



GOVERNMENT OF PUNJAB

FINANCE ACCOUNTS

1972-73



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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 1972-73 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 1972-73, the accounts now presented are correct statements of the receipts and outgoings of the Government of Punjab for the year 1972-73.

(A. BAKSI)

Comptroller and Auditor General of India.

New Delhi :

The 16 NOV 1974

INTRODUCTORY

The accounts of the Government of Punjab are kept in three parts :—

Part I—Consolidated Fund

Part II—Contingency Fund

Part III—Public Account

In Part I, there are three main divisions, namely :—

(1) Revenue ;

(2) Capital ; and

(3) Debt (comprising Public Debt, Loans and Advances and Inter-State Settlement).

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

The second division deals with expenditure met usually from borrowed funds with the object either of increasing concrete assets of a material character or of reducing recurring liabilities, such as those for future pensions, by payment of the capitalised value. It also includes receipts of a capital nature intended to be applied as a set-off against capital expenditure.

The third division comprises loans raised by Government—loans of a purely temporary nature classed as "Floating Debt" (such as Treasury Bills and Ways and Means Advances) as well as other loans classed as "Permanent Debt" and "Loans and Advances made by the Government" together with repayments of the former and recoveries of the latter. It also includes Inter-State Settlements.

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

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

(i) Debt (other than those included in Part I) and Deposits; and

(ii) Remittances.

The first division comprises receipts and payments, other than those falling under debt heads pertaining to Part I, in respect of which

Government incurs a liability to repay the moneys received or has a claim to recover the amounts paid, together with repayments of the former and recoveries of the latter.

The second division embraces all merely adjusting heads, under which appear remittances of cash between treasuries and transfers between different accounting circles. The initial debits or credits to the heads in this division are adjusted eventually by corresponding receipts or payments either within the same circle of account or in another account circle.

2. *Sections and heads of Account*—Within each of the divisions mentioned above, the transactions are grouped into sections which are further sub-divided into major heads of accounts. The sections are distinguished by letters of alphabet, a single letter denoting the revenue portion and a double letter denoting the capital portion of particular category of transactions, e.g., Section "A" denotes the revenue (and expenditure) grouped as "Taxes, Duties and other Principal Heads of Revenue" and Section "AA" denotes the capital expenditure on works connected therewith.

The major heads in the Revenue and Capital divisions are numbered serially, Roman numerals being employed on the receipt side and International ones on the disbursement side. No numbering is adopted for the Contingency Fund and for Debt, Deposit and Remittance heads, though these are also arranged in Sections.

The major heads are sub-divided into minor heads and the minor heads into sub-heads and detailed heads. Under each of these heads, the expenditure is shown as distributed between charged and voted. The major, minor and sub-heads prescribed for the classification of expenditure in the general accounts are not necessarily identical with the grants, sub-heads and other units of allotments, which are adopted by the Finance Department for Demands for Grants but, in general, a certain degree of correlation is maintained between the Demands for Grants and the Finance Accounts.

3. *System of Accounts*—The transactions included in these accounts represent mainly the actual cash receipts and disbursements during the financial year ending 31st March 1973 as distinguished from amounts due to or from Government during the same period. The cash basis system is, however, not entirely suitable for recording the transactions and for presenting the true state of affairs of Government commercial undertakings run on commercial principles. The detailed accounts of this class of undertakings are, therefore, maintained outside the regular accounts in commercial form and are subject to a test check by the Indian Audit and Accounts Department.

The figures of actuals shown in these accounts are net, after taking into account the recoveries, although the Demands presented to the Legislature and Appropriation Accounts are for gross expenditure and exclude all credits and recoveries which are otherwise taken as reduction of expenditure. In the case of certain suspense and other heads, however, net budget provision was made. In these cases, the expenditure shown in Appropriation Accounts is also net, i.e., after taking into account the actual recoveries.

For the year ended 31st March 1954

PART I

SUMMARISED STATEMENTS

XXI	Salaries and Wages	14,49,30	14,49,30
XXII	Gratuities	1,00,00	1,00,00
XXIII	Provision for Gratuity	1,00,00	1,00,00
XXIV	Provision for Pension	1,00,00	1,00,00
XXV	Provision for Bonus	1,00,00	1,00,00
XXVI	Provision for Leave Encashment	1,00,00	1,00,00
XXVII	Provision for Other Benefits	1,00,00	1,00,00
XXVIII	Provision for Contingencies	1,00,00	1,00,00
XXIX	Provision for Depreciation	1,00,00	1,00,00
XXX	Provision for Amortisation	1,00,00	1,00,00
XXXI	Provision for Other Provisions	1,00,00	1,00,00
XXXII	Provision for Other Provisions	1,00,00	1,00,00
XXXIII	Provision for Other Provisions	1,00,00	1,00,00
XXXIV	Provision for Other Provisions	1,00,00	1,00,00
XXXV	Provision for Other Provisions	1,00,00	1,00,00
XXXVI	Provision for Other Provisions	1,00,00	1,00,00
XXXVII	Provision for Other Provisions	1,00,00	1,00,00
XXXVIII	Provision for Other Provisions	1,00,00	1,00,00
XXXIX	Provision for Other Provisions	1,00,00	1,00,00
XL	Provision for Other Provisions	1,00,00	1,00,00
XL I	Provision for Other Provisions	1,00,00	1,00,00
XL II	Provision for Other Provisions	1,00,00	1,00,00
XL III	Provision for Other Provisions	1,00,00	1,00,00
XL IV	Provision for Other Provisions	1,00,00	1,00,00
XL V	Provision for Other Provisions	1,00,00	1,00,00
XL VI	Provision for Other Provisions	1,00,00	1,00,00
XL VII	Provision for Other Provisions	1,00,00	1,00,00
XL VIII	Provision for Other Provisions	1,00,00	1,00,00
XL IX	Provision for Other Provisions	1,00,00	1,00,00
L	Total	1,00,00	1,00,00

STATEMENT NO. I

Actuals

Receipts	Actuals	
	1971-72	1972-73
1	2	3
	(In lakhs of rupees)	
	Part I—Consolidated	
	(1)	
A. Taxes, Duties and Other Principal Heads of Revenue—		
IV. Taxes on Income other than Corporation Tax ..	11,59.42	12,31.78
V. Estate Duty ..	25.11	35.49
IX. Land Revenue] ..	1,18.50	1,35.06
X. State Excise Duties ..	26,90.51	31,39.63
XI. Taxes on Vehicles ..	1,90.88	2,88.59
XII. Sales Tax ..	37,69.43	46,09.18
XIII. Other Taxes and Duties ..	14,49.90	16,47.56
XIV. Stamps ..	8,28.41	9,39.57
XV. Registration Fees ..	1,72.38	1,98.57
Total—Taxes, Duties, etc. ..	<u>1,04,04.54</u>	<u>1,22,25.43</u>
B. Debt Services—		
XVI. Interest ..	13,06.34	12,64.26
Total—Debt Services ..	<u>13,06.34</u>	<u>12,64.26</u>
C. Administrative Services—		
XVII. Administration of Justice ..	33.56	34.51
XVIII. Jails ..	33.64	29.55
XIX. Police ..	30.05	1,71.15
XX. Supplies and Disposals ..	1.05	1.19
XXI. Miscellaneous Departments ..	17.18	16.04
Total—Administrative Services ..	<u>1,15.48</u>	<u>2,52.44</u>

SUMMARY OF TRANSACTIONS

Disbursements	Actuals	
	1971-72	1972-73
4	5	6
(In lakhs of rupees)		
Fund		
Revenue		
A. Collection of Taxes, Duties and Other Principal Revenues—		
9. Land Revenue ..	1,90.33	2,05.17
10. State Excise Duties ..	27.87	84.43
11. Taxes on Vehicles ..	7.49	9.57
12. Sales Tax ..	57.55	68.82
13. Other Taxes and Duties ..	17.55	19.92
14. Stamps ..	6.38	14.04
15. Registration Fees ..	0.48	0.65
Total—Collection of Taxes, etc. ..	3,07.65	4,02.60
B. Debt Services—		
16. Interest on Debt and other Obligations ..	15,15.73	16,37.33
17. Appropriation for Reduction or Avoidance of Debt ..	6,89.97	3,35.40
Total—Debt Services ..	22,05.70	19,72.73
C. Administrative Services—		
18. Parliament, State/Union Territory Legislature ..	24.53	33.88
19. General Administration ..	4,12.43	4,79.55
21. Administration of Justice ..	1,02.29	1,18.68
22. Jails ..	1,30.18	1,17.93
23. Police ..	9,85.86	11,01.02
25. Supplies and Disposals ..	5.20	6.83
26. Miscellaneous Departments ..	81.33	1,38.89
Total—Administrative Services ..	17,41.82	19,96.78

STATEMENT NO. 1

Receipts	Actuals	
	1971-72	1972-73
1	2	3
	(In lakhs of rupees)	
	Part I—Consolidated	
	(1)	
D. Social and Developmental Services—		
XXII. Education ..	97.62	86.97
XXIII. Medical ..	83.49	91.52
XXIV. Public Health ..	3.39	3.31
XXIV-A. Family Planning ..	0.28	0.34
XXV. Agriculture ..	93.98	1,02.36
XXVII. Animal Husbandry ..	27.04	22.50
XXVIII. Co-operation ..	55.91	44.04
XXIX. Industries ..	28.93	37.80
XXXI. Community Development Projects, National Extension Service and Local Development Works ..	88.94	20.45
XXXII. Miscellaneous Social and Developmental Organisations ..	25.55	26.44
Total—Social and Developmental Services ..	5,05.13	4,35.73
E. Multipurpose River Schemes, Irrigation and Electricity Schemes—		
XXXIII. Multipurpose River Schemes ..	57.91	68.58
XXXIV. Irrigation, etc., Works (Commercial) ..	3,11.68	3,63.33
XXXV. Irrigation, etc., Works (Non-Commercial) ..	2.14	2.49
Total—Multipurpose River Schemes, Irrigation and Electricity Schemes ..	3,71.73	4,34.40
F. Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—		
XXXVII. Public Works ..	74.52	78.53
Total—Public Works, etc. ..	74.52	78.53

SUMMARY OF TRANSACTIONS—*contd.*

	Disbursements 4	Actuals	
		1971-72 5	1972-73 6
(In lakhs of rupees)			
<i>Fund—contd.</i>			
<i>Revenue—contd.</i>			
D. Social and Developmental Services—			
27. Scientific Departments	..	6.23	7.24
28. Education	..	31,47.05	39,06.31
29. Medical	..	5,83.22	7,09.86
30. Public Health	..	4,02.77	5,91.70
30-A. Family Planning	..	1,50.57	2,01.50
31. Agriculture	..	5,72.61	9,31.69
33. Animal Husbandry	..	1,82.55	2,28.11
34. Co-operation	..	1,56.19	2,20.02(a)
35. Industries	..	1,60.80	2,01.89(b)
37. Community Development Projects, National Extension Service and Local Development Works	..	5,63.30	3,67.96
38. Labour and Employment	..	1,99.92	2,25.80
39. Miscellaneous Social and Developmental Organisations	..	1,11.68	75.59
Total—Social and Developmental Services	..	62,36.89	76,67.67
E. Multipurpose River Schemes, Irrigation and Electricity Schemes—			
42. Multipurpose River Schemes	..	4,20.91	4,40.79
43. Irrigation, etc., Works (Commercial)	..	6,45.17	7,00.50
44. Irrigation, etc., Works (Non-Commercial)	..	1,33.28	1,81.16
Total—Multipurpose River Schemes, Irrigation and Electricity Schemes	..	11,99.36	13,22.45
EE. Capital Account of Multipurpose River Schemes, etc.—			
48. Capital Outlay on Irrigation, etc., Works	..	2,40.54	2,28.38
F. Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—			
50. Public Works	..	10,87.00	19,27.64
Total—Public Works, etc.	..	10,87.00	19,27.64

(a) Includes Rs. 6.75 lakhs spent from out of advance from the Contingency Fund during 1971-72 and recouped to the Fund during 1972-73

(b) Excludes Rs. 20.00 lakhs spent from out of advance from the Contingency Fund during 1972-73 but not recouped to the Fund till the close of the year and includes Rs. 34,750 spent from out of advance from the Contingency Fund during 1971-72 and recouped to the Fund during 1972-73-

STATEMENT NO. 1—

Receipts	Actuals	
	1971-72	1972-73
1	2	3
	(In lakhs of rupees)	
	Part I—Consolidated	
	(I)	
G. Transport and Communications (other than Roads)—		
XLIII. Road and Water Transport Schemes ..	8,83.46	9,68.17
Total—Transport and Communications (other than Roads) ..	8,83.46	9,68.17
I. Miscellaneous—		
XLVIII. Contributions and Recoveries towards Pensions and other Retirement Benefits ..	22.20	26.06
XLIX. Stationery and Printing ..	91.58	68.93
LI. Forest ..	66.19	73.56
LII. Miscellaneous ..	3,36.52	4,26.97
Total—Miscellaneous ..	5,16.49	5,95.52
J. Contributions and Miscellaneous Adjustments—		
LV. States' Share of Union Excise Duties ..	11,04.33	13,16.51
LVI. Grants-in-aid from Central Government ..	20,91.31	37,71.03
LVII. Miscellaneous Adjustments between Central and State/Union Territory Governments ..	4.15	4.37
LVIII. Dividends, etc., from Commercial and other Undertakings ..	—50.06	—77.24
Total—Contributions and Miscellaneous Adjustments ..	32,49.85	51,69.15
K. Extraordinary Items—		
LX. Extraordinary Receipts ..	0.94	..
Total—Extraordinary Items ..	0.94	..
Total—Revenue Receipts ..	1,74,28.48	2,14,23.63
Revenue Surplus ..	15,95.75	27,14.94

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1971-72	1972-73
4	5	6
	[(In lakhs of rupees)]	
<i>Fund—contd.</i>		
<i>Revenue—concl'd.</i>		
FF. Capital Account of Public Works (including Roads) and Schemes of Miscellaneous Public Improvements within the Revenue Account—		
52. Capital Outlay on Public Works ..	10.45	15.27
Total—Capital Account of Public Works, etc. ..	10.45	15.27
G. Transport and Communications (other than Roads)		
57. Road and Water Transport Schemes ..	8,35.69	10,27.65
Total—Transport and Communications (other than Roads) ..	8,35.69	10,27.65
GG. Capital Account of Transport and Communications (other than Roads) within the Revenue Account—		
60. Capital Outlay on Road and Water Transport Schemes ..	2,36.38	86.38
Total—Capital Account of Transport, etc. ..	2,36.38	86.38
I. Miscellaneous—		
64. Famine Relief ..	48.51	33.44
65. Pensions and Other Retirement benefits ..	2,60.68	2,74.13
67. Privy Purses and Allowances of Indian Rulers ..	4.74	6.41
68. Stationery and Printing ..	1,32.65	1,68.86
70. Forest ..	1,33.77	1,48.41
71. Miscellaneous ..	11,49.34	14,28.56 (a)
Total—Miscellaneous ..	17,29.69	20,59.81
J. Contributions and Miscellaneous Adjustments—		
76. Other Miscellaneous Compensations and Assignments ..	1.56	1.33
Total—Contributions and Miscellaneous Adjustments ..	1.56	1.33
Total—Expenditure on Revenue Account ..	1,58,32.73	1,87,08.69

(a) Includes Rs. 2,391 spent from out of advance from the Contingency Fund during 1971-72 and recouped to the Fund during 1972-73.

STATEMENT NO. 1-

Actuals

1971-72

1972-73

Receipts

2

3

1

(In lakhs of rupees)

Part I—Consolidated

(2)

(3)

O. Public Debt—

Permanent Debt

6,62.81

6,98.25

Floating Debt

1,14,07.07

1,37,39.53

Loans from the Central Government

20,82.27

42,61.78

Other Loans

1,94.75

1,93.02

Total

1,43,46.90

1,88,92.58

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

Recoveries of Loans and Advances

9,81.81

7,68.44

Total

9,81.81

7,68.44

R. Inter-State Settlement—

Punjab and Haryana

73.98

1,06.67

Punjab and Himachal Pradesh

14.22

20.51

Centre and Punjab

22.15

31.69

Total

1,10.35

1,58.87

Total—Consolidated Fund

3,28,67.54

4,12,43.52

SUMMARY OF TRANSACTIONS—contd.

	Disbursements 4	Actuals	
		1971-72 5	1972-73 6
(In lakhs of rupees)			
Fund—concl'd.			
Capital			
Capital Accounts outside the Revenue Account—			
Capital Expenditure outside the Revenue Account (figures for each major head are given in state- ment no. 2)	..	12,42.33	25,68.77
Total	..	<u>12,42.33</u>	<u>25,68.77</u>
Debt—			
O. Public Debt—			
Permanent Debt	..	2,04.83	3,10.12
Floating Debt	..	1,19,50.72	1,33,20.53
Loans from the Central Government	..	14,00.63	14,72.54
Other Loans	..	95.16	1,21.30
Total	..	<u>1,36,51.34</u>	<u>1,52,24.49</u>
Q. Loans and Advances by the State/Union Territory Governments—			
Loans and Advances	..	42,42.63	59,78.58
Total	..	<u>42,42.63</u>	<u>59,78.58</u>
Total—Consolidated Fund	..	<u>3,49,69.03</u>	<u>4,24,80.53</u>

STATEMENT NO. 1—

Receipts	Actuals	
	1971-72	1972-73
1	2	3
(In lakhs of rupees)		
Part II—		
Contingency Fund	20.42	7.12(a)
Total—Contingency Fund	20.42	7.12
Part III—		
Debt (other than		
S. Unfunded Debt—(A)		
State Provident Funds	5,24.58	6,00.15
Total	5,24.58	6,00.15
T. Deposits and Advances—(B)		
Deposits bearing interest—		
*A—Reserve Funds	1,06.41	1,35.33
Deposits not bearing interest—		
A—Sinking Funds—Appropriation for		
Reduction or Avoidance of Debt	6,90.06	3,67.18
*B—Reserve Funds	4,50.63	1,58.73
*C—Other Deposit Accounts	69,24.49	82,86.01
*Advances not bearing interest	1,45.70	1,65.25
*Suspense	63,99.76	63,28.14
Miscellaneous	1,05.57	8,19.92
U. Remittances	71,66.50	99,67.76
Total—Public Account	2,25,13.70	2,68,28.47
Total—Receipts—Parts I, II and III	5,54,01.66	6,80,79.11
Opening Cash Balance	21,37.78	5,39.81
Grand Total	5,75,39.44	6,86,18.92

*Details are available in statement no. 16.

(a) Represents recoupment during 1972-73 of the following amounts spent from out of advance from the Contingency Fund in previous year.

Head of account	Amount
	Rs.
34—Co-operation	6,75,000
35—Industries	34,750
71—Miscellaneous	2,391
Total	7,12,141

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

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

SUMMARY OF TRANSACTIONS—concl'd.

Disbursements	Actuals	
	1971-72	1972-73
4	5	6
(In lakhs of rupees)		
Contingency Fund		
Contingency Fund ..	7.13	20.00(a)
Total—Contingency Fund ..	7.13	20.00
Public Account those mentioned in Part I and Deposits		
S. Unfunded Debt—(A) State Provident Funds ..	1,27.89	1,56.75
Total ..	1,27.89	1,56.75
T. Deposits and Advances—(B)		
Deposits bearing interest—		
*A—Reserve Funds ..	84.99	53.62
Deposits not bearing interest—		
A—Sinking Funds—Appropriation for Reduction or Avoidance of Debt ..	3,05.69	8,19.91
*B—Reserve Funds ..	3,06.19	2,01.85
*C—Other Deposit Accounts ..	66,77.74	82,07.12
*Advances not bearing interest ..	1,48.76	1,65.28
*Suspense ..	69,39.31	55,76.34
Miscellaneous ..	0.03	0.31
U. Remittances ..	74,32.87	1,01,22.70
Total—Public Account ..	2,20,23.47	2,53,03.88
Total—Disbursements—Parts I, II and III ..	5,69,99.63	6,78,04.41
Closing Cash Balance ..	5,39.81	8,14.51
Grand Total ..	5,75,39.44	6,86,18.92

*Details are available in statement no. 16.

(a) Represents expenditure incurred out of advance from the Contingency Fund during 1972-73 but not recouped to the Fund till the close of the year. The details are given below :—

Head of account	Amount Rs.
35—Industries	20,00,000
Total	20,00,000

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

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

EXPLANATORY NOTES

I. The transactions on revenue account resulted in a surplus of Rs. 27.15 crores in 1972-73 against a surplus of Rs. 15.96 crores in 1971-72. Taking into account the transactions outside the revenue account, however, there was an overall surplus of Rs. 2.75 crores in 1972-73 against the deficit of Rs. 15.98 crores in 1971-72. The details are given below :—

	1971-72	1972-73
	(In crores of rupees)	
Opening Cash Balance	+21.38	+5.40
Part I—Consolidated Fund—		
(a) Transactions within the Revenue Account—		
(i) Revenue Receipts	1,74.29	2,14.24
(ii) Revenue Expenditure	1,58.33	1,87.09
(iii) Revenue Surplus	15.96	27.15
(b) Transactions outside the Revenue Account—		
(i) Capital Expenditure	12.42	25.69
(ii) Receipts from borrowing (Net)	+6.96	+36.68
(iii) Loans and Advances by State Government (Net)	-32.61	-52.10
(iv) Inter-State Settlement (Net)	+1.10	+1.59
Part II—Contingency Fund (Net)	+0.13	-0.13
Part III—Public Account (Net)	+4.90	+15.25
Closing Cash balance	+5.40	+8.15
Overall deficit (—)/Surplus (+)	-15.98	+2.75

2. The revenue receipts in 1972-73 (Rs. 2,14.24 crores) were Rs. 39.95 crores more than those in 1971-72 (Rs. 1,74.29 crores). The increase of receipts in 1972-73 for Rs. 1 crore or above was mainly under :—

Major head	Actuals		Increase	Reasons
	1971-72	1972-73		
	(In crores of rupees)			
1. LVI—Grants-in-aid from Central Government	20.91	37.71	16.80	Mainly due to larger grants from the Government of India for State Plan schemes, Centrally sponsored Schemes, construction of strategic border roads, implementation of Emergency Agricultural Production Programme and on account of bonus on export of rice.

Major head	Actuals		Increase	Reasons
	1971-72	1972-73		
	(In crores of rupees)			
2. XII—Sales Tax	37.69	46.09	8.40	Mainly due to more receipts as a result of increase in the number of registered dealers, levy of additional surcharge on General Sales Tax for refugee relief.
3. X—State Excise Duties	26.91	31.40	4.49	Mainly due to larger receipts from licence fee on denatured spirits, larger income from wines and spirits, country spirit, malt liquors, and duty on beer manufactured in India.
4. LV—States' Share of Union Excise Duties	11.04	13.17	2.13	Due to increase in the share of State.
5. XIII—Other Taxes and Duties	14.50	16.48	1.98	Mainly due to more receipts under entertainment duty, passenger and goods tax, additional entertainment duty and surcharge on passenger and goods tax in connection with the relief of Bangladesh refugees.
6. XIX—Police	0.30	1.71	1.41	Mainly due to the larger receipts on account of fees, fines, forfeitures, recoveries of overpayment and collection of payments for services rendered.
7. XIV—Stamps	8.28	9.40	1.12	Mainly due to the levy of additional stamps duty in connection with Bangladesh refugees, larger sale of stamps owing to increase in the number of stamped documents presented for registration and rise in the value of property.

Taxation changes during the year

3. The following new taxes and levies were imposed during 1972-73.

Taxes/Levies imposed	Estimated income during 1972-73 (In lakhs of rupees)	Date from which imposed
1. (a) Increase in the initial licence fee for the grant of a 3 years' licence for running a cinema from Rs. 900 to Rs. 1,500	0.10	29th September 1972
(b) Increase in the renewal fee of a cinema licence for 3 years from Rs. 600 to Rs. 1,000		
(c) Increase in the inspection fee for the grant of renewal of a cinema licence from Rs. 100 to Rs. 200 and from Rs.50 to Rs.100 in the case of touring talkies		
2. Levy of fee at the rate of Re. 1 for artificial insemination, Rs. 2 for natural service, purchase fee of 10 paise and castration fee of Re. 1 per case for the services rendered by the Animal Husbandry department	0.45	5th October 1972
Total	0.55	

The following concessions were granted by the State Government in taxes/levies resulting in the shortfall of revenue to the extent of Rs. 0.33 crore :—

Nature of tax concession	Estimated loss in revenue (In crores of rupees)	Date from which the concession was granted
Reduction in the rate of sales tax on imported tractors from 6 per cent to 3 per cent and on indigenous tractors from 3 per cent to 1 per cent and reduction in the rate of sales tax on certain items.	0.33	10th August 1972

Receipts from Government of India

4. The revenue receipts in 1972-73 include Rs. 63.55 crores received from the Government of India against Rs. 43.79 crores received during the previous financial year. The details are as under :—

	1971-72	1972-73
(In crores of rupees)		
I. Share of net proceeds of—		
(a) Taxes on Income other than Corporation Tax ..	11.59	12.32
(b) Union Excise Duties ..	11.04	13.17
(c) Estate Duty ..	0.25	0.35
II. Grants in lieu of tax on Railway Passenger Fares ..	0.77	0.77
III. Other grants ..	20.14	36.94
Total ..	43.79	63.55

Expenditure met from Revenue

5. The increase of Rs. 28.76 crores in the expenditure on revenue account from Rs. 1,58.33 crores in 1971-72 to Rs. 1,87.09 crores in 1972-73 was mainly under:—

Major head	Expenditure		Increase	Reasons
	1971-72	1972-73		
(In crores of rupees)				
50—Public Works	10.87	19.28	8.41	Mainly due to construction of link roads, border roads, roads of economic importance and construction of buildings.
28—Education	31.47	39.06	7.59	Mainly due to the grant of additional relief to government employees, additional grants-in-aid to privately managed schools and to Universities in the State, opening of more primary schools and up-grading of primary and middle standard schools.

