

1985-86

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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 1985-86 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 1985-86, the accounts now presented are, according to my information, correct statements of the receipts and outgoings of the Government of Punjab for the year 1985-86.

NEW DELHI,

The 8 JUL 1987

T. N. Chaturvedi

(T. N. CHATURVEDI)

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 functions 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 undertakings are, therefore, maintained outside the regular accounts in proper commercial form and are subject 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

Actuals

1984-85 1985-86

2

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	..	33,42.22	23,37.59
028. Other Taxes on Income and Expenditure	..	..	*
Total—(a) Taxes on Income and Expenditure	..	33,42.22	23,37.59

(b) Taxes on Property and Capital Transactions—

029. Land Revenue	..	3,55.00	3,22.72
030. Stamps and Registration Fees	..	39,25.75	51,70.98
031. Estate Duty	..	1,95.99	1,23.53
Total—(b) Taxes on Property and Capital Transactions	..	44,76.74	56,17.23

(c) Taxes on Commodities and Services—

039. State Excise	..	1,81,23.20	1,95,86.41
040. Sales Tax	..	2,63,56.13	3,13,18.61
041. Taxes on Vehicles	..	19,87.13	21,25.71
042. Taxes on Goods and Passengers	..	34,23.20	35,05.96
043. Taxes and Duties on Electricity	..	17,02.90	40,77.87
045. Other Taxes and Duties on Commodities and Services	..	7,78.19	9,14.36
Total—(c) Taxes on Commodities and Services	..	5,23,70.75	6,15,28.92
Total—A. Tax Revenue	..	6,01,89.71	6,94,83.74

*Rs. minus 90 only.

SUMMARY OF TRANSACTIONS

Disbursements

	4	Actuals	
		1984-85	1985-86
		5	6
		(In lakhs of rupees)	
Fund—			
Revenue—			
Expenditure Heads (Revenue Account)			
A. General Services—			
(a) Organs of State—			
211. Parliament/State/Union Territory Legislatures ..		84.56	96.20
212. President, Vice-President/Governor/Administrator of Union Territory ..		30.80	43.21
213. Council of Ministers ..		12.99	63.46
214. Administration of Justice ..		6,32.58	6,92.25
215. Elections ..		57.53	1,34.03
Total—(a) Organs of State ..		8,18.46	10,29.15
(b) Fiscal Services—			
(ii) Collection of Taxes on Property and Capital Transactions—			
229. Land Revenue ..		7,07.60	7,91.12
230. Stamps and Registration ..		38.52	37.28
(iii) Collection of Taxes on Commodities and Services—			
239. State Excise ..		1,22.00	1,47.66
240. Sales Tax ..		3,31.50	3,62.75
241. Taxes on Vehicles ..		45.72	53.36
245. Other Taxes and Duties on Commodities and Services ..		57.44	84.11
(iv) Other Fiscal Services—			
247. Other Fiscal Services ..		52.91	1,08.40
Total—(b) Fiscal Services ..		13,55.69	15,84.68

STATEMENT NO. 1—

Receipts

Actuals

1984-85

1985-86

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	..	51,06.51	61,53.56
050. Dividends and Profits	..	32.49	1,00.53
Total—(b) Interest Receipts, Dividends and Profits	..	51,39.00	62,54.09

(c) Other Non-Tax Revenue—

(i) General Services—

051. Public Service Commission	..	4.59	7.73
055. Police	..	2,67.97	2,13.90
056. Jails	..	85.66	1,30.88
057. Supplies and Disposals	..	1.08	1.67
058. Stationery and Printing	..	91.17	1,11.15
059. Public Works	..	2,25.03	2,66.93
065. Other Administrative Services	..	2,88.79	3,21.41
066. Contributions and recoveries towards Pensions and other Retirement Benefits	..	83.75	2,85.69
068. Miscellaneous General Services	..	20,81.74	33,13.83
Total—(i) General Services	..	31,29.78	46,53.19

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1984-85	1985-86
4	5	6
(In lakhs of rupees)		
Fund—<i>contd.</i>		
Revenue—<i>contd.</i>		
Expenditure Heads (Revenue Account)—<i>contd.</i>		
A. General Services—<i>concl.</i>		
(c) Interest payments and servicing of debt—		
248. Appropriation for reduction or avoidance of debt ..	2,36.68	446.15
249. Interest Payments ..	1,52,06.49	1,46,74.30
Total—(c) Interest Payments and Servicing of Debt ..	1,54,43.17	1,47,20.45
(d) Administrative Services—		
251. Public Service Commission ..	32.76	35.14
252. Secretariat—General Services ..	4,94.64	5,49.59
253. District Administration ..	7,05.61	7,79.37
254. Treasury and Accounts Administration ..	2,46.45	2,71.12
255. Police ..	55,44.63	80,94.60
256. Jails ..	5,44.22	5,60.79
257. Supplies and Disposals ..	15.37	16.19
258. Stationery and Printing ..	4,15.22	5,45.32
259. Public Works ..	10,25.10	20,61.30
265. Other Administrative Services ..	8,12.48	10,00.26
Total—(d) Administrative Services ..	98,36.48	1,39,13.68
(e) Pensions and Miscellaneous General Services—		
266. Pensions and other Retirement Benefits ..	27,70.55	35,11.99
268. Miscellaneous General Services ..	17,20.82	24,63.80
Total—(e) Pensions and Miscellaneous General Services ..	44,91.37	59,75.79
Total—A. General Services ..	3,19,45.17	3,72,23.75

STATEMENT NO. 1—

Receipts

Actuals

1984-85

1985-86

2

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	..	1,82.01	3,00.90
078. Art and Culture	..	1.03	1.08
080. Medical	..	2,80.26	4,30.38
081. Family Welfare	..	18.39	13.45
082. Public Health, Sanitation and Water Supply	..	93.13	1,14.65
083. Housing	..	36.99	38.61
084. Urban Development	..	1.50	7.40
085. Information and Publicity	..	3.06	3.25
087. Labour and Employment	..	55.97	68.96
088. Social Security and Welfare	..	3,25.88	2,42.28
095. Other Social and Community Services	..	1,04.25	54.87
Total—(ii) Social and Community Services	..	11,02.47	12,75.83

(iii) Economic Services—

098. Co-operation	..	61.67	80.73
104. Other General Economic Services	..	27.62	28.84
105. Agriculture	..	1,79.57	1,84.49
106. Minor Irrigation, Soil Conservation and Area Development	..	32.00	6.45
109. Food	..	2,16.37	1,46.53

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1984-85	1985-86
	5	6
4		
	(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	1,07.25	1,20.93
277. Education	2,13,09.71	2,34,99.09
278. Art and Culture	81.05	1,35.64
279. Scientific Services and Research	..	13.56
280. Medical	49,80.88	58,91.39
281. Family Welfare	8,89.95	11,86.13
282. Public Health, Sanitation and Water Supply	29,31.10	38,97.28
283. Housing	32.95	21.61
284. Urban Development	4,05.15	2,86.16
285. Information and Publicity	2,19.05	2,47.49
287. Labour and Employment	8,75.87	9,37.42
288. Social Security and Welfare	30,79.58	36,34.32
289. Relief on account of Natural Calamities	4,86.81	89,31.74
295. Other Social and Community Services	20.58	14.79
Total—B. Social and Community Services	3,54,19.93	4,88,17.55
C. Economic Services—		
(a) General Economic Services—		
296. Secretariat—Economic Services	89.74	98.25
298. Co-operation	8,06.35	7,15.65
304. Other General Economic Services	1,39.46	1,53.13
Total—(a) General Economic Services	10,35.55	9,67.03

STATEMENT NO. 1—

Receipts 1	Actuals	
	1984-85 2	1985-86 3
	(In lakhs of rupees)	
	Part I—Consolidated (1)	
Receipt Heads (Revenue Account)—contd.		
B. Non-Tax Revenue—concl.		
(c) Other Non-Tax Revenue—concl.		
(iii) Economic Services—concl.		
110. Animal Husbandry	1,14.62	1,15.01
111. Dairy Development	0.23	0.46
112. Fisheries	18.91	25.02
113. Forest	4,26.90	4,59.49
114. Community Development	36.49	38.15
120. Industries	1.36	1.36
121. Village and Small Industries	72.31	1,12.30
122. Mines and Minerals	24.16	20.06
131. Water and Power Development Services	0.82	3.01
132. Multipurpose-River Projects	5,14.58	2,13.88
133. Irrigation, Navigation, Drainage and Flood Control Projects	10,66.19	9,22.98
136. Civil Aviation	1.31	1.02
137. Roads and Bridges	12.37	17.71
138. Road and Water Transport Services	43,59.14	47,84.03
139. Tourism	0.68	0.05
144. Other Transport and Communication Services	@	*
Total—(iii) Economic Services	71,67.30	71,61.57
Total—(c) Other Non-Tax Revenue	1,13,99.55	1,30,90.59
Total—B. Non-Tax Revenue	1,65,38.55	1,93,44.68

@Rs. 29 only.

*Rs. 46 only.

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1984-85	1985-86
4	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 ..	28,75.34	30,04.34
306. Minor Irrigation ..	10,05.45	16,76.75
307. Soil and Water Conservation ..	3,58.70	4,29.57
309. Food ..	1.00	0.01
310. Animal Husbandry ..	12,72.90	15,42.09
311. Dairy Development ..	55.88	59.19
312. Fisheries ..	82.33	1,08.50
313. Forest ..	10,47.44	11,41.80
314. Community Development ..	28,99.10	29,54.99
Total—(b) Agriculture and Allied Services ..	95,98.14	1,09,17.24
(c) Industry and Minerals—		
320. Industries ..	2,02.53	1,57.66
321. Village and Small Industries ..	8,96.97	9,04.61
328. Mines and Minerals ..	18.03	19.96
Total—(c) Industry and Minerals ..	11,17.53	10,82.23
(d) Water and Power Development—		
331. Water and Power Development Services ..	15,25.13	16,27.17
332. Multipurpose River Projects ..	10,16.44	12,78.48
333. Irrigation, Navigation, Drainage and Flood Control Projects ..	30,17.09	34,16.05
Total—(d) Water and Power Development ..	55,58.66	63,21.70

STATEMENT NO. I—

Receipts

Actuals

1984-85

1985-86

1

2

3

(In lakhs of rupees)

Part I—Consolidated

(1)

Receipt Heads (Revenue Account)—*concl.*

C. Grants-in-aid and Contributions—

160. Grants-in-aid from Central Government

78,46.40

1,92,56.90

162. States' share of Union Excise Duties

86,24.00

89,38.74

Total—C. Grants-in-aid and Contributions

1,64,70.40

2,81,95.64

Total—Receipt Heads (Revenue Account)

9,31,98.66

11,70,24.06

Revenue Surplus (+)/Revenue Deficit (—)

-8,24.47

+7,33.84

(2)

E. Public Debt—

603. Internal Debt of the State Government

9,19,85.45

11,26,90.78

604. Loans and Advances from the Central Government

6,29,86.46

7,92,85.02

Total—E. Public Debt

15,49,71.91

19,19,75.80

F. Loans and Advances—

Recoveries of Loans and Advances

36,08.57

43,94.66

Total—F. Loans and Advances

36,08.57

43,94.66

Total—Consolidated Fund

25,17,79.14

31,33,94.52

SUMMARY OF TRANSACTIONS—*contd.*

	Disbursements 4	Actuals	
		1984-85 5	1985-86 6
(In lakhs of rupees)			
Fund—<i>contd.</i>			
Revenue—<i>concl.</i>			
Expenditure Heads (Revenue Account)—<i>concl.</i>			
C. Economic Services—<i>concl.</i>			
(e) Transport and Communications—			
336. Civil Aviation	..	54.42	74.52
337. Roads and Bridges	..	23,41.18	21,74.45
338. Road and Water Transport Services	..	62,71.14	69,55.89
339. Tourism	..	9.05	9.21
Total—(e) Transport and Communications	..	86,75.79	92,14.07
Total—C. Economic Services	..	2,59,85.67	2,85,02.27
D. Grants-in-aid and Contributions—			
363. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	..	6,72.36	17,46.65
Total—D. Grants-in-aid and Contributions	..	6,72.36	17,46.65
Total—Expenditure Heads (Revenue Account)	..	9,40,23.13	11,62,90.22
Capital, Public Debt, Loans, etc.—			
Expenditure Heads (Capital Account) (Figures for each major head given in statement No. 2)	..	2,38,39.56	2,84,91.83
Total	..	2,38,39.56	2,84,91.83
E. Public Debt—			
603. Internal Debt of the State Government	..	9,85,58.56	11,04,05.41
604. Loans and Advances from the Central Government	..	2,60,93.82	1,67,41.96
Total—E. Public Debt	..	12,46,52.38	12,71,47.37
F. Loans and Advances—			
Loans and Advances	..	2,67,57.90	3,32,41.85
Total—F. Loans and Advances	..	2,67,57.90	3,32,41.85
G. Inter-State Settlement—			
768. Inter-State Settlement	0.96
Total—G. Inter-State Settlement	0.96
H. Transfer to Contingency Fund—			
769. Appropriations to Contingency Fund	50,00.00
Total—H. Transfer to Contingency Fund	50,00.00
Total—Consolidated Fund	..	26,92,72.97	31,01,72.23

STATEMENT NO. 1—

Receipts	Actuals	
	1984-85	1985-86
1	2	3
	(In lakhs of rupees)	
	Part II—Contingency	
800. Contingency Fund ..		50,00.00(**)
Total—Contingency Fund ..		50,00.00
	Part III—Public	
	Debt (other than those	
I. Small Savings, Provident Funds, etc.—		
(b) Provident Funds—		
805. State Provident Funds ..	57,13.54	62,82.44
Total—(b) Provident Funds ..	57,13.54	62,82.44
(c) Other Accounts—		
811. Insurance and Pension Funds ..	1,71.38	2,23.13
Total—(c) Other Accounts ..	1,71.38	2,23.13
Total—I. Small Savings, Provident Funds, etc. ..	58,84.92	65,05.57
J. Reserve Funds—		
(a) *Reserve Funds bearing interest ..	6,49.33	7,17.13
(b) *Reserve Funds not bearing interest ..	6,38.94	47.08
Total—J. Reserve Funds ..	12,88.27	7,64.21
K. Deposits and Advances—		
(a) *Deposits bearing interest ..	42,27.84	15,65.96
(b) *Deposits not bearing interest ..	8,21,10.08	7,22,14.77
(c) *Advances ..	9,71.43	12,14.71
Total—K. Deposits and Advances ..	8,73,09.35	7,49,95.44

*Details are available in statement no. 16.

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

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1984-85	1985-86
4	5	6
(In lakhs of rupees)		
Fund—		
800. Contingency Fund	..	..
Total—Contingency Fund	..	..
Account		
mentioned in Part I) and Deposits, etc.—		
I. Small Savings, Provident Funds, etc.—		
(b) Provident Funds—		
805. State Provident Funds	.. 18,40.17	23,35.60
Total—(b) Provident Funds	.. 18,40.17	23,35.60
(c) Other Accounts—		
811. Insurance and Pension Funds	.. 38.62	62.30
Total—(c) Other Accounts	.. 38.62	62.30
Total—I. Small Savings, Provident Funds, etc.	.. 18,78.79	23,97.90
J. Reserve Funds—		
(a) *Reserve Funds bearing interest	.. 6,48.86	6,82.53
(b) *Reserve Funds not bearing interest	.. 21,08.22	5,77.22
Total—J. Reserve Funds	.. 27,57.08	12,59.75
K. Deposits and Advances—		
(a) *Deposits bearing interest	.. 42,69.81	41,02.98
(b) *Deposits not bearing interest	.. 8,29,02.24	6,79,70.43
(c) *Advances	.. 9,78.34	12,15.06
Total—K. Deposits and Advances	.. 8,81,50.39	7,32,88.47

*Details are available in statement no. 16.

STATEMENT NO. 1—

Receipts 1	Actuals	
	1984-85 2	1985-86 3
	(In lakhs of rupees)	
	Part III—Public	
	Debt (other than those	
L. Suspense and Miscellaneous—		
(b) *Suspense ..	43,27.37	80,42.88
(c) *Other Accounts] ..	5,88,68.91	9,45,59.94
(d) *Accounts with Governments of Foreign Countries ..	..	@
(e) Miscellaneous ..	21,08.23	5,77.68
Total—L. Suspense and Miscellaneous. ..	6,53,04.51	10,31,80.50
M. Remittances—		
(a) *Money Orders, Remittances and adjustments between officers rendering accounts to the same Accountant General, etc., and other Remittances ..	3,62,08.47	6,02,35.78
(b) *Inter-Government Adjustment Accounts ..	—25.32	2.05
Total—M. Remittances ..	3,61,83.15	6,02,37.83
Total—Public Account ..	19,59,70.20	24,56,83.55
Total—Receipts—Parts I, II and III ..	44,77,49.34	56,40,78.07
Opening Cash Balance ..	30,51.39	—1,04,10.13
Grand Total ..	45,08,00.73	55,36,67.94

@Rs. 18 only.

*Details are available in statement no. 16.

SUMMARY OF TRANSACTIONS—*concl.*

Disbursements	Actuals	
	1984-85	1985-86
4	5	6
	(In lakhs of rupees)	
<i>Account—concl.</i>		
mentioned in Part I) and Deposits, etc.— <i>concl.</i>		
L. Suspense and Miscellaneous—		
(b) *Suspense ..	42,61.31	59,16.47
(c) *Other Accounts ..	5,89,11.58	10,74,26.74
(d) *Accounts with Governments of Foreign Countries ..	0.24	0.18
(e) Miscellaneous ..	..	..
Total—L. Suspense and Miscellaneous ..	6,31,73.13	11,33,43.39
M. Remittances—		
(a) *Money Orders, Remittances and adjustments between officers rendering accounts to the same Accountant General, etc., and other Remittances ..	3,59,83.11	5,75,57.08
(b) *Inter-Government Adjustment Accounts ..	—4.61	33.32
Total—M. Remittances ..	3,59,78.50	5,75,90.40
Total—Public Account ..	19,19,37.89	24,78,79.91
Total—Disbursements—Parts I, II and III ..	46,12,10.86	55,80,52.14
Closing Cash Balance ..	—1,04,10.13	—43,84.20@
Grand Total ..	45,08,00.73	55,36,67.94

*Details are available in statement no. 16.

@The closing balance consisted of cash in treasuries (Rs. 4.07 lakhs), Deposits with Reserve Bank (minus Rs. 43,88.27 lakhs) and deposits with other banks (Rs. 99 only). There was a difference of minus Rs. 5,61.69 lakhs between the figures reflected in accounts (minus Rs. 43,88.27 lakhs) and that intimated by the Reserve Bank (minus Rs. 38,26.58 lakhs) regarding "Deposits with Reserve Bank". On reconciliation, this difference now stands at Rs. 1,24.17 lakhs (August 1986) which is under reconciliation.

EXPLANATORY NOTES

1. The transactions on revenue account resulted in a surplus of Rs. 7.34 crores in 1985-86 against a deficit of Rs. 8.24 crores in 1984-85. Taking into account the transactions outside the revenue account, there was an overall surplus of Rs. 60.26 crores in 1985-86 against the deficit of Rs. 73.59 crores in 1984-85.

	@ 1984-85 (In crores of rupees)	@ 1985-86
Opening cash balance	30.51	-1,04.10
Part I—Consolidated Fund—		
(a) Transactions within the Revenue Account—		
(i) Receipts	9,31.99	11,70.24
(ii) Expenditure	9,40.23	11,62.90
(iii) Revenue Surplus(+)/Revenue Deficit(-)	-8.24	+7.34
(b) Transactions outside the Revenue Account—		
(i) Capital expenditure	-2,38.40	-2,84.92
(ii) Receipts from borrowings (net)	+3,03.20	+6,48.28
(iii) Loans and Advances by State Government (net)	-2,31.49	-2,88.47
(iv) Inter-State Settlement (net)	..	-0.01
(v) Transfer to Contingency Fund (net)	..	-50.00
Part II—Contingency Fund (net)		+50.00
Part III—Public Account (net)	+40.32	-21.96
Closing cash balance	-1,04.10	-43.84
Overall deficit(-)/Surplus(+)	-73.59	+60.26

2. The revenue receipts (Rs. 11,70.24 crores) were Rs. 2,38.25 crores more than those in 1984-85 (Rs. 9,31.99 crores). The increase in receipts during 1985-86 of Rs. 1 crore or above was mainly under:—

Major Head	Actuals		Increase	Reasons
	1984-85	1985-86		
160. Grant-in-aid from Central Government	78.46	1,92.57	1,14.11	Due mainly to receipt of larger block grants from the Government of India for the execution of State Plan Schemes and grants for Relief on account of Natural Calamities.

@ Minus figures represent outgoings and plus figures represent incomings of the Government.

Major Head	Actuals.		Increase	Reasons
	1984-85	1985-86		
	(In crores of rupees).			
040. Sales Tax	2,63.56	3,13.18	49.62	Due mainly to more receipts under State Sales Tax Act, Central Sales Tax Act and "Tax on sale of motor spirits and lubricants."
043. Taxes and Duties on Electricity	17.03	40.78	23.75	Due mainly to more receipts from Taxes on consumption and sale of Electricity.
039. State Excise	1,81.23	1,95.86	14.63	Due mainly to more receipts under 'Country Spirits' and 'Foreign liquors and spirits.'
030. Stamps and Registration Fees	39.26	51.71	12.45	Due to more receipts under 'Fees for Registering documents'.
068. Miscellaneous General Services	20.82	33.14	12.32	Due mainly to more receipts under 'State Lotteries' and 'Guarantee fees'.
049. Interest Receipts	51.07	61.54	10.47	Due mainly to more receipts from co-operative Societies and investment of cash balances.
138. Road and Water Transport Services	43.59	47.84	4.25	Due mainly to increase in operation activities of Punjab Roadways.
162. States' Share of Union Excise Duties	86.24	89.39	3.15	Due to increase in the share of the State.
066. Contributions and recoveries towards pensions and other Retirement Benefits	0.84	2.86	2.02	Due to increase in 'Other receipts'.
080. Medical	2.80	4.30	1.50	Due mainly to increase in receipts from 'Patients for Hospital and Dispensary Services' and 'other receipts'.
041. Taxes on vehicles	19.87	21.26	1.39	Due mainly to more receipts under the Indian Motor Vehicles Act.
045. Other Taxes and Duties on Commodities and Services	7.78	9.14	1.36	Due mainly to more receipts from entertainment tax.
077. Education	1.82	3.01	1.19	Due mainly to more receipts from tuition and other fees.

The increase in receipts under above heads was partly counter-balanced by decrease in the receipts mainly under (i) 021—Taxes on Income other than Corporation Tax, (ii) 132—Multipurpose River Projects and (iii) 133—Irrigation, Navigation, Drainage and Flood Control Projects.

Taxation changes during the year

The following additional taxes were imposed during 1985-86:—

Taxes imposed	Rate of tax		Date from which imposed	Estimated additional income during 1985-86 (In lakhs of rupees)
	Before revision	After revision		
Revision of Electricity Tarrif				
(a) Fuel Surcharge	20 per- cent on non A.P. catego- ries	25 per- cent on non A.P. catego- ries	1st July 1985	785
(b) General revision of rates for electricity consumption				
1. Non Residential	87.50 per unit	92.30 per unit	18th August 1985	1755
2. Small Industries	37.50 per unit	45.00 per unit		
3. Medium Industries	43.75 per unit	54.00 per unit		
4. Large Industries	50.00 per unit	56.00 per unit		
5. Bulk Supply	52.50 per unit	70.00 per unit		
6. Grid Supply	33.75 per unit	42.00 per unit		
7. Public Lighting	52.50 per unit	55.00 per unit		

Receipts from the Government of India

4. The revenue receipts in 1985-86 include Rs. 3,06.57 crores received from the Government of India against Rs. 2,00.08 crores received during the previous financial year. The details are as under:—

I—Share of net proceeds of—]	1984-85 (In crores of rupees)	1985-86
(a) Taxes on Income other than Corporation Tax	33.42	23.38
(b) Hotel Receipts/Tax	..	..
(c) Union Excise Duties	..	..
(d) Estate Duty	86.24	89.39
II—Grants in lieu of tax on Railway Passenger fare	1.96	1.23
III—Grants on Account of Agricultural Wealth Tax	0.88	3.69
IV—Other Grants	0.11	0.05
Total	77.47	1,88.83
	2,00.08	3,06.57

Expenditure on Revenue Account

5. The increase of Rs. 2,22.67 crores in expenditure on revenue account from 9,40.23 crores to Rs. 11,62.90 crores in 1985-86 was mainly under :—

Major Head of Account	Expenditure		Increase	Reasons
	1984-85	1985-86		
	(In crores of rupees)			
289. Relief on account of Natural Calamities	4.87	89.32	84.45	Due mainly to more expenditure under gratuitous relief and other relief measures on account of floods and droughts.
255. Police	55.45	80.95	25.50	Due mainly to more expenditure on District police and Special police.
277. Education	2,13.10	2,34.99	21.89	Due mainly to more expenditure on Government Primary/Secondary Schools.
363. Compensation and assignments to local bodies and Panchayati Raj Institutions	6.72	17.46	10.74	Due mainly to more expenditure on payment of compensation and assignments to local bodies etc.
259. Public Works	10.25	20.61	10.36	Due mainly to more expenditure under 'Suspense' (under which transactions relating to purchase of material and advances etc. are <i>inter alia</i> accounted for), 'Direction and Administration' and 'Maintenance and Repairs'.
282. Public Health, Sanitation and Water Supply	29.31	38.97	9.66	Due mainly to more expenditure on "Sewerage and Water Supply" and "Public Health and Sanitation."
280. Medical	49.81	58.91	9.10	Due mainly to more expenditure on medical relief.
268. Miscellaneous General Services	17.21	24.64	7.43	Due mainly to more expenditure on 'State lotteries.'
266. Pensions and Other Retirement Benefits	27.71	35.12	7.41	Due mainly to grant of more concessions to pensioners.
338. Road and Water Transport Services	62.71	69.56	6.85	Due mainly to more expenditure on working expenses of Government Transport Services.

Major head of Account	Expenditure		Increase	Reasons
	1984-85	1985-86		
	(In crores of rupees)			
306. Minor Irrigation	10.05	16.76	6.71	Due mainly to more expenditure on Lift Irrigation Schemes.
288. Social Security and Welfare	30.80	36.34	5.54	Due mainly to more expenditure on Family and Child Welfare and Other Social Security Programmes.
333. Irrigation, Navigation, Drainage and Flood Control Projects	30.17	34.16	3.99	Due mainly to more expenditure on Irrigation Projects (Commercial).
281. Family Welfare	8.90	11.86	2.96	Due mainly to more expenditure on Centrally Sponsored family welfare schemes.
310. Animal Husbandry	12.73	15.42	2.69	Due mainly to more expenditure on Veterinary Services and Animal health.
332. Multipurpose River Projects	10.16	12.78	2.62	Due mainly to more expenditure on Unit No. 6 of Bhakra Nangal Project.
265. Other Administrative Services	8.12	10.00	1.88	Due mainly to more expenditure on Home Guards.
258. Stationery and Printing	4.15	5.45	1.30	Due mainly to more expenditure on Government Presses.
305. Agriculture	28.75	30.04	1.29	Due mainly to more expenditure on Agricultural education.
331. Water and Power Development Services	15.25	16.27	1.02	Due mainly to more expenditure on power development.

The increase in expenditure under above heads was partly counter-balanced by decrease in expenditure mainly under :—

Major head of Account	Expenditure		Decrease	Reasons
	1984-85	1985-86		
	(In crores of rupees)			
249. Interest Payments	1,52.06	1,46.74	5.32	Due mainly to less payment of interest on Market Loans and other Internal debts.
248. Appropriation for reduction or avoidance of debt	2.37	0.46	1.91	Due mainly to less payment on provision of Sinking Funds for reduction or avoidance of debt.

Major head of Account	Expenditure		Decrease	Reasons
	1984-85	1985-86		
	(In crores of rupees)			
337. Roads and Bridges	23.41	21.74	1.67	Due mainly to less expenditure on 'Suspense' and purchase of Machinery and equipment.
284. Urban Development	4.05	2.86	1.19	Due mainly to less assistance to Municipalities, Corporations etc.

STATEMENT NO. 2—CAPITAL OUTLAY

Progressive Capital Outlay to end of 1985-86

Serial no.	Major head of account	Expenditure upto 1984-85	Expenditure during 1985-86	Total
1	2	3	4	5
(In lakhs of rupees)				
A. Capital Account of General Services—				
1.	459. Capital Outlay on Public Works	35,76.13	3,80.32	[39,56.45
2.	465. Capital Outlay on Other Administrative Services	1,14.44	3.42	[1,17.86
Total-A		36,90.57	3,83.74	40,74.31
B. Capital Account of Social and Community Services—				
3.	477. Capital Outlay on Education, Art and Culture	22,86.98	4,69.08	[27,56.06
4.	479. Capital Outlay on Scientific Services and Research	4.59	33.58	38.17
5.	480. Capital Outlay on Medical	35,03.41	3,49.87	38,53.28
6.	481. Capital Outlay on Family Welfare	9,53.12	2,91.98	12,45.10
7.	482. Capital Outlay on Public Health, Sanitation and Water Supply	5,04.46	0.77	5,05.23
8.	483. Capital Outlay on Housing	44,84.17	4,26.01	49,10.18
9.	484. Capital Outlay on Urban Development	24,71.44	2,64.22	27,35.66
10.	485. Capital Outlay on Information and Publicity	2.91	..	2.91
11.	488. Capital Outlay on Social Security and Welfare	24,86.91	81.16	[25,68.07
12.	495. Capital Outlay on Other Social and Community Services	3,94.64	57.75	[4,52.39
Total—B		1,70,92.63	19,74.42	1,90,67.05

STATEMENT NO. 2—CAPITAL OUTLAY—contd.

Progressive Capital Outlay to end of 1985-86—contd.]

Serial no.	Major head of account	Expenditure upto 1984-85	Expenditure during 1985-86	Total
1	2	3	4	5
(In lakhs of rupees)				
C. Capital Account of Economic Services—				
(a) Capital Account of General Economic Services—				
13.	498. Capital Outlay on Co-operation]	76,56.71	11,49.14	88,05.85
14.	500. Investments in General Financial and Trading Institutions	4,12.00	..	4,12.00
15.	504. Capital Outlay on Other General Economic Services	6.07	..	6.07
Total (a)		80,74.78	11,49.14	92,23.92
(b) Capital Account of Agriculture and Allied Services—				
16.	505. Capital Outlay on Agriculture	-14,61.53	-3,36.21*	-17,97.74(+)
17.	506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development	44,89.58	78.72	45,68.30
18.	509. Capital Outlay on Food	1,00,86.24	1,27,16.95	2,28,03.19
19.	510. Capital Outlay on Animal Husbandry	5,35.09	41.71	5,76.80
20.	511. Capital Outlay on Dairy Development.	6,99.10	19.08	7,18.18
21.	512. Capital Outlay on Fisheries	2,01.02	41.28	2,42.30
22.	513. Capital Outlay on Forest	16.00	9.00	25.00
23.	515. Investments in Agricultural Financial Institutions	8,15.99	1,42.50	9,58.49
Total (b)		1,53,81.49	1,27,13.03	2,80,94.52

*Minus expenditure is due to excess of receipts over expenditure during 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 1985-86—concl'd.

Serial no.	Major Head of account	Expenditure upto 1984-85	Expenditure during 1985-86	Total
1	2	3	4	5
(In lakhs of rupees)				
C. Capital Account of Economic Services—concl'd.				
(c) Capital Account of Industry and Minerals—				
24.	520. Capital Outlay on Industrial Research and Development	47,38.32	7,28.98	54,67.30
25.	521. Capital Outlay on Village and Small Industries	40,69.26	86.84	41,56.10
26.	522. Capital Outlay on Machinery and Engineering Industries	2.35	..	2.35
27.	525. Capital Outlay on Telecommunication and Electronics Industries	3,75.00	40.00	4,15.00
28.	526. Capital Outlay on Consumer Industries	29.34	..	29.34
29.	529. Capital Outlay on Other Industries	54.24	..	54.24
Total (c)		92,68.51	8,55.82	1,01,24.33
(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	3,18,16.92	44,47.94	3,62,64.86
32.	533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects	3,21,00.26	46,51.78	3,67,52.04
Total (d)		6,39,22.66	90,99.72	7,30,22.38
(e) Capital Account of Transport and Communications—				
33.	536. Capital Outlay on Civil Aviation	1,79.79	6.49	1,86.28
34.	537. Capital Outlay on Roads and Bridges	1,35,44.95	16,17.72	1,51,62.67
35.	538. Capital Outlay on Road and Water Transport Services	63,29.47	6,70.66	70,00.13
36.	544. Capital Outlay on Other Transport and Communication Services	4,46.07	21.09	4,67.16
Total (e)		2,05,00.28	23,15.96	2,28,16.24
Total—C		11,71,47.72	2,61,33.67	14,32,81.39
Total		13,79,30.92	2,84,91.83	16,64,22.75

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 (October 1986).

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 (September 1986).

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 investment of Government in the share capital of different concerns at the end of 1983-84, 1984-85 and 1985-86 were Rs. 2,23.20 crores, Rs. 2,49.87 crores and 2,77.08 crores respectively. The dividend/interest received therefrom was Rs. 0.64 crore (0.29 per cent), Rs. 0.14 crore (0.06 per cent) and Rs. 0.78 crore (0.28 per cent) 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	4	5
				(In lakhs)
1.	Capital Outlay during the year 1985-86—			
(i)	Direct ..	20.94	41.35	..
(ii)	Indirect ..	..	..	..
(iii)	Total ..	20.94	41.35	..
2.	Capital Outlay to the end of the year 1985-86—			
(i)	Direct ..	9,97.06	10,03.53	3,01.41
(ii)	Indirect ..	..	..	..
(iii)	Total ..	9,97.06	10,03.53	3,01.41
3.	Revenue Receipts during the year 1985-86—			
(i)	Direct ..	1,84.18	5,98.01	61.72
(ii)	Indirect ..	..	..	..
(iii)	Total ..	1,84.18	5,98.01	61.72
4.	Revenue foregone or remission of revenue during the year 1985-86—		Awaited from the department	
5.	Total Revenue during the year 1985-86—			
	Serial Nos. 3(iii) and 4 ...	1,84.18	5,98.01	61.72
6.	Working Expenses and maintenance during the year 1985-86—			
(i)	Direct ..	3,19.18	4,90.14	1,51.29
(ii)	Indirect ..	..	..	..
(iii)	Total ..	3,19.18	4,90.14	1,51.29
7.	Net Revenue excluding interest—			
(i)	Surplus of revenue (Sr. No. 5) over expenditure (Sr. No. 6(iii) (+) or excess of expenditure (Sr. No. 6(iii) over revenue (Sr. No. 5) (—) ..	—1,35.00	1,07.87	—89.57
(ii)	Rate of return on Capital outlay to end of the year (percentage) ..	—13.54	10.75	—29.72

RESULTS OF IRRIGATION WORKS

Shah Nahar Canal Project	Madhopur Beas Link Project	Harike Project	Installation of 96 tubewells in Shahkot Block of Jalandhar District	Installation of 150 tube- wells along main Branch to augment irrigation supplies from Upper Bari Doab Canal tracts	Installation of 108 tube- wells in Mahilpur Block of Hoshiarpur District	Total
6	7	8	9	10	11	12
of rupees)						
2,83.99	..	..	..	..	..	3,46.28
..
2,83.99	..	..	..	..	..	3,46.28
25,14.06	3,61.13	10,84.27	65.26	2,69.17	3,05.74	69,01.63
..
25,14.06	3,61.13	10,84.27	65.26	2,69.17	3,05.74	69,01.63
..	..	69.02	..	..	..	9,12.93
..	..	0.05	..	..	..	0.05
..	..	69.07	..	..	..	9,12.98
Awaited from the department			..	..	..	..
..	..	69.07	..	..	..	9,12.98
45.63	17.01	2,29.77	..	..	..	12,53.02
..
45.63	17.01	2,29.77	..	..	..	12,53.02
-45.63	-17.01	-1,60.70	..	..	..	-3,40.04
-1.81	-4.71	-14.82	..	..	..	-4.93

***STATEMENT NO. 3—FINANCIAL**

Serial no.	Particulars	Upper Bari Doab Canal	Sirhind Canal	Sutlej Valley Project (Eastern Canal)
1	2	3	4	5
				(In lakhs)
8.	Interest on Direct Capital Outlay ..	69·06	68·80	21·10
9.	Net Profit or Loss after meeting interest—			
(i)	Surplus of revenue over expenditure (+) or excess of expenditure over revenue (—) ..	—2,04·06	39·07	—1,10·67
(ii)	Rate of return on capital outlay to end of the year (percentage) ...	—20·47	3·89	—36·72

*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 Nabar Canal Project	Madhopur Beas Link Project	Harike Project	Installation of 96 tubewells in Shahkot Block of Jalandhar District	Insatallation of 150 tube- wells along main Branch to augment irrigation supplies from Upper Bari Doab Canal tracts	Insatallation of 108 tube- wells in Mahilpur Block of Hoshiarpur District	Total
6	7	8	9	10	11	12
of rupees)						
1,66.04	25.28	75.90	4.57	18.84	21.40	4,70.99
—2,11.67	—42.29	—2,36.60	—4.57	—18.84	—21.40	—8,11.03
—8.42	—11.71	—21.82	—7.00	—7.00	—7.00	—11.75

EXPLANATORY NOTES

1. 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 near Bhimpur Rest House,
- (iii) Lift Irrigation Scheme from Narwana Branch,
- (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 Schemes 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,
- (xx) Lohat Lift Irrigation Scheme,
- (xxi) Providing irrigation facilities to Punjab areas under S.Y.L. project and
- (xxii) Sutlej Yamuna Link Project.

