	34,99,31,672
2,27,39,25,002	2,27,38,94,796	Cr.	62,828
2,27,39,25,002	2,27,38,94,796	Cr.	62,828
2,67,70,443	2,81,75,717	Dr.	1,08,12,211
2,67,70,443	2,81,75,717	Dr.	1,08,12,211
163	52,638	Dr.	10,56,913*
163	52,638	Dr.	10,56,913

@Minus figure during the year is due to adjustment of credits/debits of earlier years.

†Debit balance is under reconciliation with the treasuries.

*Please see explanatory note 3 below statement no. 8 (page 50).

**STATEMENT NO. 16—DETAILED STATEMENT OF RECEIPTS,
RELATING TO DEBT, CONTINGENCY**

Head of Account	Opening balance
1	2
	Rs.
Part III—Public Account—contd.	
L. Suspense and Miscellaneous—concl'd.	
873. Cash Balance Investment Account—	
Cash Balance Investment Account	.. Dr. 2,75,34,449
	<hr/>
Total (873)	.. Dr. 2,75,34,449
	<hr/>
Total—(c) Other Accounts	.. Dr. 3,79,13,202
	<hr/>
(d) Accounts with Governments of foreign countries—	
879. Accounts with Governments of Other Countries—	
Burma	.. Dr. 67,064
Pakistan	.. Dr. 59,79,335
Malaysia	.. ..
	<hr/>
Total (879)	.. Dr. 60,46,399†
	<hr/>
Total—(d) Accounts with Governments of foreign countries	.. Dr. 60,46,399†
	<hr/>
(e) Miscellaneous—	
880. Miscellaneous Government Account—	
Ledger Balance Adjustment Account	.. ..
Writes off from heads. of account. closing to balance.	.. ..
	<hr/>
Total (880)	.. ..
	<hr/>
Total—(e) Miscellaneous	.. ..
	<hr/>
Total—L. Suspense and Miscellaneous	.. Dr. 23,64,91,521 (x)

† Differs by Re. 1 from the closing balance adopted in Finance Accounts 1979-80 due to rounding.

(x) See footnote (x) at page 190.

DISBURSEMENTS AND BALANCES UNDER HEADS OF ACCOUNT
FUND AND PUBLIC ACCOUNT—*contd.*

Receipts	Disbursements		Closing balance
3	4		5
Rs.	Rs.		Rs.
66,60,00,000	66,60,00,000	Dr.	2,75,34,449
66,60,00,000	66,60,00,000	Dr.	2,75,34,449
2,96,66,95,608	2,96,81,23,151	Dr.	3,93,40,745
..	—4,171 @	Dr.	62,893
180	36,727	Dr.	60,15,882
..	1,200	Dr.	1,200
180	33,756	Dr.	60,79,975
180	33,756	Dr.	60,79,975
3,79,37,175(y)	..		..
..	2,107(y)		..
3,79,37,175	2,107		..
3,79,37,175	2,107		..
3,10,22,95,381 3,79,37,175(y)	3,26,11,56,252 2,107(y)	Dr.	39,53,52,392

@ Minus figure during the year is due to adjustment of debits of earlier years.

(y) Closed to Government Account.

**STATEMENT NO. 16—DETAILED STATEMENT OF RECEIPTS,
RELATING TO DEBT, CONTINGENCY**

Head of Account	Opening balance
1	2
	Rs.
Part III—Public Account—contd.	
M. Remittances—	
(a) Money Orders, Remittances and adjustments between the Officers rendering accounts to the same Accountant General, etc., and other Remittances—	
882. Cash Remittances and Adjustments between Officers rendering accounts to the same Accountant General/ Accounts Officer—	
(i) Cash Remittances between Treasuries and Currency Chests	Dr. 2,06,06,247
(ii) Public Works Remittances	.. Dr. 25,27,19,748(x)
(iii) Forest Remittances	.. Cr. 1,96,73,949
(iv) Reserve Bank of India Remittances	.. Dr. 44,33,479
Total (882)	.. Dr. 25,80,85,525(x)
Total—(a) Money Orders, Remittances and adjustments between the Officers rendering accounts, etc.	.. Dr. 25,80,85,525(x)
(b) Inter-Government Adjustment Accounts—	
886. Adjusting Account between Central and State Governments—	
Punjab and Central Government	.. Dr. 86,50,984†
Total (886)	.. Dr. 86,50,984
893. Inter-State Suspense Account—	
Punjab and Tamil Nadu	.. Cr. 98
Punjab and Maharashtra	.. Cr. 39,01,736
Punjab and West Bengal	.. Dr. 299
Punjab and Uttar Pradesh	.. Cr. 500
Punjab and Andhra Pradesh	.. Cr. 14,190
Punjab and Rajasthan	.. Dr. 14,73,269
Punjab and Haryana	.. Cr. 21,51,433†
Punjab and Himachal Pradesh	.. Dr. 13,97,805
Punjab and Jammu & Kashmir	.. Dr. 3,45,345

(x) Differs by Rs. 6,02,49,737 (decreased) from the closing balance adopted in Finance Accounts 1979-80 due to *proforma* adjustment of balances *vide* details in Appendix I.

†Differs by Re. 1 from the closing balance adopted in Finance Accounts 1979-80 due to rounding.

DISBURSEMENTS AND BALANCES UNDER HEADS OF ACCOUNT
FUND AND PUBLIC ACCOUNT—*contd.*

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
1,06,90,000	—58,91,628@	Dr. 40,24,619*
1,78,81,13,194	1,80,18,05,151	Dr. 26,64,11,705
9,33,81,248	10,76,58,156	Cr. 53,97,041
..	—23,66,502@	Dr. 20,66,977
1,89,21,84,442	1,90,12,05,177	Dr. 26,71,06,260
1,89,21,84,442	1,90,12,05,177	Dr. 26,71,06,260
—3,45,872@	—2,72,150 @	Dr. 87,24,706
—3,45,872	—2,72,150	Dr. 87,24,706
—2,228@	—147@	Dr. 1,983
..	—2,081	Cr. 39,03,817
300	300@	Dr. 299
175	175	Cr. 500
1,384	1,384	Cr. 14,190
2,95,524	—2,80,374@	Dr. 8,97,371
—19,41,981@	. 53,94,432	Dr. 51,84,980
—6,90,915@	—12,61,687@	Dr. 8,27,033
1,49,724	3,13,115	Dr. 5,08,736

@Minus figure during the year is due to adjustment of credits/debits of earlier years.

*Please see explanatory note 3 below statement no. 8 (page 50). Net debit of Rs. 27,20,060 has since been cleared in the accounts for 1981-82. For the remaining amount the matter is under correspondence with the Treasury Officers.

**STATEMENT NO. 16—DETAILED STATEMENT OF RECEIPTS,
RELATING TO DEBT, CONTINGENCY**

Head of Account 1	Opening balance 2 Rs.
Part III—Public Account—concl'd.	
M. Remittances—concl'd.	
(b) Inter-Government Adjustment Accounts—concl'd.	
893. Inter-State Suspense Account—concl'd.	
Punjab and Orissa	.. Dr. 72
Total (893)	.. Cr. 28,51,167†
Total—(b) Inter-Government Adjustment Accounts	Dr. 57,99,817
Total—M. Remittances	.. Dr. 26,38,85,342(x)
Total—Part III—Public Account	.. ..
Total—Parts I, II, III	.. ..
N. Cash Balance—	
899. Cash Balance—	
Cash in Treasuries	.. ..
Deposits with Reserve Bank	.. ..
Deposits with other Banks ]	.. ..
Total (899)	.. ..
GRAND TOTAL	.. ..

†Differs by Re. 1 from the closing balance adopted in Finance Accounts 1979-80 due to rounding.

(x) See footnote (x) at page 194.

DISBURSEMENTS AND BALANCES UNDER HEADS OF ACCOUNT
FUND AND PUBLIC ACCOUNT—concl'd.

Receipts	Disbursements	Closing balance	
3	4	5	
Rs.	Rs.	Rs.	
55	—17**	..	
—21,87,962**	41,65,100	Dr.	35,01,895
—25,33,834**	38,92,950	Dr.	1,22,26,601
1,88,96,50,608	1,90,50,98,127	Dr.	27,93,32,861
7,77,65,19,433	7,51,71,17,086	..	
21,01,02,54,185	21,02,66,40,649	..	
4,77,026	1,31,870	..	
—28,08,32,526	—29,68,73,834@	..	
99	99	..	
—28,03,55,401	—29,67,41,865	..	
20,72,98,98,784	20,72,98,98,784	..	

**Minus figure during the year is due to adjustment of credits/debits of earlier years.

@There was a difference (*minus* Rs. 34,32,61,862) between the figure reflected in accounts (*minus* Rs. 29,68,73,834) and that intimated by the Reserve Bank (*minus* Rs. 64,01,35,696). As a result of reconciliation this difference now stands at *minus* Rs. 34,22,18,756 (August 1981) which is under reconciliation. The *minus* balance of Rs. 64,01,35,696 intimated by the Reserve Bank includes overdraft of Rs. 33,06,37,000 outstanding on 31st March 1981 which was cleared by the State Government in June 1981.

STATEMENT NO. 17—DETAILED STATEMENT OF DEBT AND OTHER

Description of Debt	When raised
1	2
E. Public Debt—	
603. Internal Debt of the State Government—	
Market Loans bearing interest (a)	.. 1967—81
Market Loans not bearing interest (a)	.. 1956—67
Loans from the Life Insurance Corporation of India	.. 1959—81
Loans from the National Agricultural Credit Fund of the Reserve Bank of India	.. 1968—81
Loans from the State Bank of India and other Banks	.. 1974—81
Loans from other Institutions (a)	.. 1959—81
Ways and Means Advances from the Reserve Bank of India	.. 1980-81
Total (603)	.. ..
604. Loans and Advances from the Central Government—	
A. Non-Plan Loans—	
Share of small savings collections	.. 1979—81
House Building Advances—	
House Building Advances to All India Services Officers	.. 1979—81
Police—Modernisation of police force	.. 1979—81
General (Education)—Scholarships—	
National Loan Scholarships Scheme	.. 1979—81
Agriculture—Manures and fertilizers—	
Purchase of fertilizers	.. 1979—81
Total—A	.. ..
B. Loans for State/Union Territory Plan Schemes—	
Block loans	.. 1979—81

(a) Details are given in Annexure to this statement.