Major head	Expenditure		Increase	Reasons
	1971-72 (In crores of rupees)	1972-73		
31—Agriculture	5.73	9.32	3.59	Mainly due to the grant of subsidy for tube-wells in the border districts of Ferozepur and Amritsar under the "Emergency Agricultural Production Programme" and grant of additional relief to government employees.
71—Miscellaneous	11.49	14.29	2.80	Mainly due to higher expenditure incurred on the relief and re-settlement of persons uprooted as a result of Indo-Pak Conflict.
30—Public Health	4.03	5.92	1.89	Mainly due to the grant of additional relief to government employees, purchase of more drugs, insecticides and spraying equipment due to sudden break-out of malaria in epidemic form.
57—Road and Water Transport Schemes	8.36	10.28	1.92	Mainly due to more mileage undertaken by the Punjab Roadways, higher expenditure in running of vehicles on account of increase in the price of diesel, spare parts, etc.
29—Medical	5.83	7.10	1.27	Mainly due to increase in dietary charges as a result of rise in prices, larger expenditure on medicines, equipment and X-ray films, providing more grants-in-aid to Dayanand Medical College, Ludhiana, and Christian Medical College, Ludhiana and grant of additional relief to government employees.
16—Interest on Debt and other obligations	15.16	16.37	1.21	Mainly due to the payment of interest on unfunded debt and on loans obtained from the Government of India.

Major head

Major head	Expenditure		Increase	Reasons
	1971-72	1972-73		
23—Police	9.86	11.01	1.15	Mainly due to the grant of additional relief to government employees.

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

Major head

Major head	Expenditure		Decrease	Reasons
	1971-72	1972-73		
17—Appropriation for reduction or Avoidance of Debt	6.90	3.35	3.55	Mainly due to transfer of less amount to Sinking Fund for amortization of Bhakra Nangal Project loans obtained from the Government of India (as the accumulation in the fund was sufficient to discharge the obligations of the Government).
37—Community Development Projects, National Extension Service and Local Development Works	5.63	3.68	1.95	Mainly due to less expenditure under 'Model Village Scheme', as no matching contributions were received from non-official agencies.
60—Capital Outlay on Road and Water Transport Schemes	2.36	0.86	1.50	Mainly due to less expenditure incurred by the transport department in 1972-73 in expectation of the conversion of Punjab Roadways into Corporation.

STATEMENT NO. 2—CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT

(i) Progressive Capital outlay to end of 1972-73

Serial no.	Major head of account	Expenditure upto 1971-72	Expenditure during 1972-73	Total
1	2	3	4	5
(In lakhs of rupees)				
1.	95—Capital Outlay on Schemes of Agricultural Improvement and Research	4,55.70	81.75	5,37.45
2.	96—Capital Outlay on Industrial and Economic Development	28,73.35(a)	5,83.67	34,57.02
3.	98—Capital Outlay on Multi-purpose River Schemes	1,49,36.99	9,87.99	1,59,24.98
4.	99—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)	87,19.45(b)	2,23.81	89,43.26
5.	100—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)	21.80		21.80
6.	103—Capital Outlay on Public Works	90,68.01	7,66.55	98,34.56
7.	109—Capital Outlay on other Works	31.01	0.54	31.55
8.	114—Capital Outlay on Road and Water Transport Schemes	8,43.89	0.93	8,44.82
9.	120—Payments of Commuted Value of Pensions	28.13	2.42	30.55

(a) Excludes Rs. 19.89 lakhs dropped *proforma* due to re-organisation of (i) Punjab Industrial Development Corporation, Chandigarh (Rs. 8.26 lakhs) and (ii) Punjab State Small Industries Corporation, Chandigarh (Rs. 11.63 lakhs). The shares allocated to successor States were further purchased by Punjab Government during the year.

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

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

(i) Progressive capital outlay to end of 1972-73—concl.

Serial no.	Major head of account	Expenditure upto 1971-72	Expenditure during 1972-73	Total
1	2	3	4	5
(In lakhs of rupees)				
10.	124—Capital Outlay on Schemes of Government Trading	—16,79.07	—78.89(a)	—17,57.96(a)
11.	125—Appropriation to the Contingency Fund	2,00.00	..	2,00.00
	Total	(b)3,54,99.26	25,68.77	3,80,68.03

EXPLANATORY NOTES

1. 96—*Capital Outlay on Industrial and Economic Development*—In 1972-73 Government invested Rs. 5.89 crores, in Government commercial and industrial undertakings (Rs. 1.93 crores), co-operative institutions (Rs. 3.37 crores), departmental commercial undertakings (Rs. 0.09 crore), other miscellaneous undertakings (Rs. 0.50 crore) and realised (Rs. 0.05 crore) on redemption of debentures under investments in other commercial and industrial undertakings.

According to information furnished by Government the total investments of Government in the share capital and debentures of different concerns at the end of 1970-71, 1971-72 and 1972-73 were Rs. 28.64 crores, Rs. 31.08 crores and Rs. 36.66 crores. The dividend/interest received therefrom was Rs. 0.62 crore (2.16 per cent), Rs. 0.58 crore (1.87 per cent) and Rs. 0.87 crore (2.37 per cent) respectively. Further details are in Appendix IV.

2. 98—*Capital Outlay on Multipurpose River Schemes*—The progressive expenditure includes capitalised interest charges of Bhakra Dam (Rs. 32,73.40 lakhs) and Beas Dam Project (Rs. 1.32 lakhs).

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

(a) Minus expenditure is due to sale of large stock of foodgrains, chemical fertilizers and pesticides carried over from 1971-72 while the progressive minus expenditure was the cumulative effect of excess of receipts over expenditure from year to year.

(b) See footnote (a) on page 20.

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

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

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

Interest charges on the Harike project were capitalised upto 1960-61. There has been no write-back of the capitalised interest charges so far and the matter has been taken up with the department.

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

(ii) *Revenue expenditure temporarily capitalised*

Major head and nature of expenditure	Amount capitalised		Amount written back to revenue		Amount outstanding to be written back
	During 1972-73	To end of 1972-73	During 1972-73	To end of 1972-73	
1	2	3	4	5	6
99—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)—					
Grants to Panchayat Samitis for lift irrigation in hilly and semi-hilly areas	..	1.36	..	..	1.36

(In lakhs of rupees)

The expenditure was incurred during 1964-65. The terms and conditions for write-back of the expenditure to revenue have not yet been intimated by Government (August 1974).

Assets
 Liabilities
 Capital

STATEMENT NO. 3

1. Capital during the year 1972-73

- (a) Direct
- (b) Indirect
- (c) Total

08.00
 02.00
 02.43

2. Capital during the year 1972-73

- (a) Direct
- (b) Indirect
- (c) Total

09.40
 00.00
 09.40

3. Revenue Receipts during the year 1972-73

- (a) Direct Revenue (P.W. Receipts)
- (b) Indirect Receipts
- (c) Total

18.20
 0.68
 18.88

4. Revenue forgoes or Remission of Revenue during the year 1972-73

- (a) Total Revenue during the year 1972-73 (Total of 3 and 4)

18.88

The information is true

*STATEMENT NO. 3—FINANCIAL
A—Irrigation Works—

	Upper Bari Doab Canal	Sirhind Canal	Sutlej Valley Project (Eastern Canal)
	1	2-	3
1. Capital Outlay during the year 1972-73—			(In lakhs)
(i) Direct	65.43	68.09	5.39
(ii) Indirect	..	..	..
(iii) Total	65.43	68.09	5.39
2. Capital Outlay to end of the year 1972-73—			
(i) Direct	3,97.45	6,94.96	2,98.17
(ii) Indirect	..	..	..
(iii) Total	3,97.45	6,94.96	2,98.17
3. Revenue Receipts during the year 1972-73—			
(i) Direct Revenue (P.W. Receipts)	78.20	2,01.48	49.33
(ii) Indirect Receipts	..	..	..
(iii) Total	78.88	2,01.48	49.33
4. Revenue forgone or Remission of Revenue during the year 1972-73—			
5. Total Revenue during the year 1972-73 (serial nos. 3 (iii)+4)..	78.88	2,01.48	49.33
		The information is still	

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

RESULTS OF IRRIGATION WORKS

I—Productive

Shah Nahar Canal Project	Madhopur Beas Link	Installation of 96 tube-wells in Shahkot Block of Jullundur Division	Installation of 150 tube-wells along main branch to augment irrigation supplies from Upper Bari Doab Canal Tracts	Total
4	5	6	7	8
15.04	0.64	—0.88(a)	17.73	1,71.44
..
15.04	0.64	—0.88	17.73	1,71.44
50.56	3,62.41	29.51	80.66	19,13.72
..
50.56	3,62.41	29.51	80.66	19,13.72
0.20	0.63	0.02	0.01	3,29.87
..	..	..	..	0.68
0.20	0.63	0.02	0.01	3,30.55
awaited from the concerned department.				
0.20	0.63	0.02	0.01	3,30.55

(a) The minus expenditure is due to recovery of outstanding amount under "Miscellaneous P.W. Advances" relating to previous years.

STATEMENT NO. 3—FINANCIAL

A—Irrigation Works—

	Upper Bari Doab Canal	Sirhind Canal	Sutlej Valley Project (Eastern Canal)
	1	2	3
			(In lakhs)
6. Working expenses and maintenance during the year 1972-73—			
(i) Direct ..	67.21	79.71	52.87
(ii) Indirect ..	..	..	..
(iii) Total ..	67.21	79.71	52.87
7. Net Revenue excluding interest—			
(i) Surplus of revenue (serial no. 5) over expenditure [serial no. 6 (iii)] (+) or excess of expenditure [serial no. 6 (iii)] over revenue (serial no. 5) (—)	+11.67	+1,21.77	—3.54
(ii) Rate per cent on capital outlay to end of the year ..	+2.94	+17.52	—1.19
8. Interest on Direct Capital Outlay	17.38	32.10	8.15
9. Net profit or Loss after meeting interest—			
(i) Surplus of revenue over expenditure (+) or excess of expenditure over revenue (—) ..	—5.71	+89.67	—11.69
(ii) Rate per cent on capital outlay to end of year ..	—1.44	+12.90	—3.92

RESULTS OF IRRIGATION WORKS—concl'd.

I—Productive

Shah Nahar Canal Project	Madhopur Beas Link	Installation of 96 tube-wells in Shahkot Block of Jullundur Division	Installation of 150 tube-wells along main branch to augment irrigation Supplies from Upper Bari Doab Canal Tracts	Total
4	5	6	7	8
0.25	0.59	10.17		2,10.80
0.25	0.59	10.17		2,10.80
-0.05	+0.04	-10.15	+0.01	+1,19.75
-0.10	+0.01	-34.39	+0.01	+6.26
1.88	16.36	1.84	4.59	82.30
-1.93	-16.32	-11.99	-4.58	+37.45
-3.82	-4.50	-40.63	-5.68	+1.96

of rupees)

EXPLANATORY NOTES

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

(a) *Productive Schemes*—Installation of 92 deep tubewells in Mahalpur Block of Hoshiarpur district.

(b) *Unproductive Schemes*—(i) Harike Project, (ii) Nasrula Choe Scheme, (iii) Sirhind Feeder Canal, (iv) Upper Bari Doab Canal, (v) Eastern Canal, (vi) Flood control, drainage and anti-waterlogging schemes executed by Director, Irrigation and Power Research Institute, Amritsar, (vii) Exploratory tubewells, (viii) Sirhind Canal, (ix) Ferozpur Canal, (x) Ghaggar project and (xi) Tubewell Schemes.

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

(a) *Productive Schemes*—(i) Tubewells under Technical Co-operation Assistance, (ii) Bhakra Nangal Project, (iii) Beas Dam Project and (iv) Soil Conservation and Land Reclamation Farm Schemes.

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

3. Government Central Workshop (unproductive) has been excluded from the statement as the exact position whether or not the surplus stores booked against this scheme had been transferred to Railways alongwith the assets and liabilities of the productive portion of the workshop from 1st June 1956 is being ascertained from the division/department.

4. The figures shown against serial no. 2 (iii) are exclusive of figures for the period from 1st April 1947 to 14th August 1947 which will be added *proforma* when the final accounts of the period are received from the Director of Audit and Accounts, Pakistan, Lahore.

5. *Productive and Unproductive Works*.—Works in the Irrigation department are classified as productive or unproductive according as the net revenue (gross revenue less working expenses) derived from each work on the expiry of ten years from the date of closure of the construction estimates covers or does not cover the prescribed annual interest charges on the capital invested. The rate of interest prescribed was 4 per cent for Upper Bari Doab Canal and Sirhind Canal and 6 per cent for Sutlej Valley Project (Eastern Canal).

The productivity test involves certain *proforma* adjustments such as the capitalised abatement of land revenue, audit and accounts charges, etc., which do not appear in the regular Government accounts. If a work classed as 'productive' fails to yield the prescribed return for three successive years, it is transferred to 'unproductive' class unless Government is satisfied that its failure is purely due to transitory causes. Similarly, if a work classed as 'unproductive' succeeds in yielding for three successive years the prescribed return, it is transferred to 'productive' class.

In 1972-73 the project in column no. 2 satisfied the test of productivity. The projects in columns nos. 1 and 3 did not satisfy the test of productivity. The schemes in columns nos. 4, 5, 6 and 7 are still within preliminary stage of working

and have not started yielding the full return expected of them. The reasons for shortfall in revenue receipts in case of schemes in columns nos. 1, 3, 4, 5, 6 and 7 are under investigation.

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

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

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

9. The revenue receipts in the statement represent the figures of actual realization. The information regarding the revenue forgone or remission of revenue during 1972-73 has not been received from the department.

88.3	78.27	01.8	00.11	100.00	100.00
89.1	91.4	10.3	1.3	1.3	1.3
90.2	11.77	11.77	00.00	00.00	00.00
91.0	10.38	1.01	1.28	1.28	1.28
92.0	100.78	1.52	1.88	1.88	1.88
93.0	10.38	1.00	1.00	1.00	1.00
94.0	10.38	1.00	1.00	1.00	1.00

...of the ... has been passed by the State Government ...

EXPLANATORY NOTES

...in the ... During the year ...

STATEMENT NO. 4—DEBT POSITION

(i) Statement of borrowings

Nature of debt	Balance on 1st April 1972	Receipt during the year	Repayment during the year	Balance on 31st March 1973	Net increase (+) or decrease (—)
1	2	3	4	5	6
(In crores of rupees)					
<i>I—Public Debt—</i>					
Permanent Debt ..	41.99	6.98*	3.10	45.87	+3.88
Floating Debt ..	..	1,37.40	1,33.21	4.19	+4.19
Loans from the Central Government ..	2,15.43	42.62	14.73	2,43.32	+27.89
Other Loans ..	15.66	1.93	1.21	16.38	+0.72
Total—I-Public Debt ..	2,73.08	1,88.93	1,52.25	3,09.76	+36.68
<i>II—Unfunded Debt ..</i>	<i>23.81</i>	<i>6.00</i>	<i>1.56</i>	<i>28.25</i>	<i>+4.44</i>
Grand Total ..	2,96.89	1,94.93	1,53.81	3,38.01	+41.12

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

EXPLANATORY NOTES

1. *Permanent Debt*—This covers long-term loans raised in the open market and having a currency of more than twelve months. During the year, a loan of Rs. 6.93 crores bearing 5 $\frac{3}{4}$ per cent interest was raised by Government at par. This is redeemable at par in 1984. Of Rs. 6.93 crores, Rs. 4.78 crores were realised in cash and the remaining amount (Rs. 2.15 crores) was realised by conversion of 4 $\frac{1}{4}$ per cent Punjab Loan 1972.

*Includes Rs. 0.05 crore on account of rectification of an error of previous year.

During the year, 4½ per cent Punjab Loan 1972 (Rs. 3.13 crores) was notified for discharge. Rupees 1.58 crores towards share of successor states, viz., Haryana, Himachal Pradesh and the Union Territory Chandigarh were recovered from those Governments provisionally.

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

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

Arrangements for amortisation—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 nominal amount of the loans is set apart to form a depreciation fund for purchasing securities of the loans for cancellation.

(b) *Sinking Fund (Amortisation)*—In addition to the annual contribution to the respective depreciation funds, an annual contribution is made to a sinking fund for amortisation of loans at such rates as Government may decide from time to time. In addition to the contribution from revenue, interest realized on investment of the fund balances is also credited to the sinking fund (amortisation). During the year 1972-73 interest of Rs. 10.66 lakhs was realized.

The balances in the two funds at the commencement and to end of 1972-73 are given below :—

Fund	Balance on 1st April 1972	Addition during the year	Withdrawal during the year	Balance on 31st March 1973
1	2	3	4	5
(In lakhs of rupees)				
Sinking Fund (Depreciation)	1,41.02	32.29	20.95	1,52.36
Sinking Fund (Amortisation)	9,20.02	2,98.69	1,34.05	10,84.66
Total	10,61.04	3,30.98	1,55.00	12,37.02

Out of the balance of Rs. 12,37.02 lakhs in the funds, Rs. 2,18.26 lakhs were invested (March 1973) in the securities of the Government of India and other State

Governments' securities. The balance of Rs. 10,18.76 lakhs is merged in the general cash balance of the Government. The withdrawals of Rs. 1,55.00 lakhs from the funds during the year represent amounts transferred from the sinking fund, of Punjab Government Loan 1972 to the "Miscellaneous—Government Account" on maturity of loan.

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

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

No treasury bills were issued during the year.

Rupees 47.48 crores were obtained as ways and means advances from the Reserve Bank during the year. Out of these, Rs. 43.29 crores were repaid during the year leaving a balance of Rs. 4.19 crores. In addition, Rs. 62 crores taken as short-term loans from commercial banks were repaid in full. Rupees 2,06.24 lakhs were paid as interest (Rs 7.08 lakhs on the ways and means advances and Rs. 1,99.16 lakhs on the short-term loans) at 5 per cent on the commercial banks. The overdrafts taken from the Reserve Bank during the year were Rs. 27.92 crores advances and 8½ per cent on the short term loans taken from the Reserve Bank. Government paid Rs. 1.17 lakhs as interest on the overdrafts during the year (at the rate of 5 per cent to 6 per cent).

3. *Loans from Government of India*—A statement of loans obtained for different purposes from the Government of India by State Government is given in statement no. 17.

Rupees 42.62 crores were obtained from the Government of India as loans during the year. Repayments of the loans received from the Government of India were made according to the terms and conditions of the loans.

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

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

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

Name of Sinking Fund	Balance on 1st April 1972	Addition during the year	With-drawal during the year	Balance on 31st March 1973
1	2	3	4	5
(In lakhs of rupees)				
1. Loans received for Bhakra Nangal Project by—				
(a) the former P.E.P.S.U. State ..	75.97	..	..	75.97
(b) Government of Punjab ..	32,45.65	17.00	6,64.91	25,97.74
2. Loans received out of consolidated open market borrowing of Government of India ..	1,28.15	15.07	..	1,43.22
Total ..	34,49.77	32.07	6,64.91	28,16.93

Out of the total balance in the sinking fund at the end of March 1973 for repayment of loans received for Bhakra Nangal Project, Rs. 4,00.00 lakhs were invested in the securities of Government of India and the balance is merged in the general cash balance of Government. The addition of Rs. 17 lakhs represents interest received on these securities.

4. *Other Loans*—These represent borrowings from autonomous bodies like the Life Insurance Corporation of India, National Co-operative Development Corporation, etc. Particulars of the outstanding loans are given in statement no. 17.

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

(ii) Other Obligations

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

of State Government. Such liability at the end of March 1973 was Rs. 78.57 crores as shown below (further details are given in statements nos. 16 and 19) —

Nature of obligation	Amount on 1st April 1972	Receipts during the year	Repayments during the year	Balance on 31st March 1973	Net increase (+) or decrease (—) during the year
1	2	3	4	5	6
(In crores of rupees)					
Interest bearing obligations, such as depreciation reserve funds of commercial undertakings, etc.	2.49	1.36	0.54	3.31	+0.82
Non-interest bearing obligations such as deposits of local funds, civil deposits, other earmarked funds, etc.	79.43(a)	88.12	92.29	75.26	—4.17
Total	81.92(a)	89.48	92.83	78.57	—3.35

(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 :—

	1971-72	1972-73	Net increase (+) or decrease (—)
Gross debt and other obligations outstanding at the end of the year	3,78.81(a)	4,16.58	+37.77

(a) Differs by Rs. 0.44 crore (decreased) from the balance adopted in Finance Accounts 1971-72 due to *proforma* adjustment to make the balance at the time of re-organisation of state agree with the market value of investments. For complete details see footnotes (e) and (f) at page 182.

	1971-72	1972-73	Net increase (+) or decrease (-)
(In crores of rupees)			
(i) Interest paid by Government—			
(a) On public debt and unfunded debt ..	15.01	16.19	+1.18
(b) On other obligations ..	0.15	0.18	+0.03
Total ..	15.16	16.37	+1.21

(ii) Deduct—

Interest received on loans and advances given by Government ..	-4.36	-4.55	-0.19
Interest realised on investments of cash balances* ..	-0.63	-0.23	+0.40
(iii) Net amount of interest charges ..	+10.17	+11.59	+1.42
(iv) Percentage of gross interest—item (i) to total revenue receipts ..	8.70	7.64	-1.06
(v) Percentage of net interest—item (iii) to total revenue receipts ..	5.83	5.41	-0.42

There were in addition certain other receipts (Rs. 7.86 crores) such as interest received from commercial departments (Rs. 7.85 crores) and interest portion of equated payments on account of commuted value of pensions (Rs. 0.01 crore).

Government also received during the year Rs. 77.24 lakhs as dividend on investments in commercial undertakings.

(b) Appropriation for reduction or avoidance of debt.

	1971-72	1972-73	Decrease
(In crores of rupees)			
Contribution to sinking funds ..	6.90	3.35	-3.55

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

STATEMENT NO. 5—LOANS AND ADVANCES BY STATE GOVERNMENT

(i) Statement of loans and advances

Categories of loans and advances	Balance outstanding on 1st April 1972	Paid during the year	Repaid during the year	Balance outstanding on 31st March 1973	Net addition during the year
1	2	3	4	5	6
	(In crores of rupees)				
Loans to municipal corporations and municipalities	5.09	1.90	0.20	6.79	+1.70
Loans to panchayati raj institutions	0.68	0.10	0.03	0.75	+0.07
Loans to district and other local fund committees	1.65	0.40	0.03	2.02	+0.37
Loans to co-operative institutions and banks	3.68	3.38	2.22	4.84	+1.16
Loans to landholders and other notabilities	0.12		(c)	0.12	
Loans and advances under the community development programme	4.46	0.21	0.39	4.28	-0.18
Loans and advances to displaced persons	-2.68	0.01	0.09	-2.76(a)	-0.08
Advances to cultivators	15.58	7.09	3.36	19.31	+3.73
Loans to statutory corporations, boards and Government companies	3,07.76	43.40	(d)	3,51.16	+43.40
Miscellaneous loans and advances	16.44	1.79	0.80	17.43	+0.99
Loans to Government servants, etc.	3.62(b)	1.51	0.57	4.56	+0.94
Grand Total	3,56.40(b)	59.79	7.69	4,08.50	+52.10

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

- (a) Minus balance is under correspondence with Government which keeps detailed accounts.
 (b) Excludes Rs. 0.01 crore allocated to successor States as per Appendix I.
 (c) Rs. 73,283.
 (d) Rs. 2,355.

(ii) Recoveries in arrears

According to the orders issued by Government in December 1961, the administrative departments are required to intimate to Audit by 10th of August every year arrears in recovery of principal and interest for the loans, the detailed accounts of which are maintained by departmental officers. Out of ninety-nine statements due for 1972-73 from twenty-one departmental officers only twelve statements have been received so far (August 1974). The arrears in recovery of principal and interest outstanding at the end of March 1973 have been reported therein as under.

	Year in which the amount fell due	Principal	Interest
(In lakhs of rupees)			
Loans to co-operative institutions and banks	Upto 1964-65	0.73	..
	1965-66	0.11	..
	1966-67	0.41	0.52
	1967-68	0.82	0.92
	1968-69	1.58	2.48
	1969-70	3.68	2.39
	1970-71	10.25	5.81
	1971-72	18.30	6.03
	1972-73	7.81	3.14
Total		43.69	21.29

Against loans to municipal corporations and municipalities, etc., the detailed accounts of which are maintained in the Audit office, recovery of Rs. 72.55 lakhs was overdue at the end of 1972-73 as follows :—

	Year in which the amount fell due	Principal	Interest
(In lakhs of rupees)			
Loans to landholders and other notabilities	Upto 1965-66	0.57	0.04
	1966-67	..	0.04
	1967-68	..	0.03

Recoveries in arrears—concl'd.