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 Government :—

- (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 along-with 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 write off the cost of surplus stores. The matter is still under correspondence with the State Government (September 1986).

4. The details of revenue foregone or remission of revenue in respect of all the schemes have not been supplied by the Chief Engineer, Irrigation/Government inspite of reminders.

5. The medium schemes have also been included in the statement. 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 1985	Receipts during the year	Repayments during the year	Balance on 31st March 1986	Net increase (+) or decrease (-)
1	2	3	4	5	6
(In crores of rupees)					
I—Public Debt—					
603. Internal Debt of the State Government ..	4,86.04	11,26.91	11,04.05	5,08.90	+22.86
604. Loans and Advances from the Central Government ..	11,08.55	7,92.85	1,67.42	17,33.98	+6,25.43
Total—I—Public Debt ..	15,94.59	19,19.76	12,71.47	22,42.88	+6,48.29
II—Small Savings, Provident Funds, etc.—					
805. State Provident Funds ..	1,95.76	62.82	23.36	2,35.22	+39.46
811. Insurance and Pension Funds ..	2.82	2.23	0.62	4.43	+1.61
Total—II—Small Savings, Provident Funds, etc. ..	1,98.58	65.05	23.98	2,39.65	+41.07
Grand Total ..	17,93.17	19,84.81	12,95.45	24,82.53	+6,89.36

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 Punjab Re-organisation Act, 1966.

EXPLANATORY NOTES

1. *Public Debt*—The total Public Debt of the State Government increased by Rs. 6,48.29 crores during the year 1985-86 and stood at Rs. 22,42.88 crores on 31st March 1986.

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 Bank for Agriculture and Rural Development, National Co-operative Development Corporations (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 (9½ per cent Punjab Loan 1998) of Rs. 28.33 crores was raised on 2nd September 1985 at par. This is redeemable at par on 2nd September 1998.

During the year 5½ per cent Punjab Loan 1985 (Rs. 5.54 crores) and 6 per cent Punjab Loan 1985 (Rs. 7.51 crores) were notified for discharge. In accordance with Section 54(I) 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 has been 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 1985-86, no securities were cancelled.

(b) *Sinking Fund (Amortisation)*—In addition to the annual contribution to the respective depreciation fund, 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 1985-86 are given below :—

Name of the Fund	Balance on 1st April, 1985	Addition during the year	Withdrawal during the year	Balance, on 31st March 1986
	2	3	4	5
(In lakhs of rupees)				
Sinking Fund (Depreciation)	..	..	..	..
Sinking Fund (Amortisation)	.. 5,31.07	.. 46.15	.. 5,77.22	..
Total	.. 5,31.07	.. 46.15	.. 5,77.22	..

No balance is left in the funds for investment (March 1986) in securities of Government of India.

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. 48.00 crores outstanding from the previous year loans to the extent of Rs. 10.10 crores were taken from different autonomous bodies during the year. Of these, Rs. 4.09 crores were paid in repayment of the outstanding loans during the year, leaving a balance of Rs. 54.01 crores. Complete particulars of the outstanding loans are given in statement no. 17. Rupees 4,63.17 lakhs were paid as interest on these loans.

(iii) *Loans from the State Bank of India*—Besides Rs. 3,00.07 crores outstanding from the previous year, loans of Rs. 2,19.93 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. 2,20.00 crores were repaid during the year leaving a balance of Rs. 3,00.00 crores. Government paid Rs. 49.76 crores as interest on these loans (at the rate of 14 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.

At the end of the previous year, no balance was outstanding as ways and means advances. During 1985-86 Government obtained Rs. 2,32.38 crores as ways and means advances on forty-seven occasions. An amount of Rs. 2,32.38 crores was repaid during the year leaving no balance. Rupees 1.78 crores were paid as interest on these advances.

At the end of the previous year, no balance was outstanding as shortfalls/overdrafts. During 1985-86 Government had shortfalls/availed overdrafts aggregating Rs. 6,36.17 crores on eighty-three occasions. An amount of Rs. 6,36.17 crores was repaid during the year leaving no balance. Rupees 3.63 crores were paid as interest on these shortfalls/overdrafts.

Loans from the Government of India—The loans from the Central Government as on 31st March 1986 constituted 77.31 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 7,92.85 crores were received from the Government of India as loans during the year. This included Rs. 94.00 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 the 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, Rs. 0.74 lakh and Rs. 22.35 lakhs were written off by the Government of India in 1966-67, 1980-81 and 1985-86 respectively.

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

Name of the Sinking Fund	Balance on 1st April 1985	Addition during the year	Withdrawal during the year	Balance on 31st March 1986
	2	3	4	5
(In lakhs of rupees)				
Loans received for Bhakra Nangal Project	1,42.30	..	..	1,42.30

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.

6. *Insurance and Pension Funds*—These comprise the balances of Punjab Government Employees' Group Insurance Scheme.

(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 1986 was Rs. 2,28.79 crores as shown below (further details are available in statements nos. 16 and 19).

Nature of obligations	Amount on 1st April 1985	Receipts during the year	Repayments during the year	Balance on 31st March 1986	Net increase (+) or decrease (-) during the year
	2	3	4	5	6
(In crores of rupees)					
Interest bearing obligations such as depreciation reserve funds of commercial undertakings, interest bearing deposits etc.	1,25.09	22.83	47.86	1,00.06	-25.03
Non-Interest bearing obligations such as civil deposits, deposits of local funds, other earmarked funds etc.	91.59	7,22.62	6,85.48	1,28.73	+ 37.14
Total	2,16.68	7,45.45	7,33.34	2,28.79	+ 12.11

(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:—

	1984-85	1985-86	Net Increase (+) or decrease (-)
(In crores of rupees)			
Gross debt and other obligations outstanding at the end of the year	20,09.85	27,11.32	+ 7,01.47
(i) Interest paid by the Government			
(a) On Public Debt and Provident Funds	1,46.68	1,43.14	-3.54
(b) On other obligations	5.39	3.60	-1.79
Total	1,52.07	1,46.74	-5.33

	1984-85	1985-86	Net In- crease (+) or de- crease (-)
	(In crores of rupees)		
(ii) deduct --			
Interest received on loans and advances given by the Government	31.46	36.79	+5.33
Interest realised on investment of cash balances(*)	0.31	2.80	+2.49
(iii) Net amount of interest charges	1,20.30	1,07.15	-13.15
(iv) Percentage of Gross interest item(i) to total revenue receipts	16.32	12.54	-3.78
(v) Percentage of net interest item (iii) to total revenue receipts	12.91	9.16	-3.75
There were in addition certain other receipts (Rs. 21.95 crores) such as (i) interest received from commercial departments (Rs. 21.48 crores) and (ii) miscellaneous other receipts (Rs. 0.47 crore). The Government also received during the year Rs. 0.78 crore as dividend and profit on investment in public sector undertakings and other investments.			
(b) Appropriation for reduction or avoidance of debt—			
	1984-85	1985-86	Increase (+) or decrease (-)
	(In crores of rupees)		
Contribution to sinking funds	2.39	0.46	-1.93

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

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

(I) Statement of loans and advances

Categories of loans and advances	Outstand- ing on 1st April 1985	Paid during the year	Repaid during the year	Outstand- ing on 31st March 1986	Net addition during the year
(In crores of rupees)					
(1) Loans for Social and Community Services	1,17.57	10.64	7.64	1,20.57	3.00
(2) Loans for Economic Services—					
(a) General Economic Services	25.26*	26.30	13.47	38.09	12.83
(b) Agriculture and Allied Services	1,40.62	46.96	17.16	1,70.42	29.80
(c) Industry and Minerals	35.30	5.33	1.01	39.62	4.32
(d) Water and Power Development	13,96.29	2,37.87	1.24	16,32.92	2,36.63
(e) Transport and Communications	2.60	..	..	2.60	..
(3) Loans to Government servants	18.78	5.06	3.35	20.49	1.71
(4) Loans for Miscellaneous purposes	0.50	0.26	0.08	0.68	0.18
Total	17,36.92*	3,32.42	43.95	20,25.39	2,88.47

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. 2,88.47 crores from Rs. 17,36.92 crores on 1st April 1985 to Rs. 20,25.39 crores on 31st March 1986. The increase occurred mainly under loans for Water and Power Development (Rs. 2,36.63).

The loans for Water and Power Development (Rs. 16,32.92 crores) constitute the largest single component (81 per cent) of the outstanding balance on 31st March 1986.

(II) Recoveries in arrears

According to the orders issued by the Government in December 1961, the administrative departments are required to intimate to Audit (Account Wing), 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 151 statements relating to 1985-86 due from 20 departmental officers, none has been received so far (September 1986).

* Differs by Rs. 0.01 crore (increased) from the closing balance adopted in Finance Accounts 1984-85 due to rounding.

Against loans to municipal corporations and municipalities, etc., the detailed accounts of which are maintained in the Audit Office (Account Wing), recovery of Rs. 40,15.92 lakhs (including Rs. 28,55.42 lakhs as interest) was overdue at the end of 1985-86 as follows:—

Borrower/purpose of loans	Earliest year from which in default	Amount overdue on 31st March 1986	
		Principal	Interest
(In lakhs of rupees)			
(a) Municipal Corporations, Municipalities and other Local Funds—			
(a) Sanitation schemes	1967-68	75.50	1,01.68
(b) Sewerage schemes	1963-64	43.84	1,31.22
(c) Water Supply schemes	1964-65	2,40.07	3,36.55
(d) Integrated city development programme	1971-72	1,69.72	4,38.83
(e) Shopping centres, cinemas etc.	1969-70	4.02	8.16
(f) Preparation and distribution of town compost	1965-66	7.50	3.62
(g) Other purposes	1963-64	6,17.71	18,34.54
(b) Loans to rulers of erstwhile states	1965-66	2.14	0.82
(A) Total		11,60.50	28,55.42

[The following text is extremely faint and largely illegible due to heavy noise and bleed-through from the reverse side of the page. It appears to contain a detailed breakdown of the figures in the table above, possibly including interest calculations and principal amounts for various schemes and borrowers.]

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 concerned authorities, 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 1986:—

Guarantees for loans, debentures, bonds, etc., raised	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1986	
		Principal	Interest (L)
	(Principal only)	(In lakhs of rupees)	
(i) Statutory Corporations and boards (@)	5,25,75.73	3,26,20.27	7,09.89
(ii) Government Companies	7,00,21.47	5,25,03.70	16,36.00
(iii) Co-operative banks and societies	8,71,75.84	5,76,29.80	21.15
(iv) Municipalities, Corporations, Improvement Trusts and Water Supply and Sewerage Boards	(X)	(X)	(X)
(v) Private Companies	0.50	0.50	2.77
Total	20,97,73.54	14,27,54.27	23,69.79

In consideration of the guarantees given by the Government, the Government charges guarantee fee from the above institutions at the following rates:—

- (i) Guarantees given upto 14-11-1983 0.50 per cent on the total amount of guarantee given by the Government during the year.
- (ii) Guarantees given on or after 15-11-1983 In respect of first year 0.50 per cent for the period upto 31st March, before the issue of orders in lump.
- For subsequent three years at 0.50 per cent annually in respect of the amount outstanding as on 1st April of the succeeding financial year. In case period of guarantee exceeds four years, no guarantee fee is recovered for the remaining period.

In the case of Punjab State Civil Supplies Corporation, Chandigarh and Punjab State Co-operative Supply and Marketing Federation Ltd., Chandigarh the guarantee fee is charged at 2 per cent per annum with effect from 1984-85 on procurement of foodgrains. This guarantee fee is, however, not recoverable in the case of co-operative concessionals 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. 2,13.40 lakhs. Information about the guarantee fee in arrears and guarantee fee waived has not been received from the Government (October 1986).

(L) Includes dividend and other incidental charges.

(@) Information awaited from Punjab State Scheduled Castes Land Development and Finance Corporation.

(X) Information awaited from the concerned department.

The particulars of guarantees given by the Government and outstanding on 31st March 1986 as intimated by the concerned corporations, 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 1986	
		Principal	Interest *
(In lakhs of rupees)			
Statutory Corporation and Boards (5)@			
(1) Guarantees given on behalf of Punjab Financial Corporation—			
(a) for repayment of share capital and payment of dividend thereon	7,68.62	7,68.62	\$
(b) for repayment of principal of bonds issued and payment of interest thereon	23,65.00	23,65.00	\$
(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	4,94,42.11	2,94,86.65	7,09.89
Total—Statutory Corporation and Boards	5,25,75.73**	3,26,20.27**	7,09.89**
2. Government Companies (5)@			
Guarantee for repayment of loans/cash credit facilities, etc.	7,00,21.47	5,25,03.70	16,36.00

*Includes dividend and other incidental charges.

@Figure in brackets indicates the number of institutions.

**Includes statutory guarantees of Rs. 4,83,81.17 lakhs (amount outstanding Rs. 3,17,62.03 lakhs).

Concern wise details are as under:—

Name of concern	Statutory guarantee	Amount outstanding on 31st March 1986	
		Principal	Interest, etc.
(In lakhs of rupees)			
(i) Punjab Financial Corporation	31,33.62	31,33.62	\$
(ii) Punjab State Electricity Board	4,52,47.55	2,79,18.52	7,09.89
Total	4,83,81.17	3,10,52.14	7,09.89

\$ Information has not been received from the concerned department.

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 1986	
		Principal	Interest**
(In lakhs of rupees)			
3. Co-operative Banks and Societies—			
(i) Co-operative Banks (2)*—			
A. Guarantee for repayment of amount raised by issue of debentures and payment of interest thereon	4,43,98.33	2,55,00.84	†
B. Guarantee for repayment of loans obtained from Reserve Bank of India, Agricultural Refinance Corporation, National Co-operative Development Corporation, etc.			†
ii) Warehousing and Marketing Co-operatives—			
Guarantee on behalf of Punjab State Co-operative Supply and Marketing Federation Ltd., Chandigarh to enable it to raise loans and to establish letters of credit in various banks for procurement of foodgrains, cotton and fertilizers	4,11,55.08	3,09,99.70	†
(iii) Processing Co-operatives—			
Guarantee to Industrial Finance Corporation of India, Industrial Development Bank of India and Industrial Credit and Investment Corporation of India	†	†	†
(iv) Dairy Co-operatives (2) *(£)—			
Guarantee to National Co-operative Development Corporation, New Delhi and Jullundur Central Co-operative Bank	1,72.43	1,24.26	21.13
(v) Co-operative Sugar Mills (2)*—			
Guarantees to Punjab State Co-operative Bank Ltd. and Ropar Central Co-operative Bank Ltd.	3,00.00		
(vi) Housing Co-operative (1)*—			
Guarantee to Life Insurance Corporation	11,50.00	10,05.00	†
Total—Co-operative Banks and Societies	8,71,75.84	5,76,29.80	21.13

*Figure in brackets indicates the number of institutions.

**Includes dividend and other incidental charges.

†Information has not been received from the concerned department.

(£)Information awaited from Malwa Co-operative Milk Producers Union Ltd.

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 1986	
		Principal	Interest(\$)
(In lakhs of rupees)			
4. Municipalities, Corporations, Improvement Trusts and Water Supply and Sewerage Board (12)*—			
Guarantee to Life Insurance Corporation of India and Housing and Urban Development Corporation for Loans obtained by Water Supply and Sewerage Board	**	**	**
5. Private Companies—			
Messers Gualati Industrial Corporation Goraya—			
Guarantee to Punjab Financial Corporation	0.50	0.50	2.77
Grand Total	20,97,73.54	14,27,54.27	23,69.79

*Figures in bracket indicates the number of institutions

(\$) Includes dividend and other incidental charges.

**Information awaited from the concerned departments.

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

	As on 1st April 1985	As on 31st March 1986
	(In lakhs of rupees)	
(a) General Cash Balances—		
1. Cash in treasuries	2.70	4.07
2. Deposits with Reserve Bank	—1,04,12.83	—43,88.27@
3. Deposits with other Banks	*	*
Total	—1,04,10.13	—43,84.20
4. Investments held in the Cash Balance Investment Account	8,74.97	1,35,14.47
Total (a)	—95,35.16	91,30.27
(b) Other cash balances and investments—		
(i) Cash with departmental officers, viz., Forest and Public Works	2,89.33	4,75.70
(ii) Permanent advances for contingent expenditure with departmental officers	11.03	11.06
(iii) Investments of earmarked funds	68.40	68.40
Total (b)	3,68.76	5,55.16
Total—(a) and (b)	—91,66.40	96,85.43

EXPLANATORY 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. 24 crores. In addition, the Government could take special ways and means advances upto a maximum of Rs. 8.00 crores upto 21st May 1985, Rs. 7.58 crores from 22nd May 1985 to 13th June 1985, Rs. 7.59 crores from 14th June 1985 to 22nd July 1985, Rs. 7.60 crores from 23rd July 1985 to 24th October 1985, Rs. 7.65 crores from 25th October 1985 to 23rd December 1985, Rs. 7.68 crores from 24th December 1985 to 17th February 1986, Rs. 7.69 crores from 18th February 1986 to 24th March 1986 and Rs. 7.71 crores thereafter. 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 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 shortfall from 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 foot note @ at page 17.

How far the Government maintained this minimum balance with the Bank in 1985-86 is shown below:—

(a) Number of days on which the minimum balance was maintained without obtaining any advance ..	103
(b) Number of days on which the minimum balance was maintained by taking ordinary and special ways and means advances ..	91
(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 ..	..
(d) Number of days on which there were overdrafts ..	171

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 1986. Refer also foot note @ at page 17.

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 ..	8,70.86
(b) Punjab State Electricity Board Bonds ..	4.01
(c) Kapurthala Co-operative Bank-Fixed Deposit ..	0.10
(d) Government of India Treasury Bills ..	1,26,39.50
Total ..	1,35,14.47

Interest realised during the year on these investments was Rs. 2,79.72* 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 1986:—

Debit balance	Sector of the General Account	Name of Account	Credit balance
1	2	3	4
Rs 6,30,16,49,297	A to D G, H and part of L	Government Account	
		Consolidated Fund—	
	E	Public Debt	22,42,87,82,021
20,25,38,48,201	F	Loans and Advances	
		Contingency Fund	75,00,00,000
		Public Account—	
	I	Small Savings, Provident Funds, etc.	2,39,65,65,810
	J	Reserve Funds— Reserve Funds bearing interest	9,72,43,287
		Reserve Funds not bearing interest— Gross Balance	10,31,97,622
67,88,390		Investments	
	K	Deposits and Advances— Deposits bearing interest	90,33,98,723
		Deposits not bearing Interest— Gross balance	1,19,08,86,046
51,910		Investments	
18,85,903		Advances	
	L	Suspense and Miscellaneous—	
14,60,83,368		Suspense	
		Other Accounts—	
1,35,14,47,448		Investments	
4,71,70,280		Other items	
62,16,547		Accounts with Governments of foreign countries	
	M	Remittances— Money Orders, Remittances and Adjustments between officers rendering accounts to the same Accountant General etc.	
18,10,59,135			
1,22,93,434		Inter-Government Adjustment Accounts	
—43,84,20,404	N	Cash balance (closing)	
<u>27,87,00,73,509</u>		Total	<u>27,87,00,73,509</u>

EXPLANATORY NOTES

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

Under the system of book-keeping followed in Government Accounts, the amounts booked under revenue, capital and other transactions of Government, the balances of which are not carried forward from year to year, are closed to a single head called "Government Account". The balance under this head represents the cumulative result of all such transactions so that after adding thereto the balances under 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 1985-86 given below will show how the net amount at the end of the year has been arrived at :—

Dr.	Details	Cr.
Rs.		Rs.
3,08,35,22,729*	A—Amount at the debit of Government Account on 1st April 1985	
	B—Revenue Receipts	11,70,24,05,936
11,62,90,21,763	C—Expenditure on revenue account	
2,84,91,82,752	D—Expenditure on capital account	
96,365	E—Inter State Settlement	
	F—Miscellaneous Government Account	5,77,68,376
50,00,00,000	G—Transfer to Contingency Fund	
	H—Balance at the debit of the Government Account on 31st March 1986	6,30,16,49,297
<u>18,06,18,23,609</u>	Total	<u>18,06,18,23,609</u>

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

	Dr.	Cr.
(1) Unreconciled balances and differences between broadsheets and ledger balances under certain Debt, Deposit and Remittance heads written off under special sanction
(2) Balances of sinking funds of discharged loans transferred to Government Account	..	5,77,68,376
Total	..	<u>5,77,68,376</u>

2. The other headings in this summary take into account the balances under all account heads in Government for which Government has a liability to repay the moneys received or has a claim to recover the amounts paid and also heads of account opened in the books for adjustment of remittance transactions. It must be understood that these balances cannot be regarded as a complete record of the financial position of the Government as these do not take into account all the physical assets of the State, such as lands, buildings, communications, etc., not any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accounting followed by Government.

*Decreased by Rs. 1,605 on account of *proforma* corrections of balances made on account of allocation of balances under certain Debt and Public Account heads consequent on the re-organisation of the State *vide* details in Appendix I.

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 1985-86 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 1985-86 EXPRESSED AS A PERCENTAGE OF TOTAL REVENUE/EXPENDITURE

Revenue Heads	Amount in thousands of rupees	Percentage of total revenue	Percentage of total expenditure
1	2	3	4
A. Tax Revenue			
(i) Taxes on Income and Expenditure—			
Taxes on Income other than Corporation Tax	23,37,59	2.00	2.01
Hotel Receipts Tax	..	..	..
(ii) Taxes on Property and Capital transactions—			
Land Revenue	3,22,72	0.28	0.28
Stamps and Registration Fees	51,70,98	4.42	4.45
Estate Duty	8,95	0.01	0.01
Taxes on Immovable Property other than Agricultural Land	1,14,58	0.10	0.10
(iii) Taxes on Commodities and Services—			
State Excise	1,95,86,41	16.74	16.84
Sales Tax	3,13,18,61	26.76	26.93
Taxes on Vehicles	21,25,71	1.82	1.83
Taxes on Goods and Passengers	35,05,96	2.99	3.01
Taxes and Duties on Electricity	40,77,87	3.48	3.51
Other Taxes and Duties on Commodities and Services	9,14,36	0.78	0.78
Total—A. Tax Revenue	6,94,83,74	59.38	59.75
B. Non-Tax Revenue—			
(i) Interest Receipts, Dividends and Profits	62,54,09	5.35	5.38
(ii) Administrative Services	10,53,67	0.90	0.91
(iii) Pensions and Miscellaneous General Services	35,99,52	3.08	3.09
(iv) Social and Community Services	12,75,83	1.09	1.10
(v) Economic Services—			
General Economic Services	1,09,57	0.09	0.09
Agriculture and Allied Services	9,75,60	0.83	0.84
Industry and Minerals	1,33,72	0.12	0.11
Water and Power Development	11,39,87	0.97	0.98
Transport and Communications	48,02,81	4.10	4.13
Total—B. Non-Tax Revenue	1,93,44,68	16.53	16.63
C. Grants-in-aid and Contributions	2,81,95,64	24.09	24.24
GRAND TOTAL—REVENUE	11,70,24,06	100.00	100.62

STATEMENT NO. 9—STATEMENT OF REVENUE AND EXPENDITURE UNDER DIFFERENT HEADS FOR THE YEAR 1985-86 EXPRESSED AS A PERCENTAGE OF TOTAL REVENUE/EXPENDITURE—concl'd.

Expenditure Heads	Amount in thousands of rupees	Percentage of total revenue	Percentage of total expenditure
1	2	3	4
Fiscal Services—			
(i) Collection of Taxes on Income and Expenditure			
(ii) Collection of Taxes on Property and Capital transactions—			
Land Revenue	7,91,12	0.68	0.68
Stamps and Registration	37,28	0.03	0.03
Collection of other Taxes on Property and Capital transactions			
(iii) Collection of Taxes on Commodities and Services—			
State Excise	1,47,66	0.13	0.13
Sales Tax	3,62,75	0.31	0.31
Taxes on Vehicles	53,36	0.04	0.05
Other Taxes and Duties on Commodities and Services	84,11	0.07	0.07
(iv) Other Fiscal Services	1,08,40	0.09	0.09
Total—Fiscal Services	15,84,68	1.35	1.36
Interest payments and servicing of debt	1,47,20,45	12.58	12.66
Organs of State	10,29,15	0.88	0.89
Administrative Services	1,39,13,68	11.89	11.96
Pensions and Miscellaneous General Services	59,75,79	5.11	5.14
Social and Community Services	4,88,17,55	41.72	41.98
Economic Services—			
General Economic Services	9,67,03	0.83	0.83
Agriculture and Allied Services	1,09,17,24	9.33	9.39
Industry and Minerals	10,82,23	0.93	0.93
Water and Power Development	63,21,70	5.40	5.44
Transport and Communications	92,14,07	7.87	7.92
Total	2,85,02,27	24.36	24.51
Grants-in-aid and Contributions	17,46,65	1.49	1.50
GRAND TOTAL—EXPENDITURE (REVENUE ACCOUNT)	11,62,90,22	99.38	100.00

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

Particulars 1	Actuals for 1985-86		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
Expenditure Heads (Revenue Account)	1,53,96,84,252	10,08,93,37,511	11,62,90,21,763
Expenditure Heads (Capital Account)	23,88,907	2,84,67,93,845	2,84,91,82,752
Disbursements under Public Debt (a)	12,71,47,37,657	..	12,71,47,37,657
Loans and Advances (b)	..	3,32,41,84,830	3,32,41,84,830
Inter-State Settlement	96,365	..	96,365
Transfer to Contingency Fund	..	50,00,00,000	50,00,00,000
Total	14,25,69,07,181	16,76,03,16,186	31,01,72,23,367

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

E. Public Debt—

Internal Debt of State Government	11,04,05,41,826	..	11,04,05,41,826
Loans and Advances from Central Government	1,67,41,95,831	..	1,67,41,95,831
Total	12,71,47,37,657	..	12,71,47,37,657

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

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

Heads	Actuals for 1985-86 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	.. 23,37,58,944
Total (021)	.. <u>23,37,58,944</u>
028. Other Taxes on Income and Expenditure—	
Taxes on Professions, Trades, Callings and Employment	
<i>Deduct—Refunds</i>	.. <u>—90</u>
Total (028)	.. <u>—90</u>
Total—(a) Taxes on Income and Expenditure	.. <u>23,37,58,854</u>
(b) Taxes on Property and Capital transactions—	
029. Land Revenue—	
Land Revenue/Tax	.. 2,46,77,862
Rates and Cesses on Land	.. 1,54,512
Receipts from management of Ex-Zamindari Estates	.. 99,989
Receipts from Sale of Government Estates	.. 4,73,815
Sale proceeds of Waste lands and redemption of land tax	.. 12,29,169
Other receipts	.. 86,18,202
<i>Deduct—Portion of land revenue due to irrigation works</i>	.. <u>—29,81,899</u>
Total (029)	.. <u>3,22,71,650</u>
030. Stamps and Registration Fees—	
A. Stamps-Judicial—	
Court fees realised in stamps	.. 3,05,42,259
Sale of stamps	.. 1,97,822
Other receipts	.. 516
Total—A	.. <u>3,07,40,597</u>
B. Stamps-Non-Judicial—	
Sale of stamps	.. 39,77,62,285
Duty on impressing of documents	.. 1,41,98,088
Other receipts	.. 3,30,92,173
Total—B	.. <u>44,50,52,546</u>

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

Heads	Actuals for 1985-86 Rs.
A. Tax Revenue—contd.	
(b) Taxes on Property and Capital transactions—concl'd.	
030. Stamps and Registration Fees—concl'd.	
C. Registration Fees—	
Fees for registering documents	3,74,14,458
Other receipts	38,90,942
Total—C	4,13,05,400
Total (030)	51,70,98,543
031. Estate Duty—	
A. Agricultural Land—	
Share of net proceeds assigned to State/Union Territory Governments	8,95,000
B. Property other than Agricultural Land—	
Share of net proceeds assigned to States	1,14,58,000
Total (031)	1,23,53,000
Total—(b) Taxes on Property and Capital transactions	56,17,23,193
(c) Taxes on Commodities and Services—	
039. State Excise—	
Country Spirits	1,47,68,54,780
Country fermented liquors	26,69,968
Malt liquor	1,04,77,216
Foreign liquors and spirits	46,36,87,960
Commercial and denatured spirits and medicated wines	39,53,082
Opium, hemp and other drugs	1,55,499
Fines and confiscations	8,42,550
Total (039)	1,95,86,41,055

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

Heads	Actuals for 1985-86
	Rs.
A. Tax Revenue—concl'd.	
(c) Taxes on Commodities and Services—concl'd.	
040. Sales Tax—	
Receipts under the Central Sales Tax Act	64,67,49,227
Receipts under the State Sales Tax Acts	2,35,20,23,769
Tax on sale of motor spirits and lubricants	13,30,87,875
Total (040)	3,13,18,60,871
041. Taxes on Vehicles—	
Receipts under the Indian Motor Vehicles Act	13,11,61,809
Receipts under the State Motor Vehicles Taxation Acts	7,04,51,687
Other receipts	1,09,57,896
Total (041)	21,25,71,392
042. Taxes on Goods and Passengers—	
Tax collections	27,35,80,759
Other receipts	7,70,15,343
Total (042)	35,05,96,102
043. Taxes and Duties on Electricity—	
Taxes on consumption and sale of Electricity	40,40,81,642
Fees under the Indian Electricity Rules	34,95,447
Fees for the electrical inspection of cinemas	55,549
Other receipts	1,54,302
Total (043)	40,77,86,940
045. Other Taxes and Duties on Commodities and Services—	
Entertainment tax	8,48,35,396
Other receipts	66,00,420
Total (045)	9,14,35,816
Total—(c) Taxes on Commodities and Services	6,15,28,92,176
Total—A. Tax Revenue	6,94,83,74,223

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

Heads	Actuals for 1985-86 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	.. 21,48,23,289
Interest from Public sector and other undertakings	.. 25,80,26,724
Interest from local bodies	.. 5,09,27,818
Interest from co-operative societies	.. 3,54,24,137
Interest from cultivators	.. 58,39,290
Interest realised on investment of cash balances	.. 2,79,72,353
Other receipts	.. 2,23,42,388
Total (049)	<u>.. 61,53,55,999</u>
050. Dividends and Profits—	
Dividends from Public Undertakings	.. 97,16,155
Dividends from other investments	.. 3,36,659
Total (050)	<u>.. 1,00,52,814</u>
Total—(b) Interest Receipts, Dividends and Profits	<u>.. 62,54,08,813</u>
(c) Other Non-Tax Revenue—	
(i) General Services—	
051. Public Service Commission—	
State Public Service Commission	.. 7,70,396
Other receipts	.. 4,423
Deduct—Refunds	.. -1,361
Total (051)	<u>.. 7,73,458</u>
055. Police—	
Police supplied to other Governments	.. 16,84,220
Police supplied to other parties	.. 4,79,056
Receipts under Arms Act	.. 7,25,111
Fees, fines and forfeitures	.. 4,044
Other receipts	.. 1,85,15,878
Deduct—Refunds	.. -17,952
Total (055)	<u>.. 2,13,90,357</u>

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

Heads	Actuals for 1985-86
	Rs.
B. Non-tax Revenue—contd.	
(c) Other Non-tax Revenue—contd.	
(1) General Services—contd.	
056. Jails—	
Services and Service fees	.. 70,874
Sale of Jail manufactures	.. 99,56,575
Other receipts	.. 30,60,320
	<hr/>
Total (056)	.. 1,30,87,769
	<hr/>
057. Supplies and Disposals—	
Other receipts	.. 1,66,789
	<hr/>
Total (057)	.. 1,66,789
	<hr/>
058. Stationery and Printing—	
Stationery receipts	.. 11,79,813
Sale of Gazettes, etc.	.. 7,24,938
Other Press receipts	.. 56,56,391
Other receipts	.. 35,54,046
	<hr/>
Total (058)	.. 1,11,15,188
	<hr/>
059. Public Works—	
Rents	.. 5,29,350
Hire charges of machinery and equipments	.. 30,88,408
Recovery of percentage charges	.. 1,49,15,592
Other receipts	.. 81,59,744
	<hr/>
Total (059)	.. 2,66,93,094
	<hr/>

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

Heads	Actuals for 1985-86
	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	63,089
Fines and forfeitures	1,14,44,725
Other receipts	55,76,272
Total-A	<u>1,70,84,086</u>
B. Elections—	
Sale proceeds of election forms and documents	1,71,827
Fees, fines and forfeitures	56,405
Other receipts	5,14,392
Total-B	<u>7,42,624</u>
C. Other Services—	
Receipts from the Central Government for administration of Central Acts and Regulations	1,67,583
Civil Defence	6,27,986
Fees for Government audit	74,86,424
Receipts from Guest houses, Government hostels, etc.	20,53,953
Other receipts	39,78,386
Total-C	<u>1,43,14,332</u>
Total (065)	<u>3,21,41,042</u>
066. Contributions and recoveries towards pensions and other Retirement Benefits—	
Subscriptions and contributions	44,29,113
Other receipts	2,41,39,338
Total (066)	<u>2,85,68,451</u>

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

Heads	Actuals for 1985-86
	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	.. 30,24,86,035
Unclaimed deposits	.. 44,02,440
Sale of land and property	.. 2,56,096
Guarantee fees	.. 2,13,40,500
Other receipts	.. 79,29,304
<i>Deduct—Refunds</i>	.. —50,31,910
Total (068)	.. <u>33,13,82,465</u>
Total—(i) General Services	.. <u>46,53,18,613</u>
(ii) Social and Community Services—	
077. Education—	
A. Primary Education—	
Tuition and other fees	.. 1,63,373
Other receipts	.. 3,87,234
<i>Deduct—Refunds</i>	.. —11,000
Total-A	.. <u>5,39,607</u>
B. Secondary Education—	
Tuition and other fees	.. 1,96,27,454
Text Book Receipts	.. 3,326
Other receipts	.. 33,57,934
<i>Deduct—Refunds</i>	.. —70,775
Total-B	.. <u>2,29,17,939</u>
C. Special Education—	
Tuition and other fees	.. 55,912
Other receipts	.. 71,948
Total-C	.. <u>1,27,860</u>