INTEREST BEARING OBLIGATIONS OF THE GOVERNMENT

Balance on 1st April 1980	Additions during the year	Discharges during the year	Balance on 31st March 1981
3	4	5	6
Rs.	Rs.	Rs.	Rs.
81,80,65,700 (a)	8,59,85,100	..	90,40,50,800
3,77,57,062 (b)	..	2,11,92,600	1,65,64,462
8,80,39,547	1,00,00,000	58,59,153	9,21,80,394
5,88,21,530	1,08,58,500	60,16,340	6,36,63,690
1,06,00,00,000	2,03,00,00,000	1,73,65,00,000	1,35,35,00,000
9,00,46,285	4,42,89,000	8,25,000	13,35,10,285
..	4,07,40,66,000	3,55,74,25,000	51,66,37,000*
2,15,27,30,124	6,25,51,98,600	5,32,78,22,093	3,08,01,06,631
21,17,00,000	21,76,00,000	..	42,93,00,000
3,73,222	9,00,000	37,324	12,35,898
13,59,000	18,06,500	54,360	31,11,140
3,12,430	2,10,000	..	5,22,430
5,00,00,000	11,00,00,000	9,00,00,000	7,00,00,000
26,37,44,652	33,05,16,500	9,00,91,684	50,41,69,468
30,47,63,000	43,31,99,900	2,03,17,533	71,76,45,367

(a) Differs by Rs. 3,32,55,900 (decreased) from the closing balance adopted in Finance Accounts 1979-80 due to *proforma* transfer of the balance of 5½% Punjab Loan 1980 which was notified for discharge during the year and became non-interest bearing.

(b) Differs by Rs. 3,32,55,900 (increased) from the closing balance adopted in Finance Accounts 1979-80 *vide* footnote (a) above.

*Includes overdraft of Rs. 33,05,37,000 outstanding on 31st March 1981 which was cleared in June 1981.

STATEMENT NO. 17—DETAILED STATEMENT OF DEBT AND OTHER

Description of Debt	When raised
1	2
E. Public Debt—concl'd.	
604. Loans and Advances from the Central Government—concl'd.	
C. Loans for Central Plan Schemes—	
General (Urban Development)—Other loans—	
Integrated Urban Development in areas of National Importance	.. 1979-80
Agriculture—Storage and warehousing	.. 1980-81
Total—C	.. ..
D. Loans for Centrally Sponsored Plan Schemes—	
General (Urban Development)—Other loans—	
Integrated Development of Medium and Small Towns	.. 1980-81
Soil and Water Conservation—Soil conservation schemes	.. 1980-81
Village and Small Industries—	
Haddloom Industries	.. 1979-81
Other loans	.. 1979-80
Roads and Bridges—Roads of Inter-State Importance	.. 1979-81
Total—D	.. ..
E. Ways and Means Advances—	
Other Ways and Means Advances	
	.. 1980-81
Total—E	.. ..
F. Pre-1979-80 Loans—	
Small Savings Loans	.. 1964-79
Rehabilitation of Displaced persons, Repatriates, etc.	.. 1948-77
National Loan Scholarship Scheme	.. 1963-79
Rehabilitation of Goldsmiths	.. 1963-68
Consolidated Loans for productive and semi-productive purposes	.. 1955-79
Total—F	.. ..
Total (604)	.. ..
Total—E. Public Debt	.. ..
I. Small Savings, Provident Funds, etc.—	
(b) Provident Funds—	
805. State Provident Funds—	
A. Civil—	
General Provident Fund	.. ..
Contributory Provident Fund	.. ..

INTEREST BEARING OBLIGATIONS OF THE GOVERNMENT—*contd.*

Balance on 1st April 1980	Additions during the year	Discharges during the year	Balance on 31st March 1981
3	4	5	6
Rs.	Rs.	Rs.	Rs.
2,00,000	10,00,000	..	2,00,000
..	..	..	10,00,000
2,00,000	10,00,000	..	12,00,000
..	98,25,000	..	98,25,000
..	5,00,000	..	5,00,000
67,60,000	19,11,750	6,76,000	79,95,750
3,50,000	..	23,334	3,26,666
15,49,000	20,00,000	61,960	34,87,040
86,59,000	1,42,36,750	7,61,294	2,21,34,456
..	15,00,00,000	15,00,00,000	..
..	15,00,00,000	15,00,00,000	..
54,71,10,000	..	..	54,71,10,000
44,85,405	..	1,14,125	43,71,280
55,57,364	..	5,64,067	49,93,297
8,97,755	..	62	8,97,693
3,16,45,02,378	-8,78,001(*)	22,54,23,000	2,93,82,01,377
3,72,25,52,902	-8,78,001	22,61,01,254	3,49,55,73,647
4,29,99,19,554	92,80,75,149(†)	48,72,71,765	4,74,07,22,938
6,45,26,49,678	7,18,32,73,749	5,81,50,93,858	7,82,08,29,569
67,16,50,963 (**)	25,93,45,905	6,59,57,779	86,50,39,089
4,32,65,182	99,31,633	20,31,424	5,11,65,391

(*) Minus figure during the year is due to allocation of loans to Haryana Government.

(**) Differs by Rs. 13,890 (decreased) from the closing balance adopted in Finance Accounts 1979-80 due to *proforma* adjustment of balances *vide* details in Appendix I.

(†) Differs by Rs. 8,78,001 (decreased) from the loans and advances (Rs. 92,89,53,150) actually received from the Central Government *vide* footnote (*) above.

STATEMENT NO. 17—DETAILED STATEMENT OF DEBT AND OTHER

Description of Debt	When raised
1	2
I. Small Savings, Provident Funds, etc.—concl'd.	
(b) Provident Funds —concl'd.	
805. State Provident Funds—concl'd.	
A. Civil—concl'd.	
All India Services Provident Fund
Total—A	.. <u> </u> <u> </u>
D. Other Provident Funds—	
Workmen's Contributory Provident Fund
Contributory Provident Pension Fund
Other Miscellaneous Provident Funds
Total—D	.. <u> </u> <u> </u>
Total (805)	.. <u> </u> <u> </u>
Grand Total	.. <u> </u> <u> </u>

INTEREST BEARING OBLIGATIONS OF THE GOVERNMENT—*contd.*

Balance on 1st April 1980	Additions during the year	Discharges during the year	Balance on 31st March 1981
3	4	5	6
Rs.	Rs.	Rs.	Rs.
61,54,948(*)	15,70,306	5,36,174	71,89,080
72,10,71,093(**)	27,08,47,844	6,85,25,377	92,33,93,560
27,156	..	..	27,156
..	498	..	498
6,27,910	51,000	..	6,78,910
6,55,066	51,498	..	7,06,564
72,17,26,159(**)	27,08,99,342	6,85,25,377	92,41,00,124
7,17,43,75,837(**)	7,45,41,73,091	5,88,36,19,235	8,74,49,29,693

(*) Differs by Rs. 1 from the closing balance adopted in Finance Accounts 1979-80 due to rounding.

(**) Differs by Rs. 13,889 (decreased) from the closing balance adopted in Finance Accounts 1979-80 due to rounding (Rs. 1) and *proforma* adjustment of balances (Rs. 13,890) *vide* details in Appendix I.

ANNEXURE TO

Description of loan 1	When raised 2
E. Public Debt—	
603. Internal Debt of the State Government—	
Market Loans bearing interest—	
5½% Punjab Loan 1981	.. 6th September 1969
5½% Punjab Loan 1982	.. 15th July 1970
5½% Punjab Loan 1983	.. 19th August 1971
5½% Punjab Loan 1984	.. 4th September 1972
5½% Punjab Loan 1985	.. 27th August 1973
6% Punjab Loan 1984	.. 27th August 1974
6% Punjab Loan 1985	.. 15th September 1975
6% Punjab Loan 1986	.. 15th September 1976
6% Punjab Loan 1987	.. 23rd August 1977
6½% Punjab Loan 1988	.. 12th September 1978
6½% Punjab Loan 1989	.. 1st September 1979
6½% Punjab Loan 1992	.. 1st September 1980
Total—Market Loans bearing interest	.. ..
Market Loans not bearing interest—	
4% Punjab Loan 1968	.. 3rd September 1956
4% Punjab Loan 1971	.. 19th August 1959
4½% Punjab Loan 1972	.. 4th September 1961
4½% Punjab Loan 1974	.. 27th August 1962
5½% Punjab Loan 1977	.. 3rd August 1965
5½% Punjab Loan 1978	.. 12th September 1966
5½% Punjab Loan 1979	.. 1st September 1967
5½% Punjab Loan 1980	.. 2nd September 1968
Total—Market Loans not bearing interest	.. ..

STATEMENT NO. 17

Balance on 1st April 1980	Additions during the year	Discharges during the year	Balance on 31st March 1981
3	4	5	6
Rs.	Rs.	Rs.	Rs.
6,63,59,800	6,63,59,800
5,81,70,800	5,81,70,800
6,62,80,700	6,62,80,700
6,93,02,000	6,93,02,000
5,53,80,100	5,53,80,100
13,27,83,600	13,27,83,600
7,51,47,500	7,51,47,500
5,27,55,200	5,27,55,200
8,04,17,700	8,04,17,700
7,51,42,400	7,51,42,400
8,63,25,900	8,63,25,900
..	8,59,85,100	..	8,59,85,100
81,80,65,700(a)	8,59,85,100	..	90,40,50,800
3,86,674	3,86,674
73,800	73,800
1,29,000	1,29,000
3,39,500	3,39,500
5,41,488	..	2,40,000	3,01,488
7,95,000	..	7,95,000	..
22,35,700	..	50,000	21,85,700
3,32,55,900	..	2,01,07,600	1,31,48,300
3,77,57,062 (b)	..	2,11,92,600	1,65,64,462

(a) See footnote (a) at page 199.

(b) See footnote (b) at page 199.