	Year in which the amount fell due	Principal (In lakhs of rupees)	Interest
Loan to landholders and other notabilities— concl'd.	1968-69	..	0.04
	1969-70	..	0.03
	1970-71	..	0.04
	1971-72	0.03	0.04
	1972-73	0.11	0.04
	Total		0.71	0.30
Loans to municipal corporations and municipalities	Upto 1964-65	0.27	0.28
	1965-66	0.83	1.02
	1966-67	0.46	1.16
	1967-68	1.32	2.56
	1968-69	1.04	2.88
	1969-70	3.13	6.43
	1970-71	2.61	6.10
	1971-72	5.22	10.84
	1972-73	8.12	17.27
	Total		23.00	48.54

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

No law has been passed by the State Legislature under Article 293(1) of the Constitution laying down the limits within which Government may give guarantees on the security of the Consolidated Fund of the State. The statement given below shows the guarantees given by Government of Punjab for repayment of loans, etc., raised by statutory corporations, local bodies, co-operative banks and societies and others on 31st March 1973.

In consideration of the guarantees given, Government charges guarantee fee from the above institutions at the rate of 0.50 per cent on the total amount of guarantee given by Government during the year. This guarantee fee is, however, not applicable in the case of co-operative concessional finance provided by the Reserve Bank of India and loans raised by the Punjab State Electricity Board from the Rural Electrification Corporation. The amount of guarantee fee received during the year was Rs. 9,50,800.

Guarantees for loans, debentures, bonds, etc., raised	Maximum amount guaranteed	Sums gua- ranteed out- standing on 31st March 1973
1	2	3
	(In lakhs of rupees)	
(i) Statutory corporations and boards ..	50,32.38	48,76.26
(ii) Government companies ..	5,81.00	4,22.50
(iii) Co-operative banks and societies ..	2,35,90.49	1,34,72.26
(iv) Local bodies ..	1,35.48	89.77
(v) Private companies ..	1,33.08	1,19.64
Total ..	2,94,72.43	1,89,80.43

The particulars of guarantees given by Government and outstanding on 31st March 1973 are given below :—

Public or other body for which guarantee has been given and nature of guarantee	Maximum amount guaranteed	Sums gua- ranteed out- standing on 31st March 1973
1	2	3
	(In lakhs of rupees)	
<i>Statutory corporations and boards</i>		
(a) Guarantee for repayment of redeemable bonds issued by Punjab Financial Corporation ..	3,62.25	3,12.25

Public or other body for which guarantee has been given and nature of guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1973
1	2	3
(In lakhs of rupees)		
<i>Statutory corporations and boards—concl'd.</i>		
(b) Guarantee for repayment of loan (and interest) raised in the open market by Punjab State Electricity Board	11,25.00	10,45.37
(c) Guarantee for repayment of redeemable bonds and interest thereon issued for rural electrification (tubewells) by Punjab State Electricity Board	5,66.57	5,66.57
(d) Counter-guarantee to the State Bank of Patiala against guarantee issued by the bank to Russian suppliers for payment of cost of (and interest on default) crawler tractors, crawler dozers and diesel generating sets supplied to Punjab State Electricity Board	90.39	75.20
(e) Counter-guarantee to State Bank of Patiala against guarantee given by the bank to Russian suppliers for payment of cost of (and interest on default) spares for crawler tractors and crawler dozers supplied to Punjab State Electricity Board	5.86	4.69
(f) Guarantee given for raising of loan from Rural Electrification Corporation for rural electrification by Punjab State Electricity Board	15,82.31	15,82.18
(g) Guarantee given to Life Insurance Corporation of India for repayment of loan (and interest thereon) taken by Punjab State Electricity Board	4,50.00	4,50.00
(h) Guarantee given to Oriental Bank of Commerce, Ltd., for repayment of loan taken by Punjab State Electricity Board	50.00	40.00
(i) Guarantee given to State Bank of Patiala against cash credit facilities availed of by Punjab State Electricity Board	8,00.00	8,00.00
Total—Statutory corporations and boards ..	50,32.38	48,76.26

Public or other body for which guarantee has been given and nature of guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1973
1	2	3
(In lakhs of rupees)		
<i>Government companies</i>		
(a) Guarantee given for repayment of loans raised by Punjab State Tube-wells Corporations, Ltd., Chandigarh from—		
(i) National Bank of India ..	37·00	33·50
(ii) Punjab and Sind Bank ..	41·00	41·00
(iii) State Bank of Patiala ..	4,48·00	2,93·00
(b) Guarantee given to State Bank of Patiala for loan and cash credit availed of by P.E.P.S.U. Road Transport Corporation, Patiala ..		
	55·00	55·00
Total—Government companies ..	5,81·00	4,22·50
<i>Co-operative banks and societies</i>		
(a) Co-operative banks—		
(i) Guarantee for repayment of debentures floated by the Punjab State Co-operative Land Mortgage Bank, Ltd., Chandigarh ..		
	91,16·35	76,00·22
(ii) Surety for re-payment of principal and payment of interest on loans taken by the Punjab State Co-operative Bank, Ltd., Chandigarh from—		
1. Reserve Bank of India ..	99,38·09	34,61·98
2. Agriculture Refinance Corporation ..	5,77·20	3,86·08
3. National Co-operative Development Corporation ..	2,03·85	41·64
Total—Co-operative banks ..	1,98,35·49	1,14,89·92
(b) Co-operative societies— ¹		
(i) Guarantee given for repayment of loans raised by Batala Co-operative Sugar Mills, Ltd., Batala from—		
1. Industrial Finance Corporation ..	50·00	41·00
2. Life Insurance Corporation of India ..	15·00	15·00

Public or other body for which guarantee
has been given and nature of guarantee

Maximum
amount
guaranteed

Sums gua-
ranteed ou-
standing o
31st Marc
1973

1

2

3

(In lakhs of rupees)

Co-operative banks and societies—concl'd.

(b) *Co-operative Societies—concl'd.*

(ii) Guarantee given for repayment of loans
raised by Doaba Co-operative Sugar Mills,
Ltd., Nawanshahar from—

1. Industrial Finance Corporation ..

90.00

78.00

2. Central Co-operative Bank, Ltd.,
Nawanshahar ..

30.00

30.00

3. Central Co-operative Bank, Jullundur ..

5.00

3.00

(iii) Guarantee given for repayment of loans
raised by Morinda Co-operative Sugar Mills,
Ltd., Morinda from Industrial Finance Corpo-
ration ..

45.00

20.50

(iv) Guarantee given to Punjab State Co-opera-
tive Bank against loan availed of by the
Punjab State Federation of Consumers' Co-
operative Wholesales Stores, Ltd., Chand-
igarh ..

20.00

6.25

(v) Guarantee given to Commercial Banks
against loans availed of by Punjab State
Co-operative Supply and Marketing Federa-
tion, Ltd., Chandigarh ..

35,00.00

17,88.59

Total—Co-operative societies ..

37,55.00

19,82.34

Total—Co-operative banks and societies ..

2,35,90.49

1,34,72.26

Local bodies

Guarantees for repayment of principal of, and
payment of interest on, loans availed of by
seventeen municipal committees and two im-
provement trusts in the State ..

1,35.48

89.77

Total—Local bodies ..

1,35.48

89.77

Public or other body for which guarantee has been given and nature of guarantee

Maximum amount guaranteed Sums guaranteed outstanding on 31st March 1973

1

2

3

Private companies

(In lakhs of rupees)

(a) Counter-guarantee given to the Punjab National Bank for repayment of principal of, and payment of interest on, loans taken by Napco Bevel Gear of India, Ltd., Faridabad, from U.S. Aid Loan. Since the area of operation of the company extends beyond the territory of Haryana State, Government of Punjab will meet initially the guarantee liability if it arises and financial adjustment will be settled by that Government with Haryana, etc., by mutual agreement	1,09.25	1,09.25
(b) Guarantee given to Punjab Financial Corporation for loans advanced by it to—		
(i) Amritsar Swadeshi Woollen Mills, Amritsar	1.28	0.18
(ii) Guru Nanak Auto Engineering and Foundry Works, Goraya	0.71	0.71
(iii) M/s Gulati Industrial Corporation, Goraya	0.50	*0.61
(iv) M/s Indo Knit Embroidery (P) Ltd., Amritsar	0.97	0.75
(v) M/s Gurmukh Singh and Sons, Ludhiana	2.18	1.37
(vi) M/s Markfed Vanaspati and Allied Industries, Khanna	18.19	6.77
Total—Private Companies	1,33.08	1,19.64

*Includes interest.

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

As on 1st April 1972 As on 31st March 1973

(In lakhs of rupees)

(a) <i>General cash balances—</i>			
1. Cash in treasuries	..	13.67	13.64
2. Deposits with the Reserve Bank	..	5,26.14	8,00.87
3. Deposits with other banks	..	*	*
Total	..	5,39.81	8,14.51
4. Investments held in the Cash Balance Investment Account	..	9,84.37	2,24.79
Total—(a)	..	15,24.18	10,39.30
(b) <i>Other cash balances and investments—</i>			
(i) Cash with the departmental officers, viz. Forest and Public Works	..	43.23	48.71
(ii) Permanent advances for contingent expenditure with departmental officers	..	3.60 (a)	3.83
(iii) Investments of earmarked funds	..	7,05.08 (b)	6,94.65
Total—(b)	..	7,51.91 (c)	7,47.19
Total—(a) and (b)	..	22,76.09 (c)	17,86.49

EXPLANATORY NOTES

1. Under an agreement with the Reserve Bank of India, State Government has to maintain with the Bank daily a minimum balance of Rs. 30 lakhs. The Bank informs Government by telegram of the daily balance with the Bank at the close of each working day. If this balance falls on weekly settling days below the agreed minimum, the deficiency is made good by either selling Government of India treasury bills held by State Government or by taking ways and means advances/overdraft from the Reserve Bank.

*See note 3 below the statement.

(a) Differs by Rs. 0.01 lakh (decreased) from the closing balance shown in Finance Accounts 1971-72 due to *proforma* allocation of balances after re-organisation of State. Details are given in Appendix I.

(b) Differs by Rs. 1 lakh (decreased) from the closing balance shown in Finance Accounts 1971-72 due to *proforma* dropping of investment against "Deposit Account of grants from the Central Government for the food production drive schemes-Bonus for accelerating production of foodgrains" as it was not represented by any independent investment at the time of re-organisation of State.

(c) See footnotes (a) and (b) above.

Ways and means advances of Rs. 47.48 crores were obtained on forty-one occasions. Out of this Rs. 43.29 crores were repaid during the year. Rupees 7.08 lakhs were paid as interest (at the rate of 5 per cent) on these advances.

Ways and means advances are granted by the Bank only upto a limit mutually agreed upon between the Bank and Government, and if, even after the maximum advance is given, the cash balance is below the minimum, the deficiency is left uncovered but the Bank charges interest on such overdraft. There were seventeen occasions when overdrafts of Rs. 27.92 crores were availed of. These were repaid in full during the year. Government paid Rs. 1.17 lakhs as interest (at the rate of 5 per cent to 6 per cent) on overdraft.

Treasury bills (Government of India) for Rs. 86.24 crores were also rediscounted on ninety-two occasions during the year to make up deficiency in the cash balance.

2. The balance under "Deposits with the Reserve Bank" represents the balance after taking into account inter-Governmental monetary adjustments advised to the Reserve Bank of India upto 25th April 1973.

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

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

	(In lakhs of rupees)
Government of India Securities ..	71.73
Securities of the Government of—	
Punjab ..	8.49
Gujarat ..	10.09
Madhya Pradesh ..	12.97
West Bengal ..	6.73
Punjab State Electricity Board Bonds ..	1,14.68
Kapurthala Co-operative Bank—Fixed Deposit ..	0.10
Total ..	2,24.79

Interest realised during the year on these investments was Rs. 23.26 lakhs.*

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

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

	(In lakhs of rupees)
(i) Udai Bhan Industries, Ltd. ..	3.50
(ii) Dholpur Glass Works ..	0.50

which are under liquidation.

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

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

The following is a summary of the balances on 31st March 1973 :—

Debit balance	Section of the general account	Name of account	Credit balance
1	2	3	4
Rs.			Rs.
	A to K, R and part of T	Government Account	38,07,20,480
		Consolidated Fund	
	O	Public Debt	3,09,76,33,644
4,08,50,26,861	Q	Loans and Advances by the State/ Union Territory Governments	
		Contingency Fund	
		Contingency Fund	1,79,97,390
		Public Account	
	S	Unfunded Debt	28,24,92,195
	T	Deposits and Advances—	
		(i) Deposits bearing interest	3,31,07,351
		(ii) Deposits not bearing interest	
		Gross balance	82,20,48,696
6,94,64,991		Investments	
89,97,274		(iii) Advances not bearing interest	
2,24,78,704		(iv) Suspense— Investments	
10,19,30,266		Other Items (Net)	
	U	Remittances—	
26,46,50,197		I-Remittances within India	
8,14,51,463	X	Cash balance (Closing)	
4,63,39,99,756		Total	4,63,39,99,756

EXPLANATORY NOTES

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

Under the system of book-keeping followed in Government accounts, the amounts booked under revenue, capital and other transactions of Government, the balances of which are not carried forward from year to year, are closed to a single head called "Government Account". The balance under this head represents the cumulative result of all such transactions so that after adding thereto the balances under debt, deposit, remittance heads and Contingency Fund, the closing cash balance at the end of the year may be worked out and proved. Government Account for 1972-73 given below will show how the net amount at the end of the year has been arrived at: —

Dr.	Details	Cr.
Rs.		Rs.
	*A—Amount at the credit of Government Account on 1st April 1972	26,82,56,944
	B—Revenue receipts	2,14,23,62,324
	C—Expenditure on revenue account	
1,87,08,68,731	D—Capital expenditure outside the revenue account	
25,68,77,334	E—Inter-State Settlement	1,58,86,991
	F—Miscellaneous	8,19,91,629
31,343	G—Balance at the credit of the Government Account on 31st March 1973	
38,07,20,480		
2,50,84,97,888	Total	2,50,84,97,888

*The amount at the credit of Government Account on 1st April 1972 differs by Rs. 18,01,129 (Cr.) from the amount shown in Finance Accounts 1971-72 owing to *proforma* allocation of balances under debt and deposit heads outstanding in the accounts of composite State of Punjab on 31st October 1966 among the successor States and other *proforma* corrections as under:—

	Rs.	
(1) Allocated <i>proforma</i> to successor States	58,907	(Debit)
Q—Loans and Advances by the State/Union Territory Governments		
T—Deposits and Advances—	1,785	(Debit)
(i) Part III—Advances not bearing interest	25,21,292	(Debit)
(ii) Part IV—Suspense		
(2) Other <i>proforma</i> corrections		
T—Deposits and Advances—		
(i) Part I—Deposits bearing interest	6,400	(Credit)
Gross balance Investment	6,400	(Debit)
(ii) Part II—Deposits not bearing interest	44,76,713	(Credit)
Gross balance Investment	93,600	(Debit)
Net total	18,01,129	(Credit)

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

	Debit	Credit
	Rs.	Rs.
(1) Unreconciled balances under Debt, Deposit and Remittance heads written off under special sanction	31,343	870
(2) Balances of sinking funds of discharged loans transferred to Government Account	..	8,19,90,759
	31,343	8,19,91,629

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

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

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

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

4. The extent to which the balances have been allocated to successor states during 1972-73 is stated below. The details are given in Appendix I.

(i) Allocated to Haryana	Rs. 28,366 (Debit)
(ii) Allocated to Himachal Pradesh	—3,500 (Debit)
(iii) Allocated to Chandigarh (Union Territory)	25,57,118 (Debit)
Total	25,81,984 (Debit)

PART II

DETAILED ACCOUNTS AND OTHER STATEMENTS

A—REVENUE AND EXPENDITURE

10.75	21.31	48,091.18	Other
18.81	4.80	16,175.00	Stamps
3.05	4.28	8,292.25	Registration
1.06	0.93	1,892.21	Total—Taxes, Duties and Other Receipts
62.18	31.98	1,12,748.49	Head of Revenue
6.78	2.90	15,642.86	Debt Service
1.32	1.18	2,311.44	Administrative Services
2.33	2.03	3,711.73	Social and the Hospital Services
2.33	2.03	4,544.40	Multipurpose River Submers, Irrigation, etc.
0.42	0.37	78.23	Public Works, including Road and Bridges
2.13	4.82	8,081.17	Transport and Communication, other than (Road)
2.18	1.78	3,922.22	Miscellaneous
27.82	24.13	31,601.82	Contributions and Miscellaneous adjustments
114.21	100.20	1,44,350.31	Total Expenditure

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

Heads	Amount in thousands of rupees	Percent- age of total revenue	Percent- age of total expendi- ture
1	2	3	4
REVENUE			
Taxes, Duties and Other Principal Heads of Revenue—			
Taxes on Income other than Corporation Tax	12,31,78	5.75	6.59
Estate Duty	35,49	0.16	0.19
Land Revenue	1,35,06	0.63	0.72
State Excise Duties	31,39,63	14.65	16.78
Taxes on Vehicles	2,88,59	1.35	1.54
Sales Tax	46,09,18	21.51	24.64
Other Taxes and Duties	16,47,56	7.69	8.81
Stamps	9,39,57	4.39	5.02
Registration Fees	1,98,57	0.93	1.06
Total—Taxes, Duties and Other Principal Heads of Revenue	1,22,25,43	57.06	65.35
Debt Services	12,64,26	5.90	6.76
Administrative Services	2,52,44	1.18	1.35
Social and Developmental Services	4,35,73	2.03	2.33
Multipurpose River Schemes, Irrigation, etc.	4,34,40	2.03	2.32
Public Works (including Roads), etc.	78,53	0.37	0.42
Transport and Communications (other than Roads)	9,68,17	4.52	5.17
Miscellaneous	5,95,52	2.78	3.18
Contributions and Miscellaneous adjustments	51,69,15	24.13	27.63
Total—Revenue	2,14,23,63	100.00	114.51

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

Heads	Amount in thou- sands of rupees	Percent- age of total revenue	Percent- age of total expendi- ture
1	2	3	4
EXPENDITURE			
Collection of Taxes, Duties and other Principal Revenues—			
Land Revenue	2,05,17	0.96	1.10
State Excise Duties	84,43	0.39	0.45
Taxes on Vehicles	9,57	0.05	0.05
Sales Tax	68,82	0.32	0.37
Other Taxes and Duties	19,92	0.09	0.11
Stamps	14,04	0.07	0.07
Registration Fees	0,65	..	..
Total—Collection of Taxes, Duties, etc.	4,02,60	1.88	2.15
Debt Services	19,72,73	9.21	10.55
Administrative Services	19,96,78	9.32	10.67
Social and Developmental Services—			
Education	39,06,31	18.24	20.88
Medical	7,09,86	3.31	3.80
Public Health	5,91,70	2.76	3.16
Agriculture	9,31,69	4.35	4.98
Other Services	15,28,11	7.13	8.17
Total—Social and Developmental Services	76,67,67	35.79	40.99

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

Heads	Amount in thou- sands of rupees	Percent- age of total revenue	Percent- age of total expendi- ture
1	2	3	4
EXPENDITURE—<i>concl'd.</i>			
Multipurpose River Schemes, Irrigation, etc.	13,22,45	6.17	7.07
Capital Account of Multipurpose River Schemes, Irrigation, etc.	2,28,38	1.07	1.22
Public Works (including Roads)	19,27,64	9.00	10.30
Capital Account of Public Works (including Roads) within the Revenue Account	15,27	0.07	0.08
Transport and Communications (other than Roads)	10,27,65	4.80	5.49
Capital Account of Transport and Communi- cations (other than Roads) within the Revenue Account	86,38	0.40	0.46
Miscellaneous—			
Miscellaneous	14,28,56	6.67	7.64
Other heads	6,31,25	2.94	3.37
Total—Miscellaneous	20,59,81	9.61	11.01
Contributions and Miscellaneous adjustments	1,33	0.01	0.01
Total—Expenditure met from Revenue	1,87,08,69	87.33	100.00

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

Particulars 1	Actuals for 1972-73		Total 4
	Charged	Voted	
	2 Rs.	3 Rs.	
Expenditure on Revenue Account as in statement no. 12	20,76,46,962	1,66,32,21,769	1,87,08,68,731
Expenditure outside the Revenue Account as in statement no. 12	1,80,016	25,66,97,318	25,68,77,334
Disbursements under public debt, loans and advances (a)	1 52,24,49,080	59,78,57,994	2,12,03,07,074
Total	1,73,02,76,058	2,51,77,77,081	4,24,80,53,139

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

O—Public Debt			
Permanent debt	3,10,11,800	..	3,10,11,800
Floating debt	1,33,20,53,000	..	1,33,20,53,000
Loans from Government of India	14,72,53,898	..	14,72,53,898
Other loans	1,21,30,382	..	1,21,30,382
Q—Loans and Advances by the State/Union Territory Governments—			
Loans to local funds, private parties, etc.	..	58,27,80,243	58,27,80,243
Loans to Government servants, etc.	..	1,50,77,751	1,50,77,751
Total	1,52,24,49,080	59,78,57,994	2,12,03,07,074

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

Heads	Actuals for 1972-73 Rs.
I. REVENUE RECEIPTS—	
A. Taxes, Duties and Other Principal Heads of Revenue—	
IV. Taxes on Income other than Corporation Tax—	
Share of net proceeds assigned to States	12,31,78,233
Total	12,31,78,233
V. Estate Duty—	
A. Estate Duty on Agricultural Land—	
Share of net proceeds assigned to States/Union Territory Governments	8,01,502
B. Estate Duty on Property other than Agricultural land—	
Share of net proceeds assigned to States	27,46,921
Total	35,48,423
IX. Land Revenue—	
Ordinary Revenue	35,14,319
Sale of Government Estates	5,751
Sale proceeds of waste lands and redemption of land tax	1,01,196
Recoveries of overpayments	29,824
Collection of payments for services rendered	1,451
Miscellaneous	1,07,78,382
<i>Deduct</i> —Portion of Land Revenue due to Irrigation Works	—68,017
<i>Deduct</i> —Refunds	—8,56,720
Total	1,35,06,186

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

Heads	Actuals for 1972-73 Rs.
A. Taxes, Duties and Other Principal Heads of Revenues—<i>contd.</i>	
X. State Excise Duties —	
Country Spirits ..	22,79,78,532
Country Fermented Liquor ..	84,47,543
Malt Liquors ..	78,92,784
Wines and Spirits (foreign liquors other than beer, medicated wines and commercial spirits) ..	6,64,21,041
Receipts from commercial spirits, including denatured spirits and medicated wines ..	14,45,176
Opium ..	7,605
Duties on medicinal and toilet preparations containing alcohol, opium, etc. ..	1,17,800
Hemp and other drugs ..	98,267
Receipts from Distilleries ..	4,704
Fines, Confiscations and Miscellaneous ..	15,65,965
Recoveries of overpayments ..	597
<i>Deduct—Refunds</i> ..	—17,186
Total ..	<u>31,39,62,828</u>
XI. Taxes on Vehicles —	
Receipts under the Indian Motor Vehicles Act ..	12,99,246
Receipts under the State Motor Vehicles Taxation Act ..	2,70,40,162
Receipts under non-Motor Vehicles Act ..	586
Other Receipts ..	5,19,194
Total ..	<u>2,88,59,188</u>

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

Heads

Actuals for
1972-73
Rs.