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

Heads	Actuals for 1985-86 Rs.
B. Non-Tax Revenue—contd.	
(c) Other Non-Tax Revenue—contd.	
(ii) Social and Community Services—contd.	
077. Education —concl.	
E. University and other Higher Education—	
Tuition and other fees—	
Government Colleges	.. 34,79,029
Tuition and other fees—	
Institutes of Higher Learning	.. 1,65,113
Other receipts	.. 10,12,881
<i>Deduct—Refunds</i>	.. —26,922
Total-E	.. <u>46,30,101</u>
F. Technical Education—	
Tuition and other fees	.. 8,22,751
Other receipts	.. 7,28,009
<i>Deduct—Refunds</i>	.. —217
Total-F	.. <u>15,50,543</u>
G. General—	
Receipts from Sports and Youth Welfare activities	.. 85,521
Other receipts	.. 2,39,292
<i>Deduct—Refunds</i>	.. —434
Total-G	.. <u>3,24,379</u>
Total (077)	.. <u>3,00,90,429</u>
078. Art and Culture—	
Archives and Museums	.. 24,998
Public Libraries	.. 6,562
Other receipts	.. 76,438
<i>Deduct—Refunds</i>	.. —433
Total (078)	.. <u>1,07,565</u>

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

Heads	Actuals, for 1985-86
	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—	
A. Allopathy—	
Tuition and other fees for medical education	6,25,749
Receipts from Patients for Hospital and Dispensary Services	2,18,32,320
Receipts from Employees' State Insurance Scheme	6,727
Other receipts	2,05,41,104
Deduct—Refunds	-1,38,779
Total-A	4,28,67,121
B. Other Systems of Medicines—	
Ayurvedic	1,59,699
Homoeopathy	11,093
Total-B	1,70,792
Total (080)	4,30,37,913
081. Family Welfare—	
Other receipts	13,44,700
Total (081)	13,44,700
082. Public Health, Sanitation and Water Supply—	
Services and Service fees	33,877
Sale of Sera and Vaccines, etc.	48,794
Receipts from Urban Water Supply Schemes	10,76,377
Receipts from Rural Water Supply Schemes	30,44,620
Receipts from Public Health Laboratories	310
Fees, Fines, etc.	6,20,436
Other receipts	66,41,395
Deduct—Refunds	-380
Total (082)	1,14,65,429

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

Heads	Actuals for 1985-86 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 ..	34,53,149
Other Receipts ..	4,07,419
Total (083) ..	<u>38,60,568</u>
 084. Urban Development—	
Other receipts ..	7,41,130
Deduct—Refunds ..	—903
Total (084) ..	<u>7,40,227</u>
 085. Information and Publicity—	
Receipts from publications ..	1,13,610
Receipts from films ..	20,110
Other receipts ..	1,91,708
Deduct—Refunds ..	—608
Total (085) ..	<u>3,24,820</u>
 087. Labour and Employment—	
Receipts under Labour laws ..	18,740
Fees for registration of Trade Unions ..	3,498
Fees for inspection of Steam Boilers ..	4,62,255
Fees realised under the Factory Act ..	20,11,425
Examination fees under Mines Act ..	717
Fees under Contract Labour (Regulation and abolition) Rules ..	10,427
Other receipts ..	44,37,312
Deduct—Refunds ..	—48,147
Total (087) ..	<u>68,96,227</u>

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

Heads	Actuals for 1985-86 Rs.
B. Non-Tax Revenue—contd.	
(c) Other Non-Tax Revenue —contd.	
(ii) Social and Community Services—concl'd.	
088. Social Security and Welfare—	
Civil Supplies ..	29,56,347
Relief and Rehabilitation of displaced persons and repatriates ..	1,66,43,212
Receipts from schemes for welfare of scheduled castes, scheduled tribes and other backward classes ..	3,34,136
Other receipts ..	58,02,157
Deduct—Refunds ..	—15,07,441
Total (088) ..	2,42,28,411
095. Other Social and Community Services—	
Other receipts ..	54,86,625
Total (095) ..	54,86,625
Total—(ii) Social and Community Services ..	12,75,82,914
(iii) Economic Services—	
098. Co-operation—	
Audit fees ..	36,71,971
Other receipts ..	44,01,591
Deduct—Refunds ..	—907
Total (098) ..	80,72,655
104. Other General Economic Services—	
Regulation of other business undertakings ..	86,906
Fees for stamping Weights and Measures ..	27,66,473
Other receipts ..	30,309
Deduct—Refunds ..	—42
Total (104) ..	28,83,646

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

Heads	Actuals for 1985-86
	Rs.
B. Non-Tax Revenue—contd.	
(c) Other Non-Tax Revenue—contd.	
(iii) Economic Services —contd.	
105. Agriculture—	
Sale of seeds ..	7,09,878
Sale of manures and fertilizers ..	10,61,725
Receipts from agricultural forms ..	7,71,296
Receipts from commercial crops ..	34,49,803
Receipts from horticulture ..	37,94,768
Receipts from plant protection services ..	8,58,122
Quality control ..	5,31,926
Other receipts ..	73,55,113
Deduct—Refunds ..	—83,308
Total (105) ..	1,84,49,323
106. Minor Irrigation, Soil Conservation and Area Development—	
Receipts from Lift Irrigation Schemes ..	4,03,430
Receipts from Soil Conservation Schemes ..	9,25,409
Other receipts ..	3,07,840
Deduct—Refunds ..	—9,91,381
Total (106) ..	6,45,298
109. Food—	
Other receipts ..	1,46,53,552
Total (109) ..	1,46,53,552
110. Animal Husbandry—	
Fees for veterinary education ..	4,415
Services and Service fees ..	74,399
Receipts from cattle development ..	19,01,650
Receipts from poultry development ..	17,10,372
Receipts from sheep and wool development ..	22,32,760
Receipts from piggery development ..	3,03,118
Receipts from other livestock development ..	14,11,627
Receipts from fodder and feed development ..	38,294
Other receipts ..	38,25,009
Deduct —Refunds ..	—199
Total (110) ..	1,15,01,445

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

Heads	Actuals for 1985-86
	Rs.
B . Non-Tax Revenue—contd.	
(c) Other Non-Tax Revenue—contd.	
(iii) Economic Services—contd.	
111. Dairy Development—	
Other receipts	.. 62,472
Deduct—Refunds	.. —16,000
Total (111)	.. <u>46,472</u>
112. Fisheries—	
Rents	.. 11,77,156
Licence fees, fines, etc.	.. 2,98,903
Sale of fish, fish seeds, etc.	.. 1,93,618
Other receipts	.. 8,55,364
Deduct—Refunds	.. —22,792
Total (112)	.. <u>25,02,249</u>
113. Forest—	
Sale of timber and other forest produce	... 3,33,20,575
Receipts from farm forestries	.. 86,66,525
Other receipts	.. 40,99,656
Deduct—Refunds	.. —1,38,241
Total (113)	.. <u>4,59,48,515</u>
114. Community Development—	
Receipts from Community Development Projects	.. 1,78,407
Receipts under Panchayati Raj Acts	.. 26,351
Other receipts	.. 36,10,439
Total (114)	.. <u>38,15,197</u>
120. Industries—	
A. General—	
Receipts under the Petroleum Act	.. 14,412

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

Heads	Actuals for 1985-86
	Rs.
B. Non-Tax Revenue—<i>contd.</i>	
(c) Other Non-Tax Revenue—<i>contd.</i>	
(iii) Economic Services—<i>contd.</i>	
120. Industries—<i>concl.</i>	
A. General—<i>concl.</i>	
Receipts under the Rice Milling Industries (Regulation) Act	.. 46,566
Other receipts	.. 74,461
Total (120)	.. <u>1,35,439</u>
121. Village and Small Industries—	
Industrial Estates	.. 17,37,499
Small Scale Industries	.. 38,45,487
Handloom Industries	.. 3,244
Handicraft Industries	.. 7,32,736
Other Village Industries	.. 2,870
Other receipts	.. 49,07,978
Total (121)	.. <u>1,12,29,814</u>
128. Mines and Minerals—	
Mineral concession fees, rents and royalties	.. 15,76,476
Other receipts	.. 4,31,887
<i>Deduct</i> —Refunds	.. -2,180
Total (128)	.. <u>20,06,183</u>
131. Water and Power Development Services—	
Other receipts	.. 3,01,236
Total (131)	.. <u>3,01,236</u>
132. Multipurpose River Projects—	
Bhakra-Nangal Projects—	
Unit No. 6 Bhakra Canals	.. 1,32,80,655
Sidhwan Canal System Unit No. 6	.. 19,25,347
Unit No. 7 Bist Doab Canal	.. 27,89,356
Makhu Canal System	.. 33,92,534
Total (132)	.. <u>2,13,87,892</u>

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

Heads	Actuals for 1985-86
	Rs.
B. Non-Tax Revenue—contd.	
(c) Other Non-Tax Revenue—contd.	
(iii) Economic Services—contd.	
133. Irrigation, Navigation, Drainage and Flood Control Projects—	
A. Irrigation Projects—Commercial—	
Sirhind Canal ..	5,98,01,241
Upper Bari Doab Canal ..	1,84,17,824
Sutlej Valley Project ..	61,72,136
Harike Project ..	69,06,712
Banur Canal System ..	24,506
Other receipts ..	7,90,763
Total—A ..	9,21,13,182
B. Irrigation Projects—Non-Commercial—	
Other receipts ..	9,088
Total—B ..	9,088
F. Drainage Projects—Non-Commercial—	
Drainage Projects ..	1,76,088
Total—F ..	1,76,088
Total (133) ..	9,22,98,358
136. Civil Aviation—	
Other receipts ..	1,01,908
Total (136) ..	1,01,908
137. Roads and Bridges—	
Other receipts ..	17,70,537
Total (137) ..	17,70,537
138. Road and Water Transport Services—	
Road Transport Services ..	47,77,96,921
Other receipts ..	6,06,219
Total (138) ..	47,84,03,140

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

Heads	Actuals for 1985-86
	Rs.
B. Non-Tax Revenue—concl.	
(c) Other Non-Tax Revenue—concl.	
(iii) Economic Services—concl.	
139. Tourism—	
Other receipts	4,861
Total (139)	4,861
144. Other Transport and Communication Services—	
Other receipts	46
Total (144)	46
Total—(iii) Economic Services	71,61,57,766
Total—(c) Other Non-Tax Revenue	1,30,90,59,293
Total—B. Non-Tax Revenue	1,93,44,68,106
C. Grants-in-aid and Contributions—	
160. Grants-in-aid from Central Government—	
A. Non-Plan Grants—	
Grants under the Constitution (Distribution of Revenue) Order	3,00,00,000
Grants in lieu of Tax on Railway passenger fare	3,68,60,000
Grants on account of Agricultural Wealth Tax	5,17,000
Police—Modernisation of Police Force	4,46,74,045
Other Administrative Services—Grants for Administration of Central Acts and Regulations	5,21,77,093
Sports and Youth Welfare—Youth Welfare Schemes	1,32,82,650
Education (General)—Scholarships	55,000
University and other Higher Education—Other Grants	3,51,000
Art and Culture—Other Grants	1,800
Floods, Cyclones etc.—Gratuitous Relief	40,00,00,000
Other Social Security and Welfare Programmes—Other Grants	41,09,230
Village and Small Industries—Small Scale Industries	42,70,983
Total—A	58,62,98,801

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

Heads	Actuals for 1985-86 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	75,55,43,100
Total—B	<hr/> 75,55,43,100 <hr/>
C. Grants for Central Plan Schemes—	
Special Education—Sanskrit Education	26,000
Youth Welfare Schemes	6,92,000
General (Education)—Scholarships	10,00,000
Other Grants	87,500
Art and Culture—Archives and Museums	1,82,700
Other Scientific Services—Other Grants	1,37,85,000
Public Health and Sanitation— Prevention of air and Water pollution	21,60,472
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—	
Welfare of scheduled castes	5,88,48,000
Social Welfare—Family and child welfare	5,14,200
Agriculture—	
Land Reforms	9,00,000
Schemes for small and marginal farmers and agriculture labour	4,32,000
Agricultural economics and statistics	5,30,809
Agricultural marketing and quality control	27,50,000
Other Grants	37,500
Minor Irrigation—Other Grants	1,50,000
Animal Husbandry—Veterinary services and animal health	90,000
Fisheries—Inland fisheries	5,00,000
Community Development Programmes—Other Grants	10,00,000
Rural Works Programmes—	
Other Grants	5,43,01,730
Village and Small Industries—Small Scale Industries	2,00,000
Power Development—Other Grants	4,00,000
Roads and Bridges—Strategic and Border Roads	3,74,00,000
Tourism—Tourist Centres	24,64,000
Total—C	<hr/> 17,84,51,911 <hr/>

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

Heads	Actuals for 1985-86 Rs.
C. Grants-in-aid and Contributions—<i>contd.</i>	
160: Grants-in-aid from Central Government—<i>contd.</i>	
D. Grants for Centrally Sponsored Plan Schemes—	
Special Education—Adult education	.. 45,95,678
General (Education)—Other Grants	.. 1,00,000
Family Welfare—	
Direction and Administration	.. 45,96,000
Rural Family Welfare Services	.. 2,08,26,000
Urban Family Welfare Services	.. 11,04,000
Maternity and Child Health	.. 54,000
Transport	.. 8,34,000
Compensation	.. 4,40,35,160
Other services and supplies	.. 37,89,000
Mass education	.. 14,28,000
Training, research and statistics	.. 15,54,000
Other Grants	.. 6,13,67,000
Public Health and Sanitation—	
Prevention and control of diseases	.. 5,11,05,422
Sewerage and Water Supply—Rural Water Supply Programmes	.. 4,93,55,000
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—	
Welfare of Scheduled Castes	.. 41,03,700
Social Welfare—	
Family and child welfare	.. 1,76,53,000
Other Social Security and Welfare Programmes—	
Other Grants	.. 29,17,710
Co-operation—	
Credit co-operatives	.. 15,00,000

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

Heads	Actuals for 1985-86
	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.	
Agriculture—	
Land Reforms ..	2,46,00,000
High yielding varieties programme ..	4,66,703
Plant Protection ..	22,75,000
Schemes for small and marginal farmers and agriculture labour ..	2,50,38,000
Commercial crops ..	50,25,000
Agricultural economics and statistics ..	3,25,000
Multiplication and distribution of seeds ..	55,220
Minor Irrigation—Investigation and development of ground water resources ..	34,37,000
Other Grants ..	65,625
Soil and Water Conservation—Soil conservation schemes ..	36,08,000
Animal Husbandry—	
Veterinary services and Animal health ..	22,00,000
Forest—	
Plantation schemes ..	88,00,000
Rural Works Programme—	
National Rural Employment Programme ..	4,89,69,672
Village and Small Industries—	
Small Scale Industries ..	96,13,000
Total—D ..	40,53,95,890
Total (160) ..	1,92,56,89,702
162. States' Share of Union Excise Duties—	
States' Share of Basic Union Excise Duties ..	51,87,06,905
Additional Exise Duties in lieu of Sales Tax ..	37,51,67,000
Total (162) ..	89,38,73,905
Total—C. Grants-in-aid and Contributions ..	2,81,95,63,607
TOTAL—RECEIPT HEADS (REVENUE ACCOUNT) ..	11,70,24,05,936

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

Bold Figures represent charged expenditure

Heads	Actuals for 1985-86			
	Non-Plan	Plan	Centrally sponsored schemes	Total
1	2	3	4	5
EXPENDITURE HEADS	Rs.	Rs.	Rs.	Rs.
REVENUE ACCOUNT—				
A. General Services—				
(a) Organs of State—				
211. Parliament/State/Union Territory Legislatures—				
B. State/Union Territory Legislatures—				
Legislative Assembly ..	73,524 35,38,503	..	..	36,12,027
Legislature Secretariat ..	60,07,393	..	..	60,07,393
Total (211) ..	73,524 95,45,896	..	..	96,19,420
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 ..	67,303	..	..	67,303
Secretariat ..	19,29,052	..	..	19,29,052
House-hold establishment ..	5,10,545	..	..	5,10,545
Sumptuary allowance ..	59,916	..	..	59,916
Medical facilities ..	1,46,486	..	..	1,46,486
Expenditure from Contract Allowance ..	7,31,317	..	..	7,31,317
Tour expenses ..	2,26,080	..	..	2,26,080
Discretionary grants ..	6,49,951	..	..	6,49,951
Total (212) ..	43,20,650	..	..	43,20,650

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

Heads	Actuals for 1985-86			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
A. General Services—contd.				
(a) Organs of State—concl'd.				
213. Council of Ministers—				
Salary of Ministers and Deputy Ministers ..	1,00,805	..	..	1,00,805
Sumptuary and other allowances ..	13,602	..	..	13,602
Entertainment and hospitality expenses ..	700	..	..	700
Discretionary grant by Ministers ..	8,89,586	..	..	8,89,586
Other expenditure ..	53,41,436	..	..	53,41,436
Total (213) ..	63,46,129	..	..	63,46,129
214. Administration of Justice—				
High Courts ..	1,12,53,291	..	..	1,12,53,291
Civil and Sessions Courts ..	1,84,785	..	..	4,36,44,165
	4,34,59,380			
Small Causes Courts ..	3,87,053	..	..	3,87,053
Criminal Courts ..	1,44,116	..	..	1,44,116
Administrators General and Official Trustees ..	74,649	..	..	74,649
Legal Advisers and Counsels ..	1,37,22,124	..	..	1,37,22,124
Total (214) ..	1,14,38,076	..	..	6,92,25,398
	5,77,87,322			
215. Elections—				
Electoral Officers ..	31,03,425	..	..	31,03,425
Preparation and printing of electoral rolls ..	679	..	..	679
Charges for conduct of election for Lok Sabha and State/Union Territory Legislative Assemblies when held simultaneously ..	31,15,959	..	..	31,15,959
Charges for conduct of election to Parliament ..	9,25,757	..	..	9,25,757
Charges for conduct of election to State/Union Territory Legislature ..	62,57,583	..	..	62,57,583
Total (215) ..	1,34,03,403	..	..	1,34,03,403
Total—(a) Organs of State ..	1,58,32,250	..	..	10,29,15,000
	8,70,82,750			

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

Heads	Actuals for 1985-86			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
A. GENERAL SERVICES—contd.				
(b) Fiscal Services—				
(ii) Collection of Taxes on Property and Capital Transactions—				
229. Land Revenue—				
Direction and Administration ..	3,84,690	..	..	3,84,690
Land records ..	7,44,59,645	..	..	7,44,59,645
Other expenditure ..	42,68,054	..	..	42,68,054
Total (229) ..	7,91,12,389	..	..	7,91,12,389
230. Stamps and Registration—				
A. Stamps—Judicial—				
Direction and Administration ..	6,55,957	..	..	6,55,957
Expenses on sale of stamps ..	181	..	..	181
Total—A ..	6,56,138	..	..	6,56,138
B. Stamps—Non-Judicial—				
Direction and Administration ..	5,97,834	..	..	5,97,834
Cost of stamps ..	80	..	..	80
Expenses on sale of stamps ..	19,87,562	..	..	19,87,562
Total—B ..	25,85,476	..	..	25,85,476
C. Registration—				
Direction and Administration ..	4,86,652	..	..	4,86,652
Total—C ..	4,86,652	..	..	4,86,652
Total (230) ..	37,28,266	..	..	37,28,266

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

Heads 1	Actuals for 1985-86			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
A. General Services—contd.				
(b) Fiscal Services—concl.				
(iii) Collection of Taxes on Commodities and Services—				
239. State Excise—				
Direction and Administration ..	379 1,47,65,228	..	..	1,47,65,607
Total (239) ..	379 1,47,65,228	..	..	1,47,65,607
240. Sales Tax—				
Direction and Administration ..	73,36,041	..	..	73,36,041
Collection charges ..	2,89,38,977	..	..	2,89,38,977
Total (240) ..	3,62,75,018	..	..	3,62,75,018
241. Taxes on Vehicles—				
Inspection of motor vehicles ..	53,35,500	..	..	53,35,500
Total (241) ..	53,35,500	..	..	53,35,500
245. Other Taxes and Duties on Commodities and Services—				
Collection Charges—				
Entertainment Tax ..	4,34,349	..	..	4,34,349
Collection Charges— Electricity Duty ..	16,78,473	..	..	16,78,473
Collection Charges— Taxes on Goods and Passengers ..	62,97,765	..	..	62,97,765
Total (245) ..	84,10,587	..	..	84,10,587
(iv) Other Fiscal Services—				
247. Other Fiscal Services—				
Promotion of Small Savings ..	1,08,39,448	..	..	1,08,39,448
Additional Emoluments (Compulsory Deposit) Act, 1974 ..	909	..	..	909
Total (247) ..	1,08,40,357	..	..	1,08,40,357
Total—(b) Fiscal Services ..	379 15,84,67,345	..	..	15,84,67,724

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

Heads	Actuals for 1985-86			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
A. General Services—contd.				
(c) Interest payments and servicing of debt—				
248. Appropriation for reduction or avoidance of debt—				
Sinking Funds	46,15,000	..	..	46,15,000
Total (248)	46,15,000	..	..	46,15,000
249. Interest Payments—				
A. Interest on Internal Debt—				
Interest on Market Loans	10,17,30,465	..	..	10,17,30,465
Interest on other Internal debts	59,80,09,194	..	..	59,80,09,194
Management of debt	2,60,249	..	..	2,60,249
Total—A	69,99,99,908	..	..	69,99,99,908
C. Interest on Small Savings, Provident Funds, etc.—				
Interest on State Provident Funds	23,47,26,508	..	..	23,47,26,508
Incentive Bonus to Provident Fund Subscribers	11,81,000	..	..	11,81,000
Total—C	23,59,07,508	..	..	23,59,07,508
D. Interest on Loans and Advances from Central Government—				
Interest on Loans for Non-Plan Schemes	7,59,37,146	..	..	7,59,37,146
Interest on Loans for State/Union Territory Plan Schemes	4,10,92,240	..	..	4,10,92,240
Interest on Loans for Central Plan Schemes	44,87,500	..	..	44,87,500
Interest on Loans for Centrally Sponsored Plan Schemes	35,27,558	..	..	35,27,558

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

Heads	Actuals for 1985-86			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
A. General Services—<i>contd.</i>				
(c) Interest payments and servicing of Debt— <i>concl.</i>				
249. Interest Payments— <i>concl.</i>]				
D. Interest on Loans and Advances from Central Government—<i>concl.</i>				
Interest on Ways and Means Advances ..	1,23,288	..	..	1,23,288
Interest on Pre-1984-85 Loans ..	37,03,75,234	..	..	37,03,75,234
Total—D ..	49,55,42,966	..	..	49,55,42,966
E. Interest on Reserve Funds—				
Interest on Depreciation/Renewal Reserve Funds ..	8,18,704	..	..	8,18,704
Interest on General and other Reserve Funds ..	72,70,199	..	..	72,70,199
Total—E ..	80,88,903	..	..	80,88,903
F. Interest on other Obligations—				
Interest on deposits ..	2,78,89,410	..	..	2,78,89,410
Miscellaneous ..	1,400	..	..	1,400
Total—F ..	2,78,90,810	..	..	2,78,90,810
Total (249) ..	1,46,74,30,095	..	..	1,46,74,30,095
Total—(c) Interest payments and servicing of debt ..	1,47,20,45,095	..	..	1,47,20,45,095
(d) Administrative Services—				
251. Public Service Commission—				
State Public Service Commissions ..	17,56,611	..	..	17,56,611
Staff Selection Commission ..	17,57,022	..	..	17,57,022
Total (251) ..	17,56,611 17,57,022	..	..	35,13,633

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

Heads	Actuals for 1985-86			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	2	3	4	5
1	Rs.	Rs.	Rs.	Rs.
A. General Services—contd.				
(d) Administratives Services—contd.				
252. Secretariat—General Services—				
Secretariat ..	4,14,01,501	..	..	4,14,01,501
Board of Revenue ..	1,27,96,511	..	..	1,27,96,511
Other Offices ..	7,61,231	..	..	7,61,231
Total (252) ..	5,49,59,243	..	..	5,49,59,243
253. District Administration—				
Commissioners ..	3,500 31,75,380	..	..	31,78,880
District establishment ..	6,175 5,65,30,534	..	..	5,65,36,709
Other establishment ..	1,82,16,012	..	..	1,82,16,012
Other expenditure ..	4,859	..	..	4,859
Total (253) ..	9,675 7,79,26,785	..	..	7,79,36,460
254. Treasury and Accounts Administration—				
Directorate of Accounts and Treasuries ..	40,21,994	..	..	40,21,994
Treasury establishment ..	1,29,77,817	..	..	1,29,77,817
Local Fund Audit ..	99,15,625	..	..	99,15,625
Training ..	1,96,919	..	..	1,96,919
Total (254) ..	2,71,12,355	..	..	2,71,12,355
255. Police—				
Direction and Administration ..	53,77,865	..	..	53,77,865
Education and Training ..	1,20,41,853	..	..	1,20,41,853
Criminal Investigation and Vigilance ..	4,01,46,695	..	..	4,01,46,695

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

Heads 1	Actuals for 1985-86			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	2 Rs.	3 Rs.	4 Rs.	5 Rs.
A. General Services—contd.				
(d) Administrative Services—contd.				
255. Police—concl.				
Special Police ..	72,868 11,02,82,473	..	..	11,03,55,341
District Police ..	97,000 62,33,07,625	..	..	62,34,04,625
Railway Police ..	20,000 1,45,55,721	..	..	1,45,75,721
Welfare of Police Personnel ..	35,58,054	..	..	35,58,054
Total (255) ..	1,89,868 80,92,70,286	..	..	80,94,60,154
256. Jails—				
Direction and Administration ..	28,70,685	..	..	28,70,685
Jails ..	4,53,36,222	..	..	4,53,36,222
Jail Manufactures ..	78,72,300	..	..	78,72,300
Total (256) ..	5,60,79,207	..	..	5,60,79,207
257. Supplies and Disposals—				
Purchase ..	16,18,778	..	..	16,18,778
Total (257) ..	16,18,778	..	..	16,18,778
258. Stationery and Printing—				
Direction and Administration ..	9,67,721	..	..	9,67,721
Purchase and supply of stationery stores ..	2,11,227 1,11,61,344	..	..	1,13,72,571
Printing, storage and distribution of forms ..	10,04,607	..	..	10,04,607
Government Presses ..	1,86,84,588	59,89,675	..	2,46,74,263
Cost of Printing by other sources ..	2,68,337 1,04,43,994	..	..	1,07,12,331
Government publications ..	9,06,137	..	..	9,06,137
Other expenditure ..	45,80,278	3,14,197	..	48,94,475
Total (258) ..	4,79,564 4,77,48,669	63,03,872	..	5,45,32,105

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

Heads	Actual for 1985-86			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
A. General Services—contd.				
(d) Administrative Services—concl'd.				
259. Public Works—				
Direction and Administration ..	10,89,78,304	..	..	10,89,78,304
Construction ..	83,32,619	..	..	83,32,619
Maintenance and Repairs ..	5,81,621 9,32,49,499	..	..	9,38,31,120
Public Works Workshops ..	4,54,293	..	..	4,54,293
Machinery and equipment ..	—9,27,753*	..	..	—9,27,753
Suspense ..	—45,38,485*	..	..	—45,38,485
Total (259) ..	5,81,621 20,55,48,477	..	..	20,61,30,098
265. Other Administrative Services—				
Vigilance | ..	1,01,81,315	..	..	1,01,81,315
Civil Defence ..	44,50,440	..	..	44,50,440
Home Guards ..	5,85,91,520	..	..	5,85,91,520
Gazetteer and Statistical Memoirs ..	5,69,144	..	..	5,69,144
Guest Houses, Government Hostels, etc. ..	70,46,923	..	..	70,46,923
Training ..	..	24,16,187	..	24,16,187
Other expenditure ..	1,67,70,651	..	..	1,67,70,651
Total (265) ..	9,76,09,993	24,16,187	..	10,00,26,180
Total—(d) Administrative Services ..	30,17,339 1,37,96,30,815	87,20,059	..	1,39,13,68,213

*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	Actuals for 1985-86			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
1	2 Rs.	3 Rs.	4 Rs.	5 Rs.
A. General Services—<i>concl.</i>				
(e) Pensions and Miscellaneous General Services—				
266. Pensions and other Retirement Benefits—				
Superannuation and Retirement allowances ..	22,91,08,693	..	..	22,91,08,693
Commuted value of pensions ..	2,61,89,938	..	..	2,61,89,938
Gratuities ..	5,54,26,556	..	..	5,54,26,556
Family pensions ..	4,03,17,873	..	..	4,03,17,873
Pensions to Legislators ..	1,55,534	..	..	1,55,534
Total (266) ..	35,11,98,594	..	..	35,11,98,594
268. Miscellaneous General Services—				
Pre-partition payments ..	5,50,000	..	..	5,50,000
State lotteries ..	24,50,47,315	..	..	24,50,47,315
Pension in lieu of resumed jagirs, lands, territories, etc. ..	68,188	..	..	68,188
Pension and awards in consideration of distinguished services ..	4,425	..	..	4,425
Other expenditure ..	7,10,596	..	..	7,10,596
Total (268) ..	24,63,80,524	..	..	24,63,80,524
Total—(e) Pensions and Miscell- aneous General Services ..	59,75,79,118	..	..	59,75,79,118
Total—A. General Services ..	1,49,08,95,063 2,22,27,60,028	87,20,059	..	3,72,23,75,150
B. Social and Community Services—				
276. Secretariat-Social and Community Services—				
Secretariat ..	1,20,93,286	..	..	1,20,93,286
Total (276) ..	1,20,93,286	..	..	1,20,93,286

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

Heads	Actuals for 1985-86			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	2	3	4	5
1	Rs.	Rs.	Rs.	Rs.
B. Social and Community Services—contd.				
277. Education—				
A. Primary Education—				
Inspection ..	1,22,74,355	4,29,797	..	1,27,04,152
Government Primary Schools ..	6,98,484 77,30,50,148	31,24,126	..	77,68,72,758
Assistance to non-Government primary schools ..	82,58,265	..	..	82,58,265
Assistance to Local Bodies for primary education ..	24,77,879	..	..	24,77,879
Other Expenditure ..	23,57,377	..	..	23,57,377
Total—A ..	6,98,484 79,84,18,024	35,53,923	..	80,26,70,431
B. Secondary Education—				
Direction and Administration ..	1,47,50,859	8,23,452	..	1,55,74,311
Government secondary schools ..	2,13,930 96,52,10,232	2,51,36,748	..	99,05,60,910
Assistance to non-Govern- ment secondary schools ..	11,48,17,798	..	..	11,48,17,798
Scholarships ..	41,08,875	6,22,500	..	47,31,375
Teachers' training ..	22,75,442	..	..	22,75,442
Other expenditure ..	4,21,289	8,903	..	4,30,192
Total—B ..	2,13,930 1,10,15,84,495	2,65,91,603	..	1,12,83,90,028
C. Special Education—				
Adult Education ..	1,25,96,341	2,50,757	..	1,28,47,098
Promotion of modern Indian Languages and Literature ..	9,200 66,73,150	19,33,457	..	86,15,807
Sanskrit education ..	390	..	..	390
Other language education ..	8,72,931	..	..	8,72,931
Total—C ..	9,200 2,01,42,812	21,84,214	..	2,23,36,226

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

Heads 1	Actuals for 1985-86			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	2 Rs.	3 Rs.	4 Rs.	5 Rs.
B. Social and Community Services—contd.				
277. Education—contd.				
E. University and Other Higher Education—				
Assistance to Universities for non-technical education ..	4,17,73,000 8,51,36,000	32,62,000	..	13,01,71,000
Government Colleges ..	7,32,38,025	22,51,878	..	7,54,89,903
Assistance to non-Government colleges ..	9,47,18,980	25,000	..	9,47,43,980
Teachers' Development Programme ..	..	1,500	..	1,500
Scholarships ..	32,06,283	1,00,515	86,100	33,92,898
Total—E ..	4,17,73,000 25,62,99,288	56,40,893	86,100	30,37,99,281
F. Technical Education—				
Direction and Administration ..	10,82,763	1,94,896	..	12,77,659
Technical schools ..	11,39,175	..	..	11,39,175
Polytechnics ..	1,31,74,467	35,59,044	..	1,67,33,511
Engineering Colleges and Institutes ..	..	1,00,377	..	1,00,377
Assistance to non-Govern- ment technical colleges and Institutes ..	88,18,508	13,50,000	..	1,01,68,508
Scholarships ..	3,19,061	1,800	..	3,20,861
Other expenditure ..	5,99,858	..	..	5,99,858
Total—F ..	2,51,33,832	52,06,117	..	3,03,39,949
G. Sports and Youth Welfare—				
Direction and Administration ..	79,76,061	6,72,383	..	86,48,444
Physical education ..	12,47,884	..	..	12,47,884
Youth welfare schemes ..	1,40,38,953	22,16,584	93,89,613	2,56,45,150
Sports and Games ..	34,14,916	61,75,766	20,12,550	1,16,03,232
Total—G ..	2,66,77,814	90,64,733	1,14,02,163	4,71,44,710

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

Heads	Actuals for 1985-86			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	2 Rs.	3 Rs.	4 Rs.	5 Rs.
B. Social and Community Services—<i>contd.</i>				
277. Education—<i>concl.</i>				
H. General—				
	3,465			
Direction and Administration ..	1,44,15,736	2,39,492	39,969	1,46,98,662
Scholarships ..	60	..	..	60
Other expenditure	5,29,505	..	..	5,29,505
Total—H ..	1,49,45,301	2,39,492	39,969	1,52,28,227
Total (277) ..	4,26,98,079 2,24,32,01,566	5,24,80,975	1,15,28,232	2,34,99,08,852
278. Art and Culture—				
Promotion of Arts and Culture ..	6,52,321	29,27,881	..	35,80,202
Archives and Museums ..	44,13,262	34,90,871	..	79,04,133
Public Libraries ..	18,98,931	1,80,912	..	20,79,843
Total (278) ..	69,64,514	65,99,664	..	1,35,64,178
279. Scientific Services and Research—				
H: Assistance for other Scientific Research—				
Assistance to other Scientific bodies ..	..	13,55,073	..	13,55,073
Total (279) ..	..	13,55,073	..	13,55,073
280. Medical—				
A. Allopathy—				
	65,883			
Direction and Administration ..	98,83,517	19,795	..	99,69,195
Medical Relief ..	41,98,71,163	74,12,407	10,45,721	42,83,29,291
Education ..	5,70,21,866	35,90,973	7,00,136	6,13,12,975
Training ..	21,98,008	1,80,419	2,55,723	26,34,150
Research ..	..	1,83,000	..	1,83,000
Employees' State Insurance Scheme ..	4,41,26,339	5,15,066	36,05,459	4,82,46,864
Other expenditure ..	2,99,812	..	..	2,99,812
Total—A ..	65,883 53,34,00,705	1,19,01,660	56,07,039	55,09,75,287

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

Heads	Actuals for 1985-86			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
B. Social and Community Services—contd.				
280. Medical—concl.				
B. Other Systems of Medicine—				
Ayurvedic ..	3,42,38,879	7,78,600	..	3,50,17,479
Homoeopathy ..	24,67,703	6,78,843	..	31,46,546
Total—B ..	3,67,06,582	14,57,443	..	3,81,64,025
Total (280) ..	57,01,07,287	1,33,59,103	56,07,039	58,91,39,312
281: Family Welfare—				
Direction and Administration ..	15,88,353	43,37,706	..	59,26,059
Rural Family Welfare Services ..	55,63,389	..	2,90,40,550	3,46,03,939
Urban Family Welfare Services ..	3,30,367	..	15,95,435	19,25,802
Maternity and Child health ..	..	..	68,377	68,377
Transport ..	..	..	38,77,061	38,77,061
Compensation ..	..	64,99,644	2,74,01,357	3,39,01,001
Other services and supplies ..	2,25,853	..	59,24,343	61,50,196
Mass education ..	..	..	23,53,706	23,53,706
Training, research and statistics ..	3,00,519	..	33,61,513	36,62,032
Other expenditure ..	..	..	2,61,44,914	2,61,44,914
Total (281) ..	80,08,481	1,08,37,350	9,97,67,256	11,86,13,087
282. Public Health, Sanitation and Water Supply—				
A. Public Health and Sanitation—				
Direction and Administration ..	59,10,000	..	..	59,10,000
Prevention and Control of diseases ..	4,77,76,402	3,31,14,300	3,31,97,425	11,40,88,127
Prevention of food adulteration ..	9,72,080	..	..	9,72,080
Prevention of air and water pollution ..	53,10,000	..	..	53,10,000
Drug Control ..	11,37,000	..	..	11,37,000
Training ..	19,15,000	..	..	19,15,000

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

Heads	Actuals for 1985-86			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
B. Social and Community Services—contd.				
282. Public Health, Sanitation and Water Supply—concl.				
A. Public Health and Sanitation—concl.				
Health Statistics and research ..	22,40,000	..	..	22,40,000
Health education and publicity ..	4,76,000	..	..	4,76,000
Public Health Laboratories ..	20,68,193	..	..	20,68,193
Health transport ..	93,000	..	..	93,000
Sanitation services ..	2,16,000	..	..	2,16,000
Total—A ..	6,81,13,675	3,31,14,300	3,31,97,425	13,44,25,400
B. Sewerage and Water Supply—				
Direction and Administration	1,45,62,127	..	..	1,45,62,127
Survey and Investigation ..	3,69,200	..	..	3,69,200
Machinery and equipment ..	41,550	..	..	41,550
Suspense ..	2,41,98,115	..	..	2,41,98,115
Rural Water Supply Programmes ..	..	..	4,87,09,895	4,87,09,895
Minimum Needs Programme ..	..	8,58,28,030	..	8,58,28,030
Other expenditure ..	6,86,21,411	85,437	1,28,86,778	8,15,93,626
Total—B ..	10,77,92,403	8,59,13,467	6,15,96,673	25,53,02,543
Total (282) ..	17,59,06,078	11,90,27,767	9,47,94,098	38,97,27,943
283. Housing—				
A. General—				
Direction and Administration ..	9,83,174	..	..	9,83,174
Total—A ..	9,83,174	..	..	9,83,174

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

Heads 1	Actuals for 1985-86			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	2 Rs.	3 Rs.	4 Rs.	5 Rs.
B. Social and Community Services—contd.				
283. Housing—concl'd.				
B. Housing Schemes—				
Village Housing Project Scheme ..	1,45,336	..	..	1,45,336
House sites to landless workers in rural areas ..	9,18,759	4,727	..	9,23,486
Total—B ..	10,64,095	4,727	..	10,68,822
C. Government Residential Buildings—				
Direction and Administration ..	26,083	..	..	26,083
Maintenance and Repairs ..	83,515	..	..	83,515
Machinery and equipment ..	—197*	..	..	—197
Total—C ..	1,09,401	..	..	1,09,401
Total (283) ..	21,56,670	4,727	..	21,61,397
284. Urban Development—				
A. General—				
Direction and Administration ..	86,44,782	..	..	86,44,782
Assistance to Municipalities, Corporations, etc. ..	5,35,336	57,00,000	..	62,35,336
Town and Regional Planning ..	1,28,44,376	8,91,587	..	1,37,35,963
Total (284) ..	2,20,24,494	65,91,587	..	2,86,16,081
285. Information and Publicity—				
Direction and Administration ..	1,77,12,691	15,67,895	..	1,92,80,586
Advertising and Visual Publicity ..	..	23,98,351	..	23,98,351
Information Centres ..	..	4,70,650	..	4,70,650
Field Publicity ..	..	16,16,816	..	16,16,816

*Minus expenditure is due to credit to revenue in excess of the expenditure incurred on machinery and equipment during the year.