ANNEXURE TO

Description of loan

When raised

1

2

E. Public Debt —concl.d.**603. Internal Debt of the State Government—concl.d.**

Loans from other Institutions —

Loans from National Co-operative Development Corporation ..	1959—81
Loans from General Insurance Corporation of India ..	1978—81

Total—Loans from other Institutions
--	----

STATEMENT NO. 17—*concl'd.*

Balance on 1st April 1980	Additions during the year	Discharges during the year	Balance on 31st March 1981
3	4	5	6
Rs.	Rs.	Rs.	Rs.
8,52,46,285	3,80,89,000	8,25,000	12,25,10,285
48,00,000	62,00,000	..	1,10,00,000
<hr/> 9,00,46,285	<hr/> 4,42,89,000	<hr/> 8,25,000	<hr/> 13,35,10,285

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1980
1	2
	Rs.
F. LOANS AND ADVANCES—	
(a) Loans for Social and Community Services—	
677. Loans for Education, Art and Culture —	
Secondary Education ..	—1,01,381
University and Other Higher Education—	
(i) Loans to deserving students under National Loan Scholarship Scheme ..	61,19,260*
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	—1,46,145*
Total ..	<u>59,73,115</u>
Technical Education—	
Loans to poor students studying in Engineering Colleges and Polytechnics ..	78,43,188
Other educational loans ..	14,04,309
Total (677) ..	<u>1,51,19,231</u>
680. Loans for Medical—	
Medical education ..	—2,33,417*
Systems of Medicine other than Allopathy ..	—300
Total (680) ..	<u>—2,33,717*</u>
682. Loans for Public Health, Sanitation and Water Supply—	
Public Health and Sanitation Programmes—	
Loans to Municipalities, Municipal Corporations and other Local Funds for sanitation schemes ..	1,28,87,206
Sewerage Schemes—	
Loans to Municipalities, Municipal Corporations and other Local Funds for sewerage schemes ..	92,14,290

*Differs by Re. 1 from the closing balance adopted in Finance Accounts 1979-80 due to rounding.

AND ADVANCES BY THE GOVERNMENT

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1981	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	-1,01,381	-1,00,134**	-1,247†	..
1,69,200	62,88,460	1,29,367	61,59,093	2,738
..	-1,46,145	-1,24,234**	-21,911@	..
1,69,200	61,42,315	5,133	61,37,182	2,738
1,78,935	80,22,123	4,00,691	76,21,432	52,197
..	14,04,309	1,63,926	12,40,383	..
3,48,135	1,54,67,366	4,69,616	1,49,97,750	54,935
..	-2,33,417	12,725	-2,46,142(x)	5,965
..	-300	-300**	..	..
..	-2,33,717	12,425	-2,46,142	5,965
..	1,28,87,206	6,30,752	1,22,56,454	14,14,126
..	92,14,290	9,22,070	82,92,220	8,34,990

**Minus figure during the year is due to write-back of credits of earlier years.

†Since rectified in the accounts for 1981-82.

@Minus balance at the close of the year is under correspondence with the Government which keeps detailed accounts.

(x) Under transfer to the account of Union Territory, Chandigarh in the accounts for 1981-82.

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1980
1	2
	Rs.
F. LOANS AND ADVANCES—contd.	
(a) Loans for Social and Community Services—contd.	
682. Loans for Public Health, Sanitation and Water Supply—concl'd.	
Urban Water Supply Programmes—	
(i) Loans to Municipalities, Municipal Corporations and other Local Funds for water supply schemes ..	✓ 96,70,449
(ii) Loans for execution of urban water supply and sewerage schemes ..	✓ 3,05,00,000
Total ..	4,01,70,449
Rural Water Supply Programmes ..	✓ 1,18,499*
Other loans for public health purposes ..	-333
Total (682) ..	✓ 6,23,90,111*
683. Loans for Housing—	
Loans to Housing Boards, Corporations, etc.—	
Loans to Punjab State Housing Board ..	13,99,00,479
Village Housing Scheme—	
(i) Loans for construction of houses in rural areas ..	1,13,58,413
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	..
Total ..	1,13,58,413
Subsidised Industrial Housing Schemes ..	
	12,05,541
Low Income Group Housing Scheme—	
(i) Loans to other parties for construction of houses ..	8,14,73,686
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	-15,70,737
Total ..	7,99,02,949
Middle Income Group Housing Scheme—	
(i) Loans to other parties for construction of houses ..	1,13,46,068
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	-7,49,935
Total ..	1,05,96,133

*Differs by Re. 1 from the closing balance adopted in Finance Accounts 1979-80 due to rounding.

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1981	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	96,70,449	[14,72,795	[81,97,654	11,73,735
..	3,05,00,000	..	3,05,00,000	..
..	4,01,70,449	14,72,795	3,86,97,654	11,73,735
..	1,18,499	1,76,646	—58,147†	..
..	—333	—333**	..	..
..	6,23,90,111	32,01,930	5,91,88,181	34,22,851
70,00,000	14,69,00,479	14,88,473	14,54,12,006	75,41,334
52,80,500	1,66,38,913	2,95,518	1,63,43,395	6,42,823
4,90,000	4,90,000	1,313	4,88,687	..
57,70,500	1,71,28,913	2,96,831	1,68,32,082	6,42,823
1,50,000	13,55,541	9,60,691	3,94,850	60,337
46,36,000	8,61,09,686	38,14,500	8,22,95,186	52,03,876
..	—15,70,737	—6,42,214**	—9,28,523@	4,900
46,36,000	8,45,38,949	31,72,286	8,13,66,663	52,08,776
19,75,000	1,33,21,068	13,26,858	1,19,94,210	7,07,802
..	—7,49,935	—1,14,020**	—6,35,915@	..
19,75,000	1,25,71,133	12,12,838	1,13,58,295	7,07,802

**Minus figure during the year is due to write-back of credits of earlier years.

†Since rectified in the accounts for 1981-82.

@Minus balance at the close of the year is under investigation.

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account 1	Balance on 1st April 1980 2 Rs.
F. LOANS AND ADVANCES—contd.	
(a) Loans for Social and Community Services—contd.	
683. Loans for Housing—concl'd.	
Higher Income Group Housing Scheme ..	—49,61,520*
Slum Clearance—	
Loans to Municipalities, Municipal Corporations and other Local Funds for slum clearance ..	1,01,14,031
Other Housing Schemes—	
(i) Loans to other parties for repair of houses in urban areas ..	63,50,542*
(ii) Loans to other parties for building houses in urban estates ..	3,42,96,840
(iii) Loans to other parties for building houses in Chandigarh ..	61,10,641
(iv) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	2,28,329
Total ..	<u>4,69,86,352*</u>
Total (683) ..	<u>29,51,02,378</u>
684. Loans for Urban Development—	
Urban Development—	
(i) Loans to Municipalities, Municipal Corporations and other Local Funds under integrated city development programme ..	12,84,68,003
(ii) Loans to Municipalities, Municipal Corporations and other Local Funds for other purposes ..	17,15,94,206
(iii) Loans to Improvement Trusts for Development Projects ..	3,90,07,424
(iv) Loans to Improvement Trusts for Land Acquisition and Development Schemes ..	61,83,837
(v) Loans to Local Bodies of erstwhile P.E.P.S.U. ..	45,62,113
(vi) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	29,65,322†
Total (684) ..	<u>35,27,81,005</u>

*Differs by Re. 1 from the closing balance adopted in Finance Accounts 1979-80 due to rounding.

†Differs by Rs. 25,06,331 (increased) from the closing balance adopted in Finance Accounts 1979-80 due to transfer of balance (Rs. 25,06,331) from the sub-head "Loans to Urban Development Board" as the balance on 31st March 1981 is less than Rs. 25 lakhs.

AND ADVANCES BY THE GOVERNMENT—, *ontd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1981	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	—49,61,520	—31,36,328**	—18,25,192@	36,106
9,50,000	1,10,64,031	4,28,196	1,06,35,835	4,32,010
5,74,500	69,25,042	4,87,559	64,37,483	5,18,204
1,45,93,000	4,88,89,840	59,34,634	4,29,55,206	543
..	61,10,641	..	61,10,641	..
..	2,28,329	—632**	2,28,961	..
1,51,67,500	6,21,53,852	64,21,561	5,57,32,291	5,18,747
3,56,49,000	33,07,51,378	1,08,44,548	31,99,06,830	1,51,47,935
2,35,00,000	15,19,68,003	28,93,464	14,90,74,539	86,89,133
8,44,00,000	25,59,94,306	18,95,854	25,40,98,452	44,69,935
..	3,90,07,424	14,39,804	3,75,67,620	12,84,011
..	61,83,837	5,84,567	55,99,270	23,36,631
..	45,62,113	..	45,62,113	..
..	29,65,322	7,90,692	21,74,630	1,67,076
10,79,00,000	46,06,81,005	76,04,381	45,30,76,624	1,69,46,786

**Minus figure during the year is due to write-back of credits of earlier years.

@Minus balance at the close of the year is under correspondence with the Government which keeps detailed accounts.

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1980
1	2
	Rs.
F. LOANS AND ADVANCES—contd.	
(a) Loans for Social and Community Services—concl.	
688. Loans for Social Security and Welfare—	
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—	
(i) Interest free loan to deserving persons of Scheduled Castes and Backward Classes ..	32,82,728*
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	—55,88,163
Total ..	<u>—23,05,435*</u>
Social Welfare ..	—6,351
Relief Measures—	
(i) Loans to uprooted persons from war affected areas ..	42,74,895
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	38,155
Total ..	<u>43,13,050</u>
Rehabilitation Schemes ..	—3,15,47,025*
Other Social Security and Welfare Programmes ..	9,78,850
Total (688) ..	<u>—2,85,66,911</u>
695. Loans for other Social and Community Services—	
Labour ..	6,33,200
Relief for natural calamities ..	4,78,831
Other loans ..	—15,242
Total (695) ..	<u>10,96,789</u>
Total (a) ..	<u>69,76,88,886</u>

*Differs by Rs. 1 from the closing balance adopted in Finance Accounts 1979-80 due to rounding.

AND ADVANCES BY THE GOVERNMENT—*contd.*

	Advanced during the year	Total	Repaid during the year	Balance on 31st March 1981	Interest received and credited to revenue
	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.
..	32,82,728		71,513	32,11,215	..
..	—55,88,163		1,34,822	—57,22,985@	37,035
..	—23,05,435		2,06,335	—25,11,770	37,035
..	—6,351		770	—7,121@	..
..	42,74,895		..	42,74,895	..
..	38,155		..	38,155	..
..	43,13,050		..	43,13,050	..
35,000	—3,15,12,025		1,69,354	—3,16,81,379@	64,920
..	9,78,850		5,555	9,73,295	543
35,000	—2,85,31,911		3,82,014	—2,89,13,925	1,02,498
..	6,33,200		1,347	6,31,853	..
..	4,78,831		6,328	4,72,503	868
..	—15,242		—740**	—14,502@	..
..	10,96,789		6,935	10,89,854	868
14,39,32,135	84,16,21,021		2,25,21,849	81,90,99,172	3,56,81,838

**Minus figure during the year is due to write-back of credits of earlier years.
 @Minus balance at the close of the year is under correspondence with the Government which keeps detailed accounts.