A. Taxes, Duties and Other Principal Heads of Revenue —*contd.*

XII. Sales Tax—

Receipts under the Central Sales Tax Act	..	9,02,69,400
Receipts under the State Sales Tax Act	..	37,53,43,047
Miscellaneous	..	23,931
<i>Deduct</i> —Refunds	..	— 47,18,936

Total

46,09,17,442

XIII. Other Taxes and Duties —

A. Taxes on Luxuries including taxes on Entertainments,
Amusements, Betting and Gambling—

Entertainment Tax

Total—A

2,81,26,229

B. Electricity Duties—

Fees under the Indian Electricity Rules, 1956 and
fees for the electrical inspection of cinemas

Taxes and Duties on Electricity

Total—B

23,11,091

3,59,23,489

E. Other Items

Immovable Property Tax

Taxes on Goods and Passengers carried by Road or
on Inland Waterways

Recoveries of overpayments

Deduct—Refunds

Total—E

16,41,796

9,68,16,935

2,118

—65,429

Total

9,83,95,420

16,47,56,229

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

Heads	Actuals for 1972-73 Rs.
A. Taxes, Duties and Other Principal Heads of Revenue—<i>concl.</i>	
XIV. Stamps—	
A. Non-Judicial—	
Sale of stamps	.. 7,30,93,110
Duty on impressing documents	.. 78,05,169
Fines and penalties	.. 58,204
Miscellaneous	.. 1,24,885
<i>Deduct—Refunds</i>	.. —6,12,131
Total—A. Non-Judicial	.. <u>8,04,69,237</u>
B. Judicial—	
(i) Court Fees —	
Court fees realised in stamps	.. 1,34,78,760
(ii) Other Receipts—	
Fines and penalties	.. 11,542
Miscellaneous	.. 38,207
<i>Deduct—Refunds</i>	.. —40,445
Total—B. Judicial	.. <u>1,34,88,064</u>
Total	.. <u>9,39,57,301</u>
XV. Registration Fees—	
Fees for registering documents	.. 1,88,55,230
Fees for copies of registered documents	.. 4,64,356
Miscellaneous	.. 5,37,802
Total	.. <u>1,98,57,388</u>
Total—A. Taxes, Duties and Other Principal Heads of Revenue	.. <u>1,22,25,43,218</u>

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

Heads	Actuals for 1972-73 Rs.
B. Debt Services—	
XVI. Interest—	
B. Interest from Commercial Departments—	
Interest received from Commercial Departments	7,85,11,258
C. Other Interest Receipts—	
Interest on loans and advances by the State/Union Territory Governments	4,54,89,193
*Interest realised on investments of cash balances	23,25,899
Interest portion of equated payments on account of commuted value of pensions	1,04,638
Deduct—Refunds	—5,168
Total	12,64,25,820
Total —B. Debt Services	12,64,25,820
C. Administrative Services—	
XVII. Administration of Justice—	
Sale proceeds of unclaimed and escheated property	65,827
Court fees realised in cash	15,093
General fees, fines and forfeitures	34,18,359
Miscellaneous fees and fines	24,794
Recoveries of overpayments	34,805
Collection of payments for services rendered	943
Miscellaneous	89,130
Deduct—Refunds	—1,98,039
Total	34,50,912

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

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

Heads	Actuals for 1972-73 Rs.
C. Administrative Services— conold.	
XVIII. Jails—	
Jails	87,350
Jail manufactures	28,57,992
Recoveries of overpayments	9,560
Collection of payments for services rendered	405
<i>Deduct—Refunds</i>	—878
Total	<u>29,54,429</u>
XIX. Police—	
Police supplied to public departments, private companies and persons	2,920
Receipts under the Arms Act	252
Fees, fines and forfeitures	51,262
Recoveries of overpayments	2,71,965
Collection of payments for services rendered	1,11,13,210
Miscellaneous	56,76,975
<i>Deduct—Refunds</i>	—1,174
Total	<u>1,71,15,410</u>
XX. Supplies and Disposals—	
Other Miscellaneous Receipts	1,21,624
<i>Deduct—Refunds</i>	—2,626
Total	<u>1,18,998</u>
XXI. Miscellaneous Departments—	
Examination Fees	2,44,264
Administration of Indian Partnership Act, 1932	19,602
Miscellaneous	13,40,358
<i>Deduct—Refunds</i>	—568
Total	<u>16,03,656</u>
Total —C. Administrative Services	<u>2,52,43,405</u>

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

Heads	Actuals for 1972-73 Rs.
D. Social and Developmental Services—	
XXII. Education—	
A. University—	
Fees, Government Arts Colleges	26,44,141
Fees, Government Professional Colleges	1,81,835
B. Secondary—	
Fees, Government Secondary Schools	28,83,992
C. Primary—	
Fees, Government Primary Schools	5,916
D. Special—	
Fees and other receipts, Government Special Schools	39,032
E. Technical Education—	
Fees and other receipts, Government Technical Institutions	1,50,815
F. General —	
Contributions	
Recoveries of overpayments	23,959
Collection of payments for services rendered	7,15,023
Miscellaneous	8,675
Deduct—Refunds	21,22,520
	—79,038
Total	86,96,870

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

Heads	Actuals for 1972-73 Rs.
D. Social and Developmental Services — contd.	
XXIII. Medical—	
Fees, Medical Schools and Colleges	7,01,538
Hospital Receipts	21,12,508
Mental Hospital Receipts	1,79,257
Sale of Medicines	10,347
Contributions	52,16,027
Recoveries of overpayments	1,77,114
Collection of payments for services rendered	86,733
Miscellaneous	7,18,297
<i>Deduct—Refunds</i>	—50,048
Total	91,51,773
XXIV. Public Health—	
Sale proceeds of sera and vaccines, etc.	62,097
Recoveries of overpayments	47,582
Collection of payments for services rendered	29,594
Miscellaneous	1,95,994
<i>Deduct—Refunds</i>	—4,352
Total	3,30,915
XXIV-A. Family Planning—	
Recoveries of overpayments	34,211
Miscellaneous	1,596
<i>Deduct—Refunds</i>	—1,290
Total	34,517

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

Heads	Actuals for 1972-73 Rs.
D. Social and Developmental Services — <i>contd.</i>	
XXV. Agriculture—	
Agricultural receipts	96,52,981
Fisheries	8,14,640
Recoveries of overpayments	21,668
Collection of payments for services rendered	20,786
Deduct—Refunds	—2,74,079
Total	<u>1,02,35,996</u>
XXVII. Animal Husbandry—	
Other receipts	22,16,699
Recoveries of overpayments	3,268
Collection of payments for services rendered	32,138
Deduct—Refunds	—1,951
Total	<u>22,50,154</u>
XXVIII. Co-operation—	
Audit fees	40,29,648
Miscellaneous receipts	3,91,617
Recoveries of overpayments	16,095
Deduct—Refunds	—33,295
Total	<u>44,04,065</u>
XXIX. Industries—	
Industries	32,22,792
Cottage and Small Scale Industries	22,777
Handloom Schemes	30,108
Recoveries of overpayments	15,284
Other Miscellaneous receipts	5,02,152
Deduct—Refunds	—12,948
Total	<u>37,80,165</u>

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

Heads	Actuals for 1972-73 Rs.
D. Social and Developmental Services—<i>concl'd.</i>	
XXXI. Community Development Projects, National Extension Service and Local Development Works —	
A. Community Development Projects—	
<i>Deduct—Refunds</i>	—4,565
B. National Extension Service—	
National Extension Service	6,81,233
C. Local Development Works—	
Local Development Works	5,83,492
D. General—	
Miscellaneous	7,84,593
Total	<u>20,44,753</u>
XXXII. Miscellaneous Social and Developmental Organisations—	
Labour and Employment	5,73,679
Miscellaneous	20,80,748
<i>Deduct—Refunds</i>	—10,420
Total	<u>26,44,007</u>
Total —D. Social and Developmental Services	<u>4,35,73,215</u>
E. Multipurpose River Schemes, Irrigation and Electricity Schemes—	
XXXIII. Multipurpose River Schemes—	
Bhakra Nangal Project—	
Bhakra Dam Irrigation Branch—	
Direct Receipts—	
Water Rates	64,15,779
Plantation	30
Rents	2,13,126
Recoveries of expenditure	18,870
Miscellaneous	2,30,053
<i>Deduct—Receipts transferred to other Governments..</i>	—19,002
<i>Deduct—Refunds</i>	—550
Total	<u>68,58,306</u>

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

Heads	Actuals for 1972-73 Rs.
E. Multipurpose River Schemes, Irrigation and Electricity Schemes—<i>contd.</i>	
XXXIV. Irrigation, Navigation, Embankment and Drainage Works (Commercial) -	
A. Irrigation Works—	
(1)—Productive Works—	
Direct Receipts—	
Water rates	2,63,15,473
Owners' rates	32,21,562
Sales of water	2,91,588
Plantations	94,932
Other canal produce	90,290
Water power	6,18,759
Navigation	21,219
Rents	36,24,328
Recoveries of expenditure	46,614
Miscellaneous	10,77,192
<i>Deduct</i> —Refunds	—19,430
Indirect Receipts—	
Portion of Land Revenue due to Works	68,017
Total—(1) Productive Works	<u>3,54,50,544</u>
(2) Unproductive Works—	
Direct Receipts—	
Water rates	3,09,833
Rents	18,390
Recoveries of expenditure	7,592
Miscellaneous	5,46,370
Total (2) —Unproductive Works	<u>8,82,185</u>
Total	<u>3,63,32,729</u>

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

Heads	Actuals for 1972-73
	Rs.
E. Multipurpose River Schemes, Irrigation and Electricity Schemes—<i>concl.</i>	
XXXV. Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—	
A. Irrigation Works—	
Direct Receipts—	
Plantations ..	725
Rents ..	441
Recoveries of expenditure ..	18,493
Miscellaneous ..	1,47,541
Total—A ..	<u>1,67,200</u>
B. Navigation, Embankment and Drainage Works—	
Direct Receipts—	
Miscellaneous ..	81,657
Total—B ..	<u>81,657</u>
Total ..	<u>2,48,857</u>
Total—E. Multipurpose River Schemes, Irrigation and Electricity Schemes ..	<u>4,34,39,892</u>
F. Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—	
XXXVII. Public Works—	
Rents ..	15,77,021
Ferry Receipts ..	1,11,833
Tolls on Roads ..	10,56,544
Recoveries of expenditure ..	20,09,352
Miscellaneous ..	31,42,704
Deduct—Refunds ..	—44,218
Total ..	<u>78,53,236</u>
Total—F. Public Works (including Roads) and Schemes of Miscellaneous Public Improvements ..	<u>78,53,236</u>

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

Heads		Actuals for 1972-73
		Rs.
G. Transport and Communications (other than Roads)—		
XLIII. Road and Water Transport Schemes—		
A. Road Transport—		
Road Transport Services	..	9,68,17,028
Total	..	<u>9,68,17,028</u>
Total—G. Transport and Communications (other than Roads)	..	<u>9,68,17,028</u>
I. Miscellaneous—		
XLVIII. Contributions and Recoveries towards Pensions and other Retirement Benefits—		
Contributions for pensions and gratuities	..	23,64,543
Miscellaneous	..	2,41,098
Total	..	<u>26,05,641</u>
XLIX. Stationery and Printing—		
Stationery receipts	..	4,00,731
Sale of plain paper used with stamps	..	3,24,974
Sale of Gazettes and other Government publications	..	2,80,874
Sale of Text Books	..	50,81,490
Other press receipts	..	4,58,061
Receipts of Government Typewriter Workshop	..	3,47,523
Deduct—Refunds	..	—727
Total	..	<u>68,92,926</u>

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

Heads	Actuals for 1972-73
	Rs.
1. Miscellaneous—<i>concl.</i>	
LI. Forest—	
Timber and other produce removed from the forest by Government Agency	1,02,428
Timber and other produce removed from the forest by consumers or purchasers	61,81,730
Drift and waif wood and confiscated forest produce	4,925
Revenue from forests not managed by Government	6,10,971
Miscellaneous	4,64,388
<i>Deduct</i> —Refunds	—8,334
Total	73,56,108
LII. Miscellaneous—	
Unclaimed deposits	35,44,394
Sale of old stores and materials	18,756
Sale of land and houses, etc.	1,71,172
Fees for Government audit	28,04,810
Receipts under the Panchayat Act	15,004
Rents, rates and taxes	15,574
Other fees, fines and forfeitures	65,19,572
Recoveries of overpayments	3,50,286
Collection of payments for services rendered	7,87,530
Receipts in connection with Elections	6,64,636
Receipts on account of displaced persons	1,02,34,461
Receipts from surcharges	84,27,813
Miscellaneous	1,29,77,984
<i>Deduct</i> —Refunds	—38,35,054
Total	4,26,96,938
Total—I. Miscellaneous	5,95,51,613

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

Heads	Actuals for 1972-73	Rs.
J. Contributions and Miscellaneous Adjustments—		
LV— States' share of Union Excise Duties—		
State's share of Union Excise Duties	9,23,33,492	
Share of net proceeds of Additional Duties of Excise under the Additional Duties of Excise (Goods of Special Importance) Act, 1957 assigned to State	3,93,17,410	
Total		<u>13,16,50,902</u>
LVI. Grants-in-aid from Central Government—		
(B) Other Grants-in-aid—		
Police	5,75,000	
Miscellaneous Departments	9,25,00,000	
Education	30,23,459	
Public Health	61,55,005	
Family Planning	1,79,41,500	
Agriculture	5,70,53,661	
Animal Husbandry	3,24,838	
Co-operation	15,75,000	
Industries	90,000	
Community Development Projects, National Extension Service and Local Development Works	1,52,96,492	
Labour and Employment	13,84,800	
Miscellaneous Social and Developmental Organisations	16,68,757	
Irrigation, Navigation, Embankment and Drainage Works	1,83,35,000	
Public Works	2,95,40,000	
Special Welfare Schemes	2,07,55,740	

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

Heads	Actuals for 1972-73
	Rs.
J- Contributions and Miscellaneous Adjustments—concl'd.	
LVI- Grants-in-aid from Central Government—concl'd.	
B. Other Grants-in-aid—concl'd.	
<i>Miscellaneous—</i>	
Grants-in-lieu of Tax on Railway Passenger Fares ..	77,35,000
Welfare of Backward classes ..	14,10,000
Relief and Rehabilitation of displaced persons ..	4,21,518
Grants for State/Union Territory Plan Schemes ..	6,29,29,000
Grants for development ..	3,85,42,000
<i>Deduct—Refunds</i> ..	—1,53,563
Total B—Other Grants-in-aid ..	37,71,03,207
Total ..	37,71,03,207
LVII—Miscellaneous Adjustments between Central and State/Union Territory Governments—	
Contributions from the Central Government on account of administration of the Indian Arms Act ..	4,30,000
Contributions from the Central Government on account of administration of the Explosives Act ..	4,000
Contributions from the Central Government on account of administration of the Petroleum Act ..	3,000
Total ..	4,37,000
LVIII—Dividends, etc., from Commercial and other Undertakings—	
Other Commercial and Industrial Undertakings ..	3,49,839
Co-operative Societies ..	54,84,137
Other Miscellaneous Undertakings ..	25,15,388
<i>Deduct—Refunds</i> ..	—6,25,576
Total ..	77,23,788
Total—J. Contributions and Miscellaneous Adjustments ..	51,69,14,897
Total—I. Revenue Receipts ..	2,14,23,62,32 4

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

Bold figures represent charged expenditure

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
II. EXPENDITURE MET FROM REVENUE—			
A. Collection of Taxes, Duties and Other Principal Revenues—			
9. Land Revenue—			
Charges of administration ..	150	..	11,85,027
	11,84,877		
Land Records ..	1,64,72,970	..	1,64,72,970
Consolidation of Holdings ..	28,38,220	..	28,38,220
Works ..	20,789	..	20,789
Total	150		2,05,17,006
	2,05,16,856		
10. State Excise Duties—			
District Executive Establishment ..	15,544	..	31,95,642
	31,80,098		
Distilleries ..	51,86,931	..	51,86,931
Excise Bureau ..	61,026	..	61,026
Total	15,544		84,43,599
	84,28,055		
11. Taxes on Vehicles—			
Charges of collection under Motor Vehicles Acts ..	22,781	..	22,781
[Inspection of Motor Vehicles ..	40,375	..	9,33,987
	8,93,612		
Total	40,375		9,56,768
	9,16,393		

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
A. Collection of Taxes, Duties and Other Principal Revenues—contd.			
12. Sales Tax—			
Collection Charges ..	68,81,962	..	68,81,962
Total ..	68,81,962	..	68,81,962
13. Other Taxes and Duties			
Collection Charges— Entertainment tax ..	50,504	..	50,504
Taxes on Goods and Passengers ..	1,19,874	..	1,19,874
Taxes and Duties having common administrative staff ..	13,94,085	..	13,94,085
Charges under the Electricity Acts ..	4,27,528	..	4,27,528
Total ..	19,91,991	..	19,91,991
14. Stamps—			
A. Non-Judicial—			
Superintendence ..	15,460	..	15,460
Charges for the sale of stamps ..	7,70,718	..	7,70,718
Cost of stamps supplied from Central Stamp Stores ..	4,37,719	..	4,37,719
Total—A. Non-Judicial ..	12,23,897	..	12,23,897
B. Judicial—			
Superintendence ..	27,530	..	27,530
Charges for the sale of stamps ..	61,446	..	61,446
Cost of stamps supplied from Central Stamp Stores ..	90,958	..	90,958
Total—B. Judicial ..	1,79,934	..	1,79,934
Total—Stamps ..	14,03,831	..	14,03,831

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
A. Collection of Taxes, Duties and Other Principal Revenues—concl'd.			
15. Registration Fees—			
District Charges	65,212		65,212
Total	65,212		65,212
Total—A. Collection of Taxes, Duties and Other Principal Revenues	56,069		56,069
	4,02,04,300		4,02,04,300
B. Debt Services—			
16. Interest on Debt and Other Obligations—			
A. Interest on Public Debt and Other Obligations—			
1. Interest on Ordinary Debt—			
(i) Debt raised in India—			
1. Interest on Permanent Loans	2,13,74,567		2,13,74,567
3. Floating Loans—			
Interest on other Floating Loans	2,07,41,224		2,07,41,224
4. Other Items—			
Management of Debt	1,05,969		1,05,969
Expenditure connected with the issue of new loans and sale of securities held in the Cash Balance Investment Account	40,042		40,042
Miscellaneous	726		726
5. Interest on other loans	70,81,387		70,81,387
7. Deduct—Recovery from other Governments for the servicing and repayment of Debt	—36,93,686		—36,93,686
Total—A. 1. Interest on Ordinary Debt	4,56,50,229		4,56,50,229

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
B. Debt Services—contd.			
16. Interest on Debt and Other Obligations—contd.			
A. Interest on Public Debt and Other Obligations—concl'd.			
2. Interest on Unfunded Debt—			
5. State Provident Funds—			
Interest on General Provident Fund	1,21,10,000		1,21,10,000
Interest on Indian Civil Services Provident Fund	6,000		6,000
Interest on Indian Civil Services (Non-European Members) Provident Fund ..	11,000		11,000
Interest on All-India Services Provident Fund	1,23,000		1,23,000
Interest on Contributory Provident Funds ..	8,65,000		8,65,000
Interest on Other Miscellaneous Provident Funds ..	26,000		26,000
Total—A. 2. Interest on Unfunded Debt ..	1,31,41,000		1,31,41,000
3. Interest on Other Obligations—			
Miscellaneous ..	23,322		23,322
Total—A. 3. Interest on Other Obligations ..	23,322		23,322
Total—A. Interest on Public Debt and Other Obligations ..	5,88,14,551		5,88,14,551
B. Interest on Inter-Governmental Debt—			
Interest paid to the Central Government ..	10,31,32,659		10,31,32,659

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
B. Debt Services—<i>concl.</i>			
16. Interest on Debt and Other Obligations—<i>concl.</i>			
C. Interest on Reserve Funds, etc.— Interest on Depreciation Reserve and Other Reserve Funds—			
Interest on Deposits of Depreciation Reserves of Government Commercial Undertakings ..	17,85,852	..	17,85,852
Total—Interest on Debt and Other Obligations ..	16,37,33,062	..	16,37,33,062
17. Appropriation for Reduction or Avoidance of Debt—			
Sinking Funds ..	3,35,39,600	..	3,35,39,600
Total ..	3,35,39,600	..	3,35,39,600
Total—B. Debt Services ..	19,72,72,662	..	19,72,72,662
C. Administrative Services—			
18. Parliament, State/Union Territory Legislature—			
B. State/Union Territory Legislature—			
Legislative Council ..	348	..	348
Legislative Assembly ..	57,896 27,46,038	} ..	28,03,934
C. Elections—			
Other Election Charges ..	16,42,668	..	16,42,668
Deduct—Amounts recovered from other Governments, Departments, etc. ..	—10,59,000	..	—10,59,000
Total ..	58,244 33,29,706	} ..	33,87,950

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
C. Administrative Services—<i>contd.</i>			
19. General Administration—			
A. President, Vice-President, Heads of States/Union Territories, Cabinet and Ministers—			
Emoluments and/or allowances of the Governor	66,000	..	66,000
Secretariat Staff of the Governor	2,07,467	..	2,07,467
Staff and Household of the Governor	1,35,869	..	1,35,869
Entertainment and Hospitality Expenses	7,092	..	7,092
Medical facilities to Governors, their family and staff	35,655	..	35,655
Expenditure from Contract Allowance	2,10,318	..	2,10,318
Tour Expenses	59,681	..	59,681
Ministers	2,78,725	..	2,78,725
Miscellaneous	7,23,227	..	7,23,227
Total—A	7,22,082 10,01,952	13,77,837	17,24,034 ✓
C. Secretariat and attached Offices—			
Civil Secretariat	42,766 1,72,98,158	13,77,837	1,87,18,761
Public Service Commission	4,74,860	..	4,74,860
Board of Revenue, Financial Commissioners and Establishments	28,92,943	..	28,92,943
Local Fund Audit Establishments	16,42,492	..	16,42,492
Total—C	5,17,626 2,18,33,593	13,77,837	2,37,29,056 ✓

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
C. Administrative Services—<i>contd.</i>			
19. General Administration— <i>concl.</i>			
D. Commissioners—			
Commissioners ..	6,32,678	..	6,32,678
E. District Administration—			
General Establishments ..	615 1,96,29,011	..	1,96,29,626
Sub-Divisional Establishments ..	11,61,583	..	11,61,583
Other Establishments ..	8,62,241	..	8,62,241
Total—E ..	615 2,16,52,835	..	2,16,53,450
F. Works—			
Repairs ..	730	..	730
G. Miscellaneous—			
Discretionary Grants by Heads of States, etc. ..	1,71,212 5,763	..	1,76,975
Miscellaneous ..	36,615	..	36,615
Charges in England ..	1,310	..	1,310
Total-G ..	1,71,212 43,688	..	2,14,900
Total ..	14,11,535 4,51,65,476	13,77,837	4,79,54,848

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
C. Administrative Services—<i>contd.</i>			
21. Administration of Justice—			
High Courts ..	27,92,980	..	27,92,980
Law Officers ..	12,30,980	..	12,30,980
Administrator General and Official Trustee ..	29,611	..	29,611
Civil and Sessions Courts ..	76,56,017	..	76,56,017
Courts of Small Causes ..	1,13,143	..	1,13,143
Criminal Courts ..	1,18,372	..	1,18,372
Charges in England ..	3,415	..	3,415
<i>Deduct</i> —Amounts recovered from other Governments, Depart- ments, etc. ..	-72,420 } -4,372 }	..	-76,792
Total	27,23,975 } 91,43,751 }	..	1,18,67,726 ✓
22. Jails—			
Jails ..	91,32,387	..	91,32,387
Jail manufactures ..	26,22,147	..	26,22,147
Works ..	38,670	..	38,670
Total	1,17,93,204	..	1,17,93,204

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

Heads	Non-Plan	Plan	Total
1	2	3	4
Rs.	Rs.	Rs.	Rs.
C. Administrative Services—<i>contd.</i>			
23. Police			
Superintendence	11,65,167	..	11,65,167
District Executive Force	21,611	..	21,611
	9,25,70,881	..	9,25,92,492
Police Training Schools and Colleges	24,30,904	..	24,30,904
Home Guards	70,42,781	..	70,42,781
Railway Police	22,90,498	..	22,90,498
Criminal Investigation Department	55,69,372	..	55,69,372
Miscellaneous	1,56,296	..	1,56,296
Works	2,81,140	..	2,81,140
<i>Deduct</i> —Amounts recovered from other Governments, Departments, etc.	—14,26,281	..	—14,26,281
Total	11,00,80,758	..	11,01,02,369
25. Supplies and Disposals—			
Purchase Organisations	40,430	..	40,430
	6,42,112	..	6,82,542
Total	40,430	..	6,82,542

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
C. Administrative Services—concl'd.			
26. Miscellaneous Departments—			
Examinations ..	16,064	..	16,064
Administration of Indian Partner- ship Act, 1932 ..	19,552	..	19,552
Grants-in-aid, Contributions, etc. ..	2,00,000	..	2,00,000
Miscellaneous ..	1,21,46,863	15,06,918	1,36,53,781
Total ..	1,23,82,479	15,06,918	1,38,89,397
Total—C. Administrative Services ..	42,55,795 19,25,37,486	28,84,755	19,96,78,036
D. Social and Developmental Services—			
27. Scientific Departments—			
Museums ..	5,01,938	2,21,710	7,23,648
Total ..	5,01,938	2,21,710	7,23,648
28. Education—			
A. University—			
Grants to Universities ..	51,16,000 2,28,59,655	5,33,100	2,85,08,755
Government Arts Colleges ..	1,24,73,181	14,32,310	1,39,05,491
Grants to non-Government Arts Colleges ..	37,70,819	3,07,819	40,78,638
Government Professional Colleges ..	13,85,117	1,24,701	15,09,818
B. Secondary—			
Government Secondary Schools ..	14,90,42,225	3,01,02,424	17,91,44,649
Direct grants to non-Govern- ment Secondary Schools ..	2,82,22,665	15,807	2,82,38,472

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
D. Social and Developmental Services—<i>contd.</i>			
28. Education—<i>concl'd.</i>			
C. Primary—			
Government Primary Schools ..	8,19,25,361	1,48,79,093	9,68,04,454
Direct Grants to non-Government Primary Schools ..	17,22,362	..	17,22,362
Works ..	6,474	..	6,474
D. Special—			
Government Special Schools ..	4,03,760	10,965	4,14,725
E. Technical Education—			
Direction ..	2,25,600	1,67,270	3,92,870
Technical Institutions ..	19,74,162	2,14,555	21,88,717
Grants-in-aid, Contributions, etc. ..	40,36,132	55,000	40,91,132
Miscellaneous ..	1,59,283	..	1,59,283
F. General—			
Direction ..	31,31,752	56,098	31,87,850
Inspection ..	66,48,231	2,69,465	69,17,696
Scholarships ..	52,18,486	13,23,459	65,41,945
Miscellaneous ..	31,08,811	70,835	31,79,646
Expenditure for promotion of education amongst the educationally backward classes	68,26,262	28,10,957	96,37,219
Charges in England ..	877	..	877
Total ..	51,16,000 33,31,41,215	5,23,73,858	39,06,31,073

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
D. Social and Developmental Services—<i>contd.</i>			
29. Medical—			
Medical Establishment ..	1,36,272 37,85,072	3,30,278	42,51,622
Hospitals and Dispensaries ..	4,13,38,452	55,63,522	4,69,01,974
Grants for Medical purposes ..	7,66,765	..	7,66,765
Medical Colleges and Schools ..	90,84,764	10,30,973	1,01,15,737
Mental Hospital ..	22,10,775	2,38,171	24,48,946
Chemical Examiner ..	3,29,102	..	3,29,102
Employees' State Insurance Scheme ..	56,45,940	5,24,630	61,70,570
Charges in England ..	810	..	810
Total ..	1,36,272 6,31,61,680	76,87,574	7,09,85,526
30. Public Health—			
Public Health Establishment ..	1,24,40,002	16,02,440	1,40,42,442
Grants for Public Health purposes ..	47,526	3,19,50,000	3,19,97,526
Expenses in connection with epidemic diseases ..	84,51,902	46,58,442	1,31,10,344
Bacteriological Laboratories ..	19,727	..	19,727
Total ..	2,09,59,157	3,82,10,882	5,91,70,039

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
D. Social and Developmental Services—<i>contd.</i>			
30-A. Family Planning—			
Direction	..	15,526	15,526
Technical advice and supervision	..	17,20,872	17,20,872
Rural Family Welfare Planning Centres	..	81,23,387	81,23,387
Urban Family Welfare Planning Centres	..	4,45,039	4,45,039
Maternity and Child Health	..	42,650	42,650
Transport	..	12,38,683	12,38,683
Compensation	..	53,07,750	53,07,750
Mass Education	..	8,90,659	8,90,659
Other Services and Supplies	..	22,19,974	22,19,974
Training and Research	..	1,45,540	1,45,540
Total	..	2,01,50,080	2,01,50,080
31. Agriculture—			
Direction	10,84,810	47,523	11,32,333
Superintendence	1,41,838	..	1,41,838
Experimental Farms	8,96,932	..	8,96,932
Agricultural Demonstration and Propaganda including public exhibitions and fairs	888	..	888
	38,05,724	2,66,49,193	3,04,55,805
Agricultural Experiments and Research	94,30,237	1,73,69,479	2,67,99,716

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
D. Social and Developmental Services—<i>contd.</i>			
31. Agriculture—<i>concl'd.</i>			
Agricultural Education ..	4,18,344	3,66,502	7,84,846
Agricultural Engineering ..	5,49,558	789	5,50,347
Boring Operations ..	3,91,812	11,38,049	15,29,861
Botanical and Other Public Gardens ..	55,364	..	55,364
Miscellaneous ..	17,46,065	15,91,713	33,37,778
Grants-in-aid, Contributions, etc. ..	1,82,90,880	81,31,100	2,64,21,980
Fisheries ..	9,22,571	1,23,163	10,45,734
Works ..	16,860	..	16,860
Total ..	3,77,50,995 } 888	5,54,17,511 }	9,31,69,394
33. Animal Husbandry—			
Direction ..	3,16,735	17,644	3,34,379
Superintendence ..	4,62,290	4,369	4,66,659
Veterinary Education and Research ..	88,482	4,22,590	5,11,072
Subordinate establishment ..	39,17,039	14,96,217	54,13,256
Hospitals and Dispensaries ..	10,84,423	1,81,582	12,66,005
Breeding Operations ..	63,22,315	47,19,666	1,10,41,981
Grants-in-aid, Contributions, etc. ..	19,47,550	18,30,240	37,77,790
Total ..	1,41,38,834	86,72,308	2,28,11,142

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
D. Social and Developmental Services—contd.			
34. Co-operation			
Direction	565 10,38,455	79,272	11,18,292
Superintendence	2,000 1,31,93,955	76,88,174*	2,08,84,129
Total	2,565 1,42,32,410	77,67,446	2,20,02,421
35. Industries—			
Industries	1,02,91,699	30,53,080(a)	1,33,44,779
Cottage and Small Scale Industries	2,29,199	26,83,834	29,13,033
Development of Handloom Industry	..	47,492	47,492
Development of Khadi Industry	7,61,711	..	7,61,711
Transfers to Industrial Loan Fund	..	31,21,680	31,21,680
Total	1,12,82,609	89,06,086	2,01,88,695

*Includes Rs. 6,75,000 spent from out of advance from the Contingency Fund during 1971-72 and recouped to the Fund during 1972-73.