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

Heads	Actuals for 1985-86			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	2	3	4	5
1	Rs.	Rs.	Rs.	Rs.
B. Social and Community Services—contd.				
285. Information and Publicity—concl.				
Songs and Drama Services .. .. .	..	5,27,800	..	5,27,800
Films .. .. .	..	4,05,858	..	4,05,858
Photo Services	48,555	..	..	48,555
Total (285)	1,77,61,246	69,87,370	..	2,47,48,616
287. Labour and Employment—				
A. Labour—				
Direction and Administration	18,02,655	..	..	18,02,655
Industrial relations	58,49,105	..	..	58,49,105
Working conditions and safety	18,28,679	..	..	18,28,679
General labour welfare	13,25,498	..	..	13,25,498
Research and statistics	2,98,663	..	..	2,98,663
Total—A	1,11,04,600	..	..	1,11,04,600
B. Employment and Training—				
Direction and Administration	35,59,185	..	..	35,59,185
Employment exchange	61,73,773	58,093	..	62,31,866
Employment survey and statistics	8,01,277	..	..	8,01,277
Training of craftsmen and supervisors	6,12,50,584	29,26,729	..	6,41,77,313
Other expenditure	78,67,945	..	..	78,67,945
Total—B	7,96,52,764	29,84,822	..	8,26,37,586
Total (287)	9,07,57,364	29,84,822	..	9,37,42,186

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

Heads 1	Actuals for 1985-86			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	Rs.	Rs.	Rs.	Rs.
B. Social and Community Services—contd.				
288. Social Security and Welfare—				
A. Civil Supplies—				
Direction and Administration ..	1,76,99,937	..	..	1,76,99,937
Consumer subsidies ..	16,43,849	..	..	16,43,849
Total—A ..	1,93,43,786	..	..	1,93,43,786
B. Relief and Rehabilitation of Displaced Persons and Repatriates—				
Direction and Administration ..	3,26,160	..	..	3,26,160
Other relief measures ..	4,70,359	..	..	4,70,359
Other expenditure ..	27,82,063	..	..	27,82,063
Total—B ..	35,78,582	..	..	35,78,582
C. Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—				
Direction and Administration ..	90,04,226	..	..	90,04,226
Welfare of Scheduled Castes ..	1,89,69,237	2,51,43,493	2,65,60,000	7,06,72,730
Welfare of other Backward Classes ..	5,56,22,594	26,43,941	..	5,82,66,535
Total—C ..	8,35,96,057	2,77,87,434	2,65,60,000	13,79,43,491
D. Social Welfare—				
Direction and Administration ..	19,337 12,40,050	40,166	..	12,99,553
Education and welfare of handicapped ..	10,28,013	26,39,621	94,160*	37,61,794
Women's welfare ..	1,15,28,588	59,40,767	258	1,74,69,613
Family and child welfare ..	95,96,295	2,25,25,196	2,19,30,281*	5,40,51,772
Welfare of poor and destitute ..	3,07,420	..	..	3,07,420
Other expenditure ..	15,69,000	3,78,500	..	19,47,500
Total—D ..	19,337 2,52,69,366	3,15,24,250	2,20,24,699	7,88,37,652

* Non-Plan expenditure.

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

Heads	Actuals for 1985-86			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	1	2	3	4
	Rs.	Rs.	Rs.	Rs.
B. Social and Community Services—contd.				
288. Social Security and Welfare—concl.				
E. Other Social Security Programmes—				
Pensions under Social Security Schemes ..	4,51,05,501	..	..	4,51,05,501
Other programmes ..	7,83,05,344	3,17,600	..	7,86,22,944
Total—E ..	12,34,10,845	3,17,600	..	12,37,28,445
Total (288) ..	19,337 25,51,98,636	5,96,29,284	4,85,84,699	36,34,31,956
289. Relief on account of Natural Calamities—				
A. Drought—				
Public Health ..	14,99,841	..	..	14,99,841
Special Nutrition ..	48,24,769	..	..	48,24,769
Veterinary care ..	69,92,180	..	..	69,92,180
Other expenditure ..	7,99,998	..	..	7,99,998
Total—A ..	1,41,16,788	..	..	1,41,16,788
B. Floods, Cyclones etc.—				
Direction and Administration ..	55,76,747	..	..	55,76,747
Gratuitous Relief ..	45,74,71,381	..	..	45,74,71,381
Public Health ..	91,32,752	..	..	91,32,752
Supply of Fodder ..	71,75,751	..	..	71,75,751
Veterinary care ..	24,99,998	..	..	24,99,998
Assistance to farmers for purchase of Agricultural inputs ..	2,00,00,000	..	..	2,00,00,000
Assistance to farmers to clear sand/silt/salinity from lands ..	33,31,450	..	..	33,31,450

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

Heads	Actuals for 1985-86				Total
	Non-Plan	Plan	Centrally Sponsored Schemes		
	1	2	3	4	
	Rs.	Rs.	Rs.	Rs.	
B. Social and Community Services—<i>concl.</i>					
289. Relief on account of Natural Calamities—<i>concl.</i>					
B. Floods, Cyclones etc.—<i>concl.</i>					
Assistance to farmers for repairs of damaged tube-wells/pump sets etc.	..	1,05,49,925	..	..	1,05,49,925
Afforestation	..	40,00,008	..	..	40,00,008
Repairs and restoration of damaged irrigation and flood control works	..	13,16,69,289	..	..	13,16,69,289
Repairs and restoration of damaged Roads and Bridges	..	16,87,17,894	1,69,99,552	..	18,57,17,446
Repairs and restoration of damaged Government office buildings	..	23,02,500	..	..	23,02,500
Assistance to local bodies and other non-Government bodies/institutions	..	3,70,80,000	..	..	3,70,80,000
Other expenditure	..	25,49,939	..	..	25,49,939
Total—B	..	86,20,57,634	1,69,99,552	..	87,90,57,186
Total (289)	..	87,61,74,422	1,69,99,552	..	89,31,73,974
295. Other Social and Community Services—					
Zoological and Public Gardens	..	2,03,145	..	..	2,03,145
Administration of Religious and Charitable Endowments Acts	..	2,48,483	..	..	2,48,483
Upkeep of Shrines, Temples, etc.	..	10,11,464	..	..	10,11,464
Other expenditure	..	16,304	..	..	16,304
Total (295)	..	14,79,396	..	..	14,79,396
Total—B. Social and Community Services	..	4,27,83,299 4,28,18,33,440	29,68,57,274	26,02,81,324	4,88,17,55,337

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

Heads 1	Actuals for 1985-86			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	2 Rs.	3 Rs.	4 Rs.	5 Rs.
C. Economic Services—				
(a) General Economic Services—				
296. Secretariat—Economic Services—				
Planning Commission/ Planning Board ..	20,72,713	1,17,930	..	21,90,643
Secretariat ..	76,33,954	..	..	76,33,954
Total (296) ..	97,06,667	1,17,930	..	98,24,597
298. Co-operation—				
Direction and Administration ..	18,244 3,22,32,237	92,69,832	..	4,15,20,313
Audit of co-operatives ..	1,61,32,901	15,30,096	..	1,76,62,997
Education, research and training ..	..	9,73,347	..	9,73,347
Credit co-operatives ..	..	22,39,298	18,39,298	40,78,596
Industrial co-operatives ..	38,48,755	3,00,000	31,81,450	73,30,205
Total (298) ..	18,244 5,22,13,893	1,43,12,573	50,20,748	7,15,65,458
304. Other General Economic Services—				
Land ceilings ..	10,05,942	..	..	10,05,942
Regulation of other business undertakings ..	76,485	..	..	76,485
Economic advice and statistics ..	1,15,33,159	3,28,682	..	1,18,61,841
Regulation of weights and measures ..	23,68,275	..	..	23,68,275
Total (304) ..	1,49,83,861	3,28,682	..	1,53,12,543
Total—(a) General Economic Services ..	18,244 7,69,04,421	1,47,59,185	50,20,748	9,67,02,598

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

Heads	Actuals for 1985-86			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
C. Economic Services—contd.				
(b) Agriculture and Allied Services—				
305. Agriculture—				
Direction and Administration ..	22,10,000 1,20,55,810	85,57,686	..	2,28,23,496
Consolidation of Holdings ..	47,96,059	..	..	47,96,059
Multiplication and distribution of seeds ..	14,18,920	..	..	14,18,920
Agricultural farms ..	1,42,207	..	..	1,42,207
Manures and fertilizers ..	24,57,479	40,01,544	4,31,34,000	4,95,93,023
High yielding varieties programme ..	1,58,38,994	..	2,48,640	1,60,87,634
Plant protection ..	35,36,510	14,34,129	1,69,51,010	2,19,21,649
Commercial crops ..	91,08,354	39,18,807	1,04,61,556	2,34,88,717
Extension and farmers' training ..	4,19,591	31,26,949	..	35,46,540
Agricultural education ..	9,63,93,950	2,48,06,002	..	12,11,99,952
Agricultural engineering ..	18,44,474	..	68,79,686	87,24,160
Agricultural economics and statistics ..	9,68,963	16,993	10,18,391	20,04,347
Agricultural marketing and quality control ..	15,31,389	38,10,202	..	53,41,591
Horticulture ..	70,36,272	1,09,91,131	..	1,80,27,403
Other expenditure ..	4,48,019	3,92,502	4,78,000	13,18,521
Total (305) ..	22,10,000 15,79,96,991	6,10,55,945	7,91,71,283	30,04,34,219

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

Actuals for 1985-86

Heads	Actuals for 1985-86			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
C. Economic Services—contd.				
(b) Agriculture and Allied Services—contd.				
306. Minor Irrigation—				
Investigation and development of ground water resources ..	2,13,342	..	11,85,552	13,98,894
Tubewells ..	81,98,359	..	..	81,98,359
Lift Irrigation Schemes ..	14,59,41,401	..	..	14,59,41,401
Other expenditure ..	..	..	1,21,36,876	1,21,36,876
Total (306) ..	15,43,53,102.	..	1,33,22,428	16,76,75,530
<i>and</i>				
307. Soil Water Conservation—				
Direction and Administration ..	5,13,360	..	..	5,13,360
Soil survey and testing ..	7,07,390	16,36,225	..	23,43,615
Education and training ..	2,49,062	2,76,307	..	5,25,369
Soil conservation schemes ..	2,37,06,889	1,47,71,841	10,95,613	3,95,74,343
Total (307) ..	2,51,76,701	1,66,84,373	10,95,613	4,29,56,687
309. Food—				
Nutritious and subsidiary food ..	768	..	..	768
Total (309) ..	768	..	..	768
310. Animal Husbandry—				
Direction and Administration ..	1,95,504 33,14,654	6,074	..	35,16,232
Veterinary education and training ..	1,02,64,169	81,93,645	..	1,84,57,814
Veterinary Services and Animal Health ..	5,42,38,501	99,40,514	45,26,800	6,87,05,815
Investigation and statistics ..	1,74,904	4,72,505	20,876	6,68,285
Cattle development ..	2,70,08,622	50,02,009	11,34,702	3,31,45,333
Poultry development ..	36,11,100	15,97,973	..	52,09,073
Sheep and wool development ..	28,98,415	9,09,099	..	38,07,514

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

Heads	Actuals for 1985-86			
	Non-Plan	Plan	Centrally-Sponsored Schemes	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
C. Economic Services—contd.				
(b) Agriculture and Allied Services—contd.				
310. Animal Husbandry—concl'd.				
Piggery development ..	8,53,000	11,50,404	..	20,03,404
Other livestock development ..	..	41,44,977	1,02,63,236	1,44,08,213
Fodder and feed development ..	7,23,918	35,44,873	..	42,68,791
Other expenditure ..	18,815	..	..	18,815
Total (310) ..	1,95,504	3,49,62,073	1,59,45,614	15,42,09,289
311. Dairy Development—				
Direction and Administration ..	6,43,050	11,751	..	6,54,801
Dairy Development ..	34,80,587	17,83,982	..	52,64,569
Total (311) ..	41,23,637	17,95,733	..	59,19,370
312. Fisheries—				
Direction and Administration ..	15,11,991	2,42,852	..	17,54,843
Research ..	1,52,176	..	..	1,52,176
Education and training ..	1,50,569	2,21,816	..	3,72,385
Inland fisheries ..	28,69,339	28,10,873	28,51,845	85,32,057
Other expenditure ..	4,932	33,255	..	38,187
Total (312) ..	46,89,007	33,08,796	28,51,845	1,08,49,648
313. Forest—				
Direction and Administration ..	1,53,34,892	..	..	1,53,34,892
Research ..	10,000	10,35,000	..	10,45,000
Education and training ..	49,964	2,99,940	..	3,49,904
Forest conservation and development ..	70,82,635	..	..	70,82,635
Survey of forest resources ..	21,968	66,797	..	88,765
Plantation schemes ..	2,29,971	5,14,27,451	1,93,78,118	7,10,35,540

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

Heads	Actuals for 1985-86			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
C. Economic Services—contd.				
(b) Agriculture and Allied Services—concl'd.				
313. Forest—concl'd.				
Farm forestry	..	70,99,876	11,39,887	82,39,763
Forest produce	1,36,013	..	..	1,36,013
Communications and Buildings	5,33,999	5,02,074	..	10,36,073
Preservation of wild life	11,54,160	73,39,007	..	84,93,167
Nurseries	3,42,003	..	..	3,42,003
Other expenditure	9,96,009	..	..	9,96,009
Total (313)	2,58,91,614	6,77,70,145	2,05,18,005	11,41,79,764
314. Community Development—				
A. General—				
Direction and Administration	5,27,72,938	5,21,342	91,333	5,33,85,613
Training	4,61,877	8,34,416	..	12,96,293
Assistance to Panchayati Raj Institutions	11,89,000	3,50,23,365	..	3,62,12,365
Other expenditure	..	5,68,29,000	6,71,53,014	12,39,82,014
Total—A	5,44,23,815	9,32,08,123	6,72,44,347	21,48,76,285
C. Rural Works Programme—				
National Rural Employment Programme	..	4,26,76,007	4,26,80,192	8,53,56,199
Suspense	—68,16,370*	..	..	—68,16,370
Other expenditure	20,82,995	..	..	20,82,995
Total—C	—47,33,375	4,26,76,007	4,26,80,192	8,06,22,824
Total (314)	4,96,90,440	13,58,84,130	10,99,24,539	29,54,99,109
Total—(b) Agriculture and Allied Services	24,05,504 52,50,28,358	32,14,61,195	24,28,29,327	1,09,17,24,384

*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.**

Actuals for 1985-86

Heads	Actuals for 1985-86			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
C. Economic Services—contd.				
(c) Industry and Minerals—				
320. Industries—				
A. General—				
Direction and Administration ..	4,83,743	..	..	4,83,743
Other expenditure ..	..	1,52,82,040	..	1,52,82,040
Total—A ..	4,83,743	1,52,82,040	..	1,57,65,783
Total (320) ..	4,83,743	1,52,82,040	..	1,57,65,783
321. Village and Small Industries—				
Direction and Administration ..	1,37,01,416	1,751	3,82,677	1,40,85,844
Industrial Estates ..	1,25,598	..	..	1,25,598
Small Scale Industries ..	1,47,56,929	3,94,32,436	1,24,47,212	6,66,36,577
Handloom Industries ..	5,07,821	9,14,518	9,14,518	23,36,857
Handicraft Industries ..	28,41,400	4,35,890	..	32,77,290
Khadi Industries ..	24,62,000	..	..	24,62,000
Sericulture Industries ..	15,01,625	34,941	..	15,36,566
Total (321) ..	3,58,96,789	4,08,19,536	1,37,44,407	9,04,60,732
328. Mines and Minerals—				
B. Regulation and Development of Mines—				
Mineral exploration ..	17,29,917	2,66,348	..	19,96,265
Total (328) ..	17,29,917	2,66,348	..	19,96,265
Total—(c) Industry and Minerals ..	3,81,10,449	5,63,67,924	1,37,44,407	10,82,22,780
(d) Water and Power Development—				
331. Water and Power Development Services—				
A. Water Development—				
Technical control and supervision ..	96,39,435	..	..	96,39,435
Data collection ..	1,07,814	..	..	1,07,814
Research ..	9,08,006	41,87,486	..	50,95,492
Survey and Investigation ..	28,09,293	40,64,996	..	68,74,289
Total—A ..	1,34,64,548	82,52,482	..	2,17,17,030

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

Heads 1	Actuals for 1985-86			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	2 Rs.	3 Rs.	4 Rs.	5 Rs.
C. Economic Services—contd.				
(d) Water and Power Development—contd.				
331. Water and Power Development Services—concl'd.				
B. Power Development—				
Other expenditure ..	14,10,00,000	..	..	14,10,00,000
Total—B ..	14,10,00,000	..	..	14,10,00,000
Total (331) ..	15,44,64,548	82,52,482	..	16,27,17,030
332. Multipurpose River Projects—				
A. Bhakra Nangal Project—				
Unit No. 1 Bhakra Dam ..	2,09,01,151	..	..	2,09,01,151
Unit No. 2 Nangal Dam ..	4,17,818	..	..	4,17,818
Unit No. 3 Nangal Hydel Channel ..	15,30,395	..	..	15,30,395
Unit No. 6 Bhakra Canals ..	4,16,85,096	..	..	4,16,85,096
Unit No. 7 Bist Doab Canal ..	1,00,84,314	..	..	1,00,84,314
Unit No. 8 Shah Nahar Feeder ..	26,66,739	..	..	26,66,739
Other expenditure ..	3,15,56,636	..	..	3,15,56,636
Total—A ..	10,88,42,149	..	..	10,88,42,149
B. Beas Dam Project—				
Unit No. 1 Beas-Sutlej Link ..	33,68,081	..	..	33,68,081
Unit No. 2 Beas Dam at Pong ..	1,36,52,468	..	..	1,36,52,468
Other expenditure ..	19,85,451	..	..	19,85,451
Total—B ..	1,90,06,000	..	..	1,90,06,000
Total (332) ..	12,78,48,149	..	..	12,78,48,149

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

Heads	Actuals for 1985-86			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	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 ..	18,98,544	..	..	18,98,544
Upper Bari Doab Canal ..	3,88,23,713	..	..	3,88,23,713
Sirhind Canal ..	5,58,93,856	..	..	5,58,93,856
Gurgaon Canal ..	18,514	..	..	18,514
Sutlej Yamuna Link Project ..	35,69,450	..	..	35,69,450
Banur Canal System ..	2,77,004	..	..	2,77,004
Sutlej Valley Project ..	1,72,39,098	..	..	1,72,39,098
Sirhind Feeder Project ..	44,58,114	..	..	44,58,114
Madhopur Beas Link ..	42,28,784	..	..	42,28,784
Lining of Channels ..	9,31,82,130	..	..	9,31,82,130
Shah Nahar Canal Project ..	2,11,67,566	..	..	2,11,67,566
Ghaggar Project ..	1,05,958	..	..	1,05,958
Harike Project ..	3,05,67,292	..	..	3,05,67,292
Utilisation of surplus Ravi-Beas Waters ..	47,51,747	..	..	47,51,747
Garhshankar Lift Irrigation Scheme ..	91,191	..	..	91,191
Canalisation of Navin and Mughali Kulhs ..	12,757	..	..	12,757
Gang Canal System ..	—25,711*	..	..	—25,711

* Minus expenditure is due to transfer of expenditure to Rajasthan Government in excess of the expenditure incurred during 1985-86.

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

Heads	Actuals for 1985-86			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
C. Economic Services—contd.				
(d) Water and Power Development—concl.				
333. Irrigation, Navigation, Drainage and Flood Control Projects—concl.				
A. Irrigation Projects (Commercial)—concl.				
Lohat Lift Irrigation Scheme ..	407	..	..	407
Garhi Lift Irrigation Scheme ..	57,675	..	..	57,675
Other expenditure ..	23,39,565	..	..	23,39,565
Total—A ..	27,86,57,654	..	..	27,86,57,654
B. Irrigation Projects (Non-Commercial)—				
Direction and Administration ..	17,87,170	..	..	17,87,170
Other expenditure ..	57,87,146	..	..	57,87,146
Total—B ..	75,74,316	..	..	75,74,316
F. Drainage Projects (Non-Commercial)—				
Drainage Project ..	5,47,55,410	..	..	5,47,55,410
Total—F ..	5,47,55,410	..	..	5,47,55,410
G. Flood Control and anti-sea erosion Projects—				
Anti-water logging drainage and Flood Control Project ..	6,17,406	..	..	6,17,406
Total—G ..	6,17,406	..	..	6,17,406
Total (333) ..	34,16,04,786	..	..	34,16,04,786
Total—(d) Water and Power Development ..	62,39,17,483	82,52,482	..	63,21,69,965

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

Heads	Actuals for 1985-86			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	2 Rs.	3 Rs.	4 Rs.	5 Rs.
C. Economic Services—contd.				
(e) Transport and Communications—				
336. Civil Aviation—				
Direction and Administration ..	3,13,423	..	..	3,13,423
Training and Education ..	19,51,981	..	..	19,51,981
Other expenditure ..	51,86,472	..	..	51,86,472
Total (336) ..	74,51,876	..	..	74,51,876
337. Roads and Bridges—				
Direction and Administration ..	5,18,42,745	..	..	5,18,42,745
Roads of Inter-State Importance ..	10,22,544	..	..	10,22,544
Strategic and Border Roads ..	70,98,159	..	..	70,98,159
State Highways ..	3,05,21,816	..	..	3,05,21,816
District and Other Roads ..	12,98,40,999	1,00,46,701	..	13,98,87,700
Machinery and equipment ..	18,18,237	..	..	18,18,237
Suspense ..	—1,48,21,479(*)	..	..	—1,48,21,479
Other expenditure ..	74,951	..	..	74,951
Total (337) ..	20,73,97,972	1,00,46,701	..	21,74,44,673
338. Road and Water Transport Services—				
A. Road Transport—				
Direction and Administration ..	7,49,94,187	..	..	7,49,94,187
Training and Research ..	1,47,000	..	..	1,47,000
Government Transport Services—				
Working expenses ..	35,82,142 61,52,50,648	..	..	61,88,32,790
Other expenditure ..	16,14,567	..	..	16,14,567
Total (338) ..	35,82,142 69,20,06,402	..	..	69,55,88,544

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

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

Heads	Actuals for 1985-86			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
C. Economic Services—<i>concl.</i>				
(e) Transport and Communications—<i>concl.</i>				
339. Tourism—				
Direction and Administration ..	4,45,303	..	..	4,45,303
Tourist accommodation ..	4,76,209	..	..	4,76,209
Total (339) ..	9,21,512	..	..	9,21,512
Total—(e) Transport and Communications ..	35,82,142	1,00,46,701	..	92,14,06,605
Total—C. Economic Services ..	60,05,890	2,17,17,38,473	41,08,87,487	26,15,94,482 2,85,02,26,332
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 ..	16,96,64,944	..	..	16,96,64,944
Total (363) ..	17,46,64,944	..	..	17,46,64,944
Total—D. Grants-in-aid and Con- tributions ..	17,46,64,944	..	..	17,46,64,944
TOTAL—EXPENDITURE HEADS (REVENUE ACCOUNT) ..	1,53,96,84,252	8,85,09,96,885	71,64,64,820	52,18,75,806 11,62,90,21,763

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

Actuals for 1985-86

Heads	Actuals for 1985-86			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
EXPENDITURE HEADS (CAPITAL ACCOUNT)—(+)				
A. Capital Account of General Services—				
459. Capital Outlay on Public Works	15,41,826	23,88,907 3,41,01,146	..	3,80,31,879
465. Capital Outlay on other Administrative Services	..	3,42,131	..	3,42,131
Total—A. Capital Account of General Services	15,41,826	23,88,907 3,44,43,277	..	3,83,74,010
B. Capital Account of Social and Community Services—				
477. Capital Outlay on Education, Art and Culture	..	—5,692(*) 4,69,13,858	..	4,69,08,166
479. Capital Outlay on Scientific Services and Research	..	33,58,000	..	33,58,000
480. Capital Outlay on Medical	..	3,49,87,078	..	3,49,87,078
481. Capital Outlay on Family Welfare	..	1,16,89,843	1,75,07,972	2,91,97,815
482. Capital Outlay on Public Health, Sanitation and Water Supply	..	76,728	..	76,728
483. Capital Outlay on Housing	..	4,26,00,681	..	4,26,00,681
484. Capital Outlay on Urban Development	..	—3,68,99,460(*) 6,33,21,535	..	2,64,22,075
488. Capital Outlay on Social Security and Welfare	..	81,16,324	..	81,16,324
495. Capital Outlay on other Social and Community Services	..	10,79,692	46,94,897	57,74,589
Total—B. Capital Account of Social and community Services	..	—3,58,25,460	21,57,58,944 1,75,07,972	19,74,41,456
C. Capital Account of Economic Services—				
(a) Capital Account of General Economic Services—				
498. Capital Outlay on Co-operation.	..	6,59,84,703	4,89,29,000	11,49,13,703
Total—(a) Capital Account of General Economic Services	..	6,59,84,703	4,89,29,000	11,49,13,703

(+) 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.

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

Heads	Actuals for 1985-86			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
C. Capital Account of Economic Services—contd.				
(b) Capital Account of Agriculture and Allied Services—				
505. Capital Outlay on Agriculture		—3,36,21,230(*)	..	—3,36,21,230
506. Capital Outlay on Minor Irrigation, Soil Conservation and area Development	..	78,71,921	..	78,71,921
509. Capital Outlay on Food	1,27,16,95,130	..	..	1,27,16,95,130
510. Capital Outlay on Animal Husbandry	..	41,71,430	..	41,71,430
511. Capital Outlay on Dairy Development	..	19,08,590	..	19,08,590
512. Capital Outlay on Fisheries	..	16,31,991	24,95,169	41,27,160
513. Capital Outlay on Forests	..	9,00,000	..	9,00,000
515. Investments in Agricultural Financial Institutions	..	1,42,50,000	..	1,42,50,000
Total—(b) Capital Account of Agriculture and Allied Services	1,27,16,95,130	—28,87,298	24,95,169	1,27,13,03,001
(c) Capital Account of Industry and Minerals—				
520. Capital Outlay on Industrial Research and Development	..	7,28,98,255	..	7,28,98,255
521. Capital Outlay on Village and Small Industries	—5,19,052(*)	75,36,690	16,66,087	86,83,725
525. Capital Outlay on Telecommunication and Electronics Industries	..	40,00,000	..	40,00,000
Total—(c) Capital Account of Industry and Minerals	—5,19,052	8,44,34,945	16,66,087	8,55,81,980

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

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

Actuals for 1985-86

Heads	Actuals for 1985-86			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
C. Capital Account of Economic Services—concl.				
(d) Capital Account of Water and Power Development—				
532. Capital Outlay on Multipurpose River Projects .. ..	..	44,47,94,354	..	44,47,94,354
533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects .. ..	..	46,51,78,421	..	46,51,78,421
Total—(d) Capital Account of Water and Power Development ..	..	90,99,72,775	..	90,99,72,775
(e) Capital Account of Transport and Communications—				
536. Capital Outlay on Civil Aviation .. ..	..	6,49,180	..	6,49,180
537. Capital Outlay on Roads and Bridges	2,90,11,496	13,27,60,693	..	16,17,72,189
538. Capital Outlay on Road and Water Transport Services .. ..	..	6,70,65,782	..	6,70,65,782
544. Capital Outlay on other Transport and Communication Services .. ..	..	21,08,676	..	21,08,676
Total—(e) Capital Account of Transport and Communications ..	2,90,11,496	20,25,84,331	..	23,15,95,827
Total—C. Capital Account of Economic Services ..	1,30,01,87,574	1,26,00,89,456	5,30,90,256	2,61,33,67,286
TOTAL—EXPENDITURE HEADS (CAPITAL ACCOUNT) ..	1,26,59,03,940	1,51,02,91,677	7,05,98,228	2,84,91,82,752
TOTAL EXPENDITURE ..	1,53,96,84,252	1,51,02,91,677	23,88,907	10,11,69,00,825
	10,11,69,00,825	2,22,67,56,497	59,24,74,034	14,47,82,04,515

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure
1	Non-Plan
	Rs.
A. Capital Account of General Services—	
459. Capital Outlay on Public Works—	
Direction and Administration	15,41,826
Acquisition of Land	
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) Construction of Additional Component, New Jail, Ludhiana	
(v) Construction of Cubical for N.G.O. and O.R.S. in P.T.C., Phillaur	
(vi) Other Works each costing Rs. 50 lakhs and less	
Total— Construction	
Machinery and Equipment	
Other expenditure	
Total (459)	15,41,826
465. Capital Outlay on Other Administrative Services—	
Stationery and Printing	
Total (465)	
Total—A. Capital Account of General Services	15,41,826
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 1985-86

during 1985-86

Expenditure to end
of 1985-86

Plan	Centrally Sponsored Schemes	Total	
3	4	5	6
Rs.	Rs.	Rs.	Rs.
19,96,819	..	35,38,645	2,78,74,226
86,362	..	86,362	15,10,292
..	45,72,800
..	72,16,335
13,72,000	..	13,72,000	1,22,84,987
3,46,000	..	3,46,000	33,61,017
..	10,93,316
23,88,907	..	23,88,907	
3,02,99,965	..	3,02,99,965	29,24,75,813
23,88,907	..	23,88,907	32,10,04,268
3,20,17,965	..	3,20,17,965	
..	18,07,055
..	4,34,49,275
23,88,907	..	23,88,907	
3,41,01,146	..	3,56,42,972	39,56,45,116
3,42,131	..	3,42,131	1,17,86,382
3,42,131	..	3,42,131	1,17,86,382
23,88,907	..	23,88,907	
3,44,43,277	..	3,59,85,103	40,74,31,498
1,12,32,175	..	1,12,32,175	5,48,60,501
1,25,18,298	..	1,25,18,298	4,85,82,939

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	..	—5,692*
Total (477)	..	—5,692*
479. Capital Outlay on Scientific Services and Research—		
D. Other Scientific Services and Research—		
Other Services
Non-Conventional Energy Sources
Meteorology
Total (479)
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, Amritsar
(iii) Construction of 50 bedded Hospital at Fatehgarh Sahib
(iv) Other schemes each costing Rs. 50 lakhs and less
Total—Medical Relief
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) Construction of Nurses Unit in Guru Gobind Singh Medical College, Faridkot
(iv) Construction of Boys Hostel
(v) Other schemes each costing Rs. 50 lakhs and less
Total—Medical education
Other expenditure
Total—A

*Minus expenditure is due to write back of expenditure of previous year.

EXPENDITURE DURING AND TO END OF 1985-86—*contd.*

during 1985-86			Expenditure to end of 1985-86
Plan	Centrally Sponsored Schemes	Total	
3	4	5	6
Rs.	Rs.	Rs.	Rs.
1,27,809	..	1,27,809	93,60,068
1,01,20,316	..	1,01,20,316	2,83,74,030
1,08,35,431	..	1,08,35,431	2,92,53,163
10,96,800	..	10,96,800	12,51,690
9,83,029	..	9,77,337	10,39,23,810
4,69,13,858	..	4,69,08,166	27,56,06,201
12,00,000	..	12,00,000	12,08,994
12,08,000	..	12,08,000	12,08,000
9,50,000	..	9,50,000	14,00,000
33,58,000	..	33,58,000	38,16,994
..	1,70,92,252
..	55,99,425
14,25,652	..	14,25,652	14,25,652
2,03,71,636	..	2,03,71,636	18,45,62,907
2,17,97,288	..	2,17,97,288	20,86,80,236
62,98,520	..	62,98,520	1,38,24,042
..	13,90,917
..	8,243
..	5,60,912
37,09,348	..	37,09,348	1,58,42,028
1,00,07,868	..	1,00,07,868	3,16,26,142
31,81,922	..	31,81,922	14,44,66,908
3,49,87,078	..	3,49,87,078	38,47,73,286

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure
1	Non-Plan
	Rs
B. Capital Account of Social and Community Services—contd.	
480. Capital Outlay on Medical—concl'd.	
B. Other Systems of Medicine—	
Ayurvedic
Other systems
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 costing Rs. 50 lakhs and less
Total—Urban water supply programmes
Rural water supply programmes
Other programmes
Total (482)

EXPENDITURE DURING AND TO END OF 1985-86—contd.

during 1985-86			Expenditure to end of 1985-86
Plan	Centrally Sponsored Schemes	Total	
3	4	5	6
Rs.	Rs.	Rs.	Rs.
..	4,95,247
..	59,440
..	5,54,687
3,49,87,078	..	3,49,87,078	38,53,27,973
1,15,60,969	..	1,15,60,969	2,04,56,963
..	1,75,07,972	1,75,07,972	10,35,89,116
1,28,874	..	1,28,874	4,63,452
1,16,89,843	1,75,07,972	2,91,97,815	12,45,09,531
..	1,69,471
..	35,32,596
..	3,25,00,000
..	40,83,645
..	3,65,83,645
..	2,64,389
76,728	..	76,728	99,73,107
76,728	..	76,728	5,05,23,208

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	Non-Plan	
1	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
Construction of houses for Harijans, Weaker sections of society etc.
Total—B
Total (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 Estates, Dugri, Phase-I
(iv) Construction of Urban Estate, Phase-II, Patiala
(v) Construction of Urban Estate, Sector 38, Jamalpur
(vi) Construction of Urban Estate, Sector 39, Jamalpur
(vii) Other works each costing Rs. 50 lakhs and-less	..	—3,68,99,460*
Total—Buildings	..	—3,68,99,460
Suspense
Other expenditure
Total (484)	..	—3,68,99,460

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

EXPENDITURE DURING AND TO END OF 1985-86—contd.

during 1985-86

Plan	Centrally Sponsored Schemes	Total	Expenditure to end of 1985-86
3	4	5	6
Rs.	Rs.	Rs.	Rs.
..	58,33,163
..	7,64,637
..	7,81,795
1,66,567	..	1,66,567	3,16,26,467
2,19,95,769	..	2,19,95,769	16,62,57,775
..	21,66,800
1,25,31,899	..	1,25,31,899	11,07,12,309
18,890	..	18,890	2,44,16,608
51,40,000	..	51,40,000	5,03,35,000
27,20,000	..	27,20,000	2,44,55,000
4,25,73,125	..	4,25,73,125	41,73,49,554
27,556	..	27,556	2,78,29,733
..	3,88,37,907
..	70,00,000
27,556	..	27,556	7,36,67,640
4,26,00,681	..	4,26,00,681	49,10,17,194
-1,42,026*	..	-1,42,026	62,77,101
2,51,449	..	2,51,449	41,37,473
..	33,44,675
..	39,07,733
..	14,92,329
..	19,20,707
6,17,07,128	..	2,48,07,668	2,16,04,609
6,18,16,551	..	2,49,17,091	4,26,84,627
8,80,927	..	8,80,927	8,80,927
6,24,057	..	6,24,057	23,00,00,693
6,33,21,535	..	2,64,22,075	27,35,66,247

*Minus expenditure during the year represents write back of expenditure of previous year.