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1980
1	2
	Rs.
F. LOANS AND ADVANCES—contd.	
(b) Loans for Economic Services—	
(i) General Economic Services—	
698. Loans for Co-operation—	
Credit co-operatives—	
(i) Loans to Co-operative Credit and Service Societies ..	95,34,769*
(ii) Loans to Primary Agricultural Co-operative Societies for construction of rural godowns ..	6,04,52,123*
(iii) Other loans with balance not exceeding Rs. 25 lakhs in each case	—2,33,61,390
Total ..	<u>4,66,25,502</u>
Housing co-operatives—	
Loans to Co-operative Societies under the scheme for allotment of house sites to landless workers in rural areas ..	1,79,81,915
Farming co-operatives ..	23,733
Warehousing and Marketing co-operatives—	
(i) Loans to Punjab State Co-operative Supply and Marketing Federation for purchase and distribution of foodgrains ..	56,27,303
(ii) Loans to Punjab State Co-operative Supply and Marketing Federation for purchase and distribution of fertilizers ..	8,17,28,326
(iii) Loans to Punjab State Co-operative Supply and Marketing Federation for the purchase of cotton ..	6,00,00,000
(iv) Other loans with balance not exceeding Rs. 25 lakhs in each case	—10,60,766
Total ..	<u>14,62,94,863</u>

*Differs by Re. 1 from the closing balance adopted in Finance Accounts 1979-80 due to rounding.

AND ADVANCES BY THE GOVERNMENT—contd.

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1981	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	95,34,769	22,61,992	72,72,777	9,90,537
57,70,000	6,62,22,123	18,31,685	6,43,90,438	21,45,105
4,80,000	-2,28,81,390	-2,55,50,574**	26,69,184	..
62,50,000	5,28,75,502	-2,14,56,897	7,43,32,399	31,35,642
..	1,79,81,915	..	1,79,81,915	..
..	23,733	..	23,733	..
..	56,27,303	3,59,942	52,67,361	..
7,72,50,000	15,89,78,326	11,20,52,661	4,69,25,665	13,59,375
2,36,00,000	8,36,00,000	..	8,36,00,000	..
2,15,500	-8,45,266	-17,35,884**	8,90,618	..
10,10,65,500	24,73,60,363	11,06,76,719	13,66,83,644	13,59,375

**Minus figure during the year is due to write-back of credits of earlier years.

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1980
1	2
	Rs.
F. LOANS AND ADVANCES—contd.	
(b) Loans for Economic Services—contd.	
(i) General Economic Services—concl'd.	
698. Loans for Co-operation—concl'd.	
Dairy co-operatives ..	4,20,000
Co-operative Sugar Mills ..	—5,52,591
Industrial co-operatives ..	—3,17,18,427*
Consumer co-operatives—	
(i) Loans to Consumer Co-operative Stores ..	2,11,72,926*
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case	4,00,750
Total ..	<u>2,15,73,676*</u>
Total (698) ..	<u>20,06,48,671</u>
700. Loans to General Financial and Trading Institutions—	
Loans to Trading Institutions—	
Loans to Punjab Export Corporation ..	6,00,000
Total (700) ..	<u>6,00,000</u>
704. Loans for Other General Economic Services	
Other Loans ..	8,223
Total (704) ..	<u>8,223</u>
Total (i) ..	<u>20,12,56,894</u>

*Differs by Re. 1 from the closing balance adopted in Finance Accounts 1979-80 due to rounding.

AND ADVANCES BY THE GOVERNMENT—contd.

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1981	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	₹4,20,000	..	4,20,000	..
..	[-5,52,591	2,74,996	-8,27,587†	8,770
1,35,000	-3,15,83,427	-3,20,15,924**	4,32,497	..
4,41,000	2,16,13,926	3,46,836	2,12,67,090	2,15,638
..	4,00,750	..	4,00,750	..
4,41,000	2,20,14,676	3,46,836	2,16,67,840	2,15,638
10,78,91,500	30,85,40,171	5,78,25,730	25,07,14,441	47,19,425
..	6,00,000	..	6,00,000	..
..	6,00,000	..	6,00,000	..
..	8,223	6 02	7,621	..
..	8,223	602	7,621	..
10,78,91,500	30,91,48,394	5,78,26,332	25,13,22,062	47,19,425

**Minus figure during the year is due to write-back of credits of earlier years.

†Under transfer to the account of Union Territory, Chandigarh in the accounts for 1981-82.

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1980
1	2
	Rs.
F. LOANS AND ADVANCES—contd.	
(b) Loans for Economic Services—contd.	
(ii) Agriculture and Allied Services—	
705. Loans for Agriculture—	
Manures and fertilizers—	
(i) Loans for purchase of fertilizers ..	2,01,57,532
(ii) Loans to Punjab Agro-Industries Corporation for purchase and distribution of fertilizers, seeds and inputs, etc. ..	2,76,21,997
(iii) Other loans with balance not exceeding Rs. 25 lakhs in each case	6,06,260*
Total ..	4,83,85,789*
High yielding variety programmes—	
(i) Loans under Package Programme ..	1,14,51,543
(ii) Loans under intensive cultivation ..	1,05,73,694
Total ..	2,20,25,237
Plant protection—	
Loans for aerial spraying of crops ..	3,29,54,061
Commercial crops ..	—9,00,938*
Agricultural engineering ..	—976*
Horticulture—	
(i) Loans for development of horticulture and orchards ..	74,59,481*
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	..
Total ..	74,59,481*
Marketing ..	—5,53,147
Other agricultural loans ..	—3,59,84,036
Total (705) ..	7,33,85,471

*Differs by Rs. 1 from the closing balance adopted in Finance Accounts 1979-80 due to rounding.

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1981	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
78	2,01,57,610	55,89,816	1,45,67,794	1,18,180
3,07,50,000	5,83,71,997	..	5,83,71,997	..
..	6,06,260	34,561	5,71,699	8,193
3,07,50,078	7,91,35,867	56,24,377	7,35,11,490	1,26,373
..	1,14,51,543	..	1,14,51,543	..
..	1,05,73,694	6,437	1,05,67,257	33
..	2,20,25,237	6,437	2,20,18,800	33
1,26,25,096	4,55,79,157	1,79,48,778	2,76,30,379	14,53,938
..	—9,00,938	86,939	—9,87,877@	19,870
64,000	63,024	1,30,32,295	—1,29,69,271†	..
2,26,000	76,85,481	5,04,571	71,80,910	4,37,573
10,000	10,000	..	10,000	..
2,36,000	76,95,481	5,04,571	71,90,910	4,37,573
..	—5,53,147	1,10,874	—6,64,021@	41,932
270	—3,59,83,766	3,58,698	—3,63,42,464@	2,10,497
4,36,75,444	11,70,60,915	3,76,72,969	7,93,87,946	22,90,216

@Minus balance at the close of the year is under correspondence with the Government which keeps detailed accounts.

†Since rectified in the accounts for 1981-82.

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1980
1	2
	Rs.
F. LOANS AND ADVANCES—contd.	
(b) Loans for Economic Services—contd.	
(ii) Agriculture and Allied Services—contd.	
706. Loans for Minor Irrigation, Soil Conservation and Area Development—	
Minor Irrigation—	
(i) Loans to Punjab State Tube-wells Corporation ..	19,27,71,326*
(ii) Loans for installation of pumping sets/tube-wells ..	4,41,31,253
(iii) Other loans with balance not exceeding Rs. 25 lakhs in each case	23,84,196*
Total ..	23,92,86,775
Soil Conservation Schemes—	
(i) Advances for soil and water management including conservation, irrigation, levelling of land and field drains ..	4,19,58,009
(ii) Advances for soil and water conservation on water shed basis	3,19,72,957
Total ..	7,39,30,966
Total (706) ..	31,32,17,741
709. Loans for Food—	
Procurement and Supply—	
Loans to Punjab State Civil Supplies Corporation for procurement and supply of essential commodities ..	1,55,00,000
Total (709) ..	1,55,00,000
714. Loans for Community Development—	
Community Development—	
(i) Loans under Community Development Project ..	1,34,88,378*
(ii) Loans under National Extension Service Programme ..	1,14,48,328*
Total ..	2,49,36,706

*Differs by Re. 1 from the closing balance adopted in Finance Accounts 1979-80 due to rounding.

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1981	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
5,46,01,092	24,73,72,418	4,83,180	24,68,89,238	669
..	4,41,31,253	7,25,918	4,34,05,335	1,87,393
..	23,84,196	1,84,527	21,99,669	95,116
5,46,01,092	29,38,87,867	13,93,625	29,24,94,242	2,83,178
46,43,056	4,66,01,065	6,47,845	4,59,53,220	9,60,129
73,90,552	3,93,63,509	19,32,046	3,74,31,463	6,62,374
1,20,33,608	8,59,64,574	25,79,891	8,33,84,683	16,22,503
6,66,34,700	37,98,52,441	39,73,516	37,58,78,925	19,05,681
10,00,00,000	11,55,00,000	10,00,00,000	1,55,00,000	..
10,00,00,000	11,55,00,000	10,00,00,000	1,55,00,000	..
..	1,34,88,378	52,552	1,34,35,826	20,951
..	1,14,48,328	5,74,429	1,08,73,899	1,32,990
..	2,49,36,706	6,26,981	2,43,09,725	1,53,941

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account 1	Balance on 1st April 1980 2 Rs.
F. LOANS AND ADVANCES—contd.	
(b) Loans for Economic Services—contd.	
(ii) Agriculture and Allied Services—concl'd.	
714. Loans for Community Development—concl'd.	
Rural Works Programme Assistance to Panchayati Raj Institutions—	8,24,661
(i) Loans to Panchayati Raj Institutions for revenue earning schemes	2,15,77,419
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case	7,26,055*
Total	2,23,03,474*
Total (714)	4,80,64,841*
715. Loans to Agricultural Financial Institutions—	
Loans to public undertakings—	
(i) Loans to Punjab Agro-Industries Corporation	60,51,180*
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case	24,20,000
Total (715)	84,71,180*
Total (ii)	45,86,39,233
(iii) Industry and Minerals—	
720. Loans for Industrial Research and Development—	
Other loans—	
(i) Loans to Punjab State Industrial Development Corporation for implementation of Harvest Combines Project	3,00,00,000
(ii) Loans to Punjab Industrial Development Corporation for setting up of sugar mills	3,50,00,000
Total (720)	6,50,00,000

*Differs by Re. 1 from the closing balance adopted in Finance Accounts 1979-80 due to rounding.