(a) Excludes Rs. 20,00,000 spent from out of advance from the Contingency Fund during 1972-73 but not recouped to the Fund till the close of the year but includes Rs. 34,750 spent from out of advance from the Contingency Fund during 1971-72 and recouped to the Fund during 1972-73.

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
D. Social and Developmental Services—contd.			
37. Community Development Projects, National Extension Service and Local Development Works—			
A. Community Development Projects—			
Supervision	24,989	24,989
Project/Block Headquarters	3,37,601	3,37,601
Animal Husbandry and Agricultural Extension	2,00,750	2,00,750
Health and Rural Sanitation	2,02,950	2,02,950
Education	2,02,950	2,02,950
Social Education	1,97,142	1,97,142
Communication	1,19,400	1,19,400
Rural Arts, Crafts and Industries	2,90,961	2,90,961
Total—A	15,76,743	15,76,743
B. National Extension Service—			
Recurring expenditure on personnel retained on National Extension Service Pattern	1,46,61,581	.. ..	1,46,61,581
Total—B	1,46,61,581

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
D. Social and Developmental Services—<i>contd.</i>			
37. Community Development Projects, National Extension Service and Local Development Works—<i>concl.</i>			
C. Local Development Works—			
Supervision ..	21,68,144	..	21,68,144
Other Miscellaneous Schemes ..	..	1,43,47,457	1,43,47,457
Grants-in-aid ..	15,41,035	..	15,41,035
Total—C ..	37,09,179	1,43,47,457	1,80,56,636
D. General—			
Training Schemes ..	6,40,684	..	6,40,684
Other Schemes ..	13,51,181	5,09,228	18,60,409
Total—D ..	19,91,865	5,09,228	25,01,093
Total—Community Development Projects, etc. ..	2,03,62,625	1,64,33,428	3,67,96,053
38. Labour and Employment—			
Labour ..	14,62,399	1,05,724	15,68,123
Factories ..	3,52,763	65,156	4,17,919
Inspector of Steam Boilers ..	29,021	..	29,021
Employment and Training ..	1,73,83,128	31,82,149	2,05,65,277
Total ..	1,92,27,311	33,53,029	2,25,80,340

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
D. Social and Developmental Services—<i>concl.</i>			
39. Miscellaneous Social and Developmental Organisations—			
Bureau of Commercial Intelligence including Statistics ..	17,69,730	5,78,019	23,47,749
Gazetteer and Statistical Memoirs ..		1,52,277	1,52,277
Preservation and Translation of Ancient Manuscripts ..	5,539		5,539
Miscellaneous ..	26,50,389	24,03,095	50,53,484
Total ..	44,25,658	31,33,391	75,59,049
Total—D. Social and Developmental Services ..	52,55,725 } 53,91,84,432 }	22,23,27,303	76,67,67,460
E. Multipurpose River Schemes, Irrigation and Electricity Schemes—			
42. Multipurpose River Schemes—			
A. Working Expenses—			
Bhakra Nangal Project—			
1. Bhakra Dam-Irrigation Branch—			
Extensions and Improvements ..	16,06,212	..	16,06,212
Maintenance and Repairs ..	71,08,629	..	71,08,629
Establishment ..	86,31,056	..	86,31,056
Tools and Plant ..	58,572	..	58,572
Suspense ..	3,88,152	..	3,88,152
Advances to Bhakra Management Board ..	8,003	..	8,003
<i>Deduct</i> —Amount transferred to other Governments ..	—22,41,270	..	—22,41,270
Total—A. Working Expenses ..	1,55,59,354	..	1,55,59,354

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
E. Multipurpose River Schemes, Irrigation and Electricity Schemes—<i>contd.</i>			
42. Multipurpose River Schemes—<i>concl'd.</i>			
B. Interest—			
Bhakra Dam—			
Interest	.. 2,85,19,380	..	2,85,19,380
Total—B. Interest	.. 2,85,19,380	..	2,85,19,380
Total—Multipurpose River Schemes	4,40,78,734	..	4,40,78,734
43. Irrigation, Navigation, Embankment and Drainage Works (Commercial)—			
A. Irrigation Works—			
(a) Productive Works—			
(i) Working Expenses—			
Extensions and Improvements ..	7,78,679	..	7,78,679
Maintenance and Repairs ..	1,08,61,940	..	1,08,61,940
Establishment ..	1,24,42,999	..	1,24,42,999
Tools and Plant ..	72,853	..	72,853
Total—(i) Working Expenses	2,41,56,471	..	2,41,56,471
(ii) Interest—			
Interest ..	1,16,26,446	..	1,16,26,446
Total—(a) Productive Works	3,57,82,917	..	3,57,82,917
(b) Unproductive Works—			
(i) Working Expenses—			
Extensions and Improvements ..	2,59,793	..	2,59,793
Maintenance and Repairs ..	12,13,731	..	12,13,731
Establishment ..	3,58,315	..	3,58,315
Tools and Plant ..	802	..	802
Suspense ..	—68,999(a)	..	—68,999
Total—(i) Working Expenses ..	17,63,642	..	17,63,642

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

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
E. Multipurpose River Schemes, Irrigation and Electricity Schemes—contd.			
43. Irrigation, Navigation, Embankment and Drainage Works (Commercial)—contd.			
(ii) Interest—			
Interest ..	3,25,03,659	..	3,25,03,659
Total—(b) Unproductive Works	3,42,67,301	..	3,42,67,301
Total—Irrigation, etc., Works (Commercial) ..	7,00,50,218	..	7,00,50,218
44. Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—			
A—Irrigation Works—			
(i) Works—			
Maintenance and Repairs ..	4,00,847	..	4,00,847
Establishment ..	2,62,049	..	2,62,049
Tools and Plant ..	5,226	..	5,226
Total—(i) Works ..	6,68,122	..	6,68,122
(ii) Miscellaneous Expenditure—			
Establishment ..	29,68,365	12,67,542	42,35,907
Tools and Plant ..	2,707	37,581	40,288
Miscellaneous ..	3,10,310	7,88,457	10,98,767
Suspense ..	5,570	—27,615(a)	—22,045
Total—(ii) Miscellaneous Expenditure ..	32,86,952	20,65,965	53,52,917
Total—A. Irrigation Works ..	39,55,074	20,65,965	60,21,039

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

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
E. Multipurpose River Schemes, Irrigation and Electricity Schemes—concl'd.			
44. Irrigation, Navigation Embankment and Drainage Works (Non-Commercial)—concl'd.			
B. Navigation, Embankment and Drainage Works—			
(i) Works—			
Works ..	6,16,900	..	6,16,900
Maintenance and Repairs ..	49,76,232	..	49,76,232
Establishment ..	51,53,666	..	51,53,666
Tools and Plant ..	20,449	..	20,449
Suspense ..	13,27,819	..	13,27,819
Total—(i) Works ..	1,20,95,066	..	1,20,95,066
Total—B. Navigation, etc., Works ..	1,20,95,066	..	1,20,95,066
Total—Irrigation, etc. (Non-Commercial) ..	1,60,50,140	20,65,965	1,81,16,105
Total—E. Multipurpose River Schemes, Irrigation and Electricity Schemes ..	13,01,79,092	20,65,965	13,22,45,057
EE. Capital Account of Multipurpose River Schemes, Irrigation and Electricity Schemes within the Revenue Account—			
48. Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works—			
B. Expenditure within the Revenue Account—			
Irrigation Works ..	41,762	4,310	46,072
Navigation, Embankment and Drainage Works ..	13,05,841	2,14,85,872	2,27,91,713
Total ..	13,47,603	2,14,90,182	2,28,37,785
Total—EE. Capital Account of Multipurpose River Schemes, etc., within the Revenue Account..	13,47,603	2,14,90,182	2,28,37,785

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
F. Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—			
50. Public Works—			
Original Works—Buildings			
Excise ..	10,391	..	10,391
General Administration ..	8,79,669	63,029	9,42,698
Administration of Justice ..	77,855	11,304	89,159
Jails ..	3,64,597	..	3,64,597
Police ..	2,66,178	..	2,66,178
Education ..	7,78,367	32,67,100	40,45,467
Medical ..	3,73,128	—58,962 (a)	3,14,166
Public Health ..	8,735	..	8,735
Agriculture ..	3,222	..	3,222
Animal Husbandry ..	56,015	3,26,308	3,82,323
Industries ..	9,829	35,588	45,417
Civil Works ..	1,000 18,30,508	1,88,109	20,19,617
Stationery and Printing ..	2,305	..	2,305
Miscellaneous Departments ..	14,005	54,102	68,107
Original Works—Communica- tions			
..	3,82,90,572	8,80,40,038	12,63,30,610
Repairs ..	55,733 3,04,09,945	..	3,04,65,678

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

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
F. Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—<i>concl'd.</i>			
50. Public Works—<i>concl'd.</i>			
Establishment ..	62,82,778	4,559 } 64,92,373 }	1,27,79,710
Tools and Plant ..	22,95,894	28,36,159	51,32,053
Grants-in-aid ..	10,000	..	10,000
Suspense ..	96,30,305	4,16,066	1,00,46,371
Transfer of grants for Road Development to the Deposit Head "Subventions from Central Road Fund" ..	..	9,50,000	9,50,000
<i>Deduct</i> —Expenditure on Displaced persons transferred to the head "71-Miscellaneous" ..	—6,699	..	—6,699
<i>Deduct</i> —Amount met from Reserve Funds and Deposit Accounts—Amount met from Subventions from Central Road Fund ..	..	—15,06,284	—15,06,284
Total ..	9,15,87,599 } 56,733 }	10,11,14,930 } 4,559 }	19,27,63,821
Total—F. Public Works (including Roads), etc. ..	9,15,87,599 } 56,733 }	10,11,14,930 } 4,559 }	19,27,63,821

Total—F. Public Works (including Roads), etc. is due to write-back of excess debit of previous years.

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

Heads 1	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
FF. Capital Account of Public works (including Roads) and Schemes of Miscellaneous Public Improvements within the Revenue Account—			
52. Capital Outlay on Public Works—			
Capital expenditure transferred from 103—Capital Outlay on Public works outside the Revenue Account	..	1,38,82,056	1,38,82,056
<i>Deduct</i> —Amount met from Reserve Funds and Deposit Accounts— Amount met from Village Development Fund	..	—1,23,55,386	—1,23,55,386
Total	..	15,26,670	15,26,670
Total—FF. Capital Account of Public Works, etc., within the Revenue Account	..	15,26,670	15,26,670
G. Transport and Communications (Other than Roads) —			
57. Road and Water Transport Schemes—			
A. Road Transport—			
(i) Working Expenses—			
Direction	6,49,156	..	6,49,156
Operation	77,299	..	10,13,21,660
	10,12,44,361		

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
G. Transport and Communications (Other than Roads)—<i>concl'd.</i>			
57. Road and Water Transport Schemes—<i>concl'd.</i>			
<i>Deduct</i> —Amount met from Reserve Funds and Deposit Accounts—			
Amount met from Depreciation Reserve Fund—Motor Transport ..	—49,88,480		—49,88,480
Amount met from Reserve Fund—Transport Accident Reserve Fund ..	—3,73,637		—3,73,637
(ii) Interest—			
Interest ..	58,61,773		58,61,773
(iii) Other Revenue Expenditure—			
Miscellaneous ..	2,94,894		2,94,894
Total ..	77,299 } 10,26,88,067 }		10,27,65,366
<hr/>			
Total—G. Transport and Communications (Other than Roads) ..	77,299 } 10,26,88,067 }		10,27,65,366

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
GG. Capital Account of Transport and Communications (other than Roads) within the Revenue Account—			
60. Capital Outlay on Road and Water Transport Schemes—			
A. Road Transport—			
Motor Transport Services	..	86,38,279	86,38,279
Total	..	86,38,279	86,38,279
Total—GG. Capital Account of Transport, etc., within the Revenue Account	..	86,38,279	86,38,279
I. Miscellaneous—			
64. Famine Relief—			
A. Famine Relief—			
Salaries and Establishment	.. 77,136	..	77,136
Gratuitous Relief	.. 7,05,498	..	7,05,498
Miscellaneous	.. 3,11,755	..	3,11,755
B. Transfer to Famine Relief Fund	.. 22,50,000	..	22,50,000
Total	.. 33,44,389	..	33,44,389
65. Pensions and other Retirement Benefits—			
Superannuation and Retired Allowances	.. 2,19,61,986	66,651 } ..	2,20,28,637
Amount of equated payments of commuted value of pensions transferred from "120-Payments of Commuted value of pensions outside the Revenue Account"	3,26,635	..	3,26,635

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
I. Miscellaneous—<i>contd.</i>			
65. Pensions and other Retirement Benefits—<i>concl'd.</i>			
Compassionate Allowances	16,34,410	..	16,34,410
Gratuities	.. 67,09,398	..	67,09,398
Family Pensions	.. 22,65,825	..	22,65,825
Pensions for distinguished and meritorious services	.. 17,423	..	17,423
Donations to Provident Funds	.. 7,72,820	..	7,72,820
Pensions under Social Security Schemes	.. 41,41,522	..	41,41,522
Equated payments on account of capital outlay on sterling Pensions to the Government of India	.. 23,502	..	23,502
Charges in England	.. 10,580	..	10,580
<i>Deduct</i> —Pensionary charges transferred to Commercial Departments and Concerns	.. —16,00,232	..	—16,00,232
<i>Deduct</i> —Amounts recovered from other Governments, Departments, etc.	.. —89,17,037	..	—89,17,037
Total	66,651 2,73,46,832	..	2,74,13,483
67. Privy Purses and Allowances of Indian Rulers			
Privy Purses and Allowances of Rulers of Integrated States and Allowances of their relatives and servants—Integrated States (i.e. those merged in the States)	.. 6,40,948	..	6,40,948
Total	.. 6,40,948	..	6,40,948

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
I. Miscellaneous—<i>contd.</i>			
68. Stationery and Printing—			
1. Stationery—			
Stationery Offices and Stores ..	1,34,133	..	1,34,133
Purchase of Stationery stores ..	1,10,825	}	69,53,922
Purchase of plain paper used with stamps ..	68,43,097		
Discount on plain paper used with stamps ..	51,320		
	51,320		
	3,382	..	3,382
II. Printing			
Government Presses ..	32,03,759	..	32,03,759
Printing at Private Presses ..	1,43,817	..	1,43,817
Printing of Text books ..	42,10,010	..	42,10,010
Lithography ..	21,010	..	21,010
Cost of printing work done by other Governments ..	1,90,532	}	26,87,101
	24,96,569		
Government Typewriter Workshop ..	2,53,481	..	2,53,481
<i>Deduct</i> —Amounts recovered from other Governments, Departments, etc. ..	—7,76,477	..	—7,76,477
Total ..	3,01,357 1,65,84,101	..	1,68,85,458
70. Forest—			
General Direction ..	3,68,865	24,296	3,93,161
Conservancy and Works ..	30,06,091	59,90,537	89,96,628
Establishment ..	40,10,354	14,40,263	54,50,617
Total ..	73,85,310	74,55,096	1,48,40,406

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
I. Miscellaneous—<i>concl'd.</i>			
71. Miscellaneous—			
Cost of books and periodicals	4,430	..	4,430
Donations for charitable purposes	95	..	95
Publicity Expenses	40,05,669	5,40,193	45,45,862
Irrecoverable temporary loans and advances written off	9,842	..	9,842
Irrecoverable loans to displaced persons written off	1,19,063	..	1,19,063
Expenditure on Displaced persons	2,99,890	}	25,63,461
Grants-in-aid, Contributions, etc.	22,63,571		
	1,24,55,788	13,94,693	1,38,50,481
Charges in connection with Panchayati Raj Institutions	(a) 222 51,56,045	}	51,59,767
Civil Defence	6,47,473		
Miscellaneous and Unforeseen charges	11,41,43,318(b)	3,500	6,47,473
State Lotteries	15,41,790	2,69,572	11,44,12,890
Loss or gain by exchange	936	..	15,41,790
Total	3,00,112 14,03,48,020	}	22,07,958
Total—I. Miscellaneous	6,68,120 19,56,49,600		
		96,63,054	20,59,80,774

- (a) Represents amount spent from out of advance from the Contingency Fund during 1971-72 and recouped to the Fund during 1972-73.
- (b) Includes Rs. 2,169 spent from out of advance from the Contingency Fund during 1971-72 and recouped to the Fund during 1972-73.

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
J. Contributions and Miscellaneous Adjustments			
76. Other Miscellaneous Compensations and Assignments—			
Other Miscellaneous Assignments, Compensations, etc.—			
Land Revenue ..	1,32,452	..	1,32,452
Total ..	1,32,452	..	1,32,452
Total—J. Contributions and Miscellaneous Adjustments ..	1,32,452	..	1,32,452
TOTAL—II. EXPENDITURE MET FROM REVENUE ..	20,76,42,403	} 4,559	} 1,87,08,68,731
	1,29,35,10,631	} 36,97,11,138	
III. CAPITAL ACCOUNT OUTSIDE THE REVENUE ACCOUNT—			
DD. Capital Account of Social and Developmental Services outside the Revenue Account—			
95. Capital Outlay on Schemes of Agricultural Improvement and Research (A) ..	—1,69,949 (a)	83,45,091	81,75,142
96. Capital Outlay on Industrial and Economic Development—			
Capital Outlay on Departmental Commercial Undertakings ..	13,68,000	..	13,68,000

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

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

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
DD. Capital Account of Social and Developmental Services outside the Revenue Account— <i>concl.</i>			
96. Capital Outlay on In- dustrial and Economic Development— <i>concl.</i>			
<i>Deduct</i> —Receipts and Reco- veries on Capital Account ..	—4,85,801	..	—4,85,801
Investments in Government Commercial and Industrial Undertak- ings ..	19,88,970	1,73,50,000	1,93,38,970
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..	—5,503	—5,503
Investments in Other Com- mercial and Industrial Undertakings ..	..	..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..	—5,00,000	—5,00,000
Investments in Co-operative Societies ..	..	3,44,65,267	3,44,65,267
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..	—8,13,658	—8,13,658
Other Miscellaneous Undertakings ..	50,00,000	..	50,00,000
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..	..	..
Total ..	78,71,169	5,04,96,106	5,83,67,275

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

Heads 1	Non-plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
EE. Capital Account of Multipurpose River Schemes, Irrigation and Electricity Schemes outside the Revenue Account—			
98. Capital Outlay on Multipurpose River Schemes—			
(a) Bhakra Dam—			
Irrigation Branch—			
Works	4,16,738	4,16,738
Establishment	3,31,158	3,31,158
Tools and Plant	342	342
Suspense	66,942	66,942
<i>Deduct</i> —Receipts and Recoveries on Capital Account	—12,29,956	—12,29,956
Total—(a) Bahakra Dam	—4,14,776	—4,14,776
Bhakra Nangal Project			
(b) Nangal Hydro-Electric Scheme—			
A. Main Project—			
A (i) Common Pool—			
Irrigation Branch Portion—			
P. Production—			
Works	18,05,025	18,05,025
Establishment	4,36,336	4,36,336
Tools and Plant	59,404	59,404
Suspense	—2,69,277(a)	—2,69,277
Advances to Bhakra Management Board	92	92
<i>Deduct</i> —Receipts and Recoveries on Capital Account	—4,57,792	—4,57,792
Total—Irrigation Branch Portion	15,73,788	15,73,788
<i>Deduct</i> —Amount recoverable from the Punjab State Electricity Board	—15,73,696	—15,73,696
Total—(b) Nangal Hydro-Electric Scheme	92	92

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

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
EE. Capital Account of Multipurpose River Schemes, Irrigation and Electricity Schemes outside the Revenue Account—<i>contd.</i>			
98. Capital Outlay on Multipurpose River Schemes—<i>concl.</i>			
(c) Beas Dam Project— Irrigation Branch Portion— Works			
Establishment	18,41,68,692	18,41,68,692
Tools and Plant	1,78,13,797	1,78,13,797
Suspense	7,96,881	7,96,881
<i>Deduct—Receipts and Recoveries on Capital Account</i>	7,43,82,235	7,43,82,235
<i>Deduct—Amount recoverable from the Punjab State Electricity Board</i>	—12,99,227	—12,99,227
Advances to Beas Construction Board	—17,90,55,857	—17,90,55,857
Total—(c) Beas Dam Project	622	622
(d) Their Dam— Works			
Establishment	4,25,913	4,25,913
Tools and Plant	19,10,722	19,10,722
Suspense	28,879	28,879
<i>Deduct—Receipts and Recoveries on Capital Account</i>	48,241	48,241
Total—(d) Their Dam Project	—7,571	—7,571
Total	24,06,184	24,06,184
	9,87,98,643	9,87,98,643

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
EE. Capital Account of Multipurpose River Schemes, Irrigation and Electricity Schemes outside the Revenue Account—<i>concl'd.</i>			
99. Capital outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)—			
A. Irrigation Works—			
(1) Productive—			
Works ..	10,22,398	1,35,37,585	1,45,59,983
Establishment ..	3,33,859	55,51,723	58,85,582
Tools and Plant ..	5,558	9,70,442	9,76,000
Suspense ..	—8,51,036(a)	5,51,714	—2,99,322
<i>Deduct—Receipts and Recoveries on capital Account</i> ..	..	—59,775	—59,775
Total—(1) Productive ..	5,10,779	2,05,51,689	2,10,62,468
(2) Unproductive—			
Works ..	..	3,59,873	3,59,873
Establishment ..	..	12,76,604	12,76,604
Tools and Plant ..	..	32,879	32,879
Suspense ..	..	—3,48,533 (a)	—3,48,533
<i>Deduct—Receipts and Recoveries on Capital Account</i> ..	..	—1,662	—1,662
Total—(2) Unproductive ..	..	13,19,161	13,19,161
Total—99. Capital outlay on Irrigation, etc., Works	5,10,779	2,18,70,850	2,23,81,629

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

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

	Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
FF. Capital Account of Public Works (including Roads) and Schemes of Miscellaneous Public Improvements outside the Revenue Account—				
103. Capital Outlay on .. Public Works(A)		22,246 } 2,08,61,100 J	1,57,770 } 5,56,13,938 J	7,66,55,054
109. Capital Outlay on Other Works— Original Works— Stationery and Printing ..		53,611	..	53,611
Total ..		53,611	..	53,611
GG. Capital Account of Transport and Communications (other than Roads) outside the Revenue Account—				
114. Capital Outlay on Road and Water Transport Schemes— A. Road Transport— Motor Transport Services		..	93,113	93,113
Total	93,113	93,113
II. Miscellaneous Capital Account outside the Revenue Account—				
120. Payments of Commuted Value of Pensions— Commuted Value of Pensions— (a) Payments in India		4,64,454	..	4,64,454
Deduct—Amount of equated payments transferred to Revenue Account ..		—2,21,997	..	—2,21,997
Total ..		2,42,457	..	2,42,457

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

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
II. Miscellaneous Capital Account outside the Revenue Account—concl'd.			
124. Capital outlay on Schemes of Government Trading (A)	.. —78,89,590(a)	..	.. —78,89,590
<hr/>			
TOTAL—III. CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT	.. 2,14,79,577	} 23,52,17,741	} 25,68,77,334
	22,246	} 1,57,770	
<hr/>			
TOTAL EXPENDITURE	.. 20,76,64,649	} 1,62,329	} 2,12,77,46,065
	1,31,49,90,208	} 60,49,28,879	

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

(a) See footnote (a) on page 21.