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	1	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 State Women and Child Welfare Corporation
(ii) Investments in Punjab State Ex-Servicemen Corporation
(iii) Welfare of the poor and destitute
(iv) Education and welfare of handicapped
(v) Other schemes each costing Rs. 50 lakhs and less
Total—Social Security and Welfare
Other expenditure
Total—E
Total (488)

EXPENDITURE DURING AND TO END OF 1985-86—*contd.*

during 1985-86

Plan	Centrally Sponsored Schemes	Total	Expenditure to end of 1985-86
3	4	5	6
Rs.	Rs.	Rs.	Rs.
..	2,90,887
..	2,90,887
..	13,86,048
..	13,86,048
25,50,000	..	25,50,000	16,63,50,000
20,00,000	..	20,00,000	5,56,00,000
..	20,80,625
45,50,000	..	45,50,000	22,40,30,625
25,00,000	..	25,00,000	1,38,00,000
..	1,33,00,000
..	5,04,225
..	1,75,434
10,44,345	..	10,44,345	19,37,646
35,44,345	..	35,44,345	2,97,17,305
21,979	..	21,979	16,72,720
81,16,324	..	81,16,324	25,54,20,650
81,16 324	..	81,16,324	25,68,06,698

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure 1	Expenditure
	Non-Plan 2 Rs.
B. Capital Account of Social and Community Services—concl.	
495. Capital Outlay on other Social and Community Services—	
Zoological and Public Gardens	.. ..
Labour	.. ..
Employment—	
(i) Works Centre Scheme	.. 10,79,692
(ii) Other schemes each costing Rs. 50 lakhs and less	.. ..
Total—Employment	.. 10,79,692
Other expenditure	.. ..
Total (495)	.. 10,79,692
Total—B. Capital Account of Social and Community Services	.. —3,58,25,460*
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	.. ..
Co-operative spinning mills	.. ..
Industrial co-operatives	.. ..

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

EXPENDITURE DURING AND TO END OF 1985-86—contd.

during 1985-86			Expenditure to end of 1985-86
Plan	Centrally Sponsored Schemes	Total	
3	4	5	6
Rs.	Rs.	Rs.	Rs.
..	..	..	44,842
43,73,096	..	43,73,096	1,07,60,893
3,21,801	..	14,01,493	1,95,25,826
..	..	..	1,47,73,345
3,21,801	..	14,01,493	3,42,99,171
..	..	..	1,34,202
46,94,897	..	57,74,589	4,52,39,108
21,57,58,944	1,75,07,972	19,74,41,456	1,90,67,04,041
—46,57,994*	..	—46,57,994	23,06,67,509
10,00,000	..	10,00,000	2,19,86,407
..	..	..	2,64,084
..	..	..	4,17,719
99,42,267	2,54,50,000	3,53,92,267	13,05,26,444
5,00,000	15,99,000	20,99,000	25,35,16,693
28,40,000	..	28,40,000	2,67,59,587
4,18,00,000	1,99,00,000	6,17,00,000	15,47,00,000
1,17,00,000	..	1,17,00,000	1,17,00,000
11,10,430	16,80,000	27,90,430	4,09,17,534

*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—<i>contd.</i>		
(a) Capital Account of General Economic Services—<i>concl'd.</i>		
498. Capital Outlay on Co-operation—<i>concl'd.</i>		
Consumer co-operatives
Other co-operatives—		
1. Scheme for distribution of seeds, fertilizers and pesticides—		
Gross expenditure
Deduct—Receipts and Recoveries on Capital Account
Net Expenditure
2. Other schemes not in the nature of State Trading Schemes
Total—Other co-operatives
Total (498)
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—		
Land ceilings
Other expenditure
Total (504)
Total—(a) Capital Account of General Economic Services

EXPENDITURE DURING AND TO END OF 1985-86—contd.

during 1985-86			Expenditure to end of 1985-86
Plan	Centrally Sponsored Schemes	Total	
3	4	5	6
Rs.	Rs.	Rs.	Rs.
5,00,000	2,00,000	7,00,000	4,06,22,871
12,50,000	1,00,000	13,50,000	2,98,35,55,805
..	..	..	—3,02,29,35,224
..	..	..	—3,93,79,419*
..	..	..	78,85,653
12,50,000	1,00,000	13,50,000	—3,14,93,766*
6,59,84,703	4,89,29,000	11,49,13,703	88,05,85,082
..	..	..	3,12,00,000
..	..	..	1,00,00,000
..	..	..	4,12,00,000
..	..	..	2,083
..	..	..	6,05,168
..	..	..	6,07,251
6,59,84,703	4,89,29,000	11,49,13,703	92,23,92,333

*The progressive minus expenditure is due to the cumulative effect of excess of recoveries over expenditure.

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	Non-Plan	
1	2	
	Rs.	
C. Capital Account of Economic Services— contd.		
(b) Capital Account of Agriculture and Allied Services—		
505. Capital Outlay on Agriculture—		
Seeds
Manures and fertilizers
Plant protection
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—Other expenditure
Total (505)
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 Mahilpur 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 Jalandhar District
(v) Integrated utilisation of water resources

EXPENDITURE DURING AND TO END OF 1985-86—Contd.

during 1985-86		Expenditure to end of 1985-86	
Plan	Centrally Sponsored Schemes	Total	
3	4	5	6
Rs.	Rs.	Rs.	Rs.
..	— 4,12,760 (£)
..	4
—1,94,42,993(*)	..	—1,94,42,993	—6,63,91,109(**)
..	3,42,140
..	10,00,000
—2,41,53,919(*)	..	—2,41,53,919	—14,16,44,014(**)
..	381
1,00,00,000	..	1,00,00,000	2,70,00,000
—24,318(*)	..	—24,318	3,30,602
99,75,682	..	99,75,682	2,73,30,602
—3,36,21,230(*)	..	—3,36,21,230	—17,97,74,756(**)
..	6,85,36,797
..	3,05,74,664
..	2,69,17,334
..	65,25,560
30,10,921	..	30,10,921	30,10,921

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

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

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

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	Non-Plan	
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.		
(vi) Water Resources Investigation Scheme
(vii) Construction of Ghats in Irrigation Channels
(viii) Punjab State Tubewells Corporation, Chandigarh
(ix) Other schemes each costing Rs. 50 lakhs and less
Total—Minor Irrigation
Soil Conservation Schemes—		
(i) Soil Conservation and Land Reclamation Scheme
(ii) Other schemes each costing Rs. 50 lakhs and less
Total—Soil Conservation Schemes
Total (506)
509. Capital Outlay on Food—		
Procurement and Supply—		
(i) Provincial Reserve Food Scheme—		
Gross expenditure	..	5,73,06,08,961
Deduct—Receipts and Recoveries on Capital Account	..	— 4,45,89,13,831
Net expenditure	..	1,27,16,95,130
(ii) Investments in Punjab State Civil Supplies Corporation, Chandigarh
(iii) Other schemes each costing Rs. 50 lakhs and less
Total—Procurement and Supply	..	1,27,16,95,130
Other expenditure
Total (509)	..	1,27,16,95,130

EXPENDITURE DURING AND TO END OF 1985-86—*contd.*

during 1985-86

during 1985-86			Expenditure to end of 1985-86
Plan	Centrally Sponsored Schemes	Total	
3	4	5	6
Rs.	Rs.	Rs.	Rs.
..	2,55,16,500
..	66,80,736
48,61,000	..	48,61,000	27,13,42,629
..	85,27,038
78,71,921	..	78,71,921	44,76,32,179
..	81,65,147
..	10,33,351
..	91,98,498
78,71,921	..	78,71,921	45,68,30,677
..	..	5,73,06,08,961	38,71,67,69,449
..	..	—4,45,89,13,831	—36,46,95,42,403
..	..	1,27,16,95,130	2,24,72,27,046
..	2,73,00,000
..	31,89,470
..	..	1,27,16,95,130	2,27,77,16,516
..	26,02,472
..	..	1,27,16,95,130	2,28,03,18,988

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	Non-Plan	
	Rs.	
	2	
C. Capital Account of Economic Services—<i>contd.</i>		
(b) Capital Account of Agriculture and Allied Services—<i>concl.</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) Other schemes each costing Rs. 50 lakhs and less
Total (511)
512. Capital Outlay on Fisheries—		
Inland fisheries
Other expenditure
Total (512)
513. Capital Outlay on Forests—		
Other expenditure
Total (513)
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
(iv) Punjab State Horticulture Corporation, Chandigarh
Other Investments—		
(i) Agricultural Financial Institutions—Regional Rural Banks
Total (515)
Total—(b) Capital Account of Agriculture and Allied Services	..	1,27,16,95,130

EXPENDITURE DURING AND TO END OF 1985-86—*contd.*

during 1985-86

Expenditure to
end of 1985-86

Plan	Centrally Sponsored Schemes	Total	Expenditure to end of 1985-86
3	4	5	6
Rs.	Rs.	Rs.	Rs.
..	26,236
18,10,936	..	18,10,936	83,81,785
4,10,124	..	4,10,124	58,27,401
85,832	..	85,832	68,35,268
..	4,20,456
6,73,235	..	6,73,235	15,56,816
..	4,599
..	9,00,000
11,91,303	..	11,91,303	3,37,27,921
41,71,430	..	41,71,430	5,76,80,482
..	5,29,46,724
19,08,590	..	19,08,590	1,88,71,830
19,08,590	..	19,08,590	7,18,18,554
..	24,95,169	24,95,169	78,62,459
16,31,991	..	16,31,991	1,63,67,495
16,31,991	24,95,169	41,27,160	2,42,29,954
9,00,000	..	9,00,000	25,00,000
9,00,000	..	9,00,000	25,00,000
25,00,000	..	25,00,000	1,84,40,784
1,10,00,000	..	1,10,00,000	3,12,34,000
..	4,21,00,000
..	21,99,000
7,50,000	..	7,50,000	18,75,000
1,42,50,000	..	1,42,50,000	9,58,48,784
-28,87,298	24,95,169	1,27,13,03,001	2,80,94,52,683

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	1	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) Investments in Punjab State Industrial Development Corporation, Chandigarh
(ii) Investments in Punjab Film and News Corporation, Chandigarh
(iii) Investments in Punjab Financial Corporation, Chandigarh
(iv) Investments in Goindwal Industrial and Investment Corporation
(v) Investments in Punjab State Handloom and Textile Development Corporation, Chandigarh
(vi) Investments in Punjab Hosiery and Knitwear Development Corporation, Chandigarh
(vii) Acquisition of land for focal growth point
(viii) Other schemes each costing Rs. 50 lakhs and less
Total (520)
521. Capital Outlay on Village and Small Industries—		
Industrial Estates ^M	..	—5,19,052*
Small Scale Industries— ^N		
(i) Investments in Punjab State Small Industries Corporation, Chandigarh
(ii) Investments in Punjab State Handloom and Textile Development Corporation, Chandigarh
(iii) Investments in Punjab Hosiery and Knitwear Development Corporation, Chandigarh
(iv) Investments in Punjab State Leather Development Corporation, Chandigarh
(v) Investments in Bharat Steel Tubes Ltd., New Delhi
(vi) Construction of New Quality Marketing Centre and Tool Room at Ludhiana
(vii) Other schemes each costing Rs. 50 lakhs and less
Total—Small Scale Industries
Handloom Industries—		
Investments in Punjab State Handloom and Textile Development Corporation, Chandigarh
Sericulture Industries ^J
Other Village Industries
Other expenditure
Total (521)	..	—5,19,052*

*Minus expenditure is due to excess of receipts over expenditure.

EXPENDITURE DURING AND TO END OF 1985-86—contd.

during 1985-86			Expenditure to end of 1985-86
Plan	Centrally Sponsored Schemes	Total	
3	4	5	6
Rs.	Rs.	Rs.	Rs.
..	8,105
4,69,00,000.	..	4,69,00,000	40,71,50,000
5,00,000	..	5,00,000	1,18,22,000
50,00,000	..	50,00,000	4,34,00,000
8,95,000	..	8,95,000	3,68,95,000
..	5,00,000
..	8,00,000
1,96,03,255	..	1,96,03,255	1,96,03,255
..	2,65,51,197
7,28,98,255	..	7,28,98,255	54,67,29,557
—23,032*	..	—5,42,084	9,18,94,032
10,00,000	..	10,00,000	4,02,56,000
..	1,03,00,000
8,00,000	..	8,00,000	2,16,00,000
30,00,000	..	30,00,000	1,36,90,000
..	15,39,500
—17,000*	..	—17,000	63,74,521
27,76,722	6,66,087	34,42,809	9,88,38,615
75,59,722	6,66,087	82,25,809	19,25,98,636
..	10,00,000	10,00,000	2,36,00,000
..	2,62,641
..	20,00,000
..	10,52,54,396
75,36,690	16,66,087	86,83,725	41,56,09,705

*Minus expenditure is due to excess of receipts over expenditure.

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure
1	Non-Plan
	Rs.
C. Capital Account of Economic Services—contd.	
(c) Capital Account of Industry and Minerals—concl'd.	
522. Capital Outlay on Machinery and Engineering Industries—	
Light Engineering Industries—Investments	.. ..
Total (522)	.. ..
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)	.. ..
Total—(c) Capital Account of Industry and Minerals	.. .. —5,19,052*
(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 excess of receipts over expenditure.

EXPENDITURE DURING AND TO END OF 1985-86—*contd.*

during 1985-86			Expenditure to end of 1985-86
Plan	Centrally Sponsored Schemes	Total	
3	4	5	6
Rs.	Rs.	Rs.	Rs.
..	2,35,099
..	2,35,099
40,00,000	..	40,00,000	2,60,00,000
..	1,55,00,000
40,00,000	..	40,00,000	4,15,00,000
..	10,96,800
..	10,96,800
..	1,44,672
..	5,48,400
..	47,420
..	29,34,092
..	54,24,080
..	54,24,080
8,44,34,945	16,66,087	8,55,81,980	1,01,24,32,533
..	5,48,000
..	5,48,000

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure
1	Non-Plan
	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 Hydrel 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
Beas Transmission Lines
Total—Beas Dam Project

EXPENDITURE DURING AND TO END OF 1985-86—*contd.*

during 1985-86			Expenditure to end of 1985-86
Plan	Centrally Sponsored Schemes	Total	
3	4	5	6
Rs.	Rs.	Rs.	Rs.
..	32,73,39,527
..	6,72,52,811
-1,50,93,495	..	-1,50,93,495	-10,50,16,770
31,62,161	..	31,62,161	32,24,13,482
..	90,82,256
1,29,128	..	1,29,128	2,94,88,771
..	14,270
..	1,19,38,266
..	4,81,37,934
..	26,66,23,526
..	4,61,46,891
..	77,21,977
..	43,44,292
-1,18,02,206	..	-1,18,02,206	1,03,54,87,233
..	1,31,678
-1,56,80,000*	..	-1,56,80,000	2,85,63,18,630
1,48,81,314	..	1,48,81,314	-2,84,80,20,855
-8,02,061*	..	-8,02,061	43,13,39,571
-18,62,275*	..	-18,62,275	33,75,35,698
..	5,59,26,800
-34,63,022	..	-34,63,022	83,32,31,522

*Minus expenditure is due to excess of receipts over expenditure.

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 Project—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
Special Repair to Bhakra Main Line necessitated by breaches—	
Special Repair of Bhakra Main Line
Total (532)
533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects—	
A. Irrigation Projects—Commercial—	
Upper Bari Doab Canal
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 1985-86—contd.

during 1985-86			Expenditure to end of 1985-86
Plan	Centrally Sponsored Schemes	Total	
3	4	5	6
Rs.	Rs.	Rs.	Rs.
37,40,09,524	..	37,40,09,524	1,26,66,44,138
3,17,13,076	..	3,17,13,076	9,82,23,503
33,64,088	..	33,64,088	29,35,02,221
4,83,368	..	4,83,368	14,10,353
3,06,36,144	..	3,06,36,144	5,87,35,340
1,98,53,382	..	1,98,53,382	3,92,52,254
44,47,94,354	..	44,47,94,354	3,62,64,86,564(**)
20,94,945	..	20,94,945	9,97,06,069
41,35,197	..	41,35,197	10,03,53,037
..	6,36,87,340
..	3,01,41,397
..	3,61,12,633
69,53,172	..	69,53,172	7,13,58,681
2,83,99,114	..	2,83,99,114	25,14,05,468
..	10,84,27,346(@)

(**) An amount of Rs. 53,32,60,939 on account of Bhakra-Nangal Project 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	Expenditure
1	Non-Plan
	2
	Rs.
C. Capital Account of Economic Services—<i>contd.</i>	
(d) Capital Account of Water and Power Development—<i>concl.</i>	
533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects—<i>concl.</i>	
A. Irrigation Projects—Commercial—<i>Concl.</i>	
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
Providing Irrigation facilities to Punjab Area under S.Y.L. Project
Sutlej Yamuna Link Projects
Canalisation of Navin and Mughali Kuhl
Other expenditure
Total—A
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)
Total—(d) Capital Account of Water and Power Development

EXPENDITURE DURING AND TO END OF 1985-86—*contd.*

during 1985-86			Expenditure to end of 1985-86
Plan	Centrally Sponsored Schemes	Total	
3 Rs.	4 Rs.	5 Rs.	6 Rs.
22,24,48,347	22,24,48,347	22,24,48,347	1,44,23,97,465
..	3,07,976
..	-2,54,23,864*
..	15,13,679
..	2,64,543
..	13,02,727
..	8,23,935
..	5,808
1,13,60,172	..	1,13,60,172	1,14,75,194
9,03,94,064	..	9,03,94,064	9,03,94,064
3,64,489	..	3,64,489	3,64,489
30,28,789	..	30,28,789	3,49,36,753
36,91,78,289	..	36,91,78,289	2,31,95,54,740
..	25,76,029
..	4,81,037
..	30,57,066
6,94,47,037	..	6,94,47,037	92,08,45,887
6,94,47,037	..	6,94,47,037	92,08,45,887
2,65,53,095	..	2,65,53,095	43,17,46,277
2,65,53,095	..	2,65,53,095	43,17,46,277
46,51,78,421	..	46,51,78,421	3,67,52,03,970
90,99,72,775	..	90,99,72,775	7,30,22,38,534

*Progressive minus expenditure is partly due to non-adjustment of account (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	
	Non-Plan	
	1	2
	Rs.	
C. Capital Account of Economic Services—contd.		
(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	..	3,41,383
Strategic and border roads—		
(1) Widening and strengthening Patti-Valtoha-Khem Karan Road
(2) Widening and strengthening Jandiala-Tarn Taran-Chahal Kalan
(3) Extension of Pathankot By-Pass
(4) Widening and strengthening Patti-Tarn Taran Road	..	62,000
(5) Widening and strengthening Amritsar-Ajnala Road	..	39,000
(6) Construction of Bridge on Mamoon-Madhapur Road
(7) Construction of Southern By-Pass at Ludhiana	..	1,21,000
(8) Widening and strengthening Harike-Khalra Road	..	89,000
(9) Widening Ludhiana-Ferozpur Border Road
(10) Construction of By-Pass at Patiala
(11) Widening and strengthening Faridkot-Ferozpur Road
(12) Construction of Bridge over River Chakki
(13) Widening and strengthening Dasuya-Ropar Road (Hoshiarpur Tanda Section)
(14) Widening and strengthening Dasuya-Ropar Road (Garhshankar-Balachaur Section)
(15) Widening and strengthening Dasuya-Ropar Road (Balachaur-Ropar Section)
(16) Development of Ganga Nagar-Malout Road

EXPENDITURE DURING AND TO END OF 1985-86—contd.

during 1985-86

Plan	Centrally Sponsored Schemes	Total	Expenditure to end of 1985-86
3	4	5	6
Rs.	Rs.	Rs.	Rs.
1,23,370	..	1,23,370	47,07,053
4,97,573	..	4,97,573	71,71,737
28,237	..	28,237	67,49,504
6,49,180	..	6,49,180	1,86,28,294
34,88,214	..	38,29,597	4,81,74,378
..	1,31,08,351
..	89,77,505
..	62,95,552
..	..	62,000	91,52,247
..	..	39,000	1,22,52,681
..	54,21,499
..	..	1,21,000	27,02,600
..	..	89,000	1,50,08,131
..	48,59,833
..	1,26,586
..	1,47,32,650
..	92,00,643
..	45,61,837
..	67,34,652
..	76,98,673
..	1,37,85,340

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure
	Non-Plan
1	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.	
(17) Widening and strengthening Barnala-Bhatinda-Malout Road (Rampura Phool to Barnala Section)	69,256
(18) Widening and strengthening Barnala-Bhatinda-Malout Road (Rampura Phool to Bhatinda Section)	40,452
(19) Strengthening Ludhiana-Ferozepur Road	..
(20) Raising/widening/strengthening Harike-Makhu-Zira-Ferozepur to Fazilka Road K.M. 3 to 52 K.M.	..
(21) Raising/widening/strengthening Harike-Zira-Ferozepur to Fazilka Road (Section Ferozepur-Fazilka Road K.M. 53 to 86.7 K.M.)	..
(22) Widening and strengthening Rajpura-Patiala Road	..
(23) Widening and strengthening Patiala-Bhawanigarh Road	..
(24) Widening and strengthening Bhawanigarh-Sangrur Road	..
(25) Widening and strengthening Sangrur-Barnala Road	5,062
(26) Construction of By-Pass at Sangrur	..
(27) Widening/strengthening/raising Hoshiarpur-Mahilpur Road	3,25,485
(28) Construction Tarn Taran By-Pass (IInd Phase)	22,06,151
(29) Widening/strengthening/raising Mahilpur-Garhshankar Road	32,395
(30) Construction of By-Pass at Malout	..
(31) Construction of By-Pass at Abohar	21,50,000
(32) Survey and levelling at Jandiala	..
(33) Strengthening Pathankot-Jalandhar Road N.H. 1 K.M. 27.05 to 69.50	..
(34) Strengthening Pathankot-Amritsar Road N.H. 15 in K.M. 8.89 to 99.50	..
(35) Strengthening Pathankot-Amritsar Road N.H. 15 in K.M. 14.15, 43.5, 45.48, 46.25, 50.30, 60 to 66.80	..
(36) Other works each costing Rs. 50 lakhs and less	2,35,14,031
Total—Strategic and border roads	2,86,53,832

EXPENDITURE DURING AND TO END OF 1985-86—contd.

during 1985-86			Expenditure to end of 1985-86
Plan	Centrally Sponsored Schemes	Total	
3	4	5	6
Rs.	Rs.	Rs.	Rs.
..	..	69,256	1,10,64,601
..	..	40,452	1,70,65,401
..	1,59,22,936
..	3,01,30,203
..	1,73,08,027
..	76,32,860
..	92,44,363
..	65,52,400
..	..	5,062	1,21,09,263
..	39,476
..	..	3,25,485	1,06,70,367
..	..	22,06,151	81,45,393
..	..	32,395	85,45,275
..	4,804
..	..	21,50,000	22,33,611
..	15,814
..	29,000
..	7,49,000
..	10,25,000
1,18,78,230	..	3,53,92,261	14,02,17,652
1,18,78,230	..	4,05,32,062	43,33,24,226

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	1	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.		
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 overbridge 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) Widening G.T. Road from Guru Nanak Dev University to Gate Way of India
(6) Construction H/L Bridge over river Beas at Shri Goindwal Sahib
(7) Construction H/L Bridge over river Beas at Shri Hargobindpur Sahib
(8) Construction of Railway overbridge at Sharifpura
(9) Construction Rail overbridge at Hussain Pura, Amritsar
(10) Other Works each costing Rs. 50 lakhs and less
Total—State Highways
Machinery and equipment	..	16,281
Total (537)	..	2,90,11,496
538. Capital Outlay on Road and Water Transport Services—		
A. Road Transport—		
Land and Buildings
Acquisition of fleet
Workshop facilities
Suspense
Other expenditure
Total (538)

EXPENDITURE DURING AND TO END OF 1985-86—contd.

during 1985-86			Expenditure to end of 1985-86
Plan	Centrally Sponsored Schemes	Total	
3	4	5	6
Rs.	Rs.	Rs.	Rs.
5,86,000	..	5,86,000	10,96,332
..	6,68,600
-21,000(**)	..	-21,000	1,24,62,220
..	59,79,906
..	19,02,460
..	1,66,51,079
..	62,261
..	4,29,272
29,20,000	..	29,20,000	97,71,044
11,03,68,887	..	11,03,68,887	94,45,05,321
11,38,53,887	..	11,38,53,887	99,35,28,495
35,40,362	..	35,56,643	4,12,40,233
13,27,60,693	..	16,17,72,189	1,51,62,67,332
1,02,37,902	..	1,02,37,902	10,35,18,460
..	23,29,44,699
13,17,373	..	13,17,373	85,23,474
3,03,817	..	3,03,817	8,66,632
5,52,06,690	..	5,52,06,690	35,41,59,188(*)
6,70,65,782	..	6,70,65,782	70,00,12,453

(*) Includes Rs.—30,102 representing "Deduct—Receipts and Recoveries on Capital Account" relating to Punjab Roadways, Anbala which is to be transferred to Haryana. Acceptance is awaited (September 1986).

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

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	.. 2,90,11,496
Total—C. Capital Account of Economic Services	.. 1,30,01,87,574
GRAND TOTAL	.. 1,26,59,03,940

EXPENDITURE DURING AND TO END OF 1985-86—concl'd.

during 1985-86

Plan	Centrally Sponsored Schemes	Total	Expenditure to end of 1985-86
3	4	5	6
Rs.	Rs.	Rs.	Rs.
19,99,000	..	19,99,000	2,71,59,000
..	..	..	50,96,108
1,09,676	..	1,09,676	1,42,40,355
21,08,676	..	21,08,676	4,64,95,463
..	..	..	1,53,091
..	..	..	338
..	..	..	66,676
21,08,676	..	21,08,676	4,67,15,568
20,25,84,331	..	23,15,95,827	2,28,16,23,647
1,26,00,89,456	5,30,90,256	2,61,33,67,286	14,32,81,39,730
23,88,907			
1,51,02,91,677	7,05,98,228	2,84,91,82,752	16,64,22,75,269(I)

(I) 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 144 to 147.

ANNEXURE TO
(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	.. ..
479. Capital Outlay on Scientific Services and Research	.. ..
480. Capital Outlay on Medical	.. ..
481. Capital Outlay on Family Welfare	.. ..
482. Capital Outlay on Public Health, Sanitation and Water Supply	.. ..
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	.. 70,50,000
495. Capital Outlay on Other Social and Community Services	.. ..
498. Capital Outlay on Co-operation	.. 11,49,13,703
500. Investment in General Financial and Trading Institutions	.. ..
504. Capital Outlay on Other General Economic Services	.. ..
505. Capital Outlay on Agriculture	.. 1,00,00,000
506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development	.. 48,61,000
509. Capital Outlay on Food	.. ..
510. Capital Outlay on Animal Husbandry	.. ..
511. Capital Outlay on Dairy Development	.. ..
512. Capital Outlay on Fisheries	.. ..
513. Capital Outlay on Forests	.. 9,00,000
515. Investments in Agricultural Financial Institutions	.. 1,42,50,000
520. Capital Outlay on Industrial Research and Development	.. 5,32,95,000
521. Capital Outlay on Village and Small Industries	.. 58,00,000
522. Capital Outlay on Machinery and Engineering Industries	.. ..
525. Capital Outlay on Telecommunication and Electronics Industries	.. 40,00,000

STATEMENT NO. 13

footnote (I) on page 143)

the year

Progressive expenditure to end of the year

Other Capital expenditure	Investment	Other Capital expenditure
3	4	5
Rs.	Rs.	Rs.
3,80,31,879	..	39,56,45,116
3,42,131	..	1,17,86,382
4,69,08,166	..	27,56,06,201
33,58,000	..	38,16,994
3,49,87,078	..	38,53,27,973
2,91,97,815	..	12,45,09,531
76,728	3,25,00,000	1,80,23,208
4,26,00,681	..	49,10,17,194
2,64,22,075	..	27,35,66,247
..	..	2,90,887
10,66,324	24,90,50,000	77,56,698
57,74,589	..	4,52,39,108
..	92,38,14,501	-4,32,29,419
..	4,12,00,000	..
..	..	6,07,251
-4,36,21,230	2,70,00,000	-20,67,74,756
30,10,921	27,13,42,629	18,54,88,048
1,27,16,95,130	2,73,00,000	2,25,30,18,988
41,71,430	52,00,000	5,24,80,482
19,08,590	5,38,54,724	1,79,63,830
41,27,160	..	2,42,29,954
..	25,00,000	..
..	9,58,48,784	..
1,96,03,255	50,15,41,000	4,51,88,557
28,83,725	11,29,25,300	30,26,84,405
..	2,35,099	..
..	4,15,00,000	..

ANNEXURE TO
Expenditure during

Major Head	Investment
1	2
	Rs.
526. Capital Outlay on Consumer Industries	..
529. Capital Outlay on Other Industries	..
531. Capital Outlay on Water and Power Development Services	..
532. Capital Outlay on Multipurpose River Projects	..
533. Capital Outlay on Irrigation, Navigation, Drainage 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	.. 5,50,00,000
544. Capital Outlay on Other Transport and Communication Services	.. 19,99,000
Total	.. <u>27,20,68,703</u>
Grand Total	..

STATEMENT NO. 13—concl'd.

the year	Progressive expenditure to end of the year	
Other Capital expenditure 3 Rs.	Investment 4 Rs.	Other Capital expenditure 5 Rs.
..	29,34,092	..
..	54,24,080	..
..	5,48,000	..
44,47,94,354	..	3,62,64,86,564
46,51,78,421	..	3,67,52,03,970
6,49,180	..	1,86,28,294
16,17,72,189	..	1,51,62,67,332
1,20,65,782	32,57,58,693	37,42,53,760
1,09,676	2,71,59,000	1,95,56,568
<u>2,57,71,14,049</u>	<u>2,74,76,35,902 (+)</u>	<u>13,89,46,39,367</u>
2,84,91,82,752	16,64,22,75,269	

(+) Differs by Rs. 2,31,18,505 with the investments as per statement no. 14 (Rs. 2,77,07,54,407).
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 from the balance in "829. Development and Welfare Funds— Other Development and Welfare Funds" ..	2,06,385
3. Investments shown excess in statement no. 14 ..	3,31,16,020
<i>Less—</i> ..	<u>3,54,73,305</u>
1. Investments shown in statement no. 13 but not appearing in statement no. 14 ..	Rs. 17,60,622
2. Investments shown short in statement no. 14 ..	1,05,94,178 —1,23,54,800
Net difference ..	<u><u>2,31,18,505</u></u>

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

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 1984-85	Ordinary shares
		1985-86	Ditto
			Total
3.	State Warehousing Corporation, Chandigarh	upto 1984-85	Ordinary shares
		1985-86	Ditto
			Total
4.	P.E.P.S.U. Road Transport Corporation, Patiala	Upto 31-10-66	Working Capital
		1-11-66 to 31-3-85	Ditto
		1985-86	Ditto
			Total
5.	Punjab Scheduled Castes Land Development and Finance Corporation, Chandigarh	Upto 1984-85	Working Capital
		1985-86	Ditto
			Total
6.	Punjab Backward Classes Land Development and Finance Corporation, Chandigarh	Upto 1984-85	Working Capital
		1985-86	Ditto
			Total

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT SOCIETIES, ETC., UPTO THE END OF 1985-86

Investments	Face value of each share	Amount invested upto end of 1985-86	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
Number of shares and percentage of Government investment to the total paid up capital				
5	6	7	8	9
	Rs.	Rs.	Rs.	
..	..	17,54,196	..	
3,84,000 } 48.8%	100	3,84,00,000	..	The corporation earned a profit of Rs. 28.36 lakhs during 1985-86.
50,000 }	100	50,00,000	..	
		<u>4,34,00,000</u>		
3,12,590 } 50%	100	3,12,59,000	58,68,000	The corporation earned a profit of Rs. 3,21.84 lakhs during 1985-86.
25,000 }	100	25,00,000		
		<u>3,37,59,000</u>		
.. } 66.67%	..	98,71,700	..	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. The corporation sustained a loss of Rs. 13,39.08 lakhs during 1984-85. The accounts for 1985-86 are in arrears (October 1986).
.. }	..	25,83,46,993	..	
.. }	..	5,50,00,000	..	
		<u>32,32,18,693(*)</u>		
.. } 100%	..	19,50,00,000	..	
.. }	..	25,50,000	..	
		<u>19,75,50,000@</u>		
.. } 100%	..	5,40,00,000	..	
.. }	..	20,00,000	..	
		<u>5,60,00,000</u>		

(*) Rs. 32,07.17 lakhs as per Audit Report (Commercial). Details of difference (Rs. 25.02 lakhs) are given in column 9.

@ Rs. 15,25.50 lakhs as per Audit Report (Commercial). The difference of Rs. 4.50 lakhs represents transfer of funds (Rs. 4.50 lakhs) pertaining to special Central assistance from 'Capital' to 'Revenue Account' by the Corporation.

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

Serial no.	Name of the concern	Year(s) of investment	Details of
			Type
1	2	3	4
I. STATUTORY CORPORATIONS/BOARDS—concl'd.			
7.	Punjab State Women and Child Welfare Corporation	Upto 1984-85 1985-86	Working Capital Ditto Total
8.	Punjab State Ex-Servicemen Corporation	Upto 1984-85	Working Capital
9.	Punjab Water Supply and Sewerage Board	Upto 1984-85	Equity Capital
			Total—Statutory
II. GOVERNMENT COMPANIES—			
10.	Punjab Land Development and Reclamation Corporation Ltd., Chandigarh	Upto 1980-81	Equity shares
11.	Punjab State Seeds Corporation Ltd., Chandigarh	Upto 1984-85 1985-86	Share Capital Ditto Total
12.	Punjab Agro-Industries Corporation Ltd., Chandigarh	Upto 1984-85 1985-86	Equity shares Ditto Total
13.	Punjab Dairy Development Corporation Ltd., Chandigarh	1966-67 1974—76 1983-84	Equity shares Ditto Ditto Total

GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT SOCIETIES, ETC., UPTO THE END OF 1985-86—contd.