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1981	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	8,24,661	1,57,405	6,67,256	10,984
41,80,000	2,57,57,419	11,45,862	2,46,11,557	1,94,577
6,940	7,32,995	6,672	7,26,323	..
41,86,940	2,64,90,414	11,52,534	2,53,37,880	1,94,577
41,86,940	5,22,51,781	19,36,920	5,03,14,861	3,59,502
..	60,51,180	10,37,733	50,13,447	..
..	24,20,000	—80,000**	25,00,000	..
..	84,71,180	9,57,733	75,13,447	..
21,44,97,084	67,31,36,317	14,45,41,138	52,85,95,179	45,55,399
..	3,00,000,00	..	3,00,000,00	..
..	3,50,00,000	..	3,50,00,000	..
..	6,50,00,000	..	6,50,00,000	..

**Minus figure during the year is due to write-back of credit of an earlier year.

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1980
1	2
	Rs.
F. LOANS AND ADVANCES—contd.	
(b) Loans for Economic Services—contd.	
(iii) Industry and Minerals—contd.	
721. Loans for Village and Small Industries—	
Industrial Estates—	
(i) Loans to Punjab State Small Industries Corporation for Development of Industrial Focal Points ..	81,06,000
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	-2,27,908
Total ..	78,78,092
Small Scale Industries—	
(i) Loans to Punjab State Small Industries Corporation for Development of Industrial Focal Points ..	1,80,00,000
(ii) Emergency loans to industrial units ..	1,49,79,978
(iii) Interest-free loans to new Industries in lieu of refund of Sales Tax/ Purchase Tax and Inter-State Sales Tax ..	4,40,75,540
(iv) Loans to Punjab State Electronics Development and Production Corporation for development of Industrial Focal Points ..	1,28,50,000
(v) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	52,81,688*
Total ..	7,51,87,206
Handloom Industries—	
(i) Loans to Punjab State Handloom and Textile Development Corporation for setting up of processing house for power looms ..	..
(ii) Interest-free loans for margin money ..	53,46,978
(iii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	39,67,780**
Total ..	93,14,758

*Differs by Rs. 26,62,831 (increased) from the closing balance adopted in Finance Accounts 1979-80 due to transfer of balance (Rs. 26,62,831) from the sub-head "Loans to Rural Industrial Project" as the balance on 31st March 1981 is less than Rs. 25 lakhs.

**Differs by Rs. 36,10,340 (increased) from the closing balance adopted in Finance Accounts 1979-80 due to transfer of balance (Rs. 36,10,340) from the sub-head "Loans to Punjab State Handloom and Textile Development Corporation for implementation of export oriented project" as the balance on 31st March 1981 is less than Rs. 25 lakhs.

AND ADVANCES BY THE GOVERNMENT—contd.

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1981	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	81,06,000	..	81,06,000	..
..	-2,27,908	..	-2,27,908@	..
..	78,78,092	..	78,78,092	..
35,00,000	2,15,00,000	..	2,15,00,000	38,99,579
..	49,79,978	19,110	49,60,868	..
1,89,18,297	6,29,93,837	..	6,29,93,837	..
..	28,50,000	..	28,50,000	..
58,75,000	1,11,56,688	59,62,187	51,94,501	27,42,363
2,82,93,297	10,34,80,503	59,81,297	9,74,99,206	66,41,942
69,83,000	69,83,000	..	69,83,000	..
38,655	53,85,633	12,774	53,72,859	..
3,65,000	43,32,780	14,55,417	28,77,363	2,411
73,86,655	1,67,01,413	14,68,191	1,52,33,222	2,411

@Since rectified in the accounts for 1981-82.

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account 1	Balance on 1st April 1980 2 Rs.
F. LOANS AND ADVANCES—contd.	
(b) Loans for Economic Services—contd.	
(iii) Industry and Minerals—concl'd.	
721. Loans for Village and Small Industries—concl'd.	
Handicraft Industries ..	1,00,508*
Khadi Industries—	
(i) Loans to Punjab Khadi and Village Industries Board ..	39,54,753*
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case	23,46,300
Total ..	<u>63,01,053*</u>
Total (721) ..	<u>9,87,81,617</u>
722. Loans for Machinery and Engineering Industries—	
Other Industries ..	3,21,248
Total (722) ..	<u>3,21,248</u>
723. Loans for Petroleum, Chemicals and Fertilizer Industries—	
Fertilizers ..	2,38,400
Total (723) ..	<u>2,38,400</u>
726. Loans for Consumer Industries—	
Textiles ..	19,01,523
Total (726) ..	<u>19,01,523</u>
730. Loans to Industrial Financial Institutions—	
Loans to public undertakings ..	—82,53,677
Total (730) ..	<u>—82,53,677</u>
Total (iii) ..	<u>15,79,89,111</u>
(iv) Water and Power Development—	
734. Loans for Power Projects—	
Hydro-Electric Schemes—	
(i) Loans to Punjab State Electricity Board for Bhakra Left Bank Project ..	65,40,57,320
(ii) Loans to Punjab State Electricity Board for Unit No. 1 Beas-Sutlej Link ..	72,71,09,897

*Differs by Re. 1 from the closing balance adopted in Finance Accounts 1979-80 due to rounding.

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year 3	Total 4	Repaid during the year 5	Balance on 31st March 1981 6	Interest received and credited to revenue 7
Rs.	Rs.	Rs.	Rs.	Rs.
..	1,00,508	..	1,00,508	..
..	39,54,753	1,456	39,53,297	..
..	23,46,300	..	23,46,300	..
..	63,01,053	1,456	62,99,597	..
3,56,79,952	13,44,61,569	74,50,944	12,70,10,625	66,44,353
..	3,21,248	..	3,21,248	..
..	3,21,248	..	3,21,248	..
..	2,38,400	..	2,38,400	..
..	2,38,400	..	2,38,400	..
..	19,01,523	..	19,01,523	..
..	19,01,523	..	19,01,523	..
..	-82,53,677	-70,71,482**	-11,82,195@	..
..	-82,53,677	-70,71,482**	-11,82,195	..
3,56,79,952	19,36,69,063	3,79,462	19,32,89,001	66,44,353
45,234	65,41,02,554	..	65,41,02,554	..
5,82,26,907	78,53,36,804	..	78,53,36,804	..

**Minus figure during the year is due to write-back of credits of earlier years.

@Since rectified in the accounts for 1981-82.

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account 1	Balance on 1st April 1980 2 Rs.
F. LOANS AND ADVANCES—contd.	
(b) Loans for Economic Services—contd.	
(iv) Water and Power Development—contd.	
734. Loans for Power Projects—contd.	
Hydro-Electric Schemes—concl'd.	
(iii) Loans to Punjab State Electricity Board for Unit No. 2 Beas Dam at Pong ..	3,58,22,234
(iv) Loans to Punjab State Electricity Board for Bhakra Right Bank Power Project ..	95,70,695
(v) Loans to Punjab State Electricity Board for Upper Bari Doab Canal Project ..	3,75,28,000
(vi) Loans to Punjab State Electricity Board for Beas Power Project ..	1,13,42,14,874
(vii) Loans to Punjab State Electricity Board for Anand Pur Sahib Power Project ..	54,60,00,000
(viii) Loans to Punjab State Electricity Board for Shanan Project (Extension) ..	17,73,78,000
(ix) Loans to Punjab State Electricity Board for Shanan Project (Renovation) ..	3,22,00,000
(x) Loans to Punjab State Electricity Board for Mukerian Hydel Project ..	14,21,38,000
(xi) Other loans with balance not exceeding Rs. 25 lakhs in each case	19,00,000
Total ..	3,49,79,19,020
Thermo Electric Schemes—	
(i) Loans to Punjab State Electricity Board for Guru Nanak Thermal Plant, Bhatinda ..	63,19,90,000
(ii) Loans to Punjab State Electricity Board for Guru Nanak Thermal Plant, Bhatinda (Extension) ..	33,10,80,000
(iii) Loans to Punjab State Electricity Board for Ropar Thermal Project ..	2,05,00,000
Total ..	98,35,70,000
Diesel Power Schemes—	
Loans to Punjab State Electricity Board for purchase of Diesel Sets	5,70,91,750*

*Differs by Re. 1 from the closing balance adopted in Finance Accounts 1979-80 due to rounding.

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1981	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
66,28,775	4,24,51,009	..	4,24,51,009	..
..	95,70,695	9,87,858	85,82,837	..
—97,00,000**	2,78,28,000	..	2,78,28,000	..
..	1,13,42,14,874	..	1,13,42,14,874	..
19,01,00,000	73,61,00,000	..	73,61,00,000	..
—4,91,00,000**	12,82,78,000	..	12,82,78,000	..
2,21,00,000	5,43,00,000	..	5,43,00,000	..
12,00,00,000	26,21,38,000	..	26,21,38,000	..
..	19,00,000	..	19,00,000	..
33,83,00,916	3,83,62,19,936	9,87,858	3,83,52,32,078	..
..	63,19,90,000	..	63,19,90,000	..
..	33,10,80,000	..	33,10,80,000	..
13,50,00,000	15,55,00,000	..	15,55,00,000	..
13,50,00,000	1,11,85,70,000	..	1,11,85,70,000	..
..	5,70,91,750	—2,948 **	5,70,94,698	..