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

Nature of Expenditure 1	Expenditure	
	Non-Plan	
	2	
	Rs.	
95. CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH—		
Land Reclamation and Mechanical Cultivation Scheme of cultivable waste land	..	34,057
<i>Deduct</i> —Receipts and Recoveries on Capital Account	..	—1,97,377
Survey of Cultivable Waste Land
Sinking of tubewells
Purchase of jeeps and land rovers
Intensification of compost production
Workshop for repair of tractors
Scheme for reclamation of 10,000 acres of banjar land
Scheme for Mechanized Nucleus Seed Farm in the Punjab
Establishment of factory for the manufacture of milk powder in the Punjab
Scheme for the supply of improved Agricultural Implements
<i>Deduct</i> —Receipts and Recoveries on Capital Account
Sutlej Bed Reclamation Scheme	..	—6,629
Various Milk-Supply Schemes in the Punjab
Scheme for setting up of Agro-Industries Corporation in the State
Contribution towards share Capital of Land Development and Seed Corporation, Ltd.
Expansion of existing Dairy Schemes
Composite Milk Plant, Amritsar
Composite Milk Plant, Ludhiana
Schemes in former P.E.P.S.U. State

EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING OF THE YEAR

during 1972-73		Expenditure to end of 1972-73
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	34,057	1,93,29,459
..	—1,97,377	—4,47,008
..	..	—60,594
..	..	68,32,552
..	..	1,31,927
..	..	4
..	..	6,70,662
..	..	39,972
..	..	50,303
..	..	19,35,267
..	..	36,31,352
..	—6,629	—7,39,434
..	..	9,74,000
..	..	5,03,377
..	..	50,17,391
..	..	60,00,000
..	..	12,95,218
..	..	29,495
46,66,443	46,66,443	81,43,709
..	..	59,04,863

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

Nature of Expenditure	Expenditure	
	1	2
		Rs.
95. CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH—concl'd.		
Schemes for establishment of Rural Creameries in various Milk Pockets
<i>Deduct</i> —Receipts and Recoveries on Capital Account
Establishment of Dairy Extension Units for Intensification of Milk Production
Scheme for construction and running of warehouses in Punjab
Scheme for the establishment of Rural Dairy Centres
Net amount outside the Revenue Account	..	<u>—1,69,949</u>
96. CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT—		
(a) Capital Outlay on Departmental Commercial Undertakings—		
Works Centres Scheme	..	11,20,000
Development of Industrial Areas Scheme	..	2,48,000
<i>Deduct</i> —Receipts and Recoveries on Capital Account	..	—4,85,801
Net expenditure	..	8,82,199
Cottage Industries Museum and Emporium
Development of Village and Cottage Industries
Total—(a) Capital Outlay on Departmental Commercial Undertakings	..	<u>8,82,199</u>

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

during 1972-73

Expenditure
to end of
1972-73

Plan	Total	
3	4	5
Rs.	Rs.	Rs.
34,27,648	34,27,648	99,50,803
..	..	-1,67,58,586
..	..	59,392
..	..	10,00,000
2,51,000	2,51,000	2,51,000
83,45,091	81,75,142	5,37,45,124
..	11,20,000	1,55,53,144
..	2,48,000	47,98,278
..	-4,85,801*	-1,79,45,934(a)
..	8,82,199	24,05,488
..	..	1,40,000
..	..	20,00,000
..	8,82,199	45,45,488

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

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

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

Nature of Expenditure 1	Expenditure	
		Non-Plan 2 Rs.
96. CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT—contd.		
(b) Investments in Government Commercial and Industrial Undertakings— contd. ✓		
Scheme for the construction and running of Warehousing Corporation
P.E.P.S.U. Road Transport Corporation, Patiala
<i>Deduct</i> —Receipts and Recoveries on Capital Account
Net expenditure
Punjab Industrial Development Corporation, Chandigarh	..	8,26,100*
<i>Deduct</i> —Receipts and Recoveries on Capital Account
Net expenditure	..	8,26,100
Punjab State Small Industries Corporation, Chandigarh	..	11,62,870*
<i>Deduct</i> —Receipts and Recoveries on Capital Account
Net expenditure	..	11,62,870
Punjab Air Rifles, Ltd., Chandigarh
<i>Deduct</i> —Receipts and Recoveries on Capital Account
Net expenditure
National Projects Construction Corporation, Ltd., New Delhi
Punjab Poultry Corporation, Ltd., Chandigarh
Punjab Seamless Tubes Mills, Ltd., Chandigarh
Punjab Export Corporation, Chandigarh
Setting up of Dairy Development Corporation, Chandigarh
<i>Deduct</i> —Receipts and Recoveries on Capital Account
Net expenditure
Punjab State Tubewells Corporation, Ltd., Chandigarh
Punjab Agro-Industries Corporation, Chandigarh
Total—(b) Investments in Government Commercial and Industrial Undertakings	..	19,88,970

* Represents the expenditure incurred on the repurchase of shares allocated to successor States as a result of reorganisation of the State.

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

during 1972-73

Expenditure to end of 1972-73

Plan 3 Rs.	Total 4 Rs.	5 Rs.
24,00,000	24,00,000	29,00,000
..	..	2,58,16,700
..
..	..	2,58,16,700
1,00,00,000	1,08,26,100	2,32,15,000(a)
—5,503	—5,503	—5,503
99,94,497	1,08,20,597	2,32,09,497
9,50,000	21,12,870	57,63,000(b)
..	..	—7,63,000
9,50,000	21,12,870	50,00,000
..	..	11,90,000
..	..	—1,19,000
..	..	10,71,000
..	..	5,48,000
..	..	15,00,000
..	..	..(c)
..	..	20,00,000
..	..	5,00,000
..	..	—66,574
..	..	4,33,426
..	..	1,00,00,000
40,00,000	40,00,000	40,00,000
1,73,44,497	1,93,33,467	7,64,78,623(d)

(a) Excludes Rs. 8,26,100 allocated to successor States.

(b) Decreased by Rs. 11,62,870 allocated to successor States.

(c) Rs. 20,000 transferred *pro forma* to minor head "C—Investments in other Commercial and Industrial Undertakings".

(d) Decreased by Rs. 20,08,970, *vide* footnotes (a), (b) and (c) above.

OF CAPITAL
AND TO END

STATEMENT NO. 13—DETAILED STATEMENT

Nature of Expenditure	Expenditure	
	1	2
		Rs.
96. CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT—contd.		
(c) Investments in other Commercial and Industrial Undertakings—		
Punjab Seamless Tubes Mills, Ltd., Chandigarh	000,00,00	..
Jagatjit Cotton Textiles Mills, Ltd., Panhwar	..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account	..	..
Net expenditure	000,00,00	..
Malwa Sugar Mills, Ltd., Dhuri	202,20,00	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account	00,00,00	..
Net expenditure	000,00,00	..
Patiala Electric Industries, Ltd.	000,00,00	..
Hindustan Wire Products, Ltd., Patiala	..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account	..	..
Net expenditure	..	..
Shri Udai Bhan Industries, Ltd., Dholpur	..	..
Associated Cement Co., Ltd., Patiala	..	..
Associated Cement Co., Ltd., Bombay	..	..
Dalmia Cement (Bharat), Ltd., Dalmiapuram (Madras)	..	..
Dholpur Glass Works, Ltd., Dholpur	..	..
Jind Industries, Ltd., Sangrur	..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account	..	..
Net expenditure	..	..

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

during 1972-73

Expenditure
to end of
1972-73

Plan 3	Total 4	Expenditure to end of 1972-73 5
Rs.	Rs.	Rs.
..	..	20,000(a)
..	..	8,82,280
-5,00,000	-5,00,000	-5,00,000
-5,00,000	-5,00,000	3,82,280 ✓
..	..	20,96,800
..	..	-10,00,000
..	..	10,96,800
..	..	5,00,000
..	..	3,00,000
..	..	-3,28,000
..	..	-28,000
..	..	2,62,500
..	..	93,612
..	..	39,900
..	..	45,380
..	..	27,420
..	..	13,710
..	..	-3,750
..	..	9,960
Total—(a) Investments in other Commercial and Industrial		

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

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

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

during 1972-73		Expenditure to end of 1972-73
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	20,000
..	..	5,000
..	..	6,62,316
..	..	—4,33,000
..	..	2,29,316
..	..	94,050
..	..	10,96,800
..	..	2,35,099
..	..	21,59,600
..	..	5,48,400
..	..	7,00,000
..	..	7,86,844
..	..	5,48,126
..	..	1,07,81,569
..	..	—17,66,200
..	..	90,15,369
—5,00,000	—5,00,000	1,78,88,456(a)

(a) Increased by Rs 20,000 vide footnote (c) at page 111.

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

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

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

during 1972-73		Expenditure to end of 1972-73
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	46,37,800
..	..	—66,700
..	..	45,71,100
2,55,39,927	2,55,39,927	10,24,83,668
9,00,000	9,00,000	3,52,17,666
..	..	65,000
..	..	40,00,000
..	..	—2,04,750(A)
9,00,000	9,00,000	3,90,77,916
..	..	9,97,720
—46,191	—46,191	—4,43,684(a)
—46,191	—46,191	5,54,036(b)
20,38,100	20,38,100	1,79,21,500
—4,58,186	—4,58,186	—33,65,666(c)
15,79,914	15,79,914	1,45,55,834(d)
..	..	33,61,500
10,30,000	10,30,000	46,45,095

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

(a) Includes Rs. 3,790 transferred *proforma* vide footnote (f) on page 121.

(b) Decreased by Rs. 3,790 vide foot note (a) above.

(c) Includes Rs. 26,574 transferred *proforma* vide footnote (f) on page 121.

(d) Decreased by Rs. 26,574 vide footnote (c) above.

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

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

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

during 1972-73		Expenditure to end of 1972-73
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	22,23,000
—1,20,580	—1,20,580	—28,86,286 (a)(A)
9,09,420	9,09,420	73,43,309 (b)
2,67,000	2,67,000	8,95,000
—15,550	—15,550	—55,000
2,51,450	2,51,450	8,40,000
..	..	4,47,370
..	..	55,00,000
..	..	43,15,000
..	..	—40,000
..	..	42,75,000
..	..	3,34,25,000
..
..	..	3,34,25,000
..	..	50,000
..	..	—35,000
..	..	15,000

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

(a) Includes Rs. 12,509 transferred *proforma* vide footnote (f) on page 121.

(b) Decreased by Rs. 12,509 vide footnote (a) above.

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

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

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

during 1972-73

Expenditure
to end of
1972-73

Plan 3 Rs.	Total 4 Rs.	5 Rs.
31,000	31,000	2,76,700
—12,333	—12,333	—58,603 (a)
18,667	18,667	2,18,097 (b)
..	..	4,29,750
1,40,000	1,40,000	43,59,600
—250	—250	—1,31,135
1,39,750	1,39,750	42,28,465
..	..	20,00,000
..	..	25,00,000
..	..	25,00,000
..	..	35,00,000
..	..	1,76,606 (c)
..	..	4,00,000
..	..	3,97,000
15,000	15,000	10,00,000
5,00,000	5,00,000	35,44,240
35,44,240	35,44,240	4,60,000
4,60,000	4,60,000	
3,38,12,177	3,38,12,177	23,44,42,391 (e)
—1,60,568 (d)	—1,60,568	—22,98,993 (f)
3,36,51,609	3,36,51,609	23,21,43,398

- (a) Includes Rs. 938 transferred *proforma* vide footnote (f) below.
 (b) Decreased by Rs. 938 vide footnote (a) above.
 (c) Details of investments are awaited from Government.
 (d) Scheme-wise break-up of the recoveries is not available in the initial accounts or with the Government.
 (e) Decreased by Rs. 43,811 vide footnotes (b) and (d) on page 117, footnote (b) on page 119 and footnote (b) above.
 (f) Excludes Rs. 43,811 details of which have been supplied by the Department during the year through the statement of investments vide footnotes (a) and (c) on page 117, footnote (a) on page 119 and footnote (a) above.

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

Nature of Expenditure 1	Expenditure	
	Non-Plan	
		2
96. CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT—concl'd.		
(e) Other Miscellaneous Undertakings—		Rs.
Mandi-Kulu Road Transport Corporation, Mandi
State Warehousing Corporation, Chandigarh
Indian National Airways, Ltd.
Punjab Scheduled Castes Land Development and Finance Corporation, Chandigarh
Total—(e) Other Miscellaneous Undertakings	..	50,00,000
Total—Expenditure	..	50,00,000
Deduct—Amount financed from Ordinary Revenues	..	78,71,169
Deduct—Amount met from Reserve Funds and Deposit Accounts—
Amount met from Fund for Village Reconstruction and Harijan Uplift
Net amount outside the Revenue Account	..	78,71,169
98. CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES—		
Bhakra Nangal Project—		
Bhakra Dam—		
Irrigation Branch Portion		
Interest on Capital
Deduct—Amount financed from ordinary revenues
Deduct—Interest on capital written back to revenue
Deduct—Amount transferred to other Governments
Advances to Bhakra Project
Deduct—Amount recouped from Personal Ledger Account
Total—Bhakra Dam

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

during 1972-73			Expenditure to end of 1972-73
Plan	Total		
3	4		5
Rs.	Rs.		Rs.
..	..		25,40,000
..	..		21,50,000
..	..		6,100
..	50,00,000		1,50,00,000
..	50,00,000		1,96,96,100
5,04,96,106	5,83,67,275		35,07,52,065 (a)
..	..		—50,000
..	..		—50,00,000
5,04,96,106	5,83,67,275		34,57,02,065 (a)
—4,14,776	—4,14,776 (b)		93,46,43,018 (c)
..	..		36,97,40,894
..	..		—2,50,000
..	..		—4,24,01,367
..	..		—21,16,47,073
..	..		1,36,84,000
..	..		—1,72,97,502
—4,14,776	—4,14,776		1,04,64,71,970

(a) Decreased by Rs. 19,88,970 [Rs. 8,26,100 vide footnote (a) and Rs. 11,62,870 vide footnote (b) at page 111]

(b) The expenditure on this Project incurred by Bhakra Management Board for the beneficiary States was Rs. —8,86,324 (Share of Punjab Rs. —4,52,505, Rajasthan Rs. —1,32,149 and Haryana Rs. —3,01,670). The share of Punjab is included in this figure.

(c) The expenditure incurred by Bhakra Management Board from 1st July 1967 to end of the year on behalf of participating States was minus Rs. 74,13,186 (Punjab Rs. —37,67,377, the year on behalf of participating States was minus Rs. 11,24,224)

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

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

EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING
 OF THE YEAR—*contd.*
 during 1972-73

Plan	Total	Expenditure to end of 1972-73
3	4	5
Rs.	Rs.	Rs.
15,73,696	15,73,696 (a)	15,71,69,130 (b)
92	92	1,386
-15,73,696	-15,73,696	-11,14,86,253
..	..	-3,36,02,339
92	92	1,20,81,924
9,68,07,143	9,68,07,143	52,87,86,139
..	..	1,31,678
9,68,07,143	9,68,07,143	52,89,17,817
24,06,184	24,06,184	50,26,386
24,06,184	24,06,184	50,26,386
9,87,98,643	9,87,98,643	1,59,24,98,097

(a) Expenditure of Rs. 30,93,685 was incurred by the Bhakra Management Board on behalf of the participating States, Punjab (Rs. 15,73,696), Rajasthan (Rs. 4,70,859) and Haryana (Rs. 10,49,130)

(b) Expenditure of Rs. 12,82,44,030 was incurred through the Bhakra Management Board from 1st July 1967 to end of the year on behalf of the participating States, Punjab (Rs. 6,52,35,208), Rajasthan (Rs. 1,95,18,683) and Haryana (Rs. 4,34,90,139).

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

Nature of Expenditure	Expenditure
1	Non-Plan
	2
	Rs.
99. CAPITAL OUTLAY ON IRRIGATION, ETC., WORKS (COMMERCIAL)—	
A. Irrigation Works—	
(1) Productive—	
Upper Bari Doab Canal ..	10,74,072
Sirhind Canal ..	—1,24,891
Sutlej Valley Project ..	—5,99,414
Madhopur Beas Link ..	..
Government Central Workshop ..	..
Shah Nahar Canal Project ..	..
Tube-wells under Technical Co-operation Assistance Schemes ..	..
Soil conservation and Land Reclamation Farm Schemes ..	..
Installation of 92 deep tube-wells in Mahalpur Block of Hoshiarpur District ..	15,297
Installation of 150 tube-wells along main branch to augment Irrigation Supplies from Upper Bari Doab Canal tracts ..	646
Installation of 96 tube-wells in Shahkot Block of Jullundur Division ..	1,45,069
Survey and Preparation of Irrigation Schemes under Five-Year Plans ..	..
Other projects where total expenditure in each case is less than Rs. 25 lakhs ..	..
Total—(1) Productive ..	5,10,779

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

during 1972-73

Plan	Total	Expenditure to end of 1972-73
3	4	5
Rs.	Rs.	Rs.
54,68,517	65,42,589	3,97,44,825
69,33,652	68,08,761	6,94,95,741
11,38,739	5,39,325	5,12,38,389
64,134	64,134	3,62,41,844
..	..	—2,54,37,450(a)
15,03,950	15,03,950	50,56,363
..	..	6,75,40,414
..	..	81,65,147
39,03,048	39,18,345	1,05,68,065
17,72,656	17,73,302	80,66,155
—2,33,007	—87,938 (b)	29,51,312
..	..	25,76,029
..	..	17,26,888
2,05,51,689	2,10,62,468	27,79,33,722

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

(b) See foot note (a) at page 25.

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

Nature of Expenditure	Expenditure	
	1	2
		Rs.
99. CAPITAL OUTLAY ON IRRIGATION, ETC., WORKS (COMMERCIAL)—concl'd.		
A. Irrigation Works—concl'd.		
(2) Unproductive—		
Sirhind Feeder Project
Drainage Project
Upper Bari Doab Canal
Sirhind Canal
Flood Control, Drainage and Anti-Water-logging Schemes executed by Director, Irrigation and Power Research Institute
Installation of 96 tube-wells in Shahkot Block of Jullundur Division
Harike Project
Survey and Preparation of Irrigation Schemes under Five-Year Plans
Water Resources Investigation Scheme
Other Projects where total expenditure in each case is less than Rs. 25 lakhs
Total—(2) Unproductive
Total—A. Irrigation Works
Deduct—Amount debitable to Rajasthan on account of Sutlej Valley Project	..	5,10,779
Deduct—Amount financed from ordinary Revenues
Net amount outside the Revenue Account	..	5,10,779

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

during 1972-73		Expenditure to end of 1972-73
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	6,31,30,604(a)
—6,08,417 (e)	—6,08,417	39,53,47,220(a)
..	..	1,61,00,275(a)
..	..	1,37,89,810(a)
4,61,312	4,61,312	3,36,86,928
..	..	35,89,595
..	..	10,80,36,615(b)
..	..	15,53,838
14,66,266	14,66,266	30,24,914(c)
..	..	1,08,36,533(d)
13,19,161	13,19,161	64,90,96,332
2,18,70,850	2,23,81,629	92,70,30,054
..	..	—2,14,21,601
..	..	—1,12,82,063
2,18,70,850	2,23,81,629	89,43,26,390

- (a) The expenditure on these schemes during the year has been met from revenue under the major head "48—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works".
- (b) Includes Rs. 2,36,17,315 on account of interest on capital.
- (c) Includes Rs. 15,58,648 relating to the year 1971-72 transferred *proforma* from other projects.
- (d) Excludes Rs. 15,58,648 transferred *proforma vide* footnote (c) above.
- (e) The minus expenditure is due to transfer of balances appearing under different sub-heads of the minor head "Suspense" upto the year 1971-72 to the major head "48—Capital Outlay on Irrigation, Navigation, Embankment, and Drainage Works" within the Revenue Account.

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

Nature of Expenditure	Expenditure	
	Non-Plan	
	1	2
		Rs.
100. CAPITAL OUTLAY ON IRRIGATION, ETC., WORKS (NON-COMMERCIAL)—		
Net amount outside the Revenue Account
103. CAPITAL OUTLAY ON PUBLIC WORKS—(A)		
(a) Original Works—		
(i) Buildings—		
Land Revenue	..	9,613
		2,44,42,834
General Administration	..	15,78,541
Administration of Justice	..	3,11,961
Jails	..	18,152
Police	..	14,11,472
Education	..	4,54,482
Medical	..	24,510
Public Health
Agriculture
Animal Husbandry	..	6,997
Industries	..	9,161
		14,309
Civil Works	..	1,15,28,780

Bold figures represent charged expenditure.

(A) Scheme-wise details of progressive expenditure have been called for from the department.

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

during 1972-73

	Plan	Total	Expenditure to end of 1972-73
	3	4	5
	Rs.	Rs.	Rs.
..		..	21,79,777
..		2,44,52,447	6,05,85,739
	1,03,666		
	2,77,863	19,60,070	1,21,45,740
..		3,11,961	7,43,900
..		18,152	1,06,15,747
	54,873	14,66,345	2,36,20,137
	34,22,550	38,77,032	8,98,89,164
	47,377		
	86,89,403	87,61,290	12,56,26,274
	14,33,908	14,33,908	63,69,479
	2,33,068	2,33,068	1,46,96,942
	777		
	46,11,766	46,19,540	3,52,29,182
	1,15,92,223	1,16,15,693	6,83,56,807
	11,81,360	1,27,10,140	6,62,05,774

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

Nature of Expenditure	Expenditure	
	1	2
		Rs.
103. CAPITAL OUTLAY ON PUBLIC WORKS—concl'd.		
(a) Original Works—		
(i) Buildings—concl'd.		
Stationery and Printing		42,438
Miscellaneous Departments		2,28,12,595
Co-operation		..
Total—(i) Buildings		18,774
(ii) Communications		3,472
(b) Other Expenditure		6,62,101
		46,17,144(a)
Gross Expenditure		22,246
		6,79,26,316
Deduct—Receipts and Recoveries on Capital Account		4,70,65,216
Deduct—Capital expenditure transferred to "52—Capital Outlay on Public Works within the Revenue Account"		..
Net amount outside the Revenue Account		22,246
		2,08,61,100

Bold figures represent charged expenditure.

(a) Represents expenditure on account of (i) Establishment (Rs. 32,14,075) and (ii) Tools and Plant (Rs. 14,03,069).

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

during 1972-73

Plan	Total	Expenditure to end of 1972-73
3	4	5
Rs.	Rs.	Rs.
1,55,201	1,97,639	80,04,915
1,43,84,460	3,71,97,055	23,70,17,747
..	..	77
1,51,820 } 4,60,36,675 }	10,88,54,340	75,91,07,624
5,950 } 1,97,77,543 }	2,04,49,066	37,57,59,198
58,69,217 (a)	1,04,86,361	13,94,13,590
1,57,770 } 7,16,83,435 }	13,97,89,767	1,27,42,80,412
—21,87,441	—4,92,52,657	—20,30,03,881
—1,38,82,056	—1,38,82,056	—8,78,20,758
1,57,770 } 5,56,13,938 }	7,66,55,054	98,34,55,773

(a) Represents expenditure on account of (i) Establishment (Rs. 40,36,609), (ii) Tools and Plant (Rs. 17,62,134) and (iii) Suspense (Rs. 70,474).