Investments	Face value of each share	Amount invested upto end of 1985-86	Amount of dividend declared/interest received and credited to Government during the year	Remarks
Number of shares and percentage of Government investment to the total paid up capital	6	7	8	9
5	Rs.	Rs.	Rs.	
.. } 100%	..	1,13,00,000	..	
.. }	..	25,00,000	..	
		1,38,00,000		
.. 100%	..	1,33,00,000 (₹)	..	
..	..	3,25,00,000 (A)	..	
		71,52,81,889	58,68,000	
1,60,000 100%	100	1,60,00,000 (*)	..	
1,70,000 } 66.98%	100	1,70,00,000	..	The company sustained a loss of Rs. 0.64 lakh during 1981-82. Accounts from 1982-83 are in arrears (October 1986).
1,00,000 }	100	1,00,00,000	..	
		2,70,00,000		
(†) 73.39%	100	3,31,00,000	..	Cumulative loss sustained by the company upto 1982-83 was Rs. 42.16 lakhs. Accounts from 1983-84 are in arrears (October 1986).
		1,10,00,000	..	
		4,41,00,000		
5,000 } 100%	100	5,00,000	..	The company sustained a loss of Rs. 21.04 lakhs during 1978-79. Cumulative loss sustained by the company upto 1978-79 was Rs. 31.56 lakhs. Accounts from 1979-80 onwards are in arrears (October 1986).
60,000 }	100	60,00,000	..	
..	..	4,64,46,724@	..	
		5,29,46,724 (**)		

(₹) Rs. 1.03 lakhs as per Audit Report (Commercial). The difference (Rs. 30 lakhs) is under investigation.

(†) Information awaited from the department (October 1986).

(*) 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.

(A) Rs. 6.58 lakhs as per Audit Report (Commercial). The difference (Rs. 3.33 lakhs) represents conversion of loan into Equity Capital by the corporation.

(**) Rs. 4.79.54 lakhs as per Audit Report (Commercial). The difference (Rs. 49.93 lakhs) represents the difference between the cost (Rs. 3,47.77 lakhs) of Milk Plants Ludhiana and Bhatinda transferred by the Government to the corporation and that (Rs. 2,97.84 lakhs) adopted in the accounts of the corporation.

@Includes Rs. 10,29,000 being expenditure incurred by the Government during 1981-82 on Milk Chilling-cum-Demonstration Centres transferred to the corporation.

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

Serial no.	Name of the concern	Year(s) of investment	Details of <u>Type</u>
1	2	3	4
II. GOVERNMENT COMPANIES—<i>contd.</i>			
14.	National Projects Construction Corporation Ltd., New Delhi	1959-60	Equity shares
15.	Punjab Small Industries and Export Corporation Ltd., Chandigarh	Upto 1981-82 1985-86	Equity shares Ditto Total
16.	Punjab Export Corporation Ltd., Chandigarh	1963-64 1976-77 1977-78	Equity shares Total
17.	Punjab State Industrial Development Corporation Ltd., Chandigarh	Upto 1984-85 1985-86	Equity shares Ditto Total
18.	Punjab Poultry Corporation Ltd., Chandigarh	Upto 1984-85	Equity shares
19.	Punjab State Tubewell Corporation Ltd., Chandigarh	Upto 1984-85 1985-86	Equity shares Ditto Total

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT SOCIETIES, ETC., UPTO THE END OF 1985-86—contd.

Investments		Face value of each share	Amount invested upto end of 1985-86	Amount of dividend declared/interest received and credited to Government during the year	Remarks
Number of shares and percentage of Government investment to the total paid up capital					
5		6 Rs.	7 Rs.	8 Rs.	9
548	0.44%	1,000	5,48,000	..	
3,92,560	} 96.6%	100	3,92,56,000	17,06,660	The company earned a profit of Rs. 30.38 lakhs during 1983-84. Accounts from 1984-85 are in arrears (October 1986).
10,000		100	10,00,000	..	
			<u>4,02,56,000 (€)</u>		
9,398	} 100%	100	9,39,800	..	Rupees 5 lakhs each advanced during 1976-77 and 1977-78 have been treated as loans pending purchase of shares. Cumulative loss sustained by the company upto 1977-78 was Rs. 27.21 lakhs. Accounts from 1978-79 are in arrears (October 1986).
..			5,00,000	..	
..			5,00,000	..	
			<u>19,39,800 (a)</u>		
3,60,250	} 100%	1,000	36,02,50,000	..	The company earned a profit of Rs. 77.37 lakhs during 1982-83. Accounts from 1983-84 are in arrears (October 1986).
50,000				4,69,00,000	
			<u>40,71,50,000 (b)</u>		
52,000	100%	100	52,00,000 (c)		The company sustained a loss of Rs. 8.69 lakhs during 1979-80. Cumulative loss upto 1979-80 (ending March 1980) was Rs. 1.70 lakhs. Accounts from the year 1980-81 are in arrears (October 1986).
2,71,477	} 100%	1,000	27,14,77,629	..	(i) Rupees 629 were received by the company in excess of the shares issued. (ii) The company sustained a loss of Rs. 98.56 lakhs during 1982-83. Cumulative loss upto 1982-83 was Rs. 9,92.93 lakhs. Accounts from 1983-84 are in arrears (October 1986).
4,861				48,61,000	
			<u>27,63,38,629</u>		

- (€) Rs. 4,36.67 lakhs as per Audit Report (Commercial). The difference (Rs. 34.11 lakhs) represents loans converted into share capital by the Government.
- (a) Rs. 9.40 lakhs as per Audit Report (Commercial). Details of difference (Rs. 10 lakhs) are given in column 9.
- (b) Rs. 41,51.50 lakhs as per Audit Report (Commercial). The difference of Rs. 80 lakhs represents cost of land allotted to the Company during the year 1983-84 for which shares have already been issued but the cost of land has not been adjusted in the accounts of Government.
- (c) Rs. 73.51 lakhs as per Audit Report (Commercial). The difference of Rs. 21.51 lakhs represents estimated value (Rs. 12.51 lakhs) of assets transferred and grant-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.

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

Serial no.	Name of the concern	Year(s) of investment	Details of <hr/> Type
1	2	3	4
II. GOVERNMENT COMPANIES—contd.			
20.	Punjab Film and News Corporation, Chandigarh	Upto 1984-85 1985-86	Equity shares Ditto Total
21.	Punjab State Civil Supplies Corporation, Chandigarh	upto 1981-82	Equity shares
22.	Punjab State Electronics Development Production Corporation, Chandigarh	Upto 1984-85 1985-86	Equity shares Ditto Total
23.	Punjab State Handloom and Textile Development Corporation, Chandigarh	Upto 1984-85 1985-86	Equity shares Ditto Total
24.	Punjab State Irons Ltd., Chandigarh	1965-66	Equity shares
25.	Punjab Hosiery and Knitwear Development Corporation, Chandigarh	Upto 1984-85 1985-86	Equity shares Ditto Total

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT SOCIETIES ETC., UPTO THE END OF 1985-86—contd.

Investments		Face value of each share	Amount invested upto end of 1985-86	Amount of dividend declared/interest received and credited to Government during the year	Remarks
Number of shares and percentage of Government investment to the total paid up capital					
5		6	7	8	9
		Rs.	Rs.	Rs.	
1,13,220 } 5,000 }	100%	100	1,13,22,000 5,00,000 <hr/> 1,18,22,000	..	The company sustained a loss of Rs. 8.51 lakhs during 1982-83. Cumulative loss sustained by the company upto 1982-83 was Rs. 69.06 lakhs. Accounts from 1983-84 are in arrears (October 1986).
3,73,000	100%	100	3,73,00,000	..	Cumulative loss sustained by the Company upto 1977-78 was Rs. 2,46.68 lakhs. Accounts from 1978-79 are in arrears (October 1986).
37,500 } 4,000 }	100%	1,000	3,75,00,000 40,00,000 <hr/> 4,15,00,000£	..	The company earned a profit of Rs. 1.54 lakhs during 1981-82. Accounts from 1982-83 are in arrears (October 1986).
33,400 } 1,000 }	100%	1,000	3,34,00,000 10,00,000 <hr/> 3,44,00,000	..	The company sustained cumulative loss of Rs. 22.72 lakhs upto 1980-81. Accounts from 1981-82 are in arrears (October 1986).
400	100%	100	16,51,920	..	A sum of Rs. 16,11,920 has been advanced by the State Government as equity capital pending allotment of shares.
23,270 } 800 }	100%	1,000	2,32,70,000 8,00,000 <hr/> 2,40,70,000	..	The company sustained a loss of Rs. 12.32 lakhs during 1980-81. Commulative loss upto 1980-81 was Rs. 11.70 lakhs. Accounts from 1981-82 are in arrears (October 1986).

£Rs. 4.35 lakhs as per Audit Report (Commercial). The difference of Rs. 20 lakhs represents cost of land allotted to the company during 1983-84 for which shares have already been issued but the cost of the land has not been adjusted in accounts of the Government.

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

Serial no.	Name of the concern	Year(s) of investment	Details of
			Type
1	2	3	4
II. GOVERNMENT COMPANIES—concl.			
26.	Punjab State Tourism Development Corporation, Chandigarh	Upto 1984-85 1985-86	Equity Capital Ditto Total
27.	Punjab State Horticulture Corporation, Chandigarh	Upto 1983-84	Equity Capital
28.	Goindwal Industrial and Investment Corporation, Goindwal	Upto 1984-85 1985-86	Equity Capital Ditto Total
29.	Punjab Leather Development Corporation, Chandigarh	Upto 1984-85 1985-86	Equity Capital Ditto Total
30.	Punjab State Forest Development Corporation	1984-85 1985-86	Share Capital Ditto Total
31.	Agricultural Financial Institution—Regional Rural Banks	1983-84 1985-86	Share Capital Ditto Total
		Total—Government Companies	
III. JOINT STOCK COMPANIES—			
32.	Punjab Seamless Tubes Mills Ltd., Chandigarh	1964-65	Ordinary shares
33.	Associated Cement Company Ltd., Bombay	Upto 1969-70	Ordinary shares

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT SOCIETIES, ETC., UPTO THE END OF 1985-86—contd.

Investments		Face value of each share	Amount invested upto end of 1985-86	Amount of dividend declared/interest received and credited to Government during the year	Remarks
Number of shares and percentage of Government investment to the total paid up capital					
5		6	7	8	9
		Rs.	Rs.	Rs.	
2,52,409	} 100%	100	2,52,40,900	..	The company sustained a loss of Rs. 35.43 lakhs during 1984-85. Cumulative loss upto 1984-85 was Rs. 1,67.44 lakhs. Accounts for 1985-86 are in arrears (October 1986).
19,900			19,99,000	..	
				<u>2,72,39,900@</u>	
21,990	100%	100	21,99,000	..	
(£)	100%	(£)	3,60,00,000	..	
			8,95,000	..	
			<u>3,68,95,000(†)</u>	..	
1,06,900	} 100%	100	1,06,90,000	..	Cumulative loss sustained by the company upto 1984-85 was Rs. 14.18 lakhs. Accounts for 1985-86 are in arrears (October 1986)
30,000			30,00,000	..	
				<u>1,36,90,000</u>	
(£)	..	..	16,00,000	..	The company earned a profit of Rs. 0.01 lakh during 1983-84. Accounts from 1984-85 are in arrears
	..	..	9,00,000	..	
	..	..	<u>25,00,000</u>	..	
(£)	..	..	11,25,000	..	
	..	..	7,50,000	..	
	..	..	<u>18,75,000</u>	..	
			<u>1,10,66,21,973</u>	<u>17,06,660</u>	
2,000(£)		10	20,000	..	
1,311(£)		100	1,31,100	..	

@ Rs. 4,14.65 lakhs as per Audit Report (Commercial). The difference of Rs. 1,42.25 lakhs represents assets transferred by the Tourism Department and treated as investment in the accounts of the corporation.

(†) Rs. 3.18 lakhs as per Audit Report (Commercial). The difference (Rs. 50.95 lakhs) represents amount drawn out of capital account but kept by the Government in deposit of the corporation.

(£) Information has not been received from the concerned department (October 1986).

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

Serial no.	Name of the concern	Year (s) of investment	Details of <hr/> Type
1	2	3	4
III. JOINT STOCK COMPANIES—contd.			
34.	Dholpur Glass Works Ltd., Dholpur	Investment made by the former princely States of P.E.P.S.U.; year of investment has not been intima- ted by the Govern- ment	Ordinary shares
35.	Shri Udai Bhan, Industry Ltd., Dholpur	Ditto	Preference shares Ordinary shares Deferred shares Total
36.	Dalmia Cement (Bharat) Ltd., Madras	Ditto	Preference shares Ordinary shares Total
37.	Shri Krishna Rajindra Mills Ltd., Mysore	Ditto	Equity shares
38.	Mysore Paper Mills Ltd., Bangalore	Ditto	Ditto
39.	Jagatjit Cotton Textile Mills Ltd., Phagwara	1955-56	5% Preference shares Total
40.	Malwa Sugar Mills Ltd., Dhuri	1954-55 1970-71	6% Preference shares Ordinary shares Ditto Total
41.	Ballarpur Paper and Straw Board Mills Ltd., Calcutta	1957-58	7% 2nd Preference shares
42.	Usha Spinning and Weaving Mills Ltd., Faridabad	Upto 1965-66	9.3% Preference shares Equity shares Total

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT SOCIETIES, ETC., UPTO THE END OF 1985-86—contd.

investments	Face value of each share	Amount invested upto end of 1985-86	Amount of dividend declared/interest received and credited to Government during the year	Remarks
Number of shares and percentage of Government investment to the total paid up capital				
5	6	7	8	9
	Rs.	Rs.-	Rs.	
5,000(£)	10	50,000	..	Under liquidation since 1st May 1969
1,000(£)	100	1,00,000	..	Under voluntary liquidation since
10,000(£)	10	1,00,000	..	2nd December 1956.
15,000(£)	10	1,50,000	..	
		3,50,000(**)		
1,371 } (£)	10	13,710	..	
4,434 } (£)	10	44,340	..	
		58,050		
110 } (£)	50	10,421(*) (x)	..	
110 } (£)	10	3,864(*) (y)	..	
500 } 1.2%	100	50,000(*)	17,000	
1,500 } 1.2%	100	1,50,000	..	
		2,00,000		
7,600 } 34%	25	1,90,000	..	
81,000 } (£)	10	8,10,000	..	
1,00,000 } (£)	10	10,00,000	..	
		20,00,000	..	
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		

(**) Includes investment of Rs. 87,500 made from the balance in "829. Development and Welfare Funds—Other Development and Welfare Funds".

(£) Information has not been received from the concerned department (October 1986).

(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.

(*) 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.	Bharat Steel Tubes Ltd., (Ganaur), New Delhi	Upto 1964-65 1975-76	9.3% Preference shares Equity shares Ditto Total
44.	Usha Forging and Stamping Ltd., New Delhi	1964-65 1964-65	9.3% Preference shares Equity shares Total
45.	Sikands Ltd., New Delhi	1964-65	9.5% Preference shares Equity shares Total
46.	Oriental Spun Pipe Company Ltd., New Delhi	1965-66	9.2/7% Preference shares
47.	National Textile Corporation (Delhi, Punjab and Rajasthan) Ltd., New Delhi	1978-79	Share Capital Total—Joint Stock
IV. CO-OPERATIVE BANKS AND SOCIETIES—			
<i>(i) Credit Co-operatives—</i>			
48.	Co-operative Agricultural Credit Societies (5,350)	Upto 1984-85 1985-86	(f) (f) Total
49.	Punjab State Co-operative Land Mortgage Bank Ltd., Chandigarh	Upto 1983-84 1984-85	Shares Ditto Total
50.	Punjab State Co-operative Bank Ltd., Chandigarh	Upto 1975-76	Ordinary shares

(f) Information has not been received from the concerned department (October 1986).

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT
AND SOCIETIES, ETC., UPTO THE END OF 1985-86—*contd.*

Investments		Face value of each share	Amount invested upto end of 1985-86	Amount of dividend declared/ interest re- ceived and credited to Government during the year	Remarks
Number of shares and percentage of Govern- ment investment to the total paid up capital					
5		6 Rs.	7 Rs.	8 Rs.	9
23,985	18%	100	23,98,500	..	
1,53,950	11.40%	10	15,39,500	..	
1,53,950		10	15,39,500	..	
			<u>54,77,500</u>		
2,707	10.60%	100	2,70,700	..	
15,800	(†)	10	1,58,000	..	
			<u>4,28,700</u>		
5,933	59.33%	100	5,93,300	..	
8,415	42.07%	100	8,41,500	..	
			<u>14,34,800</u>		
9,995	35.8%	100	9,99,500	..	
			<u>9,74,000</u>	..	
Companies			<u>1,47,97,935</u>	17,000	
(†)		(†)	16,80,38,106	.. Investment of Rs. 1,18,61,785 retired during the year	
(†)		(†)	—62,72,285		
			<u>16,17,65,821</u>		
11,014		1,000	1,10,14,000	..	
(†)			1,00,000	..	
			<u>1,11,14,000</u>		
1,62,582		100	1,62,58,200	..	

(†) Information has not been received from the concerned department (October 1986).

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

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) Credit Co-operatives—concl'd.			
51.	Central Co-operative Banks (15)	Upto 1984-85 1985-86	(*) (*) Total
52.	Industrial Co-operative Bank, Jalandhar	Upto 1972-73	Shares
53.	Primary Land Mortgage Banks (40)	Upto 1984-85 1985-86	(*) (*) Total
(ii) Housing Co-operatives—			
54.	Punjab State Co-operative Housing Finance Society, Ropar	Upto 1984-85 1985-86	Share Capital Ditto Total
(iii) Labour Co-operatives—			
55.	Co-operative Labour and Construction Societies (113)	Upto 1973-74	Shares
(iv) Farming Co-operatives—			
56.	Co-operative Farming/Joint Farming Societies (281)	Upto 1975-76	(*)
(v) Warehousing and Marketing Co-operatives—			
57.	Punjab State Co-operative Supply and Marketing Federation Ltd., Chandigarh	Upto 1971-72 Upto 1975-76 1976-77 to 1984-85 1985-86	Ordinary shares Ditto (*) (*) Total
58.	Co-operative Warehousing, Marketing and Marketing-cum-Processing Societies (300)	Upto 1984-85 1985-86	Shares (*) Total

(*) Information has not been received from the concerned department (October 1986).

THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT COMPANIES, OTHER
 UPTO THE END OF 1985-86—*contd.*

Investments	Face value of each share	Amount invested upto end of 1985-86	Amount of dividend declared/interest received and credited to Government during the year	Remarks
Number of shares and percentage of Government investment to the total paid up capital				
5	6	7	8	9
	Rs.	Rs.	Rs.	
(*)		7,17,14,201 (@)	..	Investment of Rs. 8,08,709 retired during the year.
(*)		14,71,291	..	
		<u>7,31,85,492</u>		
2,400	100	2,40,000	..	
(*)	(*)	80,50,521	..	
(*)	(*)	1,43,000	..	
		<u>81,93,521</u>		
(*)	(*)	2,01,55,000	..	
		10,00,000	..	
		<u>2,11,55,000</u>		
(*)	(*)	2,47,455	..	
(*)	(*)	2,96,257	..	
7,730	100	7,73,000	..	Investment of Rs. 57,733 retired during the year.
43,349	94.83%	2,16,74,500	..	
(*)	(*)	10,14,88,410	..	
(*)	(*)	3,36,89,997	..	
		<u>15,76,25,907</u>		
(*)	(*)	1,10,76,726	..	
(*)	(*)	33,52,270	..	
		<u>1,44,28,996</u>		

(*)Information has not been received from the concerned department (October 1986).

(@)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
OTHER JOINT STOCK COMPANIES, CO-OPERATIVE BANKS AND SOCIETIES,**

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>(v) Warehousing and Marketing Co-operatives—concl'd.</i>			
59.	Co-operative Poultry Marketing Societies (19)	1977-78	Shares
<i>(vi) Processing and Spinning Co-operatives—</i>			
60.	Kot Kapura Co-operative Spinning Mills Ltd., Sandhwan, District Faridkot	Upto 1982-83	*
61.	Abohar Co-operatives Spinning Mills Ltd., Abohar	Upto 1982-83	*
62.	Mansa Co-operative Ginning and Processing Factory	1983-84	*
63.	Mansa Co-operative Spinning Mills Ltd., Mansa	Upto 1983-84	*
64.	Malout Co-operative Spinning Mills Ltd., Malout	Upto 1982-83	*
65.	Barnala Co-operative Spinning Mills Ltd., Barnala	Upto 1984-85	*
66.	Goindwal Co-operative Spinning Mills Ltd., Goindwal	Upto 1984-85	*
67.	Nakodar Co-operative Cotton Waste Spinning Mills Ltd., Nakodar	Upto 1983-84	*
68.	Pujnab Co-operative Spinning Mills Federation Ltd., Chandigarh	Upto 1984-85 1985-86	* *
			Total
<i>(vii) Dairy Co-operatives—</i>			
69.	Milk Producers' Co-operative Societies (1100)	Upto 1984-85 1985-86	* *
			Total
<i>(viii) Co-operative Sugar Mills—</i>			
70.	Janta Co-operative Sugar Mills Ltd., Bhogpur	1955-56 1985-86	Ordinary shares *
			Total
71.	Morinda Co-operative Sugar Mills Ltd., Morinda	Upto 1984-85	Ordinary shares

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT COMPANIES, ETC., UPTO THE END OF 1985-86—contd.

Investments		Face value of each share	Amount invested upto end of 1985-86	Amount of dividend declared/interest received and credited to Government during the year	Remarks
Number of shares and percentage of Government investment to the total paid up capital					
5		6 Rs.	7 Rs.	8 Rs.	9
*		*	1,98,000	..	
*		*	91,75,000	..	
*		*	3,62,40,000	..	
*		*	16,90,000	..	
*		*	4,26,90,000	..	
*		*	4,02,50,000	..	
*		*	4,62,00,000	..	
*		*	4,50,00,000	..	
*		*	20,02,000	..	
*		*	35,00,000	..	
*		*	1,32,99,000	..	
			<u>1,67,99,000</u>		
*		*	2,44,71,201	..	Investment of Rs. 1,60,000 retired during the year
*		*	28,40,000	..	
			<u>2,73,11,201</u>		
20,000	33.35%	100	20,00,000	1,60,000	
*		*	7,50,000	..	
			<u>27,50,000</u>		
1,20,000	56.34%	100	1,20,00,000	..	

*Information has not been received from the concerned department (October 1986).

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

Serial no.	Name of the concern	Year(s) of investment	Details of <u>Type</u>
1	2	3	4
IV. CO-OPERATIVE BANKS AND SOCIETIES—contd.			
<i>(viii) Co-operative Sugar Mills—concl.</i>			
72.	Batala Co-operative Sugar Mills Ltd., Batala	Upto 1961-62 1984-85	Ordinary shares * Total
73.	Doaba Co-operative Sugar Mills Ltd., Nawanshahar	Upto 1967-68 1985-86	Ordinary shares * Total
74.	Patiala Co-operative Sugar Mills Ltd., Dhablan	Upto 1983-84 1985-86	* * Total
75.	Fazilka Co-operative Sugar Mills	Upto 1983-84 1985-86	* * Total
76.	Majha Co-operative Sugar Mills Ltd., Sheron	Upto 1984-85 1985-86	* * Total
77.	Doraha Co-operative Sugar Mills Ltd.	Upto 1984-85 1985-86	* * Total
78.	Punjab Co-operative Sugar Mills Federation Ltd.	Upto 1984-85	*
79.	Sutlej Co-operative Sugar Mills Nakodar	1985-86	*
80.	Tarn Taran Co-operative Sugar Mills	1985-86	*
<i>(ix) Industrial Co-operatives—</i>			
81.	Industrial Co-operative Federations and Societies (435)	Upto 1984-85 1985-86	* * Total

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT COMPANIES,
ETC., UPTO THE END OF 1985-86—contd.

Investments		Face value of each share	Amount invested upto end of 1985-86	Amount of dividend declared/ interest re- ceived and credited to Government during the year	Remarks
Number of shares and percentage of Govern- ment investment to the total paid up capital					
5		6	7	8	9
		Rs.	Rs.	Rs.	
25,000	29.05%	100	25,00,000	..	
*		*	40,00,000	..	
			<u>65,00,000</u>		
35,000	50.19%	100	35,00,000	..	
*		*	7,50,000	..	
			<u>42,50,000</u>		
*		*	2,77,50,000	..	
*		*	22,50,000	..	
			<u>3,00,00,000</u>		
*		*	2,77,50,000	..	
*		*	54,00,000	..	
			<u>3,31,50,000</u>		
*		*	57,50,000	..	
*		*	20,00,000	..	
			<u>77,50,000</u>		
*		*	57,50,000	..	
*		*	2,11,00,000	..	
			<u>2,68,50,000</u>		
*		*	20,00,000	..	
*		*	1,03,50,000	..	
*		*	1,91,00,000	..	
*		*	1,44,11,892	..	Investment of Rs. 4,570 retired during the year
*		*	7,10,430	..	
			<u>1,51,22,322</u>		

*Information has not been received from the concerned department (October 1986).

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

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>(ix) Industrial Co-operatives—concl.</i>			
82.	Punjab Handloom Weavers' Apex Co-operative Society	Upto 1984-85	*
		1985-86	*
			Total
<i>(x) Consumers' Co-operatives—</i>			
83.	Co-operative Consumers' Stores (State Schemes) (16)	Upto 1982-83	*
84.	Co-operative Consumers' Stores (35)	Upto 1984-85	*
		1985-86	*
			Total
85.	Punjab State Federation of Consumers' Co-operative Wholesale Societies Ltd., Chandigarh	Upto 1984-85	*
		1985-86	*
			Total
<i>(xi) Other Co-operatives—</i>			
86.	All India Wool Combers' Co-operative Society, Ludhiana	Upto 1962-63	*
87.	Co-operative Tubewell Irrigation Societies (5)	Upto 1975-76	*
88.	Co-operative Cold Stores (5)	Upto 1976-77	*
		1985-86	*
			Total
89.	Punjab Co-operative Union for Education Research and Training and Publicity, Chandigarh	1984-85	*
Total—Co-operative Banks/Societies			
Grand Total			

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

THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT COMPANIES, ETC., UPTO THE END OF 1985-86—concl.

Investments	Face value of each share	Amount invested upto end of 1985-86	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
5	6	7	8	9
Number of shares and percentage of Government investment to the total paid up capital	Rs.	Rs.	Rs.	
*	*	1,11,86,000	..	
*	*	20,80,000	..	
		1,32,66,000		
*	*	7,74,250	..	
*	*	71,29,510	..	
*	*	2,00,000	..	
		73,29,510		
*	*	81,43,500	..	
*	*	5,00,000	..	
		86,43,500		
85	5,000	4,29,750	..	Rupees 4,750 in deposit with the Society for subsequent purchase of shares.
*	*	1,00,000	..	
*	*	9,71,428	..	
*	*	2,00,000	..	
		11,71,428		
*	*	4,50,000	..	
		93,40,52,610	1,60,000	
		2,77,07,54,407	77,51,660(**)	

*Information has not been received from the concerned department (October 1986).

(**) Corresponding amount booked under "050. Dividends and Profits" as per statement no. 11 is Rs. 1,00,52,814. The difference of Rs. 23,01,154 is under reconciliation with departments.

STATEMENT NO. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OTHER THAN ON REVENUE ACCOUNT) TO END OF 1985-86 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE

	On 1st April 1985	During the year 1985-86	On 31st March 1986
	(In crores of rupees)		
Capital Expenditure—			
Public Works	35·76	3·80	39·56
Other General Services	1·14	0·04	1·18
Social and Community Services	1,70·93	19·74	1,90·67
General Economic Services	80·75	11·49	92·24
Agriculture and Allied Services	1,53·82	1,27·13	2,80·95
Industry and Minerals	92·69	8·56	1,01·25
Water and Power Development	6,39·22	91·00	7,30·22
Transport and Communications	2,05·00	23·16	2,28·16
Total—Capital Expenditure	13,79·31	2,84·92	16,64·23
Loans and Advances for various services—			
(i) Social and Community Services	1,17·57	3·00	1,20·57
(ii) General Economic Services	25·25	12·83	38·08
(iii) Agriculture and Allied Services	1,40·62	29·80	1,70·42
(iv) Industry and Minerals	35·30	4·32	39·62
(v) Water and Power Development	13,96·29	2,36·63	16,32·92
(vi) Transport and Communications	2·60	..	2·60
(vii) Miscellaneous Loans	0·50	0·18	0·68
(viii) Loans to Government Servants	18·78	1·71	20·49
Total—Loans and Advances	17,36·91	2,88·47	20,25·38
Total—Capital and other expenditure	31,16·22	5,73·39	36,89·61
Deduct—Contributions from Contingency Fund for Capital and other expenditure	..	..	..
Net—Capital and other expenditure	31,16·22	5,73·39	36,89·61

STATEMENT NO. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OTHER THAN ON REVENUE ACCOUNT) TO END OF 1985-86 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—concl'd.

	On 1st April 1985	During the year 1985-86	On 31st March 1986
	(In crores of rupees)		
Principal Sources of Funds—			
Revenue Surplus/Deficit/Miscellaneous Government Account, etc.	10,70.96	—36.89(*)	10,34.07
Debt—			
Internal Debt of State Government	4,86.04	22.85	5,08.89
Loans and Advances from the Central Government	11,08.55	6,25.43	17,33.98
Small Savings Provident Funds, etc.	1,98.58	41.08	2,39.66
Total—Outstanding Debt	17,93.17	6,89.36	24,82.53
Contingency Fund	25.00	50.00	75.00
Sinking Funds and Reserve Funds	25.00	—4.96	20.04
<i>Net</i> —Balance under deposits, advances, etc. other than those shown separately	1,53.23	36.06	1,89.29
Remittances	—45.80	26.47	—19.33
Total—Debt and other obligations	19,50.60	7,96.93	27,47.53
<i>Deduct</i> —Cash balance	—1,04.10	60.26	—43.84
<i>Deduct</i> —Investments	9.44	1,26.39	1,35.83
<i>Net</i>—Provision of Funds	31,16.22	5,73.39	36,89.61

(*) Comprises Revenue surplus (Rs. 7.34 crores) and amount adjusted under head "880. Miscellaneous Government Account" (Rs. 5.78 crores) less amount accounted for under "769. Appropriation to Contingency Fund" (Rs. 50.00 crores) and 0.01 crore under "768. Inter-State Settlement".

PART II
DETAILED ACCOUNTS AND OTHER STATEMENTS
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. 4,86,04,05,681
604. Loans and Advances from the Central Government	.. Cr. 11,08,55,33,825
Total—E. Public Debt	.. Cr. <u>15,94,59,39,506</u>
F. Loans and Advances—(B)	
677. Loans for Education, Art and Culture	.. Dr. 1,35,38,408
680. Loans for Medical	.. Dr. 1,28,911
682. Loans for Public Health, Sanitation and Water Supply	.. Dr. 4,44,82,298
683. Loans for Housing	.. Dr. 42,70,33,638
684. Loans for Urban Development	.. Dr. 71,96,73,336
688. Loans for Social Security and Welfare	.. Dr. —3,01,64,442
695. Loans for other Social and Community Services	.. Dr. 10,17,456
698. Loans for Co-operation	.. Dr. 25,19,50,298
700. Loans to General Financial and Trading Institutions	.. Dr. 6,00,000
704. Loans for other General Economic Services	.. Dr. 5,476
705. Loans for Agriculture	.. Dr. 10,83,30,733
706. Loans for Minor Irrigation, Soil Conservation and Area Development	.. Dr. 1,21,70,70,602
709. Loans for Food	.. Dr. 1,53,91,657
710. Loans for Animal Husbandry	.. Dr. 10,00,000
711. Loans for Dairy Development	.. Dr. 69,62,995
712. Loans for Fisheries	.. Dr. 1,27,600

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

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

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

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
11,70,24,05,936	..	..
..	11,62,90,21,763	..
..	2,84,91,82,752	..
11,26,90,78,400	11,04,05,41,826	Cr. 5,08,89,42,255
7,92,85,01,772	1,67,41,95,831	Cr. 17,33,98,39,766
19,19,75,80,172	12,71,47,37,657	Cr. 22,42,87,82,021
4,99,964	71,640	Dr. 1,31,10,084
4,000	..	Dr. 1,24,911
89,37,986	3,70,87,000	Dr. 7,26,31,312*
2,78,87,116	5,24,91,490	Dr. 45,16,38,012
3,48,69,094	1,67,40,000	Dr. 70,15,44,242*
42,27,962	..	Dr. -3,43,92,404*(a)
15,341	..	Dr. 10,02,115
13,46,43,756	26,29,50,000	Dr. 38,02,56,542
..	..	Dr. 6,00,000
..	..	Dr. 5,476
8,11,19,067	8,54,26,687	Dr. 11,26,38,353*
7,05,56,216	37,79,65,899	Dr. 1,52,44,80,285
1,55,00,000	..	Dr. -1,08,343(a)
..	..	Dr. 10,00,000
23,45,970	25,00,000	Dr. 71,17,025
..	..	Dr. 1,27,600

(a). Minus balances 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 48).

**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.	
713. Loans for Forest .. Dr.	1,18,200
714. Loans for Community Development .. Dr.	5,69,55,785
715. Loans to Agricultural Financial Institutions .. Dr.	2,33,447
720. Loans for Industrial Research and Development .. Dr.	18,17,59,000
721. Loans for Village and Small Industries .. Dr.	17,17,95,611
722. Loans for Machinery and Engineering Industries .. Dr.	3,21,247
723. Loans for Petroleum, Chemicals and Fertilizer Industries .. Dr.	2,38,400
726. Loans for Consumer Industries .. Dr.	15,26,200
730. Loans to Industrial Financial Institutions .. Dr.	—26,54,723
734. Loans for Power Projects .. Dr.	13,96,29,26,233
738. Loans for Road and Water Transport Services .. Dr.	2,60,00,000
766. Loans to Government Servants, etc. .. Dr.	18,77,67,148
767. Miscellaneous Loans .. Dr.	49,93,697
Total—F. Loans and Advances .. Dr.	17,36,91,29,211
G. Inter-State Settlement—	
768. Inter State Settlement ..	—
Total (768) ..	..
H. Transfer to Contingency Fund—	
769. Appropriations to Contingency Fund ..	..
Total (769) ..	..
Total—Part I—Consolidated Fund ..	..
Part II—Contingency Fund—	
800. Contingency Fund—	
Appropriations from the Consolidated Fund .. Cr.	25,00,00,000
Total (800) .. Cr.	25,00,00,000

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

Receipts 3 Rs.	Disbursements 4 Rs.	Closing balance 5 Rs.
..	2,00,000	Dr. [3,18,200
20,79,814	35,60,000	Dr. 5,84,35,971
..	..	Dr. 2,33,447
..	..	Dr. 18,17,59,000
1,00,86,143	5,32,74,449	Dr. 21,49,83,917
..	..	Dr. 3,21,247
..	..	Dr. 2,38,400
..	..	Dr. 15,26,200
..	..	Dr. —26,54,723(a)
1,23,98,539	2,37,86,83,766	Dr. 16,32,92,11,460
..	..	Dr. 2,60,00,000
3,35,19,983	5,06,48,399	Dr. 20,48,95,564
7,74,889	25,85,500	Dr. 68,04,308
43,94,65,840	3,32,41,84,830	Dr. 20,25,38,48,201
..	96,365	..
..	96,365	..
..	50,00,00,000	..
..	50,00,00,000	..
31,33,94,51,948	31,01,72,23,367	..
50,00,00,000	..	Cr. 75,00,00,000
50,00,00,000	..	Cr. 75,00,00,000

(a) 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
Part III—Public Account—	
I. Small Savings, Provident Funds, etc.—	
(b) Provident Funds—	
805. State Provident Funds	.. Cr. 1,95,75,48,673(*)
Total (805)	.. Cr. 1,95,75,48,673(*)
(c) Other Accounts—	
811. Insurance and Pension Funds	.. Cr. 2,82,49,385
Total (811)	.. Cr. 2,82,49,385
Total—I. Small Savings, Provident Funds, etc. (A)	.. Cr. 1,98,57,98,058(*)
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. 8,28,42,263
(ii) Depreciation Reserve Fund—Government Non-Commercial Departments/Undertakings—Depreciation Reserve Funds—	
Government Presses	.. Cr. 1,01,75,138
Total (815)	.. Cr. 9,30,17,401
821. General and other Reserve Funds—	
General and other Reserve Funds of Government Commercial Departments/Undertakings	.. Cr. 7,65,294
Total (821)	.. Cr. 7,65,294
Total—(a) Reserve Funds bearing interest	.. Cr. 9,37,82,695
(b) Reserve Funds not bearing interest—	
822. Sinking Funds—	
A. Appropriation for reduction or avoidance of Debt—	
-Sinking Funds	.. Cr. 6,73,36,788
B. Sinking Fund Investment Account—	
Sinking Fund Investment Account	.. Cr. ..
Total (822)	.. Cr. 6,73,36,788
Total (822)	.. Cr. 6,73,36,788
Total (822)	.. Cr. 6,73,36,788

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

(*) Differs by Rs. 1,605 (decreased) from the closing balance adopted in Finance Accounts 1984-85 due to *proforma* adjustment of balances *vide* details in Appendix 1.