**Minus figure during the year is due to write-back of debits/credits of earlier years.

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1980
1	2
	Rs.
F. LOANS AND ADVANCES—contd.	
(b) Loans for Economic Services—contd.	
(iv) Water and Power Development—contd.	
734. Loans for Power Projects—contd.	
Transmission and distribution schemes—	
(i) Loans to Punjab State Electricity Board for transmission and distribution schemes ..	92,16,98,571
(ii) Loans to Punjab State Electricity Board for Beas transmission lines ..	11,44,84,863
(iii) Loans to Punjab State Electricity Board for transmission schemes for Guru Nanak Thermal Plant (Extension) ..	1,75,00,000
(iv) Loans to Punjab State Electricity Board for Guru Nanak Thermal Plant ..	2,53,00,000
(v) Loans to Punjab State Electricity Board for transmission lines ..	1,38,70,999
(vi) Loans to Punjab State Electricity Board for transmission schemes ..	10,69,00,000
(vii) Loans to Punjab State Electricity Board for distribution schemes ..	6,90,00,000
(viii) Loans to Punjab State Electricity Board for Upper Bari Doab Canal Project ..	1,16,00,000
(ix) Loans to Punjab State Electricity Board for Rural Electrification Works ..	12,92,00,000
(x) Loans to Punjab State Electricity Board for Transmission Works for Sixth Plan connected with new projects ..	70,00,000
(xi) Loans to Punjab State Electricity Board for Improvement of Transmission System and reduction of Transmission losses ..	50,00,000
(xii) Loans to Punjab State Electricity Board for Sub-Transmission Works ..	..
(xiii) Loans to Punjab State Electricity Board for distribution schemes ..	..
(xiv) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	18,00,000
Total ..	1,42,33,54,433

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1981	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
-17,27,00,000*	74,89,98,571	..	74,89,98,571	..
6,44,64,490	17,89,49,353	..	17,89,49,353	..
54,00,000	2,29,00,000	..	2,29,00,000	..
50,00,000	3,03,00,000	..	3,03,00,000	..
..	1,38,70,999	..	1,38,70,999	..
..	10,69,00,000	..	10,69,00,000	..
..	6,90,00,000	..	6,90,00,000	..
37,00,000	1,53,00,000	..	1,53,00,000	..
9,29,00,000	22,21,00,000	..	22,21,00,000	..
2,37,00,000	3,07,00,000	..	3,07,00,000	..
40,00,000	90,00,000	..	90,00,000	..
6,96,00,000	6,96,00,000	..	6,96,00,000	..
14,34,00,000	14,34,00,000	..	14,34,00,000	..
..	18,00,000	..	18,00,000	..
23,94,64,490	1,66,28,18,923	..	1,66,28,18,923	..

*Minus figure during the year is due to write-back of debits of earlier years.

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1980
1	2 Rs.
F. LOANS AND ADVANCES—contd.	
(b) Loans for Economic Services—concl'd.	
(iv) Water and Power Development—concl'd.	
734. Loans for Power Projects—concl'd.	
Other loans to Electricity Boards—	
(i) Other loans ..	87,99,64,288*
(ii) Loans to Punjab State Electricity Board for generation and distribution schemes ..	6,00,00,000
Total ..	<u>93,99,64,288*</u>
Total (734) ..	<u>6,90,18,99,491</u>
Total (iv) ..	<u>6,90,18,99,491</u>
(v) Loans for Transport and Communications—	
738. Loans for Road and Water Transport Services—	
Road Transport—	
Loans to P.E.P.S.U. Road Transport Corporation, Patiala ..	60,00,000
Total (738) ..	<u>60,00,000</u>
Total (v) ..	<u>60,00,000</u>
Total (b) ..	<u>7,72,57,84,729</u>
(c) Loans to Government Servants—	
766. Loans to Government Servants, etc.—	
(i) House Building Advances ..	10,36,67,860(x)
(ii) Advances for purchase of Motor conveyances ..	1,15,21,543(y)
(iii) Advances for purchase of Other conveyances ..	2,89,127
(iv) Festival advances ..	—46,425

*Differs by Rs. 1 from the closing balance adopted in Finance Accounts 1979-80 due to rounding.

(x) Differs by Rs. 200 (increased) from the closing balance adopted in Finance Accounts 1979-80 due to *proforma* adjustment of balances *vide* details in Appendix I.

(y) Differs by Rs. 600 (decreased) from the closing balance adopted in Finance Accounts 1979-80 due to *proforma* adjustment of balances *vide* details in Appendix I.

AND ADVANCES BY THE GOVERNMENT—contd.

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1981	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	87,99,64,288	..	87,99,64,288	..
..	6,00,00,000	..	6,00,00,000	..
..	93,99,64,288	..	93,99,64,288	..
71,27,65,406	7,61,46,64,897	9,84,910	7,61,36,79,987	..
71,27,65,406	7,61,46,64,897	9,84,910	7,61,36,79,987	..
..	60,00,000	..	60,00,000	..
..	60,00,000	..	60,00,000	..
..	60,00,000	..	60,00,000	..
1,07,08,33,942	8,79,66,18,671	20,37,31,842	8,59,28,86,829	1,59,19,177
2,10,67,541	12,47,35,401	1,36,36,250	11,10,99,151	5,84,702
56,12,772	1,71,34,315	38,71,993	1,32,62,322	1,95,952
1,68,309	4,57,436	91,823	3,65,613	5,481
..	—46,425	2,346	—48,771@	..

@Minus balance at the close of the year is under investigation.

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1980
1	2
	Rs.
F. LOANS AND ADVANCES—concl'd.	
(c) Loans to Government Servants—concl'd.	
766. Loans to Government Servants, etc.—concl'd.	
(v) Other advances	.. 23,68,781
Total (766)	.. <u>11,78,00,886 (x)</u>
Total (c)	.. <u>11,78,00,886 (x)</u>
(d) Miscellaneous Loans—	
767. Miscellaneous Loans—	
Miscellaneous Loans—	
Loans for various other purposes	.. —30,44,280
Total (767)	.. <u>—30,44,280</u>
Total (d)	.. <u>—30,44,280</u>
Total—F. Loans and Advances	.. <u>8,53,82,30,221 (x)</u>

(x) Differs by Rs. 400 (decreased) from the closing balance adopted in Finance Accounts 1979-80 vide footnotes (x) and (y) at page 234.

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

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1981	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
10,000	23,78,781	—494*	23,79,275	55,377
2,68,58,622	14,46,59,508	1,76,01,918	12,70,57,590	8,41,512
2,68,58,622	14,46,59,508	1,76,01,918	12,70,57,590	8,41,512
40,000	—30,04,280	5,667	—30,09,947@	..
40,000	—30,04,280	5,667	—30,09,947	..
40,000	—30,04,280	5,667	—30,09,947	..
1,24,16,64,699**	9,77,98,94,920	24,38,61,276	9,53,60,33,644	5,24,42,527

*Minus figure during the year is due to write-back of credit of an earlier year.

@ Since rectified in the accounts for 1981-82.

**Details of loans advanced during the year for Plan purposes are given below:—

<i>Head of Account</i>	<i>Amount</i>
	Rs.
677. Loans for Education, Art and Culture	1,69,200
683. Loans for Housing	3,53,58,500
684. Loans for Urban Development	10,79,00,000
698. Loans for Co-operation	70,41,500
705. Loans for Agriculture	1,28,61,444
706. Loans for Minor Irrigation, Soil Conservation and Area Development	6,66,34,700
714. Loans for Community Development	41,80,000
721. Loans for Village and Small Industries	3,56,74,952
734. Loans for Power Projects	71,27,65,406
Total	98,25,85,702

STATEMENT NO. 19—STATEMENT SHOWING THE DETAILS

Name of Reserve Fund or Deposit Account	Balance
1	2
	Rs.
J. RESERVE FUNDS—	
(a) Reserve Funds bearing interest—	
815. Depreciation/Renewal Reserve Funds—	
(i) Depreciation Reserve Fund—Government Commercial Departments and Undertakings—	
Depreciation Reserve Fund—Motor Transport ..	3,78,52,829*
(ii) Depreciation Reserve Fund—Government Non-Commercial Departments/Undertakings—	
Depreciation Reserve Fund—Government Presses ..	59,80,999
Total (815) ..	4,38,33,828*
821. General and other Reserve Funds—	
General and other Reserve Funds of Government Commercial Departments/Undertakings—	
Reserve Fund—Transport—Accident Reserve Fund ..	—7,47,020
Total (821) ..	—7,47,020
Total (a) ..	4,30,86,808*
(b) Reserve Funds not bearing interest—	
822. Sinking Funds (A) ..	32,23,45,188
829. Development and Welfare Funds—	
(i) Development Funds for Agricultural purposes—	
State Agricultural Credit Relief and Guarantee Fund ..	4,25,980
(ii) Industrial Development Funds—	
Industrial Loan Fund ..	6,14,39,579
(iii) Other Development and Welfare Funds—	
Fund for Development Schemes ..	..
Fund for Village Reconstruction and Harijan Uplift ..	1,62,46,875
Total (829) ..	7,81,12,434

(A) Loan-wise details are given in the Annexure.

*Differs by Re. 1 from the closing balance adopted in Finance Accounts 1979-80 due to rounding.

OF EARMARKED BALANCES

on 1st April 1980		Balance on 31st March 1981		
Investment	Total	Cash	Investment	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	3,78,52,829†	-76,74,381*	..	-76,74,381
..	59,80,999	67,07,896	..	67,07,896
..	4,38,33,828†	-9,66,485	..	-9,66,485
..	-7,47,020	-4,10,435@	..	-4,10,435
..	-7,47,020	-4,10,435@	..	-4,10,435
..	4,30,86,808†	-13,76,920	..	-13,76,920
4,18,25,642	36,41,70,830	33,05,07,313	4,00,50,568	37,05,57,881
..	4,25,980	4,25,980	..	4,25,980
..	6,14,39,579	6,14,39,579	..	6,14,39,579
75,40,068	75,40,068	..	75,40,068	75,40,068
..	1,62,46,875	1,62,46,875	..	1,62,46,875
75,40,068	8,56,52,502	7,81,12,434	75,40,068	8,56,52,502

†See footnote* at page 238.

*Minus balance is being rectified in the accounts for 1981-82.

@Minus balance at the close of the year is under correspondence with the Government which keeps detailed accounts.