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

Nature of Expenditure 1	Expenditure	
		Non-Plan 2 Rs.
109. CAPITAL OUTLAY ON OTHER WORKS—		
Original Works—		
Stationery and Printing	..	53,611
Total—Amount outside the Revenue Account	..	<u>53,611</u>
114. CAPITAL OUTLAY ON ROAD AND WATER TRANSPORT SCHEMES—		
Road Transport—		
Motor Transport Services—		
1. Punjab Roadways, Pathankot
2. Punjab Roadways, Amritsar
3. Punjab Roadways, Jullundur
4. Punjab Roadways, Chandigarh
5. Punjab Roadways, Moga
6. Punjab Roadways, Ludhiana
7. Punjab Roadways, Hoshiarpur
8. Central Office
9. P.E.P.S.U. Roadways, Patiala
10. Aviation Works
Deduct—Receipts and Recoveries on Capital Account
Deduct—Amount financed from Depreciation Reserve
Fund—Government Bus Services
Net amount outside the Revenue Account.	..	<u>..</u>

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

during 1972-73

Plan	Total	Expenditure to end of 1972-73
3	4	5
Rs.	Rs.	Rs.
..	53,611	31,55,100
..	53,611	31,55,100
..	..	1,50,35,332
..	..	2,09,50,500
..	..	1,54,97,441 (a)
..	..	83,97,408 (b)
..	..	46,75,033
..	..	1,03,83,034(c)
..	..	34,96,209(d)
..	..	28,084
..	..	14,75,842
..	..	57,50,118
93,113	93,113	-2,63,362
..	..	-9,43,591
..	..	8,44,82,048
93,113	93,113	

(a) (b) Excludes Rs. 14,01,835 and Rs. 45,01,914 respectively transferred *proforma* vide notes (c) and (d) below.

(c) (d) Includes Rs. 49,30,808 and Rs. 9,72,941 respectively transferred *proforma* vide notes (a) and (b) above.

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

Nature of Expenditure 1	Expenditure	
		Non-Plan 2 Rs.
120. PAYMENT OF COMMUTED VALUE OF PENSIONS—		
Gross expenditure ..		4,64,454
<i>Deduct</i> —Amounts recovered from other Governments, Departments, etc.
<i>Deduct</i> —Amount of equated payments transferred to the Revenue Account ..		—2,21,997
Net amount outside the Revenue Account ..		<u>2,42,457</u>
124. CAPITAL OUTLAY ON SCHEMES OF GOVERN- MENT TRADING—		
Grain Supply Schemes—		
Gross expenditure ..		1,23,08,66,720
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..		—1,23,09,29,065
Net expenditure ..		<u>—62,345</u>
Milk Supply Scheme—		
Gross expenditure
<i>Deduct</i> —Receipts and Recoveries on Capital Account
Net expenditure ..		<u>..</u>
Community Development Project—		
Gross expenditure
<i>Deduct</i> —Receipts and Recoveries on Capital Account
Net expenditure ..		<u>..</u>

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

during 1972-73		Expenditure to end of 1972-73
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	4,64,454	63,40,968
..	..	—18,573
..	—2,21,997	—32,66,948
..	2,42,457	30,55,447
..	1,23,08,66,720	6,58,48,73,522
..	—1,23,09,29,065	—6,75,67,59,966
..	—62,345	—17,18,86,444
..	..	3,15,71,614
..	..	—3,00,54,616
..	..	15,16,998
..	..	—1,07,50,676(a)
..	..	—10,39,067
..	..	—1,17,89,743

(a) Minus expenditure is under investigation.

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

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

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

during 1972-73		Expenditure to end of 1972-73
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	6,51,146
..	..	—5,24,715
..	..	1,26,431
..	..	7,52,473
..	..	7,52,473
..	..	16,05,750
..	..	—3,25,000
..	..	12,80,750
..	..	15,66,540
..	..	15,66,540
..	..	1,61,375
..
..	..	1,61,375

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

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

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

during 1972-73		Expenditure to end of 1972-73
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	1,83,68,505
..
..	..	1,83,68,505
..
..	..	1,57,42,319
..
..	..	1,57,42,319
..
..	..	21,34,456
..
..	..	21,34,456
..
..	..	4,14,565
..
..	..	4,14,565

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

Nature of Expenditure	Expenditure	
	1	2
		Rs.
124. CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING— contd.		
Material and Equipment under T.C.A. Programme—concl'd.		
Operational Agreement No. 119—National Smallpox Eradication Plan—		
Gross expenditure
<i>Deduct</i> —Receipts and Recoveries on Capital Account
Net expenditure
Operational Agreement No. 35—Training of Craftsmen—		
Gross expenditure
<i>Deduct</i> —Receipts and Recoveries on Capital Account
Net expenditure
Miscellaneous Schemes—		
Gross expenditure
<i>Deduct</i> —Receipts and Recoveries on Capital Account
Net expenditure
Total Net expenditure—Material and Equipment under T.C.A. Programme

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

during 1972-73		Expenditure to end of 1972-73
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	38,965
..
..	..	38,965
..
..	..	1,355
..
..	..	1,355
..
..	..	2,02,563
..
..	..	2,02,563
..
..	..	4,07,90,297

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

Nature of Expenditure	Expenditure	
	1	2 Non-Plan Rs.
124. CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING—contd.		
Other Miscellaneous Schemes—		
Scheme for Distribution of Approved Seeds to Cultivators—		
Gross expenditure
Deduct—Receipts and Recoveries on Capital Account
Net expenditure
Scheme for Distribution of Ammonium Sulphate—		
Gross expenditure	..	39,89,684
Deduct—Receipts and Recoveries on Capital Account	..	—65,28,432
Net expenditure	..	—25,38,748
Scheme for Distribution of Superphosphate—		
Gross expenditure
Deduct—Receipts and Recoveries on Capital Account
Net expenditure
Scheme for Distribution of Ammonium Phosphate—		
Gross expenditure
Deduct—Receipts and Recoveries on Capital Account
Net expenditure
Scheme for Distribution of Di-Ammonium Phosphate—		
Gross expenditure	..	9,84,70,667
Deduct—Receipts and Recoveries on Capital Account	..	—3,09,05,243
Net expenditure	..	6,75,65,424

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

during 1972-73		Expenditure to end of 1972-73
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	2,96,71,656
..	..	—2,71,89,156
..	..	24,82,500
..	39,89,684	24,49,36,092
..	—65,28,432	—28,81,53,317
..	—25,38,748	—4,32,17,225
..	..	3,26,07,025
..	..	—2,90,28,432
..	..	35,78,593
..	..	10,03,52,968
..	..	—7,61,82,032
..	..	2,41,70,936
..	9,84,70,667	20,52,10,914
..	—3,09,05,243	—14,13,67,879
..	6,75,65,424	6,38,43,035

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

Nature of Expenditure	Expenditure	
	1	2
		Rs.
124. CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING—contd.		
Other Miscellaneous Schemes—contd.		
Scheme for the Distribution of Calcium Ammonium Nitrate—		
Gross expenditure ..		2,03,57,619
Deduct—Receipts and Recoveries on Capital Account ..		—3,32,92,470
Net expenditure ..		—1,29,34,851
Scheme for Distribution of Urea—		
Gross expenditure ..		9,56,31,599
Deduct—Receipts and Recoveries on Capital Account ..		—12,76,37,287
Net expenditure ..		—3,20,05,688
Scheme for Distribution of Ammonium Sulphate Nitrate—		
Gross expenditure
Deduct—Receipts and Recoveries on Capital Account
Net expenditure
Scheme for Distribution of Fertilisers—		
Gross expenditure ..		54,391
Deduct—Receipts and Recoveries on Capital Account ..		—1,84,650
Net expenditure ..		—1,30,259
Scheme for Distribution of Nitro Phosphate—		
Gross expenditure ..		5,95,670
Deduct—Receipts and Recoveries on Capital Account
Net expenditure ..		5,95,670

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

during 1972-73		Expenditure to end of 1972-73
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	2,03,57,619	54,23,13,738
..	—3,32,92,470	—50,20,36,157
..	—1,29,34,851	4,02,77,581
..	9,56,31,599	41,40,10,300
..	—12,76,37,287	—44,68,40,943
..	—3,20,05,688	—3,28,30,643
..	..	65,07,608
..	..	—3,12,76,148
..	..	—2,47,68,540
..	54,391	1,02,02,507
..	—1,84,650	—55,64,596
..	—1,30,259	46,37,911
..	5,95,670	1,10,33,485
..	..	—39,98,200
..	5,95,670	70,35,285

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

Nature of Expenditure	Expenditure	
	1	2
		Rs.
124. CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING—concl'd.		
Other Miscellaneous Schemes—concl'd.		
Scheme for Distribution of Pesticides—		
Gross expenditure	..	1,01,71,091
<i>Deduct</i> —Receipts and Recoveries on Capital Account	..	—3,85,49,884
Net expenditure	..	—2,83,78,793
Other Miscellaneous Small Schemes—		
Gross expenditure
<i>Deduct</i> —Receipts and Recoveries on Capital Account
Net expenditure
Total Net expenditure—Other Miscellaneous Schemes	..	—78,27,245
Net amount outside the Revenue Account	..	—78,89,590
125. APPROPRIATION TO THE CONTINGENCY FUND—		
Total expenditure
Grand Total	..	22,246 2,14,79,577

Bold figures represent charged expenditure.

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

during 1972-73		Expenditure to end of 1972-73
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	1,01,71,091	3,43,96,539
..	—3,85,49,884	—11,45,63,447
..	—2,83,78,793	—8,01,66,908
..	..	16,05,905
..	..	—10,75,734
..	..	5,30,171
..	—78,27,245	—3,44,27,304
..	—78,89,590	—17,57,96,196
..	..	2,00,00,000
1,57,770 23,52,17,741]	25,68,77,334	3,80,68,03,625(a)

(a) Decreased by Rs. 19,88,970 vide footnote (a) at page 123.

OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT
AND SOCIETIES, ETC., UPTO THE END OF 1972-73

of investment	Face value of each share/ debenture	Amount invested upto end of 1972-73	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
Number of shares/deben- tures and percentage of Government investment to the total paid up capital/debentures				
5	6 Rs.	7 Rs.	8 Rs.	9
..	..	25,40,000	..	The working capital of the Corporation upto 1966-67 was subscribed in the ratio 2 : 2 : 1 by the composite Punjab Government, Himachal Pradesh Government and the Northern Railway respectively. The profits are equally distributed between the Punjab Government and the Himachal Government while the Northern Railway receives interest on the capital invested. Due to impending division of assets and liabilities of the Corporation, no payment of interest has been made as yet.
30,000 40%	100	30,00,000	3,59,940	
15,000 4.80%	100	14,85,000		
.. ..	..	25,48,000		
.. ..	..	20,00,000		
		90,33,000		
11,790 50%	100	11,79,000	88,429	Amount in column 8 represents dividend declared for the year 1969-70.
10,000 ..	100	(a) 10,00,000		
5,000 ..	100	5,00,000		
24,000 ..	100	24,00,000		
		50,79,000		
80% share in capital investment	..	98,71,700	19,93,175	Interest on capital investment upto 31.10.1966 is to be paid on decision of shares of successor States.
	..	1,59,45,000		
		2,58,16,700		

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

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

Serial no.	Name of the concern	Year (s) of investment	Details
			Type
1	2	3	4
I. STATUTORY CORPORATIONS/BOARDS— <i>concl'd.</i>			
5.	Punjab State Electricity Board, Patiala	1963-64	Punjab State Electricity Board Bonds
6.	Punjab Scheduled Castes Land Development and Finance Corporation, Chandigarh	1970-71 1972-73	Ordinary shares ..
Total—Statutory Corporations/Boards			Total
II. GOVERNMENT COMPANIES—			
7.	Land Development and Seed Corporation, Ltd., Chandigarh	1964-65 1965-66	Equity shares Ditto
Total			Total
8.	Punjab Agro-Industries Corporation, Ltd., Chandigarh	1967-68 1972-73	Equity shares Ditto
Total			Total
9.	Punjab Dairy Development Corporation, Ltd., Chandigarh	1966-67	Equity shares
10.	National Projects Construction Corporation, Ltd., New Delhi	1959-60	Equity shares
11.	Punjab State Small Industries Corporation, Ltd., Chandigarh	1961—64 1967-68 1968-69 1971-72 1972-73	Equity shares
Total			Total

OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT
AND SOCIETIES, ETC., UPTO THE END OF 1972-73 — contd.

of investment		Face value of each share/debenture	Amount invested up to end of 1972-73	Amount of dividend declared/interest received and credited to Government during the year	Remarks
Number of shares/debentures and percentage of Government investment to the total paid up capital/debentures					
5		6 Rs.	7 Rs.	8 Rs.	9
62,812	65.86%	100	62,81,234 (a)	3,00,220	Rupees 3,00,220 on account of interest received are included under "XVI—Interest—Interest realised on investments of cash balances" in statement no. 11.
..	..	..	1,00,00,000(b)		
..	..	..	50,00,000		
			1,50,00,000		
			6,37,49,934	27,41,714	
30,000	100%	100	30,00,000(c)		
30,000	100%	100	30,00,000(c)		
			60,00,000		
50,000	50%	100	50,00,000(c)		
40,000	50%	100	40,00,000		
			90,00,000		
20,000	100%	100	5,00,000		Rupees 25 paid upon share of Rs. 100 each.
548	2.74%	1,000	5,48,000		Dividend for 1971-72 is nil. Dividend for 1972-73 has not been declared as yet.
20,000	100%	100	20,00,000	1,99,990	Rupees 5 lakhs, Rs. 7 lakhs, Rs. 8.50 lakhs and Rs. 9.50 lakhs advanced during 1967-68, 1968-69, 1971-72 and 1972-73 respectively have been treated as loans pending purchase of shares after bifurcation of the Corporation.
..	..	..	5,00,000		
..	..	..	7,00,000		
..	..	..	8,50,000		
..	..	..	9,50,000		
..	..	..	50,00,000		

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

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

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

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

Serial no.	Name of the concern	Year (s) of investment	Details Type
1	2	3	4
II. GOVERNMENT COMPANIES—concl'd.			
12.	Punjab Export Corporation, Ltd., Chandigarh	1963-64	Equity shares
13.	Punjab Industrial Development Corporation, Ltd., Chandigarh	1965-67	Equity shares
		1967-72	Deposits
		1972-73	Deposits
			Total
14.	Punjab Poultry Corporation, Ltd., Chandigarh	1964-65	Equity shares
15.	Punjab Steel and Alloy Castings, Ltd., Chandigarh	1963-64	Equity shares
16.	Punjab State Irons, Ltd., Chandigarh	1966-67	Equity shares
			Advance of equity share pending allotment
17.	Punjab State Tube-wells Corporation, Ltd., Chandigarh	1970-71	Equity shares
Total— Government Companies			
III. JOINT STOCK COMPANIES—			
18.	Punjab Seamless Tubes Mills, Ltd., Chandigarh	1964-65	Ordinary shares
19.	Associated Cement Company Ltd., Bombay	Upto 1965-66	Ordinary shares
		1968-69	Equity shares
		1969-70	Ordinary shares
20.	Dholpur Glass Works, Ltd., Dholpur	Investment made by the former prince- ly States of P.E.P.S.U., year of investment has not been intimated by Government	Ordinary shares

OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT
AND SOCIETIES, ETC., UPTO THE END OF 1972-73 - contd.

of investment		Face value of each share/ debenture	Amount invested upto end of 1972-73	Amount of dividend declared/Interest received and credited to Government during the year	Remarks
Number of shares/ debentures and percentage of Government investment to the total paid up capital/ debentures	5	6	7	8	9
		Rs.	Rs.	Rs.	
9,398	94%	100	20,00,000	..	Rupees 10,60,200 are held as deposit from Government for subsequent issue of shares.
18,600	100	100	18,60,000	..	No dividend for 1965-66 to 1972-73 has been declared so far. Deposits are to be converted into share capital after bifurcation is completed.
..	..	..	1,13,00,000	..	
..	..	..	1,00,00,000	..	
			<u>2,31,60,000</u>		
15,000	100%	100	15,00,000	..	
28,000	94.9%	10	2,80,000(a)	..	
400	..	100	40,000	..	
..	..	..	16,11,920	..	
10,000	..	1,000	1,00,00,000	..	
			<u>5,96,39,920</u>	<u>1,99,990</u>	
2,000	..	10	20,000	..	
2,391	..	100	1,99,200	} 28,692	
..	..	..	19,950		
..	..	..	19,950		
5,000	..	10	50,000	..	Under liquidation since 1st May 1969.

(a) Investment was made from Revenue under the major head "35. Industries".

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
			Type
1	2	3	4
III. JOINT STOCK COMPANIES—contd.			
21.	Shri Udai Bhan Industries, Ltd., Dholpur	Investment made by the former princely States of P.E.P.S.U.; year of investment has not been intimated by Government	Preference shares Ordinary shares Deferred shares
22.	Dalmia Cement (Bharat), Ltd., Madras	Ditto	Ordinary shares
23.	Investment through Messrs Shamji Karamsi Bombay	Ditto	Preference shares
24.	Shri Krishna Rajindra Mills, Ltd., Mysore	Ditto	Through pronotes
25.	Mysore Paper Mills, Ltd., Bangalore	Ditto	Equity shares
26.	Jagatjit Cotton Textile Mills, Ltd., Phagwara	Ditto 1955-56	Ordinary shares 5 per cent preference shares
27.	Malwa Sugar Mills, Ltd., Dhuri	1954-55	7 per cent debentures 6½% debentures
28.	Kasturba Sewa Mandir, Rajpura	1970-71	Ordinary shares
29.	Shri Gopal Paper Mills, Ltd., Jagadhri	Up to 1967-68 1957-58	6% preference shares Ordinary shares Working Capital 7% 2nd preference shares
30.	Usha Spinning and Weaving Mills, Ltd., Faridabad	1961-66	9.3% Cumulative preference shares Equity shares

OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT
AND SOCIETIES, ETC., UPTO THE END OF 1972-73—contd.

of investment	Face value of each share/ debenture	Amount invested upto end of 1972-73	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
5	6	7	8	9
	Rs.	Rs.	Rs.	
1,000 ..	100	1,00,000	..	Under liquidation, Includes investment of Rs. 87,500 from the balance in "Fund for Development Schemes."
10,000 ..	10	1,00,000	..	
15,000 ..	10	1,50,000	..	
8,085 ..	10	80,850	12,056	
2,500 ..	10	25,000	..	
.. ..	..	9,04,509*	..	
200 ..	50	18,948*	500	
200 ..	10	7,025*	300	
500 } ..	100	50,000*	1,17,195	
1,500 } ..	1,000	1,50,000		
1,000 ..	1,000	10,00,000		
500 ..	1,000	5,00,000		
81,000 ..	10	8,10,000		
7,600 ..	25	1,90,000		
1,00,000 ..	10	10,00,000		
.. ..	..	2,29,316	..	
6,600 ..	100	6,60,000	..	As the investment is jointly owned by the Government of Punjab, Himachal Pradesh and Union Territory of Chandigarh, no dividend/interest is being remitted by the undertaking either to Punjab or Haryana.
8,000 ..	100	8,00,000	..	Ditto
1,20,000 ..	10	12,00,000	..	

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

**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
			Type
1	2	3	4
III. JOINT STOCK COMPANIES—concl'd.			
31.	Industrial Cables (India), Ltd., Rajpura	1962-63	9-2/7% Cumulative preference shares
32.	Hindustan Dowidat Tools, Ltd., Faridabad	1967-63	9-3% Cumulative preference shares
33.	Bharat Steel Tubes, Ltd., (Ganaur) New Delhi	1963—65	Equity shares
34.	Usha Forging and Stamping, Ltd., New Delhi	1964-65	Preference shares 9-3 % preference shares
35.	Sikands, Ltd., New Delhi	1964-65	Equity shares 9-3 % preference shares
36.	Oriental Spun Pipe Company, Ltd., New Delhi	1965-66	Equity shares 9-2/7% preference shares
Total—Joint Stock Companies			
IV. CO-OPERATIVE BANKS/SOCIETIES—			
37.	All India Wool Combers' Co-operative Society, Ludhiana	1962-63	..
38.	Punjab State Co-operative Supply and Marketing Federation, Ltd., Chandigarh	1959—71 1971-72	Ordinary shares ..
39.	Co-operative Marketing and Marketing-cum-Processing Societies (141)	1965-72 1972-73	....
40.	Co-operative Consumers' Stores (State Schemes) (4)	1961—71	..
41.	Central Co-operative Consumers' Stores (17)	1962—72 1972-73	....
42.	Co-operative Farming/Joint Farming Societies (275)	1961-71	..

OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT
AND SOCIETIES, ETC., UPTO THE END OF 1972-73—*contd.*

of investment		Face value of each share/ debenture	Amount invested upto end of 1972-73	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
Number of shares/ debentures and percentage of Government investment to the total paid up capital/ debentures					
5		6 Rs.	7 Rs.	8 Rs.	9
7,000	17.4%	100	7,00,000	65,000	
1,715	..	100	1,71,500	..	As the investments are jointly owned by the Government of Punjab, Himachal Pradesh and Union Territory of Chandigarh, no dividend/ interest is being remitted by the undertakings either to Punjab or Haryana.
23,985	..	100	23,98,500	..	
1,53,950	..	10	15,39,500	..	
2,707	..	100	2,70,700	..	
15,800	..	10	1,58,000	..	
5,933	..	100	5,93,300	..	
8,415	..	100	8,41,500	..	
9,995	..	100	9,99,500	..	
			1,59,57,248	2,23,743(a)	
85	..	5,000	4,29,750	..	Rupees 4,750 in deposit with the society for subsequent purchase of shares.
16,700	74.67%	500	83,54,500	..	
1,650	..	500	8,25,000	..	
..	..	..	42,71,576	37,080	Investment of Rs. 1,20,580 retired during the year.
..	..	..	10,30,000	..	
..	..	..	6,000	..	Investment of Rs. 250 retired during the year.
..	..	..	40,83,299	..	
..	..	..	1,40,000	..	
..	..	..	3,39,891	..	Investment of Rs. 46,191 retired during the year.

(a) Dividend received from concerns falling under category I (Rs. 24,41,494), II (Rs. 1,99,990) and III (Rs. 2,23,743) agrees with the corresponding receipts accounted for under minor heads (i) Other Commercial and Industrial Undertakings (Rs. 3,49,839) and (ii) Other Miscellaneous Undertakings (Rs. 25,15,388) under "LVIII-Dividends, etc., from Commercial and other Undertakings" in statement no. 11.

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

Serial no.	Name of the concern	Year (s) of investment	Details Type
1	2	3	4
IV. CO-OPERATIVE BANKS/SOCIETIES— <i>contd.</i>			
43.	Co-operative Agricultural Credit Societies (2417)	1965—72	..
		1972-73	..
44.	Punjab State Co-operative Land Mortgage Bank, Ltd., Chandigarh	1967—72	Shares
		1972-73	..
		Upto 1971-72	Debentures
		1972-73	Debentures
45.	Punjab State Co-operative Bank, Ltd., Chandigarh	Upto 1970-71	Ordinary shares
46.	Central Co-operative Banks (17)	.. Upto 1971-72	..
		1972-73	Ordinary shares
47.	Janta Co-operative Sugar Mills, Ltd., Bhogpur	1970-71	Ordinary shares
48.	Morinda Co-operative Sugar Mills, Ltd., Morinda	1970-71	Ordinary shares
49.	Batala Co-operative Sugar Mills, Ltd., Batala	1970-71	Ordinary shares
50.	Doaba Co-operative Sugar Mills, Ltd., Nawanshahar	1970-71	Ordinary shares
51.	Industrial Co-operative Federation and Societies (107)	1970—72	..
		1972-73	..
52.	Co-operative Labour and Construction Societies (99)	1963-72	Shares
		1972-73	..

OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT
AND SOCIETIES, ETC., UPTO THE END OF 1972-73—contd.

of investment:	Face value of each share/debenture	Amount invested upto end of 1972-73	Amount of dividend declared/interest received and credited to Government during the year	Remarks
5	6	7	8	9
	Rs.	Rs.	Rs.	
..	..	1,04,24,715	25,245	Investment of Rs. 4,58,186 retired during the year.
..	..	20,38,100	..	
8,514 29.00%	1,000	85,14,000	..	
1,000 ..	1,000	10,00,000	42,72,474	
.. 10.00%	100	6,85,39,742	..	
.. 10.00%	100	2,45,39,927	..	
1,57,582 ..	100	1,57,58,200	..	
.. ..	..	5,79,02,100(a)	11,52,131	
.. ..	..	9,00,000	..	
20,000 30.87%	100	20,00,000	..	
25,000 45.96%	100	25,00,000	..	
25,000 25.00%	100	25,00,000	..	
35,000 64%	100	35,00,000	..	
.. ..	..	11,40,000	9,289	Investment of Rs. 15,550 retired during the year.
.. ..	..	2,67,000	..	
.. ..	..	1,86,344	..	Investment of Rs. 12,333 retired during the year.
.. ..	..	31,000	..	

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

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

Serial no.	Name of the concern	Year(s) of investment	Details Type
1	2	3	4
IV. CO-OPERATIVE BANKS/SOCIETIES—concl'd.			
53.	Khanna Co-operative Solvent Oil Mills, Ltd., Khanna	1967-68	Shares
54.	Industrial Co-operative Bank, Jullundur	Upto 1971-72	..
55.	Punjab State Co-operative Housing Finance Society, Ltd., Rupar	1972-73	..
		1971-72	..
		1972-73	..
56.	Milk Producers' Co-operative Societies (31)	1972-73	..
57.	Punjab State Federation of Consumers' Co-operative Wholesale Stores, Ltd., Chandigarh	1972-73	..
Total—Co-operative Banks/Societies			..
Grand Total			

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

OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT
AND SOCIETIES, ETC., UPTO THE END OF 1972-73—*concl'd.*

of Investment	Face value of each share/ debenture	Amount invested upto end of 1972-73	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
Number of shares/ debentures and percentage of Government investment to the total paid up capital /debentures				
5	6	7	8	9
	Rs.	Rs.	Rs.	
7,733 42.50%	100	7,73,333	..	Rupees 33 are in excess of shares.
2,250 ..	100	2,25,000	..	
150 ..	100	15,000	..	
.. ..	..	5,00,000	..
.. ..	..	5,00,000	..
.. ..	..	35,44,240	..
.. ..	..	4,60,000	..
		22,72,38,717	54,96,219(a)	
		36,65,85,819(b)	86,61,666	

(a) Corresponding amount booked under "LVIII-Dividends, etc." under Co-operative Societies as per statement no. 11 is Rs. 54,84,137. The difference of Rs. 12,082 is due to the exclusion of those receipts by the Department in respect of which challans have not been received by it from the depositors and also due to inclusion of similar challans of previous years when received from the depositors in the current year.