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

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

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
62,82,44,595	23,35,60,035	Cr. 2,35,22,33,233
62,82,44,595	23,35,60,035	Cr. 2,35,22,33,233
2,23,12,849	62,29,657	Cr. 4,43,32,577
2,23,12,849	62,29,657	Cr. 4,43,32,577
65,05,57,444	23,97,89,692	Cr. 2,39,65,65,810
5,50,23,436	5,24,39,121	Cr. 8,54,26,578
10,88,313	..	Cr. 1,12,63,451
5,61,11,749	5,24,39,121	Cr. 9,66,90,029
1,56,01,896	1,58,13,932	Cr. 5,53,258
1,56,01,896	1,58,13,932	Cr. 5,53,258
7,17,13,645	6,82,53,053	Cr. 9,72,43,287
46,15,000	5,77,21,951	Cr. 1,42,29,837
..
46,15,000	5,77,21,951	Cr. 1,42,29,837
..

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

Head of Account 1	Opening balance 2
	Rs.
Part III—Public Account—contd.	
J. Reserve Funds—concl.	
(b) Reserve Funds not bearing interest—concl.	
829.. Development and Welfare Funds—	
(i) Development Funds for Agricultural purposes	.. Cr. 4,25,980.
(ii) Industrial Development Funds	.. Cr. 6,14,39,078
(iii) Other Development and Welfare Funds—	
Gross	.. Cr. 2,30,35,265
Investments	.. Dr. 67,88,390
Total (829) { Gross	.. Cr. 8,49,00,323
Investments	.. Dr. 67,88,390
<hr/>	
835. General and Other Reserve Funds—	
Foodgrains Reserve Fund	.. Cr. 39,74,732
Total (835)	.. Cr. 39,74,732
<hr/>	
Total—(b) Reserve Funds not bearing interest—	
{ Gross	.. Cr. 15,62,11,843
Investments	.. Dr. 67,88,390
<hr/>	
Total—J. Reserve Funds—	
{ Gross	.. Cr. 24,99,94,538
Investments	.. Dr. 67,88,390
<hr/>	
K. Deposits and Advances—	
(a) Deposits bearing interest—	
836. Civil Deposits	
Civil Deposits	.. Cr. 11,124
Total (836)	.. Cr. 11,124
<hr/>	
838. Deposits of Local Funds—	
Deposits of Municipal Corporations	.. Cr. 17,63,453
Deposits of State Housing Boards	.. Cr. 3,30,18,174
Deposits of other autonomous bodies	.. Cr. 45,67,55,411
Total (838)	.. Cr. 49,15,37,038
<hr/>	

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

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
..	..	Cr. 4,25,980
92,730	..	Cr. 6,15,31,808
..	..	Cr. 2,30,35,265
..	..	Dr. 67,88,390
92,730	..	Cr. 8,49,93,053
..	..	Dr. 67,88,390
..	..	Cr. 39,74,732
..	..	Cr. 39,74,732
47,07,730	5,77,21,951	Cr. 10,31,97,622
..	..	Dr. 67,88,390
7,64,21,375	12,59,75,004	Cr. 20,04,40,909
..	..	Dr. 67,88,390
..	..	Cr. 11,124
..	..	Cr. 11,124
1,77,15,342	..	Cr. 1,94,78,795
12,30,000	..	Cr. 3,42,48,174
..	5,35,06,328	Cr. 40,32,49,083
1,89,45,342	5,35,06,328	Cr. 45,69,76,052

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

Head of Account 1	Opening balance 2 Rs.
Part III—Public Account—contd.	
K. Deposits and Advances—contd.	
(a) Deposits bearing interest—concl'd.	
842. Other Deposits—	
Miscellaneous	.. Cr. 66,55,52,606
Total (842)	.. Cr. 66,55,52,606
Total—(a) Deposits bearing interest	.. Cr. 1,15,71,00,768
(b) Deposits not bearing interest—	
843. Civil Deposits—	
(i) Revenue deposits	.. Cr. 10,40,23,070
(ii) Security deposits	.. Cr. 18,109
(iii) Civil Courts' deposits	.. Cr. 5,73,12,676
(iv) Criminal Courts' deposits	.. Cr. 39,489
(v) Personal deposits	.. Cr. 7,96,22,078
(vi) Personal deposits— Investments	.. Dr. 51,910
(vii) Public Works deposits	.. Cr. 42,77,61,200
(viii) Deposits of Police Funds	.. Cr. 2,55,56,275
(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 of fees received by Government servants for work done for private bodies	.. Cr. 3,61,374
(xii) Deposits in connection with elections	.. Cr. 1,79,115
(xiii) Deposits of educational institutions	.. Cr. 1,06,22,791
(xiv) Unclaimed deposits in the G.P. 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. 70,85,98,903
	{ Gross
	{ Investments
	.. Dr. 51,910
847. Deposits of Local Funds—	
(i) District Funds	.. Cr. 14,52,954
(ii) Municipal Funds	.. Cr. 3,41,726
(iii) State Transport Corporation Funds	.. Cr. —6,16,766
(iv) Panchayat Bodies Funds	.. Cr. 7,75,17,714
(v) Education Funds	.. Cr. 2,92,593
(vi) Other Funds	.. Cr. —4,08,46,268
Total (847)	.. Cr. 3,81,41,953

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

Receipts 3 Rs.	Disbursements 4 Rs.	Closing balance 5 Rs.
13,76,50,667	35,67,91,726	Cr. 44,64,11,547
13,76,50,667	35,67,91,726	Cr. 44,64,11,547
15,65,96,009	41,02,98,054	Cr. 90,33,98,723
5,83,94,807	6,81,35,021	Cr. 9,42,82,856
..	..	Cr. 18,109
15,27,50,935	13,36,98,284	Cr. 7,63,65,327
..	..	Cr. 39,489
5,35,61,80,414	5,29,78,23,771	Cr. 13,79,78,721
..	..	Dr. 51,910
1,30,23,32,312	99,40,02,859	Cr. 73,60,90,653
97,41,150	1,47,77,054	Cr. 2,05,20,371
..	..	Cr. 1,83,730
..	..	Cr. 12,09,855
..	..	Cr. 3,61,374
2,13,825	83,050	Cr. 3,09,890
50,50,618	48,74,820	Cr. 1,07,98,589
..	..	Cr. 61,713
..	..	Cr. 10,28,228
..	..	Cr. 6,19,200
6,88,46,64,061	6,51,33,94,859	Cr. 1,07,98,68,105
..	..	Dr. 51,910
..	..	Cr. 14,52,954*
1,082	..	Cr. 3,42,808*
..	..	Cr. —6,16,766**
26,93,12,151	26,40,13,271	Cr. 8,28,16,594*
..	..	Cr. 2,92,593
6,75,00,000	1,96,35,134	Cr. 70,18,598
33,68,13,233	28,36,48,405	Cr. 9,13,06,781

*Please see explanatory note 3 below statement no. 8 (page 48).

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

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

Head of Account 1	Opening balance 2	Rs.
Part III—Public Account—contd.		
K. Deposits and Advances—concl'd.		
(b) Deposits not bearing interest—concl'd.		
848. Other Deposits—		
(i) Subventions from Central Road Fund	..	..
(ii) Miscellaneous Deposits	.. Cr.	1,97,11,160
Total (848)	.. Cr.	1,97,11,160
Total—(b) Deposits not bearing interest	{ Gross .. Cr.	76,64,52,016
	{ Investments .. Dr.	51,910
(c) Advances—		
850. Civil Advances—		
(i) Forest advances	.. Dr.	1,13,427
(ii) Revenue advances	.. Dr.	10,387
(iii) Other departmental advances	.. Dr.	12,57,831
(iv) Other advances	.. Dr.	4,68,964
Total (850)	.. Dr.	18,50,609
Total (c) Advances	.. Dr.	18,50,609
Total—K. Deposits and Advances	{ Gross .. Cr.	1,92,17,02,175
	{ Investments .. Dr.	51,910
L. Suspense and Miscellaneous—		
(b) Suspense—		
858. Suspense Accounts—		
(i) Departmental Adjusting Account—Receipts	.. Cr.	5,44,71,809
(ii) Departmental Adjusting Account—Payments	.. Cr.	1,90,67,373
(iii) Cash Settlement Suspense Account	.. Dr.	21,54,10,320
(iv) Pay and Accounts Offices Suspense	.. Dr.	5,06,22,570
(v) Reserve Bank Suspense—Headquarters	.. Cr.	2,83,80,196
(vi) Central Accounts Office—Reserve Bank Suspense	.. Dr.	10,95,91,991
(vii) Provident Fund Suspense	.. Dr.	12,67,361
(viii) Tele-Communication Accounts Office Suspense	.. Dr.	48,927

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

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
..
..	..	Cr. 1,97,11,160
..	..	Cr. 1,97,11,160
7,22,14,77,294	6,79,70,43,264	Cr. 1,19,08,86,046
..	..	Dr. 51,910
12,14,70,540	12,14,71,214	Dr. 1,14,101
..	..	Dr. 10,387
..	..	Dr. 12,57,831
..	34,620	Dr. 5,03,584
12,14,70,540	12,15,05,834	Dr. 18,85,903
12,14,70,540	12,15,05,834	Dr. 18,85,903
7,49,95,43,843	7,32,88,47,152	Cr. 2,09,23,98,866
..	..	Dr. 51,910
22,46,08,726	..	Cr. 27,90,80,535
..	—5,65,56,285**	Cr. 7,56,23,658
32,00,22,119	29,51,14,034	Dr. 19,05,02,235
15,58,56,450	17,05,90,966	Dr. 6,53,57,086
—1,52,707**	23,40,167	Cr. 2,58,87,322
3,33,32,380	8,76,69,199	Dr. 16,39,28,810
..	55,556	Dr. 13,22,917
..	..	Dr. 48,927

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

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

Head of Account 1	Opening balance 2 Rs.
Part III—Public Account—contd.	
L. Suspense and Miscellaneous—contd.	
<i>(b) Suspense—concl'd.</i>	
<i>§ 58. Suspense Accounts—concl'd.</i>	
(ix) Suspense Account (Civil) .. Dr.	8,14,59,876
(x) Broadcasting Receiver Licence Fee Suspense .. Cr.	8,10,174
(xi) Additional Wages Deposit Suspense Account .. Dr.	29,68,036
(xii) Additional Dearness Allowance Deposit Suspense Account .. Cr.	34,670
(xiii) Additional Dearness Allowance Deposit Suspense Account (New) .. Cr.	2,40,382
(xiv) All India Service Officers' Group Insurance Scheme .. Dr.	3,59,796
Total (858) .. Dr.	<u>35,87,24,323</u>
Total (b) Suspense .. Dr.	<u>35,87,24,323</u>
(c) Other Accounts—	
870. Cheques and Bills—	
(i) Departmental Cheques ..	..
(ii) Treasury Cheques .. Cr.	55,96,154
Total (870) .. Cr.	<u>55,96,154</u>
871. Departmental Balances—	
Civil .. Dr.	2,89,33,263
Total (871) .. Dr.	<u>2,89,33,263</u>
872. Permanent Cash Imprest—	
Civil .. Dr.	11,02,792
Total (872) .. Dr.	<u>11,02,792</u>
873. Cash Balance Investment Account—	
Cash Balance Investment Account .. Dr.	8,74,97,448
Total (873) .. Dr.	<u>8,74,97,448</u>
Total—(c) Other Accounts .. Dr.	<u>11,19,37,349</u>

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

Receipts 3 Rs.	Disbursements 4 Rs.	Closing balance 5 Rs.
7,05,04,164	9,53,30,118	Dr. 10,62,85,830
...	..	Cr. 8,10,174
..	—29,68,086**	..
—890 **	490	Cr. 33,290
1,026	630	Cr. 2,40,778
1,16,556	70,080	Dr. 3,13,320
80,42,87,824	59,16,46,869	Dr. 14,60,83,368
80,42,87,824	59,16,46,869	Dr. 14,60,83,368
57,51,372	56,71,151	Cr. 80,221
7,32,09,51,922	7,32,51,22,634	Cr. 14,25,442
7,32,67,03,294	7,33,07,93,785	Cr. 15,05,663
9,62,35,062	11,48,71,667	Dr. 4,75,69,868
9,62,35,062	11,48,71,667	Dr. 4,75,69,868
5,017	8,300	Dr. 11,06,075
5,017	8,300	Dr. 11,06,075
2,03,30,50,000	3,29,70,00,000	Dr. 1,35,14,47,448
2,03,30,50,000	3,29,70,00,000	Dr. 1,35,14,47,448
9,45,59,93,373	10,74,26,73,752	Dr. 1,39,86,17,728

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

**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.	
(d) Accounts with Governments of foreign countries—	
879. Accounts with Governments of Other Countries—	
Burma	Dr. 60,465
Pakistan	Dr. 61,36,336
Malaysia	Dr. 1,200
Total (879)	Dr. 61,98,001
Total—(d) Accounts with Governments of foreign countries	Dr. 61,98,001
(e) Miscellaneous—	
880. Miscellaneous Government Account—	
Ledger Balance Adjustment Account	.. ..
Writes off from heads of account closing to balance	.. ..
Total (880)	.. ..
Total (e) Miscellaneous	.. ..
Total—L. Suspense and Miscellaneous	Dr. 47,68,59,673
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	Cr. 15,08,681
(ii) Public Works Remittances	Dr. 45,65,75,972
(iii) Forest Remittances	Cr. 82,05,141
(iv) Reserve Bank of India Remittances	Dr. 20,66,977
Total (882)	Dr. 44,89,29,127
Total—(a) Money Orders, Remittances and adjustments between Officers rendering accounts, etc.	Dr. 44,89,29,127

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

Receipts	Disbursements-	Closing balance
3	4	5
Rs.	Rs.	Rs.
18	..	Dr. 60,447
..	18,564	Dr. 61,54,900
..	..	Dr. 1,200
18	18,564	Dr. 62,16,547
18	18,564	Dr. 62,16,547
5,77,21,951(*)	..	..
46,425(*)	..	..
5,77,68,376	..	..
5,77,68,376	..	..
10,26,02,81,215 5,77,68,376(*)	11,33,43,39,185	Dr. 1,55,09,17,643
35,35,914	31,80,368	Cr. 18,64,227
5,83,79,69,320	5,57,24,45,827	Dr. 19,10,52,479
18,20,72,756	18,00,81,803	Cr. 1,01,96,094
..	..	Dr. 20,66,977
6,02,35,77,990	5,75,57,07,998	Dr. 18,10,59,135
6,02,35,77,990	5,75,57,07,998	Dr. 18,10,59,135

(*) 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—concl'd.			
M. Remittances—concl'd.			
(b) Inter-Government Adjustment Accounts—			
886. Adjusting Account between Central and State Governments—			
Punjab and Central Government	.. Dr.	85,35,286	
Total (886)	.. Dr.	85,35,286	
893. Inter-State Suspense Account—			
Punjab and Tamil Nadu	.. Dr.	2,130	
Punjab and Maharashtra	.. Cr.	39,03,964	
Punjab and West Bengal	.. Dr.	299	
Punjab and Uttar Pradesh	.. Cr.	500	
Punjab and Andhra Pradesh	.. Cr.	14,190	
Punjab and Rajasthan	.. Dr.	22,95,033	
Punjab and Haryana	.. Dr.	13,47,791	
Punjab and Himachal Pradesh	.. Dr.	1,94,674	
Punjab and Jammu and Kashmir	.. Dr.	7,13,978	
Punjab and Bihar	.. Cr.	4,250	
Total (893)	.. Dr.	6,31,001	
Total—(b) Inter-Government Adjustment Accounts	.. Dr.	91,66,287	
Total—M. Remittances	.. Dr.	45,80,95,414	
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	..	..

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

Receipts	Disbursements...	Closing balance
3	4	5
Rs.	Rs.	Rs.
18	..	Dr. 60,447
..	18,564	Dr. 61,54,900
..	..	Dr. 1,200
18	18,564	Dr. 62,16,547
18	18,564	Dr. 62,16,547
5,77,21,951(*)	..	..
46,425(*)	..	..
5,77,68,376	..	..
5,77,68,376	..	..
10,26,02,81,215 5,77,68,376(*)	11,33,43,39,185	Dr. 1,55,09,17,643
35,35,914	31,80,368	Cr. 18,64,227
5,83,79,69,320	5,57,24,45,827	Dr. 19,10,52,479
18,20,72,756	18,00,81,803	Cr. 1,01,96,094
..	..	Dr. 20,66,977
6,02,35,77,990	5,75,57,07,998	Dr. 18,10,59,135
6,02,35,77,990	5,75,57,07,998	Dr. 18,10,59,135

(*) 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—concl'd.		
M. Remittances—concl'd.		
(b) Inter-Government Adjustment Accounts—		
886. Adjusting Account between Central and State Governments—		
Punjab and Central Government	.. Dr.	85,35,286
Total (886)	.. Dr.	<u>85,35,286</u>
893. Inter-State Suspense Account—		
Punjab and Tamil Nadu	.. Dr.	2,130
Punjab and Maharashtra	.. Cr.	39,03,964
Punjab and West Bengal	.. Dr.	299
Punjab and Uttar Pradesh	.. Cr.	500
Punjab and Andhra Pradesh	.. Cr.	14,190
Punjab and Rajasthan	.. Dr.	22,95,033
Punjab and Haryana	.. Dr.	13,47,791
Punjab and Himachal Pradesh	.. Dr.	1,94,674
Punjab and Jammu and Kashmir	.. Dr.	7,13,978
Punjab and Bihar	.. Cr.	4,250
Total (893)	.. Dr.	<u>6,31,001</u>
Total—(b) Inter-Government Adjustment Accounts	.. Dr.	<u>91,66,287</u>
Total—M. Remittances	.. Dr.	<u>45,80,95,414</u>
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	..	<u>..</u>

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

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
..	99,348	Dr. 86,34,634
..	99,348	Dr. 86,34,634
..	..	Dr. 2,130
..	..	Cr. 39,03,964
..	..	Dr. 299
..	..	Cr. 500
..	..	Cr. 14,190
-1,58,585 (**)	-15,93,174 (**)	Dr. 8,60,444
-2,448 (**)	28,42,795	Dr. 41,93,034
..	12,66,747	Dr. 14,61,421
3,70,184	7,16,332	Dr. 10,60,126
-4,250 (**)	..	..
2,04,901	32,32,700	Dr. 36,58,800
2,04,901	33,32,048	Dr. 1,22,93,434
6,02,37,82,891	5,75,90,40,046	Dr. 19,33,52,569
24,56,83,55,144	24,78,79,91,079	..
56,40,78,07,092	55,80,52,14,446	..
..
2,69,972	4,06,554	..
-1,04,12,83,121	-43,88,27,057 (*)	..
99	99	..
-1,04,10,13,050'	-43,84,20,404	..
55,36,67,94,042	55,36,67,94,042	..

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

(*) There was a difference of minus Rs. 5,61,68,795 between the figures reflected in accounts (minus Rs. 43,88,27,057) and that intimated by the Reserve Bank (minus Rs. 38,26,58,262) regarding "Deposits with Reserve Bank". On reconciliation, this difference now stands at Rs. 1,24,17,194 (August 1986) which is under reconciliation.

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)	.. 1976—85
Market Loans not bearing interest (a)	.. 1956—75
Loans from the Life Insurance Corporation of India	.. 1959—86
Loans from the National Bank for Agriculture and Rural Development	.. 1968—86
Loans from the State Bank of India and other Banks	.. 1974—86
Loans from other Institutions (a)	.. 1959—86
Ways and Means Advances from the Reserve Bank of India	.. 1985—86
Total (603)	.. ..
*604. Loans and Advances from the Central Government—	
A. Non-Plan Loans—	
Loans to cover gap in resources	.. 1984—86
Share of small savings collections	.. 1984—86
House Building Advances—	
House Building Advances to All India Services Officers	.. 1984—86
Police—Modernisation of Police Force	.. 1984—86
General (Education)—Scholarships—	
National Loan Scholarship Scheme	.. 1984—85
Agriculture—Manures and fertilizers—	
Purchase of fertilizers	.. 1985—86
Total—A	.. ..
B. Loans for State/Union Territory Plan Schemes—	
Block Loans	.. 1984—86
Other Loans—	
Loans for relief from Natural Calamities	.. 1985—86
Total—B	.. ..

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

*With effect from 1st April 1984, closing balances on 31st March 1984 under various minor/sub-heads below this major head have been consolidated under the new sub-major head "F. Pre-1984-85 Loans".

INTEREST BEARING OBLIGATIONS OF THE GOVERNMENT

Balance on 1st April 1985	Additions during the year	Discharges during the year	Balance on 31st March 1986
3	4	5	6
Rs.	Rs.	Rs.	Rs.
1,17,94,15,700(x)	28,33,00,000	..	1,46,27,15,700
20,02,37,520(y)	..	11,41,72,900	8,60,64,620
12,81,47,630	5,62,10,000	5,73,00,436	17,70,57,194
7,34,67,970	5,70,000	1,79,23,140	6,61,14,830
3,00,07,00,000	2,19,93,00,000	2,20,00,00,000	3,00,00,00,000
27,84,36,861	4,42,43,400	2,56,90,350	29,69,89,911
..	8,68,54,55,000	8,68,54,55,000	..
4,86,04,05,681	11,26,90,78,400	11,04,05,41,826	5,08,89,42,255
2,90,25,00,000	3,78,39,00,000	..	6,68,64,00,000
73,38,00,000	1,13,07,00,000	..	1,86,45,00,000
16,33,340	18,05,872	1,63,334	32,75,878
51,14,500	18,69,000	2,04,580	67,78,920
3,00,000	..	..	3,00,000
..	25,85,00,000	10,85,00,000	15,00,00,000
3,64,33,47,840	5,17,67,74,872	10,88,67,914	8,71,12,54,798
57,14,24,000	1,75,36,87,900	3,80,94,933	2,28,70,16,967
..	3,82,20,000	..	3,82,20,000
57,14,24,000	1,79,19,07,900	3,80,94,933	2,32,52,36,967

(x) Differs by Rs. 13,05,27,600 (decreased) from the closing balance adopted in Finance Accounts 1984-85 due to *proforma* transfer of the balance of 5½% Punjab Loan 1985 (Rs. 5,53,80,100) and 6% Punjab Loan 1985 (Rs. 7,51,47,500) which were notified for discharge during the year and became non-interest bearing.

(y) Differs by Rs. 13,05,27,600 (increased) from the closing balance adopted in Finance Accounts 1984-85 *vide* foot note (x) above.

STATEMENT NO. 17—DETAILED STATEMENT OF DEBT

Description of Debt 1	When raised 2
E. Public Debt—contd.	
604. Loans and Advances from the Central Government—contd.	
C. Loans for Central Plan Schemes—	
General (Urban Development)—Other loans—	
Integrated Urban Development in areas of National Importance	.. ..
Agriculture—Storage and Warehousing	.. ..
Fisheries—Inland fisheries	.. 1984-85
Power Development—	
Renovation and Modernisation of Thermal Power Station	.. 1984-85
Co-operation—	
Credit Co-operatives—	
Loans for Credit Co-operative Institutions in under-developed States	.. 1984-86
Total—C	.. ..
D. Loans for Centrally Sponsored Plan Schemes—	
General (Urban Development)—Other loans—	
Integrated Development of Medium and Small Towns	.. 1984-86
Co-operation—	
Credit Co-operatives—	
Strengthening of Agricultural Credit Stabilization Fund	.. 1985-86
Consumers' Co-operatives—	
Development of Urban Consumers' Co-operatives	.. ..
Soil and Water Conservation—Soil Conservation Schemes	.. 1984-86
Pilot Project for propagation of Water Conservation and harvesting technology	.. 1984-85
Village and Small Industries—	
Handloom Industries	.. 1984-86
Other loans	.. 1984-86
Roads and Bridges—Roads of Inter-State Importance	.. 1984-86
Flood control and Anti-Sea erosion projects	.. 1984-85
Total—D	.. ..
E. Ways and Means Advances—	
Other Ways and Means Advances	.. 1985-86
Total—E	.. ..

AND OTHER INTEREST BEARING OBLIGATIONS OF THE GOVERNMENT—*contd.*

Balance on 1st April 1985 3	Additions during the year 4	Discharges during the year 5	Balance on 31st March 1986 6
Rs.	Rs.	Rs.	Rs.
..
..
1,70,000	..	..	1,70,000
..
2,80,00,000	..	..	2,80,00,000
..
4,07,50,000	42,00,000	..	4,49,50,000
6,89,20,000	42,00,000	..	7,31,20,000
..
57,75,000	41,70,000	..	99,45,000
..
..	5,00,000	..	5,00,000
..
32,50,000	36,08,000	2,16,666	66,41,334
1,26,250	..	8,417	1,17,833
..
44,26,000	17,00,000	4,42,600	56,83,400
10,10,000	16,41,000	38,333	26,12,667
80,00,000	40,00,000	3,20,000	1,16,80,000
1,36,67,000	..	5,46,680	1,31,20,320
3,62,54,250	1,56,19,000	15,72,696	5,03,00,554
..	94,00,00,000	94,00,00,000	..
..	94,00,00,000	94,00,00,000	..

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.*****F. Pre—1984-85 Loans—**

Rehabilitation of Displaced Persons, Repatriates, etc.	.. 1963—84
National Loan Scholarship Scheme	.. 1974—84
Loans to clear overdrafts advanced during 1982-83 and 1983-84	.. 1982—84
Small Savings Loans	.. 1964—84
Pre-1979-80 Consolidated Loans for productive and semi-productive purposes	.. 1955—79
1979-84 Consolidated Loans	.. ..

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	... ..
All India Services Provident Fund	.. ..

Total—A
---------	-------

D. Other Provident Funds—

Workmen's Contributory Provident Fund	.. ..
Contributory Provident Pension Fund	... ..
Other Miscellaneous Provident Funds	.. ..

Total—D
---------	-------

Total (805)
-------------	-------

(c) Other Accounts—**811. Insurance and Pension Funds—**

Punjab State Government Employees' Group Insurance Scheme
---	-------

Total (811)
-------------	-------

Total—I. Small Savings, Provident Funds, etc.
--	-------

Grand Total
-------------	-------

*With effect from 1st April 1984, closing balance on 31st March 1984 under various minor/sub-heads below this major head have been consolidated under the new sub-major head "F. Pre-1984-85 Loans."

INTEREST BEARING OBLIGATIONS OF THE GOVERNMENT—contd.

Balance on 1st April 1985	Additions during the year	Discharges during the year	Balance on 31st March 1986
3	4	5	6
Rs.	Rs.	Rs.	Rs.
50,32,666	..	41,35,285	8,97,381
44,34,638	..	1,60,942	42,73,696
99,20,00,000	..	23,73,40,000	75,46,60,000
1,89,17,10,000	..	2,68,05,000	1,86,49,05,000
2,03,65,09,377	..	22,54,23,000	1,81,10,86,377
1,83,59,01,054	..	9,17,96,061	1,74,41,04,993
6,76,55,87,735	..	58,56,60,288	6,17,99,27,447
11,08,55,33,825	7,92,85,01,772	1,67,41,95,831	17,33,98,39,766
15,94,59,39,506	19,19,75,80,172	12,71,47,37,657	22,42,87,82,021
1,86,42,54,690 (x)	69,88,04,757	23,09,34,266	2,33,21,25,181
8,02,33,559	—7,40,17,180@	—16,14,275@	78,30,654
1,21,08,954	34,57,018	42,40,044	1,13,25,928
1,95,65,97,203 (x)	62,82,44,595	23,35,60,035	2,35,12,81,763
16,552	..	..	16,552
498	..	..	498
9,34,420	..	..	9,34,420
9,51,470	..	..	9,51,470
1,95,75,48,673 (x)	62,82,44,595	23,35,60,035	2,35,22,33,233
2,82,49,385	2,23,12,849	62,29,657	4,43,32,577
2,82,49,385	2,23,12,849	62,29,657	4,43,32,577
1,98,57,98,058 (x)	65,05,57,444	23,97,89,692	2,39,65,65,810
17,93,17,37,564 (x)	19,84,81,37,616	12,95,45,27,349	24,82,53,47,831

@ Minus figure during the year is due to transfer of credits/debits of employees of Punjab Roadways to General Provident Fund.

(x) Differs by Rs. 1,605 (decreased) from the closing balance adopted in Finance Accounts 1984-85 due to *proforma* adjustment of balances *vide* details in Appendix I.

Description of loan	When raised
1	2
E. Public Debt—	
603. Internal Debt of the State Government—	
Market Loans bearing interest—	
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
6¾% Punjab Loan 1992	.. 1st September 1980
7% Punjab Loan 1993	.. 1st September 1981
7½% Punjab Loan 1997	.. 14th July 1982
8¾% Punjab Loan 2000	.. 16th August 1983
9% Punjab Loan 1999	.. 4th September 1984
9¾% Punjab Loan 1998	.. 2nd September 1985
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 1979	.. 1st September 1967
5½% Punjab Loan 1980	.. 2nd September 1968
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
6% Punjab Loan 1984	.. 27th August 1974
5½% Punjab Loan 1985	.. 27th August 1973
6% Punjab Loan 1985	.. 15th September 1975
Total—Market Loans not bearing interest	.. ..

STATEMENT NO. 17

Balance on 1st April 1985	Additions during the year	Discharges during the year	Balance on 31st March 1986
3	4	5	6
Rs.	Rs.	Rs.	Rs.
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
9,44,36,600	9,44,36,600
13,64,79,600	13,64,79,600
13,21,18,400	13,21,18,400
16,70,26,000	16,70,26,000
35,47,13,900	35,47,13,900
..	28,33,00,000	..	28,33,00,000
1,17,94,15,700 (a)	28,33,00,000	..	1,46,27,15,700
3,86,674	..	100	3,86,574
800	800
2,000	2,000
2,39,500	2,39,500
2,96,488	..	7,000	2,89,488
21,83,458	21,83,458
17,54,800	..	15,44,800	2,10,000
29,39,000	..	-1,01,000 (A)	30,40,000
4,13,700	4,13,700
1,23,100	1,23,100
63,64,400	..	2,69,000	60,95,400
5,50,06,000	..	2,94,800	5,47,11,200
5,53,80,100	..	4,79,21,000	74,59,100
7,51,47,500	..	6,42,37,200	1,09,10,300
20,02,37,520 (b)	..	11,41,72,900	8,60,64,620

(A) Minus figure is due to adjustment of previous years.

(a) See footnote (x) at page 193.

(b) See footnote (y) at page 193.

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—86

Loans from General Insurance Corporation of India

.. 1978—86

Total—Loans from other Institutions

.. ..

STATEMENT NO. 17—concl'd.

Balance on 1st April 1985	Additions during the year	Discharges during the year	Balance on 31st March 1986
3	4	5	6
Rs.	Rs.	Rs.	Rs.
23,89,64,861	3,67,43,400	2,39,14,350	25,17,93,911
3,94,72,000	75,00,000	17,76,000	4,51,96,000
27,84,36,861	4,42,43,400	2,56,90,350	29,69,89,911

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1985
1	2
	Rs.
F. LOANS AND ADVANCES—	
(a) Loans for Social and Community Services—	
677. Loans for Education, Art and Culture—	
^a Secondary Education	.. —55,269
University and Other Higher Education—	
(i) Loans to deserving students under National Loan Scholarship Scheme	.. 54,75,964
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case	.. —41,558
	<hr/>
Total	.. 54,34,406
	<hr/>
Technical Education—	
Loans to poor students studying in Engineering Colleges and Polytechnics	.. 69,89,137
Other educational loans	.. 11,70,134
	<hr/>
Total (677)	.. 1,35,38,408
	<hr/>
680. Loans for Medical—	
^d Medical Education	.. 1,28,911
	<hr/>
Total (680)	.. 1,28,911
	<hr/>
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	.. 80,84,855
Sewerage schemes	.. —13,48,523
	<hr/>

AND ADVANCES BY THE GOVERNMENT

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1986	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs	Rs.
..	—55,269	—29,309**	—25,960*	..
25,740	55,01,704	1,44,007	53,57,697	3,00,623
..	—41,558	53,865	—95,423*	..
25,740	54,60,146	1,97,872	52,62,274	3,00,623
45,900	70,35,037	3,00,652	67,34,385	1,20,121
..	11,70,134	30,749	11,39,385	..
71,640	1,36,10,048	4,99,964	1,31,10,084	4,20,744
..	1,28,911	4,000	1,24,911	..
..	1,28,911	4,000	1,24,911	..
1,07,49,250	1,88,34,105	49,12,046	1,39,22,059	14,79,627
..	—13,48,523	24,64,360	—38,12,883*	24,48,828

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

** 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 1	Balance on 1st April 1985 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	72,85,633
(ii) Loans for execution of urban water supply and sewerage schemes	3,05,00,000
Total	3,77,85,633
Rural Water Supply Programmes	39,667
Total (682)	4,44,82,298
683. Loans for Housing—	
Loans to Housing Boards, Corporations, etc.—	
Loans to Punjab State Housing Board	25,64,29,287
Village Housing Scheme—	
Loans for construction of houses in rural areas	2,14,76,070
Subsidised Industrial Housing Schemes	—2,43,534
Low Income Group Housing Schemes—	
(i) Loans to other parties for construction of houses	7,73,11,343
(ii) Other loans with balance not exceeding Rs. 25 lakh in each case	86,654
Total	7,73,97,997
Middle Income Group Housing Scheme—	
(i) Loans to other parties for construction of houses	1,35,30,951
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case	—2,86,801
Total	1,32,44,150

AND ADVANCES BY THE GOVERNMENT—contd.