STATEMENT NO. 19—STATEMENT SHOWING THE DETAILS

Name of Reserve Fund or Deposit Account	Balance
1	2
	Rs.
J. RESERVE FUNDS—concl'd.	
(b) Reserve Funds not bearing interest—concl'd.	
835. General and other Reserve Funds—	
Foodgrains Reserve Fund ..	60,87,334
Total (835) ..	60,87,334
Total (b) ..	40,65,44,956
Total—J. Reserve Funds ..	44,96,31,764*
K. DEPOSITS AND ADVANCES—	
(a) Deposits bearing interest—	
842. Other Deposits—	
Miscellaneous deposits—	
Deposits of Charitable Trusts ..	4,99,563
Total (842) ..	4,99,563
(b) Deposits not bearing interest—	
843. Civil Deposits—	
Personal Deposits—Civil List Reserve Fund ..	..
Total (843) ..	..
848. Other Deposits—	
Miscellaneous Deposits—	
1. Deposit Account of Relief and Rehabilitation loans to be written off ..	57,64,454
2. Deposit Account of grants from the Central Government for the food production drive schemes— Bonus for accelerating production of foodgrains ..	1,36,24,008
3. Deposit Account of grants from the Central Government for development of handloom industries ..	15,573
4. Deposit Account of grants made by Central Government for financing Cotton Extension Schemes ..	1,42,747

*Differs by Re. 1 from the closing balance adopted in Finance Accounts 1979-80 due to rounding.

OF EARMARKED BALANCES—*contd.*

on 1st April 1980		Balance on 31st March 1981		
Investment	Total	Cash	Investment	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	60,87,334	47,16,017	..	47,16,017
..	60,87,334	47,16,017	..	47,16,017
4,93,65,710	45,59,10,666	41,33,35,764	4,75,90,636	46,09,26,400
4,93,65,710	49,89,97,474†	41,19,58,844	4,75,90,636	45,95,49,480
..	4,99,563	4,99,563	..	4,99,563
..	4,99,563	4,99,563	..	4,99,563
51,910	51,910	..	51,910	51,910
51,910	51,910	..	51,910	51,910
..	57,64,454	50,63,219	..	50,63,219
..	1,36,24,008	1,35,86,243	..	1,35,86,243
..	15,573	15,573	..	15,573
..	1,42,747	1,42,747	..	1,42,747

†See footnote * at page 240.

STATEMENT NO. 19—STATEMENT SHOWING THE DETAILS

Name of Reserve Fund or Deposit Account	Balance
	Cash
1	2
	Rs.
K. DEPOSITS AND ADVANCES—concl'd.	
(b) Deposits not bearing interest—concl'd.	
848. Other Deposits—concl'd.	
(ii) Miscellaneous deposits—concl'd.	
5. Deposit Account of grants from the Ministry of Rehabilitation to Educational Institutions ..	1,23,332
6. Deposit Account of the sale proceeds of World Health Organisation Seals ..	1,414
7. Deposits for payment of honoraria to the enumerators in connection with 1981 Census ..	..
Total (848) ..	1,96,71,528
Total—K. Deposits and Advances ..	2,01,71,091
Total ..	46,98,02,855*

*Differs by Re. 1 from the closing balance adopted in Finance Accounts 1979-80 due to rounding.

OF EARMARKED BALANCES—concl'd.

on 1st April 1980		Balance on 31st March 1981		
Investment	Total	Cash	Investment	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	1,23,332	1,23,332	..	1,23,332
..	1,414†	1,414	..	1,414
..	..	8,23,076	..	8,23,076
..	1,96,71,528	1,97,55,604	..	1,97,55,604
51,910	2,02,23,001	2,02,55,167	51,910	2,03,07,077
4,94,17,620	51,92,20,475†	43,22,14,011	4,76,42,546	47,98,56,557

†See footnote* at page 242.

ANNEXURE TO

Description of loan	Balance on 1st April 1980	Amount appropriated from revenue
1	2	3
	Rs.	Rs.
(1) SINKING FUND FOR		
5½ % Punjab Loan 1980	3,19,37,449	27,50,000
5½ % Punjab Loan 1981	5,80,12,500	55,25,000
5½ % Punjab Loan 1982	4,60,54,590	48,48,000
5½ % Punjab Loan 1983	4,69,50,675	55,23,000
5½ % Punjab Loan 1984	4,29,52,500	57,25,000
5½ % Punjab Loan 1985	2,99,81,700	46,15,000
6 % Punjab Loan 1984	7,27,54,000	1,32,28,000
Loan from the Central Government for Bhakra-Nangal Project	1,42,29,836	..
Total	34,28,73,250	4,22,14,000
(2) SINKING FUND FOR		
5½ % Punjab Loan 1980	29,66,500	2,47,000
5½ % Punjab Loan 1981	- 1,00,38,700	9,54,000
5½ % Punjab Loan 1982	82,92,380	8,73,000
Total	2,12,97,580	20,74,000
Grand Total	36,41,70,830	4,42,88,000

STATEMENT NO. 19

Loss or gain 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 1981
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
AMORTISATION OF LOANS				
36,226	3,47,23,675	3,47,23,675	..	..
..	6,35,37,500	..	..	6,35,37,500
..	5,09,02,590	..	..	5,09,02,590
..	5,24,73,675	..	..	5,24,73,675
..	4,86,77,500	..	..	4,86,77,500
..	3,45,96,700	..	..	3,45,96,700
..	8,59,82,000	..	..	8,59,82,000
..	1,42,29,836	..	..	1,42,29,836
36,226	38,51,23,476	3,47,23,675	..	35,03,99,801
DEPRECIATION OF LOANS				
..	32,13,500	32,13,500	..	..
..	1,09,92,700	..	..	1,09,92,700
..	91,65,380	..	..	91,65,380
..	2,33,71,580	32,13,500	..	2,01,58,080
36,226	40,84,95,056	3,79,37,175	..	37,05,57,881

ANNEXURE TO

Description of loan	Balance on 1st April 1980	Purchase of securities
1	2	3
	Rs.	Rs.
(3) SINKING FUND INVESTMENT		
5½ % Punjab Loan 1980	17,75,074	..
5½ % Punjab Loan 1983	25,300	..
5½ % Punjab Loan 1984	2,00,25,268	..
5½ % Punjab Loan 1985	1,00,00,000	..
6 % Punjab Loan 1984	1,00,00,000	..
Total	4,18,25,642	..

STATEMENT NO. 19—*concl.*

Total	Sale of securities	Balance on 31st March 1981	Remarks	
			Face Value	Market Value
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT—AMORTISATION				
17,75,074	17,75,074	..	..	..
25,300	..	25,300	25,300	21,416 (*)
2,00,25,268	..	2,00,25,268	2,01,25,898	1,99,64,891
1,00,00,000	..	1,00,00,000	1,00,50,251	99,69,849
1,00,00,000	..	1,00,00,000	1,00,50,251	99,69,849
4,18,25,642	17,75,074	4,00,50,568	4,02,51,700	3,99,26,005

(*) Represents market value of the securities as on 18th March 1981. Market value as obtaining on 31st March 1981 is not available with the Reserve Bank of India.

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

Head of Account

1

F. Loans and Advances—**766. Loans to Government Servants, etc.—**

House Building Advances

Advances for purchase of Motor conveyances

I. Small Savings, Provident Funds, etc.—**(b) Provident Funds****805. State Provident Funds****L. Suspense and Miscellaneous—****(b) Suspense****858. Suspense Accounts—**

Cash Settlement Suspense Account

M. Remittances—**(a) Money Orders, Remittances and adjustments, etc.—****882. Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant General/Accounts Officer—**

Public Works Remittances

Grand Total

I

Deposit and Remittance heads allocated to successor States during 1980-81

Amount allocated to				Total amount allocated
Haryana	Himachal Pradesh	Chandigarh (U.T.)		
2	3	4	5	
Rs.	Rs.	Rs.	Rs.	
..	..	Cr. 200	Cr. 200	
Dr. 600	..	..	Dr. 600
..	Cr. 13,389	Cr. 501	Cr. 13,890	
Dr. 50,81,380	..	..	Dr. 50,81,380
Dr. 6,02,49,737	..	..	Dr. 6,02,49,737
Dr. 6,53,31,717	Cr. 13,389	Cr. 701	Dr. 6,53,17,627	

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.	
F. LOANS AND ADVANCES—					
1.	682. Loans for Public Health, Sanitation and Water Supply—				
	Public Health and Sanitation Programmes— Loans to Municipalities, Municipal Corporations and other Local Funds for sanitation schemes	Treasury Officers and Municipalities	1974-75	27,37,632	Loan-wise details
	Sewerage Schemes—				
	Loans to Municipalities, Municipal Corporations and other Local Funds for sewerage schemes	Ditto	1974-75	80,76,735	Ditto
	Urban Water Supply Schemes—				
	Loans to Municipalities, Municipal Corporations and other Local Funds for water supply schemes	Ditto	1974-75	1,07,53,724	Ditto
	Loans for execution of Urban Water Supply and Sewerage schemes	Water Supply and Sewerage Board	1978-79	40,00,000	Ditto
2.	684. Loans for Urban Development—				
	Urban Development—				
	(i) Loans to Municipalities, Municipal Corporations and other Local Funds under integrated city development programme	Treasury Officers and Municipalities	1974-75	4,27,46,724	Ditto
	(ii) Loans to Municipalities, Municipal Corporations and other Local Funds for shopping centres, cinemas, etc.	Ditto	1974-75	8,70,534	Ditto

APPENDIX II—*contd*

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

Serial no.	Head of account	Departmental/Treasury Officers from whom details are awaited	Earliest year to which the difference relates	Amount of difference	Particulars of details/documents awaited from Departmental/Treasury Officers
1	2	3	4	5	6

Rs.

F. LOANS AND ADVANCES—*concl'd.*2. 684. Loans for Urban Development—*concl'd.*Urban Development—*concl'd.*

(iii) Loans to Municipalities, Municipal Corporations and other Local Funds for other purposes	Treasury Officers and Municipalities	1974-75	3,09,82,982	Loan-wise details
--	--------------------------------------	---------	-------------	-------------------

(iv) Loans to Improvement Trusts for development projects	Treasury Officers and Improvement Trusts	1978-79	3,01,47,394	Ditto
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3. 688. Loans for Social Security and Welfare—

Other Social Security and Welfare Programmes—

Loans to Princes and rulers of erstwhile States	Treasury Officers	1954-55	40,298	Ditto
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4. 705. Loans for Agriculture—

Manures and fertilizers—

Loans to Municipalities, Municipal Corporations and other Local Funds for preparation and distribution of town compost	Treasury Officers and Municipalities	1974-75	1,98,307	Ditto
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K. DEPOSITS AND ADVANCES—

(b) Deposits not bearing interest—

5. 843. Civil Deposits—

(i) Revenue Deposits	Treasury Officers	1963-64	3,06,22,197	Plus and minus memoranda and reconciliation of accounts with treasuries
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APPENDIX II—*contd.*

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

Serial no.	Head of account	Departmental/Treasury Officers from whom details are awaited	Earliest year to which the difference relates	Amount of difference Rs.	Particulars of details/documents awaited from Departmental/Treasury Officers
1	2	3	4	5	6
K. DEPOSITS AND ADVANCES—<i>concl.</i>					
(b) Deposits not bearing interest—<i>concl.</i>					
5. 843. Civil Deposits— <i>concl.</i>					
	(ii) Civil Courts' deposits	Treasury Officers	1963-64	1,21,66,989	Plus and minus memoranda and reconciliation of accounts with treasuries
	(iii) Deposits of Police Funds	Treasury Officers	1967-68	15,04,905	Ditto
6. 847. Deposits of Local Funds—					
	(i) District Funds	Treasury Officers	1961-62	7,72,745	Ditto
	(ii) Municipal Funds	Treasury Officers	1958-59	78,43,147	Ditto
	(iii) State Transport Corporation Funds	Treasury Officers	1963-64	37,28,552	Ditto
	(iv) Panchayats Bodies Funds	Treasury Officers	1960-61	2,08,057	Ditto
	(v) Other Funds—				
	Deposit Account of the Punjab State Electricity Board to meet payments against Yen credits	Accountant General, Haryana, Chandigarh	1964-65	10,40,243	Acceptance of debit from Haryana State Electricity Board, through Accountant General, Haryana, Chandigarh
L. SUSPENSE AND MISCELLANEOUS—					
(c) Other Accounts—					
7.	872 Permanent Cash Imprest	Treasury Officers	1963-64	3,694	Complete particulars of credits/debits

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.

M. REMITTANCES—

(a) Money Orders, Remittances and adjustments, etc.—

8. 882. Cash Remittances and adjustments, etc.—

(i) Cash Remittances between Treasuries and Currency Chests—

Cash Remittances between treasuries	Treasury Officers/ Currency Officer, Reserve Bank of India, New Delhi	1965-66	40,31,618	Particulars of corresponding credits/debits
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APPENDIX III

Illustrative cases where the verification and acceptances of balances are awaited

Serial no.	Head of account	Number of acceptances awaited	Year from which acceptances awaited	Amount outstanding against these items on 31st March 1981 (In lakhs of rupees)
1	2	3	4	5
F. LOANS AND ADVANCES—				
1. 682. Loans for Public Health, Sanitation and Water Supply—				
Public Health and Sanitation Programmes—				
	Loans to Municipalities, Municipal Corporations and other Local Funds for sanitation schemes	1	1964-65	0.45
		2	1965-66	2.14
		6	1966-67	6.97
		10	1967-68	16.75
		2	1968-69	1.04
		11	1970-71	10.25
		29	1971-72	29.22
		15	1972-73	12.89
Sewerage Schemes—				
	Loans to Municipalities, Municipal Corporations and other Local Funds for sewerage schemes	3	1963-64	1.14
		2	1964-65	1.08
		6	1965-66	7.76
		4	1966-67	5.56
		15	1967-68	15.71
		5	1968-69	3.32
		1	1969-70	0.02
		3	1971-72	2.78
		21	1972-73	29.00
		9	1974-75	19.56
Urban Water Supply Programmes—				
	(i) Loans to Municipalities, Municipal Corporations and other Local Funds for Water Supply Programmes	5	1963-64	4.94
		5	1964-65	7.57

APPENDIX III—*contd.*

Illustrative cases where the verification and acceptances of balances are awaited

Serial no.	Head of account	Number of acceptances awaited	Year from which acceptances awaited	Amount outstanding against these items on 31st March 1981 (In lakhs of rupees)
1	2	3	4	5
F. LOANS AND ADVANCES—<i>contd.</i>				
1. 682. Loans for Public Health, Sanitation and Water Supply—<i>concl.</i>				
Urban Water Supply Programmes—<i>concl.</i>				
	(i) Loans to Municipalities, Municipal Corporations and other Local Funds for Water Supply Programmes— <i>concl.</i>	12	1965-66	11.27
		14	1966-67	16.80
		25	1967-68	29.62
		5	1968-69	4.00
		21	1969-70	12.78
		4	1970-71	1.23
		11	1971-72	6.04
		13	1972-73	14.53
		1	1973-74	1.50
		6	1974-75	9.88
		55	1975-76	70.88
	(ii) Loans for execution of Urban Water Supply and Sewerage Schemes	5	1977-78	1,75.00
		4	1978-79	1,70.00
2. 684. Loans for Urban Development—Urban Development—				
	(i) Loans to Municipalities, Municipal Corporations and other Local Funds under integrated city development programme	3	Upto 1971-72	2.44
		14	1972-73	1,08.40
		28	1973-74	49.38
		1	1976-77	75.00
		4	1977-78	3,00.00
		2	1980-81	36.65
	(ii) Loans to Municipalities, Municipal Corporations and other Local Funds for shopping centres, cinemas, etc.	5	1969-70	1.70
		4	1970-71	1.05
		9	1971-72	2.20
		18	1972-73	4.68
		1	1973-74	0.20
		1	1976-77	0.40

APPENDIX III—*contd.*

Illustrative cases where the verification and acceptances of balances are awaited

Serial no.	Head of account	Number of acceptances awaited	Year from which acceptances awaited	Amount outstanding against these items on 31st March 1981 (In lakhs of rupees)]
1	2	3	4	5
F. LOANS AND ADVANCES—<i>contd.</i>				
2. 684. Loans for Urban Development—<i>concl.d.</i>				
Urban Development— <i>concl.d.</i>				
	(iii) Loans to Municipalities, Municipal Corporations and other Local Funds for other purposes	13	1963-64	3.56
		11	1964-65	0.90
		12	1965-66	1.45
		5	1966-67	0.80
		30	1967-68	6.58
		25	1968-69	6.25
		10	1969-70	3.12
		34	1970-71	6.34
		48	1971-72	30.00
		54	1972-73	27.50
		30	1973-74	75.95
		91	1974-75	1,51.39
		181	1975-76	2,87.46
		80	1976-77	1,57.01
		35	1977-78	35.00
		44	1978-79	1,07.00
		97	1979-80	1,23.80
		100	1980-81	12,31.33
	(iv) Loans to Improvement Trusts for Development Projects	17	1976-77	44.33
		19	1977-78	50.38
		18	1978-79	5,61.00
		8	1979-80	17.00
		5	1980-81	14.67

APPENDIX III—contd.

Illustrative cases where the verification and acceptances of balances are awaited

Serial no.	Head of account	Number of acceptances awaited	Year from which acceptances awaited	Amount outstanding against these items on 31st March 1981 (In lakhs of rupees)
1	2	3	4	5
F. LOANS AND ADVANCES—concl'd.				
3. 705. Loans for Agriculture—				
Manures and fertilizers—				
	(i) Loans to Municipalities, Municipal Corporations and other Local Funds for preparation and distribution of town compost	4	1970-71	1.08
		9	1971-72	2.26
		9	1972-73	4.87
		1	1973-74	0.22
K. DEPOSITS AND ADVANCES—				
(b) Deposits not bearing interest—]]				
4. 843. Civil Deposits—]				
	(i) Revenue deposits	11	1963-64	7,74.49
		1	1968-69	78.79
		1	1973-74	13.04
	(ii) Civil Courts' deposits	11	1963-64	[4,74.35
		1	1968-69	11.76
		1	1973-74	21.56
	(iii) Deposits of Police Funds—]			
	Police clothing and equipment fund]	2	1965-66	4.13
		1	1973-74	1.25
		1	1978-79	0.50
5. 847. Deposits of Local Funds—				
	(i) District Funds	3	1961-62	6.91
	(ii) Municipal Funds	6	1958-59	1.00
		2	1965-66	0.07
		2	1968-69	0.47

APPENDIX III—*concl.*

Illustrative cases where the verification and acceptances of balances are awaited

Serial no.	Head of account	Number of acceptances awaited	Year from which acceptances awaited	Amount outstanding against these items on 31st March 1981 (In lakhs of rupees)
1	2	3	4	5
K. DEPOSITS AND ADVANCES—<i>concl.</i>				
5. 847. Deposits of Local Funds—<i>concl.</i>				
	(iii) State Transport Corporation Funds	1	1963-64	42.12
	(iv) Panchayat Bodies Funds—			
	(1) Zila Parishad Funds	2	1961-62	19.52
		8	1966-67	35.34
		1	1973-74	20.30
	(2) Village Panchayat Funds	1	1960-61	0.11
		1	1969-70	5.32
	(v) Other Funds—			
	Town and Bazar Funds	3	1959-60	0.92

APPENDIX IV

APPENDIX

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

1978-79

	Number of concerns	Investment	Dividend/ Interest received during 1978-79
	To end of 1978-79		
	(In crores of rupees)		
(i) Statutory corporations	6	16.48	0.09
(ii) Government companies	17	43.41	..
(iii) Joint stock companies	19	1.79	0.03
(iv) Co-operatives	6,292	36.46	1.01
Total	6,334	98.14	1.13

IV

stock companies, co-operative banks and societies, etc., to end of 1978-79, 1979-80 and 1980-81
note 3 under statement no. 2)

1979-80			1980-81		
Number of concerns	Investment	Dividend/ interest received during 1979-80	Number of concerns	Investment	Dividend/ interest received during 1980-81
To end of 1979-80			To end of 1980-81		
(In crores of rupees)			(In crores of rupees)		
8	20.43	0.15	9	30.58*	1.29
17	52.12	..	17	58.92	0.82
19	1.79	0.38	19	1.79	0.06
6,298	42.04	0.77	6,287	48.51**	0.96
6,342	1,16.38	1.30	6,332	1,39.80	3.13

*Excludes Rs 0.26 crore representing deposits for under-writing shown as investment in Punjab Financial Corporation in Finance Accounts 1979-80.

**Excludes Rs 1.69 crores retired during the year.