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1986	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
2,63,37,750	3,36,23,383	5,16,403	3,31,06,980	16,15,632
..	3,05,00,000	..	3,05,00,000	..
2,63,37,750	6,41,23,383	5,16,403	6,36,06,980	16,15,632
..	-39,667	10,45,177	-10,84,844(*)	..
3,70,87,000	8,15,69,298	89,37,986	7,26,31,312	55,44,087
4,48,19,490	30,12,48,777	12,82,228	29,99,66,549	7,11,675
10,00,000	2,24,76,070	6,48,160	2,18,27,910	12,53,315
..	-2,43,534	1,23,390	-3,66,924(*)	..
10,00,000	7,83,11,343	50,66,627	7,32,44,716	50,44,471
..	86,654	4,348	82,306	..
10,00,000	7,83,97,997	50,70,975	7,33,27,022	50,44,471
9,86,000	1,45,16,951	9,96,033	1,35,20,918	7,82,055
..	-2,86,801	2,72,740	-5,59,541(*)	..
9,86,000	1,42,30,150	12,68,773	1,29,61,377	7,82,055

(*) 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 1985
1	2
F. LOANS AND ADVANCES—<i>contd.</i>	Rs.
(a) Loans for Social and Community Services— <i>contd.</i>	
683. Loans for Housing— <i>concl'd.</i>	
Higher Income Group Housing Scheme ..	—11,52,454
Slum Clearance—	
Loans to Municipalities, Municipal Corporations and other Local Funds for slum clearance ..	2,37,20,741
Other Housing Schemes—	
(i) Loans to other parties for repair of houses in urban areas ..	61,06,135
✓ (ii) Loans to other parties for building houses in urban estates ..	2,47,25,276
(iii) Loans to other parties for building houses in Chandigarh ..	60,81,272
(iv) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	—7,51,302
Total ..	3,61,61,381
Total (683) ..	42,70,33,638
684. Loans for Urban Development—	
Urban Development—	
(i) Loans to Municipalities, Municipal Corporations and other Local Funds under integrated city development programme ..	17,13,41,544
✓ (ii) Loans to Municipalities, Municipal Corporations and other Local Funds for other purposes ..	50,03,93,122
(iii) Loans to Improvement Trusts for Development Projects ..	3,52,85,502
(iv) Loans to Improvement Trusts for Land Acquisition and Development Schemes ..	30,47,815
✓ (v) Loans to Local Bodies of erstwhile P.E.P.S.U. ..	38,33,198
(vi) Loans for development of Small and Medium Towns ..	1,60,50,000
(vii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	—1,02,77,845
Total (684) ..	—71,96,73,336

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1986	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	—11,52,454	1,02,352	—12,54,806(*)	..
31,00,000	2,68,20,741	35,45,619	2,32,75,122	5,94,082
9,51,000	70,57,135	13,78,021	56,79,114	38,73,649
6,35,000	2,53,60,276	1,42,06,392	1,11,53,884	..
..	60,81,272	..	60,81,272	..
..	—7,51,302	2,61,206	—10,12,508(*)	..
15,86,000	3,77,47,381	1,58,45,619	2,19,01,762	38,73,649
5,24,91,490	47,95,25,128	2,78,87,116	45,16,38,012	1,22,59,247
..	17,13,41,544	53,82,566	16,59,58,978	1,57,23,926
53,75,000	50,57,68,122	88,18,992	49,69,49,130	2,23,59,607
10,00,000	3,62,85,502	45,82,989	3,17,02,513	39,07,768
..	30,47,815	4,26,900	26,20,915	5,297
..	38,33,198	1,027	38,32,171	..
91,65,000	2,52,15,000	..	2,52,15,000	25,41,312
12,00,000	—90,77,845	1,56,56,620	—2,47,34,465(*)	13,507
1,67,40,000	73,64,13,336	3,48,69,094	70,15,44,242	4,45,51,417

(*) 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 1985
1	2
	Rs.
F. LOANS AND ADVANCES—contd.	
(a) Loans for Social and Community Services—concl'd.	
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 ..	28,62,666
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	—61,65,093
Total ..	—33,02,427
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 ..	43,13,050
Rehabilitation Schemes—	—3,21,42,730
Other Social Security and Welfare Programmes ..	9,67,665
Total (688) ..	—3,01,64,442
695. Loans for other Social and Community Services—	
Labour ..	5,81,654
Relief for natural calamities ..	4,51,509
Other loans ..	—15,707
Total (695) ..	10,17,456
Total (a) ..	1,17,57,09,605

AND ADVANCES BY THE GOVERNMENT—contd.

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1986	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
	28,62,666	33,140	28,29,526	..
	61,65,093	47,224	62,12,317*	1,38,423
	33,02,427	80,364	33,82,791*	1,38,423
	42,74,895		42,74,895	..
	38,155		38,155	..
	43,13,050		43,13,050	..
	3,21,42,730	41,47,598	3,62,90,328*	38,748
	9,67,665		9,67,665	..
	3,01,64,442	42,27,962	3,43,92,404*	1,77,171
	5,81,654	14,779	5,66,875	..
	4,51,509	562	4,50,947	..
	15,707		15,707*	..
	10,17,456	15,341	10,02,115	..
10,63,90,130	1,28,20,99,735	7,64,41,463	1,20,56,58,272	6,29,52,666

* 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 1985
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 Central Co-operative Bank for Agricultural Stabilization Fund ..	42,87,472
(ii) Loans to Primary Agricultural Co-operative Societies for construction of rural godowns ..	5,57,59,957
(iii) Loan assistance to Co-operative Societies, credit institutions in comparatively under-developed States to meet the non-credit cover ..	..
(iv) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	—43,44,910
Total ..	<u>5,57,02,519</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 ..	21,733
Warehousing and Marketing Co-operatives—	
(i) Loans to Punjab State Co-operative Supply and Marketing Federation for purchase and distribution of foodgrains ..	1,12,57,843
(ii) Loans to Punjab State Co-operative Supply and Marketing Federation for purchase and distribution of fertilizers ..	9,63,56,253
(iii) Loans to Punjab State Co-operative Supply and Marketing Federation for the purchase of cotton ..	4,55,35,709
(iv) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	8,44,191
Total ..	<u>15,39,93,996</u>
Dairy Co-operatives ..	6,20,000
Co-operative Sugar Mills ..	4,94,163
Industrial Co-operatives ..	5,05,420
Consumer Co-operatives—	
(i) Loans to Consumer Co-operative Stores ..	2,12,46,552
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	13,84,000
Total ..	<u>2,26,30,552</u>
Total (698) ..	<u>25,19,50,298</u>

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1986	Interest received and credited to revenue
3 Rs.	4 Rs.	5 Rs.	6 Rs.	7 Rs.
5,00,000	47,87,472	36,000	47,51,472	36,37,183
..	5,57,59,957	17,80,670	5,39,79,287	59,85,492
8,15,00,000	8,15,00,000	..	8,15,00,000	..
..	—43,44,910	22,06,968	—65,51,878(*)	..
8,20,00,000	13,77,02,519	40,23,638	13,36,78,881	96,22,675
..	1,79,81,915	..	1,79,81,915	..
..	21,733	..	21,733	..
..	1,12,57,843	4,499	1,12,53,344	..
18,09,50,000	27,73,06,253	12,97,57,900	14,75,48,353	2,58,01,462(x)
..	4,55,35,709	5,00,001	4,50,35,708	..
..	8,44,191	—3,612(**)	8,47,803	..
18,09,50,000	33,49,43,996	13,02,58,788	20,46,85,208	2,58,01,462
..	6,20,000	2,46,000	3,74,000	..
..	4,94,163	..	4,94,163	..
..	5,05,420	1,15,330	3,90,090	..
..	2,12,46,552	..	2,12,46,552	..
..	13,84,000	..	13,84,000	..
..	2,26,30,552	..	2,26,30,552	..
26,29,50,000	51,49,00,298	13,46,43,756	38,02,56,542	3,54,24,137

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

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

(x) Schemewise details awaited.

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1985
1	2
	Rs.
F. LOANS AND ADVANCES—contd.	
(b) Loans for Economic Services—contd.	
(i) General Economic Services—concl'd.	
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	
	.. 5,476
Total (704)	.. <u>5,476</u>
Total (i)	.. <u>25,25,55,774</u>
(ii) Agriculture and Allied Services—	
705. Loans for Agriculture—	
Manures and Fertilizers—	
(i) Loans to Punjab Agro-Industries Corporation for purchase and distribution of fertilizers, seeds and inputs, etc.	.. 9,58,15,689
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case	.. 6,31,325
Total	.. <u>9,64,47,014</u>
High yielding variety programme—	
(i) Loans under Package Programme	.. 1,14,50,613
(ii) Loans under intensive cultivation	.. 1,05,50,865
Total	.. <u>2,20,01,478</u>
Plant Protection—	
(i) Loans for aerial spraying of crops	.. 1,77,03,873
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case	.. 58,81,277
Total	.. <u>2,35,85,150</u>
Commercial crops	.. <u>—21,20,515</u>

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1986	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	6,00,000	..	6,00,000	..
..	6,00,000	..	6,00,000	..
..	5,476	..	5,476	..
..	5,476	..	5,476	..
26,29,50,000	51,55,05,774	13,46,43,756	38,08,62,018	3,54,24,137
7,75,50,000	17,33,65,689	7,19,91,474	10,13,74,215	13,66,855
..	6,31,325	9,51,840	—3,20,515(*)	..
7,75,50,000	17,39,97,014	7,29,43,314	10,10,53,700	13,66,855
..	1,14,50,613	207	1,14,50,406.	..
..	1,05,50,865	516	1,05,50,349	..
..	2,20,01,478	723	2,20,00,755	..
48,03,711	2,25,07,584	74,47,022	1,50,60,562	6,88,198
29,77,976	88,59,253	..	88,59,253	..
77,81,687	3,13,66,837	74,47,022	2,39,19,815	6,88,198
..	—21,20,515	1,68,336	—22,88,851(*)	21,503

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

STATEMENT NO. 18—DETAILED STATEMENT OF

Head of Account	Balance on 1st April 1985
	Rs.
	1985-86
F. LOANS AND ADVANCES—contd.	
(b) Loans for Economic Services—contd.	
(ii) Agriculture and Allied Services—contd.	
705. Loans for Agriculture—concl'd.	
Horticulture—	
(i) Loans for development of horticulture and orchards	49,54,619 /
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case	7,94,500 /
Total	57,49,119
Marketing	-7,91,658 /
Other agricultural loans	-3,65,39,855 /
Total (705)	10,83,30,733 ✓
706. Loans for Minor Irrigation, Soil Conservation and Area Development—	
Minor Irrigation—	
(i) Loans to Punjab State Tube-wells Corporation	89,84,49,037 /
(ii) Loans for installation of pumping sets/tube-wells	3,65,08,528 ✓
(iii) Purchase of debentures floated by the Punjab State Co-operative Land Mortgage Bank, Ltd., under various A.R.D.C./N.A.B.A.R.D. Schemes for agricultural development	15,44,18,832 ✓
(iv) Other loans with balance not exceeding Rs. 25 lakhs in each case	16,26,499 ✓
Total	1,09,10,02,896
Soil Conservation Schemes—	
(i) Advances for pilot project on development on Kandi area with World Bank Assistance	82,34,134
(ii) Advances for soil and water management including conservation, irrigation, levelling of land and field drains	5,23,45,800
(iii) Advances for soil and water conservation on water shed basis	3,10,57,432
(iv) Purchase of debentures floated by the Punjab State Co-operative Land Mortgage Bank, Ltd., for carrying out soil and water conservation works provided under A.R.D.C./N.A.B.A.R.D. Schemes	-2,69,637
(v) Advances for Soil and Water Conservation Programme in other areas of the State	19,91,877
(vi) Advances for Harvesting Technology in Handicapped Areas	
Total	9,33,59,606
Area Development Programme	3,27,08,100
Total (706)	1,21,70,70,602

LOANS AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1986	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	49,54,619	4,03,416	45,51,203	3,88,237
95,000	8,89,500	..	8,89,500	80
95,000	58,44,119	4,03,416	54,40,703	3,88,317
..	-7,91,658	8,405	-8,00,063(*)	..
..	-3,65,39,855	1,47,851	-3,66,87,706(*)	6,65,527
8,54,26,687	19,37,57,420	8,11,19,067	11,26,38,353	31,30,400
33,44,09,000	1,23,28,58,037	4,95,73,645	1,18,32,84,392	4,99,58,000
..	3,65,08,528	58,945	3,64,49,583	42,900
..	15,44,18,832	36,37,940	15,07,80,892	1,86,92,423
..	16,26,499	11,633	16,14,866	..
33,44,09,000	1,42,54,11,896	5,32,82,163	1,37,21,29,733	6,86,93,323
49,48,012	1,31,82,146	..	1,31,82,146	..
..	5,23,45,800	6,81,165	5,16,64,635	..
45,43,475	3,56,00,907	34,76,008	3,21,24,899	37,35,462
9,00,000	6,30,363	1,31,06,830	-1,24,76,467(*)	..
12,15,977	32,07,854	..	32,07,854	..
4,49,435	4,49,435	..	4,49,435	..
1,20,56,899	10,54,16,505	1,72,64,003	8,81,52,502	37,35,462
3,15,00,000	6,42,08,100	10,050	6,41,98,050	..
37,79,65,899	1,59,50,36,501	7,05,56,216	1,52,44,80,285	7,24,28,785

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

STATEMENT NO. 18—DETAILED STATEMENT OF

Head of Account 1	Balance on 1st April 1985 2 Rs.
F. LOANS AND ADVANCES—contd.	
(b) Loans for Economic Services—contd.	
(ii) Agriculture and Allied Services—contd.	
709. Loans for Food—	
Procurement and Supply—	
Loans to Punjab State Civil Supplies Corporation for procurement and supply of essential commodities	1,53,91,657
Total (709)	<u>1,53,91,657</u>
710. Loans for Animal Husbandry—	
Poultry Development	10,00,000
Total (710)	<u>10,00,000</u>
711. Loans for Dairy Development—	
Dairy Development—	
Purchase of debentures floated by the Punjab State Co-operative Land Mortgage Bank, Ltd., for dairy development	69,62,995
Total (711)	<u>69,62,995</u>
712. Loans for Fisheries—	
Other loans—	
Purchase of debentures floated by the Punjab State Co-operative Land Mortgage Bank, Ltd., under various A.R.D.C./N.A.B.A.R.D. Schemes	1,27,600
Total (712)	<u>1,27,600</u>
713. Loans for Forest—	
Forest conservation and development—	
Purchase of debentures floated by the Punjab State Co-operative Land Mortgage Bank, Ltd., under A.R.D.C./N.A.B.A.R.D. Schemes	1,18,200
Total (713)	<u>1,18,200</u>

LOANS AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1986	Interest received and credited to revenue
3	4	5	6	7
Rs	Rs.	Rs.	Rs.	Rs.
..	1,53,91,657	1,55,00,000	-1,08,343(*)	8,27,500
..	1,53,91,657	1,55,00,000	-1,08,343	8,27,500
..	10,00,000	..	10,00,000	..
..	10,00,000	..	10,00,000	..
25,00,000	94,62,995	23,45,970	71,17,025	..
25,00,000	94,62,995	23,45,970	71,17,025	..
..	1,27,600	..	1,27,600	..
..	1,27,600	..	1,27,600	..
2,00,000	3,18,200	..	3,18,200	..
2,00,000	3,18,200	..	3,18,200	..

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

STATEMENT NO. 18—DETAILED STATEMENT OF

Head of Account 1	Balance on 1st April 1985 2 Rs.
F. LOANS AND ADVANCES—contd.	
(b) Loans for Economic Services—contd.	
(ii) Agriculture and Allied Services—concl.	
714. Loans for Community Development—	
Community Development—	
(i) Loans under Community Development Project ..	1,32,68,317
(ii) Loans under National Extension Service Programme ..	98,36,350
Total ..	<u>2,31,04,667</u>
Rural Works Programme ..	4,86,153
Assistance to Panchayati Raj Institutions—	
(i) Loans to Panchayati Raj Institutions for revenue earning schemes ..	3,25,91,719
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	7,73,246
Total ..	<u>3,33,64,965</u>
Total (714) ..	<u>5,69,55,785</u>
715. Loans to Agricultural Financial Institutions—	
Loans to Public undertakings ..	2,33,447
Total (715) ..	<u>2,33,447</u>
Total (ii) ..	<u>1,40,61,91,019</u>
(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 State Industrial Development Corporation for setting up of sugar mills ..	5,83,33,000
(iii) Loans to Punjab State Industrial Development Corporation for various schemes ..	9,34,26,000
Total (720) ..	<u>18,17,59,000</u>

LOANS AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1986	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	1,32,68,317	2,666	1,32,65,651	2,534
..	98,36,350	54,907	97,81,443	9,171
..	2,31,04,667	57,573	2,30,47,094	11,705
..	4,86,153	29,675	4,56,478	
33,83,000	3,59,74,719	19,84,645	3,39,90,074	2,38,232
1,77,000	9,50,246	7,921	9,42,325	..
35,60,000	3,69,24,965	19,92,566	3,49,32,399	2,38,232
35,60,000	6,05,15,785	20,79,814	5,84,35,971	2,49,937
..	2,33,447	..	2,33,447	12,24,898
..	2,33,447	..	2,33,447	12,24,898
46,96,52,586	1,87,58,43,605	17,16,01,067	1,70,42,42,538	7,78,61,520
..	3,00,00,000	..	3,00,00,000	} 2,32,45,451
..	5,83,33,000	..	5,83,33,000	
..	9,34,26,000	..	9,34,26,000	
..	18,17,59,000	..	18,17,59,000	2,32,45,451

STATEMENT NO. 18—DETAILED STATEMENT OF

Head of Account	Balance on 1st April 1985
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 ..	-9,87,174
Small Scale Industries—	
(i) Loans to Punjab State Small Industries Corporation for Development of Industrial Focal Points ..	14,06,012
(ii) Emergency loans to industrial units ..	49,60,868
(iii) Interest-free loans to new industries in lieu of refund of Sales Tax/Purchase Tax and Inter-State Sales Tax ..	15,59,16,693
(iv) Loans to Punjab State Electronics Development and Production Corporation for development of Industrial Focal Points ..	24,52,749
(v) Loans to Punjab State Small Industries Corporation for promotion of self employment with seed/margin money (Seed/margin money assistance to entrepreneurs under the D.I.C. Programme) ..	9,27,910
(vi) Loans to Industrialists and rural artisans in I.R.D.P. areas on subsidised rate of interest ..	67,39,776
(vii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	-1,52,90,206
Total ..	<u>15,71,13,802</u>
Handloom Industries—	
(i) Loans to Punjab State Handloom and Textiles Development Corporation for setting up of processing house for power looms ..	1,09,61,000
(ii) Interest-free loans for margin money ..	63,02,486
(iii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	-67,11,054
Total ..	<u>1,05,52,432</u>
Handicraft Industries ..	1,00,507
Khadi Industries—	
(i) Loans to Punjab Khadi and Village Industries Board ..	26,69,744
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	23,46,300
Total ..	<u>50,16,044</u>
Total (721) ..	<u>17,17,95,611</u>

LOANS AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1986	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	—9,87,174	—33,910(**)	—9,53,264(*)	..
..	14,06,012	20,45,210	—6,39,198(*)	6,11,232
..	49,60,868	—300(**)	49,61,168	67,563
4,99,20,000	20,58,36,693	8,33,111	20,50,03,582	..
..	24,52,749	..	24,52,749	36,66,000
33,54,449	42,82,359	3,15,017	39,67,342	6,22,959
..	67,39,776	5,03,412	62,36,364	..
..	—1,52,90,206	37,64,354	—1,90,54,560(*)	10,74,851
5,32,74,449	21,03,88,251	74,60,804	20,29,27,447	60,42,605
..	1,09,61,000	5,24,532	1,04,36,468	20,20,153
..	63,02,486	57,281	62,45,205	..
..	—67,11,054	20,77,436	—87,88,490(*)	1,97,182
..	1,05,52,432	26,59,249	78,93,183	22,17,335
..	1,00,507	..	1,00,507	..
..	26,69,744	..	26,69,744	..
..	23,46,300	..	23,46,300	..
..	50,16,044	..	50,16,044	..
5,32,74,449	22,50,70,060	1,00,86,143	21,49,83,917	82,59,940

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

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

STATEMENT NO. 18—DETAILED STATEMENT OF

Head of Account	Balance on 1st April 1985
1	2
	Rs.
F. LOANS AND ADVANCES—contd.	
(b) Loans for Economic Services—contd.	
(iii) Industry and Minerals—concl'd.	
722. Loans for Machinery and Engineering Industries—	
Other Industries	3,21,247
Total (722)	3,21,247
723. Loans for Petroleum, Chemicals and Fertilizer Industries—	
Fertilizers	2,38,400
Total (723)	2,38,400
726. Loans for Consumer Industries—	
Textiles	15,26,200
Total (726)	15,26,200
730. Loans to Industrial Financial Institutions—	
Loans to public undertakings	—26,54,723
Total (730)	—26,54,723
Total (iii)	35,29,85,735
(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	65,54,68,301
(ii) Loans to Punjab State Electricity Board for Unit No. 1 Beas Sutlej Link	1,04,81,37,167
(iii) Loans to Punjab State Electricity Board for Unit No. 2 Beas Dam at Pong	6,18,87,010
(iv) Loans to Punjab State Electricity Board for Bhakra Right Bank Power Project	1,34,34,475
(v) Loans to Punjab State Electricity Board for Upper Bari Doab Canal Project	2,97,28,000
(vi) Loans to Punjab State Electricity Board for Beas Power Project	1,13,42,14,874

LOANS AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1986	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs	Rs.	Rs.	Rs.
..	3,21,247	..	3,21,247	..
..	3,21,247	..	3,21,247	..
..	2,38,400	..	2,38,400	..
..	2,38,400	..	2,38,400	..
..	15,26,200	..	15,26,200	..
..	15,26,200	..	15,26,200	..
..	—26,54,723	..	—26,54,723(*)	..
..	—26,54,723	..	—26,54,723(*)	..
5,32,74,449	40,62,60,184	1,00,86,143	39,61,74,041	3,15,05,391
2,91,591	65,57,59,892	..	65,57,59,892	..
..	1,04,81,37,167	1,18,26,467	1,03,63,10,700	..
..	6,18,87,010	5,72,072	6,13,14,938	..
1,15,10,614	2,49,45,089	..	2,49,45,089	..
..	2,97,28,000	..	2,97,28,000	..
..	1,13,42,14,874	..	1,13,42,14,874	..

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

STATEMENT NO. 18—DETAILED STATEMENT OF

Head of Account

Balance on
1st April
1985

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.**

(vii) Loans to Punjab State Electricity Board for Anandpur Sahib Power Project	1,30,41,00,000
(viii) Loans to Punjab State Electricity Board for Shanan Project (Extension) ..	16,82,78,000
(ix) Loans to Punjab State Electricity Board for Shanan Project (Renovation) ..	7,93,00,000
(x) Loans to Punjab State Electricity Board for Mukerian Hydel Project ..	1,28,77,38,000
(xi) Loans to Punjab State Electricity Board for Their Dam Project ..	20,08,00,000
(xii) Loans to Punjab State Electricity Board for participation in Hydro Projects of Himachal Pradesh and Jammu and Kashmir .. .. .	..
(xiii) Loans to Punjab State Electricity Board for Micro Hydel Projects ..	..
(xiv) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	11,00,000
Total	<u>5,98,41,85,827</u>

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)	38,85,80,000
(iii) Loans to Punjab State Electricity Board for Ropar Thermal Plant—Project Stage I	2,91,41,00,000
(iv) Modification/Renovation of Guru Nanak Dev Thermal Plant	3,00,00,000
(v) Loans to Punjab State Electricity Board for Ropar Thermal Plant—Project Stage II .. .. .	..
Total	<u>3,96,46,70,000</u>

Diesel Power Schemes—

Loans to Punjab State Electricity Board for purchase of Diesel Sets	5,71,09,660
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LOANS AND ADVANCES BY THE GOVERNMENT—contd.

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1986	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	1,30,41,00,000	..	1,30,41,00,000	..
..	16,82,78,000	..	16,82,78,000	..
..	7,93,00,000	..	7,93,00,000	..
47,00,00,000	1,75,77,38,000	..	1,75,77,38,000	..
75,00,00,000	95,08,00,000	..	95,08,00,000	..
1,21,00,000	1,21,00,000	..	1,21,00,000	..
2,00,00,000	2,00,00,000	..	2,00,00,000	..
..	11,00,000	..	11,00,000	..
1,26,39,02,205	7,24,80,88,032	1,23,98,539	7,23,56,89,493	..
..	63,19,90,000	..	63,19,90,000	..
38,00,000	39,23,80,000	..	39,23,80,000	..
8,28,00,000	2,99,69,00,000	..	2,99,69,00,000	..
9,30,00,000	12,30,00,000	..	12,30,00,000	..
37,50,00,000	37,50,00,000	..	37,50,00,000	..
55,46,00,000	4,51,92,70,000	..	4,51,92,70,000	..
..	5,71,09,660	..	5,71,09,660	..

STATEMENT NO. 18—DETAILED STATEMENT OF

Head of Account 1	Balance on 1st April 1985 2 Rs.
F. LOANS AND ADVANCES—contd.	
(b) Loans for Economic Services—contd.	
(iv) Water and Power Development—concl'd.	
734. Loans for Power Projects—concl'd.	
Transmission and distribution schemes—	
(i) Loans to Punjab State Electricity Board for transmission and distribution schemes	1,30,52,98,571
(ii) Loans to Punjab State Electricity Board for Beas transmission lines	22,06,26,887
(iii) Loans to Punjab State Electricity Board for transmission schemes for Guru Nanak Thermal Plant (Extension)	3,29,00,000
(iv) Loans to Punjab State Electricity Board for Guru Nanak Thermal Plant	3,53,00,000
(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	37,24,00,000
(viii) Loans to Punjab State Electricity Board for Upper Bari Doab Canal Project	1,74,00,000
(ix) Loans to Punjab State Electricity Board for Rural Electrification Works	27,41,00,000
(x) Loans to Punjab State Electricity Board for Transmission Works for Sixth Plan connected with new projects	18,37,00,000
(xi) Loans to Punjab State Electricity Board for Improvement of Transmission System and reduction of Transmission losses	26,70,00,000
(xii) Loans to Punjab State Electricity Board for Sub-Transmission Works	15,70,00,000
(xiii) Loans for Ropar Thermal Project	3,05,00,000
Total	3,01,69,96,457
Other loans to Electricity Boards—	
(i) Other loans	87,99,64,289
(ii) Loans to Punjab State Electricity Board for generation and distribution schemes	6,00,00,000
Total	93,99,64,289
Total (734)	13,96,29,26,233
Total (iv)	13,96,29,26,233

2,37,86,83,766
123,18,529
2,25,48,852,227

LOANS AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1986	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
56,00,00,000	1,86,52,98,571	..	1,86,52,98,571	..
1,81,561	22,08,08,448	..	22,08,08,448	..
..	3,29,00,000	..	3,29,00,000	..
..	3,53,00,000	..	3,53,00,000	..
..	1,38,70,999	..	1,38,70,999	..
..	10,69,00,000	..	10,69,00,000	..
..	37,24,00,000	..	37,24,00,000	..
..	1,74,00,000	..	1,74,00,000	..
..	27,41,00,000	..	27,41,00,000	..
..	18,37,00,000	..	18,37,00,000	..
..	26,70,00,000	..	26,70,00,000	..
..	15,70,00,000	..	15,70,00,000	..
..	3,05,00,000	..	3,05,00,000	..
56,01,81,561	3,57,71,78,018	..	3,57,71,78,018	..
..	87,99,64,289	..	87,99,64,289	14,10,00,000
..	6,00,00,000	..	6,00,00,000	..
..	93,99,64,289	..	93,99,64,289	14,10,00,000
2,37,86,83,766	16,34,16,09,999	1,23,98,539	16,32,92,11,460	14,10,00,000
2,37,86,83,766	16,34,16,09,999	1,23,98,539	16,32,92,11,460	14,10,00,000

STATEMENT NO. 18—DETAILED STATEMENT OF

Head of Account 1	Balance on 1st April 1985 2 Rs.
F. LOANS AND ADVANCES—contd.	
(b) Loans for Economic Services—concl'd.	
(v) Transport and Communications—	
738. Loans for Road and Water Transport Services—	
Road Transport—	
Loans to P.R.P.S.U. Road Transport Corporation, Patiala	2,60,00,000
Total (738)	2,60,00,000
Total (v)	2,60,00,000
Total (b)	16,00,06,58,761
(c) Loans to Government Servants—	
766. Loans to Government Servants, etc.—	
(i) House Building Advances	15,98,41,527
(ii) Advances for purchase of Motor conveyances	2,52,14,514
(iii) Advances for purchase of other conveyances	3,64,312
(iv) Festival advances	11,090
(v) Other advances	23,35,705
Total (766)	18,77,67,148
Total (c)	18,77,67,148

LOANS AND ADVANCES BY THE GOVERNMENT—contd.

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1986	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
...	2,60,00,000	..	2,60,00,000	1,50,00,000
...	2,60,00,000	..	2,60,00,000	1,50,00,000
...	2,60,00,000	..	2,60,00,000	1,50,00,000
3,16,45,60,801	19,16,52,19,562	32,87,29,505	18,83,64,90,057	30,07,91,048
3,88,62,210	19,87,03,737	2,53,15,362	17,33,88,375	19,80,619
1,17,20,039	3,69,34,553	80,49,588	2,88,84,965	6,38,827
66,150	4,30,462	1,49,430	2,81,032	3,676
..	11,090	—46,511(*)	57,601	..
...	23,35,705	52,114	22,83,591	79,951
5,06,48,399	23,84,15,547	3,35,19,983	20,48,95,564	27,03,073
5,06,48,399	23,84,15,547	3,35,19,983	20,48,95,564	27,03,073

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

STATEMENT NO. 18—DETAILED STATEMENT OF

Head of Account	Balance on 1st April 1985
1	2
	Rs.
F. LOANS AND ADVANCES—concl'd.	
(d) Miscellaneous Loans—	
767. Miscellaneous Loans—	
Miscellaneous Loans	49,93,697
Total (767)	<u>49,93,697</u>
Total (d)	<u>49,93,697</u>
Total—F. Loans and Advances	<u>17,36,91,29,211</u>

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

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1986	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
25,85,500	75,79,197	7,74,889	68,04,308	14,36,686
25,85,500	75,79,197	7,74,889	68,04,308	14,36,686
25,85,500	75,79,197	7,74,889	68,04,308	14,36,686
3,32,41,84,830(†)	20,69,33,14,041	43,94,65,840	20,25,38,48,201	36,78,83,473

(†) Details of loans advanced during the year for plan purposes are given below :—

Head of Account	Amount Rs.
677. Loans for Education, Art and Culture	26,765
682. Loans for Public Health, Sanitation and Water Supply	3,70,87,000
683. Loans for Housing	5,20,69,490
684. Loans for Urban Development	1,67,40,000
693. Loans for Co-operation	8,20,00,000
705. Loans for Agriculture	78,76,687
706. Loans for Minor Irrigation, Soil Conservation and Area Development	11,35,95,899
711. Loans for Dairy Development	25,00,000
713. Loans for Forest	2,00,000
714. Loans for Community Development	33,83,000
721. Loans for Village and Small Industries	5,32,74,449
734. Loans for Power Projects	2,37,86,83,766
Total	2,74,74,37,056

STATEMENT NO. 19—STATEMENT SHOWING THE

Name of Reserve Fund or Deposit Account	Balance on
	Cash
	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	8,28,42,263
(ii) Depreciation Reserve Fund—Government Non-Commercial Departments/ Undertakings—	
Depreciation Reserve Fund—Government Presses	1,01,75,138
Total (815)	9,30,17,401
821. General and other Reserve Funds—	
General and other Reserve Funds of Government Commercial Departments/ Undertakings—	
Reserve Fund—Transport—Accident Reserve Fund	7,65,294
Total (821)	7,65,294
Total (a)	9,37,82,695
(b) Reserve Funds not bearing interest—	
822. Sinking Funds (A)	6,73,36,788
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	6,14,39,078
(iii) Other Development and Welfare Funds—	
Fund for Development Schemes	.. ..
Fund for Village Reconstruction and Harijan Uplift.	1,62,46,875
Total (829)	7,81,11,933

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

DETAILS OF EARMARKED BALANCES

1st April 1985		Balance on 31st March 1986		
Investment	Total	Cash	Investment	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	8,28,42,263	8,54,26,578	..	8,54,26,578
..	1,01,75,138	1,12,63,451	..	1,12,63,451
..	9,30,17,401	9,66,90,029	..	9,66,90,029
..	7,65,294	5,53,258	..	5,53,258
..	7,65,294	5,53,258	..	5,53,258
..	9,37,82,695	9,72,43,287	..	9,72,43,287
..	6,73,36,788	1,42,29,837	..	1,42,29,837
..	4,25,980	4,25,980	..	4,25,980
..	6,14,39,078	6,15,31,808	..	6,15,31,808
67,88,390	67,88,390	..	67,88,390	67,88,390
..	1,62,46,875	1,62,46,875	..	1,62,46,875
67,88,390	8,49,00,323	7,82,04,663	67,88,390	8,49,93,053

STATEMENT NO. 19—STATEMENT SHOWING THE

Name of Reserve Fund or Deposit Account	Balance on
	Cash
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	39,74,732
Total (835)	39,74,732
Total (b)	14,94,23,453
Total—J. Reserve Funds	24,32,06,148
K. Deposits and Advances—	
(a) Deposits bearing interests—	
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 food grains	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

DETAILS OF EARMARKED BALANCES—cont'd.

1st April 1985		Balance on 31st March 1986		
Investment	Total	Cash	Investment	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	39,74,732	39,74,732	..	39,74,732
..	39,74,732	39,74,732	..	39,74,732
67,88,390	15,62,11,843	9,64,09,232	67,88,390	10,31,97,622
67,88,390	24,99,94,538	19,36,52,519	67,88,390	20,04,40,909
..	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	57,64,454	..	57,64,454
..	1,36,24,008	1,36,24,008	..	1,36,24,008
..	15,573	15,573	..	15,573
..	1,42,747	1,42,747	..	1,42,747

STATEMENT NO. 19—STATEMENT SHOWING THE

Name of Reserve Fund or Deposit Account	Balance
	Cash
	Rs.
K. DEPOSITS AND ADVANCES—concl.	
(b) Deposits not bearing interest—concl.	
848. Other Deposits—concl.	
Miscellaneous Deposits—concl.	
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 ..	1,413
7. Deposits for payment of honoraria to the enumerators in connection with 1981 Census ..	39,633
Total (848) ..	1,97,11,160
Total—K. Deposits and Advances ..	2,02,10,723
Total ..	26,34,16,871

DETAILS OF EARMARKED BALANCES—concl'd.

on 1st April 1985		Balance on 31st March 1986		
Investment	Total	Cash	Investment	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	1,23,332	1,23,332	..	1,23,332
..	1,413	1,413	..	1,413
..	39,633	39,633	..	39,633
..	1,97,11,160	1,97,11,160	..	1,97,11,160
51,910	2,02,62,633	2,02,10,723	51,910	2,02,62,633
68,40,300	27,02,57,171	21,38,63,242	68,40,300	22,07,03,542

ANNEXURE TO

Description of loan	Balance on 1st April 1985	Amount appropriated from revenue
1	2	3
	Rs.	Rs.
	(1) SINKING FUND FOR	
5½ % Punjab Loan 1985	5,31,06,951	46,15,000
Loan from the Central Government for Bhakra-Nangal Project	1,42,29,836	..
Total	6,73,36,787	46,15,000
	(2) SINKING FUND FOR	
Total	..	..
Grand Total	6,73,36,787	46,15,000

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 1986
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
AMORTISATION OF LOANS				
..	5,77,21,951	5,77,21,951	..	..
..	1,42,29,836	..	..	1,42,29,836
..	7,19,51,787	5,77,21,951	..	1,42,29,836
DEPRECIATION OF LOANS				
..
..
..	7,19,51,787	5,77,21,951	..	1,42,29,836

ANNEXURE TO

Description of loan

Balance on
1st April 1985Purchase of
securities

1

2

3

Rs.

Rs.

(3) SINKING FUND INVESTMENT

..

..

Total

..

..

..

STATEMENT NO. 19—concl'd.

Total	Sale of securities	Balance on 31st March 1986	Remarks	
			Face Value	Market Value
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT—AMORTISATION				
..
..

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

Head of Account	Amount	
		Haryana
1		2
		Rs,
I. Small Savings, Provident Funds, etc.—		
(b) Provident Funds—		
805. State Provident Funds—		
A. Civil—		
General Provident Fund	..	Cr. 1,605
Grand Total	..	Cr. 1,605

I

allocated to successor States and Union Territory of Chandigarh during 1985-86

allocated to

Himachal Pradesh	Chandigarh (U.T.)	Total amount allocated
3	4	5
Rs.	Rs.	Rs.
..	..	Cr. 1,605
..	..	Cr. 1,605

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	1,00,95,362	Loan-wise details
	Sewerage Schemes—				
	Loans to Municipalities, Municipal Corporations and other Local Funds for sewerage schemes	Ditto	1974-75	1,33,48,439	Ditto
	Urban Water Supply Schemes—				
	Loans to Municipalities, Municipal Corporations and other Local Funds for water supply schemes	Ditto	1974-75	1,33,94,153	Ditto
	Loans to Panchayati Raj Institutions for Rural Water Supply Scheme	Ditto	1984-85	11,76,327	Ditto
2. 684. Loans for Urban Development—					
Urban Development—					
	(i) Loans to Municipalities, Municipal Corporations and other Local Funds under integrated city development programme	Ditto	1974-75	5,43,45,180	Ditto
	(ii) Loans to Municipalities, Municipal Corporations and other Local Funds for shopping centres, cinemas, etc.	Ditto	1974-75	11,95,195	Ditto
	(iii) Loans to Municipalities, Municipal Corporations and other Local Funds for other purposes	Ditto	1974-75	32,48,17,761	Ditto
	(iv) Loans to Improvement Trusts for development Projects	Treasury Officers and Improvement Trusts	1978-79	3,57,44,181	Ditto
	(v) Loans to local bodies of erst-while Pepsu State	Ditto	1984-85	7,29,942	Ditto