(b) The amount shown here is more by Rs. 6,50,026 than the progressive capital outlay under "96-Capital Outlay on Industrial and Economic Development" and investments made from funds, etc. The excess of Rs. 79,74,749 is due to allocation of the following balances of capital expenditure to successor States under Punjab Re-organisation Act, 1966 without actual transfer of shares, debentures, etc., to them.

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

The net difference (Rs. 73,24,723) is under reconciliation.

STATEMENT NO. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1972-73 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE

	On 1st April 1972	During the year 1972-73 (In crores of rupees)	On 31st March 1973
CAPITAL EXPENDITURE—			
Commercial Departments—			
Multipurpose River Schemes ..	1,53.64	9.88	1,63.52
Irrigation ..	88.32	2.24	90.56
Other commercial departments and undertakings ..	8.53	0.01	8.54
Total—Commercial Departments	2,50.49	12.13	2,62.62
Other Departments—			
Other accounts ..	1,18.39	14.97	1,33.16
	(a)—0.20		
Total—Capital Expenditure ..	3,68.88	27.10	3,95.78
	(a)—0.20		
Loans and Advances—			
Loans to local funds, private parties, etc. ..	3,52.78	51.16	4,03.94
Loans to Government servants, etc. ..	3.63	0.94	4.56
	(b)—0.01		
Total—Loans and Advances ..	3,56.41	52.10	4,08.50
	(b)—0.01		
Total—Capital and other expenditure ..	7,25.29	79.20	8,04.28
	(a) (b)—0.21		
Deduct—Contributions from revenue, development funds, reserve funds, etc., and Contingency Fund for Capital and other expenditure	13.69	1.41	15.10
Net Capital and other expenditure (outside the Revenue Account)	7,11.60	77.79	7,89.18
	(c)—0.21		

(a) Represents *proforma* dropping of capital expenditure under "96-Capital Outlay on Industrial and Economic Development" due to re-organisation of Punjab Industrial Development Corporation, Chandigarh (Rs. 0.08 crore) and of Punjab State Small Industries Corporation, Chandigarh (Rs. 0.12 crore).

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

(c) See footnotes (a) and (b) above.

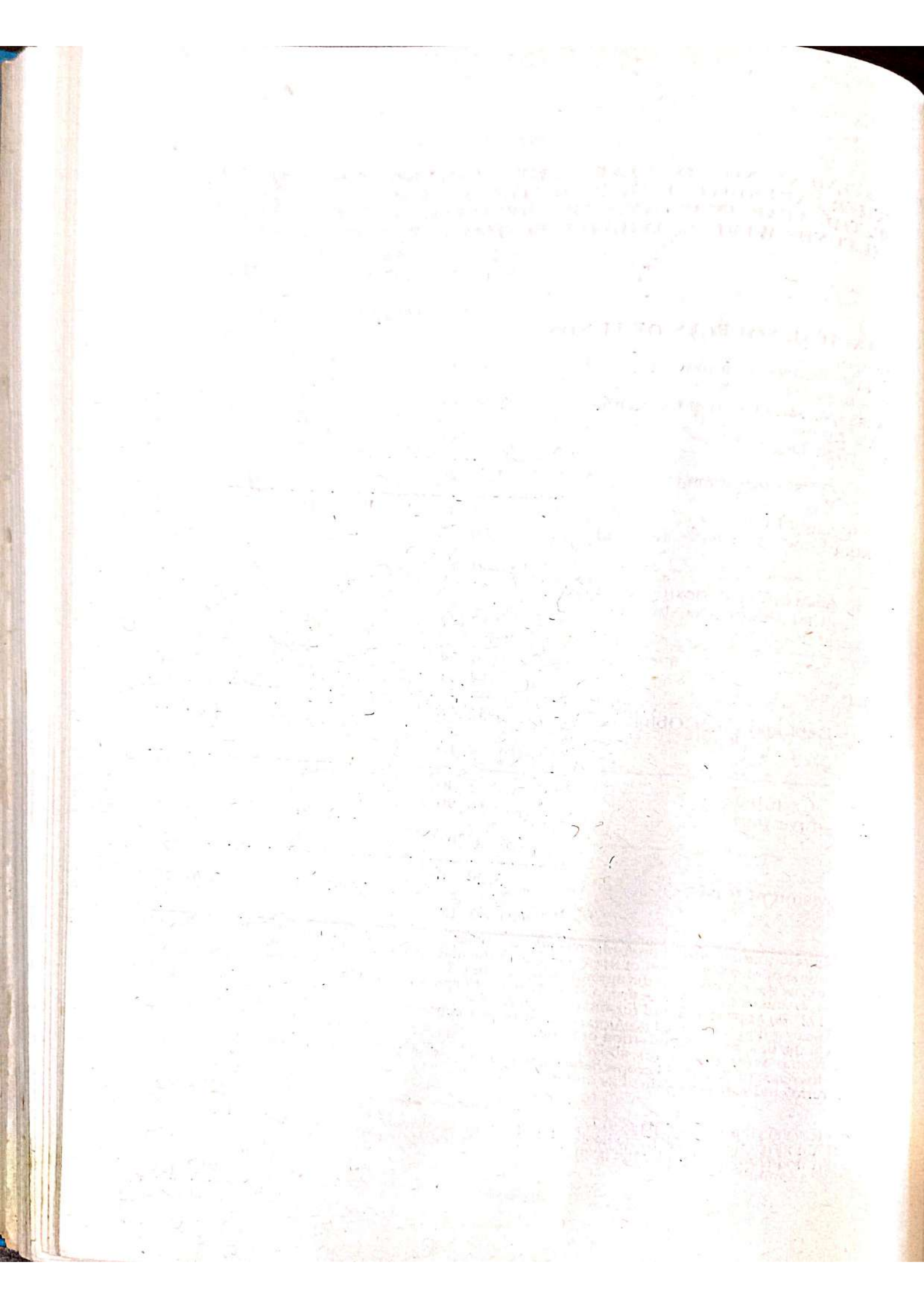
STATEMENT NO. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1972-73 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—concl'd.

	On 1st April 1972	During the year 1972-73	On 31st March 1973
(In crores of rupees)			
PRINCIPAL SOURCES OF FUNDS—			
Debt—			
Permanent debt-nominal value ..	41.99	3.88	45.87
Floating debt ..		4.19	4.19
Loans from the Central Government ..	2,15.43	27.89	2,43.32
Other Loans ..	15.66	0.72	16.38
Unfunded Debt ..	23.81	4.44	28.25
Total—Outstanding debt ..	2,96.89	41.12	3,38.01
Contingency Fund ..	1.93	—0.13	1.80
Sinking Funds and Reserve Funds ..	60.34	—4.25	55.66
	(a)—0.43		
Net balance under deposits, advances, etc., other than those shown separately ..	17.81	0.71	18.76
	(b)0.24		
Remittances ..	—24.91	—1.55	—26.46
Total—Debt and other Obligations ..	3,52.06	35.90	3,87.77
	(a) (b)—0.19		
Deduct—Cash balance ..	5.40	2.75	8.15
Deduct—Investments ..	16.90	—7.70	9.19
	(c)—0.01		
Net provision of funds ..	3,29.76	(e)40.85	3,70.43
	(d)—0.18		

- (a) Represents amount adjusted *proforma* to make the balance of "Fund for Development Schemes" at the time of re-organisation of State agree with the market value of investments.
 (b) Represents the net result of the amount allocated to other States as a result of re-organisation of Punjab and of the balances dropped *proforma*. For complete details see footnotes (a) at page 172, (b) at page 182 and (c) and (d) at page 184.
 (c) Represents amount dropped *proforma* as it was not represented by any independent investment at the time of re-organisation of State.
 (d) See footnotes (a), (b) and (c) above.
 (e) The difference of Rs. 36.94 crores between the net provision and net capital and other expenditure during the year is explained as under:—

(1) Revenue Surplus (c.f. page 8)	..	Rupees (crores) 27.15
(2) Amount adjusted under the head "R. Inter-State Settlement"	..	1.59
(3) Amount adjusted under the head "Miscellaneous-Government Account"	..	8.20
	..	36.94

Total



PART II

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

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

Head of Account	Opening balance
1	2
	Rs.
Part I—Consolidated Fund—	
Revenue Receipts ..	..
Expenditure on Revenue Account ..	..
Capital Expenditure outside the Revenue Account ..	..
O. Public Debt—Debt raised in India—	
I. Permanent Debt—	
(A) Loans bearing Interest ..	Cr. 38,18,66,200(a)
(B) Loans not bearing Interest—	
4% Punjab Loan 1968 ..	Cr. 53,69,063
4% Punjab Loan 1971 ..	Cr. 14,06,245
4½% Punjab Loan 1972 ..	Cr. 3,13,03,300
Total—Permanent Debt ..	Cr. 41,99,44,808
II. Floating Debt—	
Other Floating Loans—	
Ways and Means Advances from the Reserve Bank ..	..
Temporary Loans from Private Banks ..	..
Total—Floating Debt ..	..
III. Loans from the Central Government—	
Loans ..	Cr. 2,15,42,95,499
Total—Loans from the Central Government ..	Cr. 2,15,42,95,499
IV. Other Loans	
Total—O. Public Debt ..	Cr. 15,65,84,124
Total ..	Cr. 2,73,08,24,431

(a) Differs by Rs. 3,13,03,300 from the closing balance shown in the Finance Accounts 1971-72 due to transfer of balance in respect of 4½ per cent Punjab Loan 1972 under head "Loans not bearing Interest".

AND BALANCES UNDER HEADS OF ACCOUNTS RELATING TO DEBT,
AND CONTINGENCY FUND

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
2,14,23,62,324	..	..
..	1,87,08,68,731	..
..	25,68,77,334	..
6,93,02,000	..	Cr. 45,11,68,200
..	50,500	Cr. 53,18,563
5,22,655(a)	8,38,300	Cr. 10,90,600
..	3,01,23,000	Cr. 11,80,300
6,98,24,655	3,10,11,800	Cr. 45,87,57,663
75,39,53,000	71,20,53,000	Cr. 4,19,00,000
62,00,00,000	62,00,00,000	..
1,37,39,53,000	1,33,20,53,000	Cr. 4,19,00,000
42,61,78,000	14,72,53,898	Cr. 2,43,32,19,601
42,61,78,000	14,72,53,898	Cr. 2,43,32,19,601
1,93,02,638	1,21,30,382	Cr. 16,37,56,380
1,88,92,58,293	1,52,24,49,080	Cr. 3,09,76,33,644

(a) Represents the correction of an error of previous year.

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

Head of Account	Opening balance
1	2
	Rs.
Part I—Consolidated Fund—concl'd.	
Q. Loans and Advances by the State/Union Territory Governments (A)—	
(1) Loans to Local Funds, Private Parties, etc. .. Dr.	3,52,77,82,008(a)
(2) Loans to Government Servants, etc. .. Dr.	3,62,31,137(b)
Total—Q. Loans and Advances by the State/ Union Territory Governments .. Dr.	3,56,40,13,145(c)
R. Inter-State Settlement—	
Punjab and Haryana ..	..
Centre and Punjab ..	..
Punjab and Himachal Pradesh ..	..
Total—R. Inter-State Settlement ..	..
Total—Part I. Consolidated Fund ..	..

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

(a) (b) Differs by Rs. 36,000 (decreased) and Rs. 22,907 (decreased) respectively from the closing balance adopted in Finance Accounts 1971-72 due to *proforma* allocation of balances after re-organisation of State, details of which are given in Appendix I.

(c) Decreased by Rs. 58,907 *vide* footnotes (a) and (b) above.

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

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
7,11,70,856	58,27,80,243 (a)	Dr. 4,03,93,91,395*
56,73,422	1,50,77,751	Dr. 4,56,35,466
7,68,44,278	59,78,57,994	Dr. 4,08,50,26,861
1,06,66,489(b)		..
31,69,251(b)		..
20,51,251(b)		..
1,58,86,991		..
4,12,43,51,886	4,24,80,53,139	..

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

Minor head of account	Amount
	Rs.
1. Loans to municipal corporations and municipalities	33,20,000
2. Loans to Panchayati raj institutions	9,24,000
3. Loans to co-operative institutions and banks	1,18,06,908
4. Loans and advances under community development programme	2,40,280
5. Advances to cultivators	5,92,03,279
6. Loans to statutory corporations, boards and Government companies	39,60,54,553
7. Miscellaneous loans and advances	1,50,63,412
Total	48,66,12,432

(b) Closed to Government Account.

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

Head of Account	Opening balance
1	2
	Rs.
Part II—Contingency Fund—	
Contingency Fund ..	Cr. 1,92,85,249
Part III—Public Account—	
S. Unfunded Debt—(A)	
State Provident Funds ..	Cr. 23,81,52,449
Total—S. Unfunded Debt (A) ..	Cr. 23,81,52,449
T—Deposits and Advances—	
Part I—Deposits Bearing Interest—	
A. Reserve Funds—	
(i) Deposits of Depreciation Reserve of Govern- ment Commercial Undertakings—	
Depreciation Reserve Fund—Motor Transport ..	Cr. 2,21,69,349
(ii) Depreciation Reserve Fund—Government Presses ..	
	Cr. 18,86,898
(iii) Reserve Funds—Transport—Accident Reserve Fund ..	
	Cr. 3,81,020
Total—A. Reserve Funds ..	Cr. 2,44,37,267
(B) Other Deposit Accounts—	
Other Deposits—	
(i) Bharatpur Endowment Fund ..	Cr. .. (a)
(ii) Bharatpur Endowment Fund—Investment ..	Dr. .. (b)
(iii) Deposits of Charitable Trusts ..	Cr. 4,99,563
Total—B. Other Deposit Accounts—	
Gross Investments ..	Cr. 4,99,563(c)
Investments ..	Dr. .. (d)
Total —Part I. Deposits Bearing Interest—Gross Investments ..	Cr. 2,49,36,830(c) Dr. .. (d)

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

(a) The balance (Rs. 6,400) outstanding at the close of 1971-72 transferred *proforma* to "Fund for Development Schemes"

(b) The investment (Rs. 6,400) outstanding at the close of 1971-72 transferred *proforma* to "Fund for Development Schemes—Investment".

(c) (d) Differs by Rs. 6,400 (decreased) from the closing balance adopted in Finance Accounts 1971-72 *vide* footnotes (a) and (b) above.

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

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
7,12,141	20,00,000	Cr. 1,79,97,390
6,00,14,924	1,56,75,178	Cr. 28,24,92,195
<u>6,00,14,924</u>	<u>1,56,75,178</u>	<u>Cr. 28,24,92,195</u>
1,29,12,223	49,88,480	Cr. 3,00,93,092
3,08,219		Cr. 21,95,117
3,12,196	3,73,637	Cr. 3,19,579
<u>1,35,32,638</u>	<u>53,62,117</u>	<u>Cr. 3,26,07,788</u>
..
..
..	..	Cr. 4,99,563
..
..	..	Cr. 4,99,563
..
<u>1,35,32,638</u>	<u>53,62,117</u>	<u>Cr. 3,31,07,351</u>
..

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

Head of Account	Opening balance	
1	2	
	Rs.	
Part III—Public Account—contd.		
T.—Deposits and Advances—contd.		
Part II—Deposits not Bearing Interest—		
(A) Sinking Funds—		
Appropriation for Reduction or Avoidance of Debt—		
Sinking Funds ..	Cr.	45,10,80,920(a)
Sinking Fund—Investment Account ..	Dr.	6,22,38,274
(B) Reserve Funds—		
(i) Fund for Development Schemes ..	Cr.	1,22,94,878(b)
(ii) Fund for Development Schemes—Investment ..	Dr.	82,17,614(c)
(iii) State Agricultural Credit Relief and Guarantee Fund ..	Cr.	4,25,980
(iv) Foodgrains Reserve Fund ..	Cr.	2,63,62,648
(v) Industrial Loan Fund ..	Cr.	4,26,44,210(a)
(vi) Fund for Village Reconstruction and Harijan Uplift ..	Cr.	1,62,46,875(a)
(vii) Famine Relief Fund ..	Cr.	1,12,50,000
(viii) Village Development Fund ..	Cr.	1,43,09,163
Total—B. Reserve Funds—Gross ..	Cr.	12,35,33,754(d)
Investments ..	Dr.	82,17,614(e)
<p>(a) Differs by Re. 1 from the closing balance shown in the Finance Accounts 1971-72 due to rounding.</p> <p>(b) Differs by Rs. 43,76,713 (decreased) from the closing balance adopted in Finance Accounts 1971-72 due to <i>proforma</i> transfer Rs. 6,400 (increased), <i>vide</i> footnote (a) at page 172 and due to <i>proforma</i> dropping Rs. 43,83,113 (decreased) to make the balance at the time of re-organisation of State agree with the market value of investments.</p> <p>(c) Differs by Rs. 6,400 (increased) from the closing balance adopted in Finance Accounts 1971-72 <i>vide</i> footnote (b) at page 172.</p> <p>(d) Decreased by Rs. 43,76,713 <i>vide</i> footnote (b) above.</p> <p>(e) Increased by Rs. 6,400 <i>vide</i> footnote (c) above.</p>		

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

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
3,63,05,500	8,19,90,759	Cr. 40,53,95,661
4,12,600		Dr. 6,18,25,674
..	47,07,471	Cr. 75,87,407
6,30,207		Dr. 75,87,407
..		Cr. 4,25,980
6,53,779		Cr. 2,70,16,427
1,23,39,590	31,21,680	Cr. 5,18,62,120
..		Cr. 1,62,46,875
22,50,000		Cr. 1,35,00,000
..	1,23,55,386	Cr. 19,53,777
152,43,369	2,01,84,537	Cr. 11,85,92,586
6,30,207		Dr. 75,87,407

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

Head of Account 1	Opening balance 2 Rs.
Part III—Public Account—contd.	
T. Deposits and Advances—contd.	
Part II—Deposits not Bearing Interest—contd.	
(C) Other Deposit Accounts—	
Deposits of Local Funds—	
(i) District Funds ..	Cr. 11,43,656
(ii) Municipal Funds ..	Cr. 5,74,109
(iii) Town and Bazar Funds ..	Cr. 75,210
(iv) Public Works Funds ..	Cr. 26,33,684
(v) State Transport Corporation Fund ..	Dr. 6,16,866
(vi) Village Panchayat Fund ..	Cr. 19,61,878(a)
(vii) Panchayat Samiti Fund ..	Cr. 1,81,93,503
(viii) Zila Parishad Fund ..	Dr. 11,16,581
(ix) Other Miscellaneous Funds—	
(a) Punjab State Electricity Board Fund ..	Cr. 1,60,31,785
(b) Deposit Account of the Punjab State Electricity Board to meet payments against Yen credits ..	Dr. 12,71,631
(c) Deposits made by the Punjab State Electricity Board on account of Hydrel Organisation ..	Dr. 61,63,613
Total—Other Miscellaneous Funds ..	Cr. 85,96,541
Total—Deposits of Local Funds ..	Cr. 3,14,45,134(a)
(a) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1971-72 due to rounding.	

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

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
..	..	Cr. 11,43,656
1,06,092	54,525	Cr. 6,25,676*
..	..	Cr. 75,210
..	..	Cr. 26,33,684
..	2,122	Dr. 6,18,988(a)
-9,68,129(c)	..	Cr. 9,93,749
2,44,57,959	2,42,07,500	Cr. 1,84,43,962
1,04,79,467	84,46,716	Cr. 9,16,170
17,10,540	23,43,256	Cr. 1,53,99,069
-4,00,718(c)	-6,32,776(c)	Dr. 10,39,573*(b)
83,88,289	43,22,641	Dr. 20,97,965*(b)
96,98,111	60,33,121	Cr. 1,22,61,531
4,37,73,500	3,87,43,984	Cr. 3,64,74,650

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

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

(c) The minus figure during the year is due to withdrawal of credits/debits of previous years.

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

Head of Account	1	Opening balance	2
			Rs.
Part III—Public Account—contd.			
T. Deposits and Advances—contd.			
Part II—Deposits not Bearing Interest—contd.			
(C) Other Deposit, Accounts—contd.			
Departmental and Judicial Deposits—			
Civil Deposits—			
(i) Revenue Deposits	.. Cr.		3,81,55,843
(ii) Civil Courts' Deposits	.. Cr.		1,17,12,702
(iii) Personal Deposits	.. Cr.		2,65,99,418
(iv) Personal Deposits—Investments	.. Dr.		51,910
(v) Public Works Deposits	.. Cr.		14,37,53,259
(vi) Deposits for purchases, etc., abroad— Purchases under credit/loan agreements	.. Dr.		3,96,586
(vii) Deposits of Government Companies, Corporations, etc.	... Cr.		97,481
(viii) Deposits on account of Police Funds— Police Clothing and Equipment Fund	.. Cr.		40,20,358
(ix) Account of Courts' Deposits transferred from Pakistan	.. Cr.		10,15,292
(x) Deposits for work done for Public bodies or private individuals	.. Dr.		3,72,643
(xi) Deposits of fees received by Government servants for work done for private bodies	.. Cr.		4,23,873
(xii) Agents' Commission Charges recovered by Food Supply Department	.. Cr.		2,004
(xiii) Deposits in connection with Elections	.. Cr.		2,82,166
(xiv) Deposits of Educational Institutions	.. Cr.		1,00,45,220
(xv) Deposits of Rehabilitation Finance Adminis- tration	.. Cr.		100
(xvi) Unclaimed deposits in the General Provident Fund	.. Cr.		33,866
(xvii) Transfers from the Deposit Account of the Custodian, Evacuee Property for financing loans to displaced persons	.. Cr.		6,17,096
Total—Civil Deposits	Gross	.. Cr.	23,59,89,449
	Investments	.. Dr.	51,910

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

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
4,30,39,293	4,05,92,230	Cr. 4,06,02,906
1,27,27,596	1,09,51,599	Cr. 1,34,88,699
55,86,21,115	56,01,91,611	Cr. 2,50,28,922
..	..	Dr. 51,910
16,12,49,004	16,06,36,194	Cr. 14,43,66,069
4,83,205	..	Cr. 86,619
..	..	Cr. 97,481*
19,94,841	23,42,209	Cr. 36,72,990*
..	..	Cr. 10,15,292*
..	—3,62,498(a)	Dr. 10,145(b)
—3,62,499(a)	..	Cr. 61,374
..	..	Cr. 2,004
—2,12,844(a)	35,325	Cr. 33,997
60,77,399	60,74,682	Cr. 1,00,47,937
—100(a)	..	..
..	..	Cr. 33,866
..	..	Cr. 6,17,096
78,36,17,010	78,04,61,352	Cr. 23,91,45,107
..	..	Dr. 51,910

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

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

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

Head of Account 1	Opening balance 2	Rs.
Part III—Public Account—contd.		
T. Deposits and Advances—contd.		
Part II—Deposits not Bearing Interest—contd.		
(C) Other Deposit Accounts—contd.		
Other Accounts—		
(i) Subventions from Central Road Fund ..	Cr.	14,48,903
(ii) Deposit Account of grants made by the Indian Central Cotton Committee ..	Cr.	2,45,102
(iii) Deposit Account of grants made by the Indian Council of Agricultural Research ..	Cr.	4,58,743
(iv) Deposit Account of grants made by the Indian Central Sugarcane Committee ..	Cr.	1,20,380
(v) Deposit Account of grants made by the National Co-operative Development Corporation ..	Cr.	4,17,130
(vi) Deposit Account of grants from the Central Government for the development of handloom industries ..	Cr.	15,572
(vii) Deposit Account of grants made by Central Government for financing Cotton Extension Schemes ..	Cr.	1,42,747
(viii) Deposit Account of grants made by the Central Tea Board ..	Cr.	41,555
(ix) Deposit Account of grants made by the Indian Central Oilseeds Committee ..	Cr.	2,71,854
(x) Deposit Account of grants made by the Indian Central Tobacco Committee ..	Cr.	53,866
(xi) Deposit Account of grants from the Ministry of Rehabilitation to Educational Institutions ..	Cr.	1,23,332
(xii) Deposits of the sale-proceeds of World Health Organisation Seals ..	Cr.	1,413
(xiii) Deposit Account of Relief and Rehabilitation loans to be written off ..	Cr.	57,64,455

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

Receipts 3 Rs.	Disbursements 4 Rs.	Closing balance 5 Rs.
9,50,000	15,06,284	Cr. 8,92,619
..	..	Cr. 2,45,102
..	..	Cr. 4,58,743
..	..	Cr. 1,20,380
..	..	Cr. 6,77,766
2,60,636	..	Cr. 15,572
..	..	Cr. 1,42,747*
..	..	Cr. 41,555
..	..	Cr. 2,71,854
..	..	Cr. 53,866
..	..	Cr. 1,23,332
..	..	Cr. 1,413
..	..	Cr. 57,64,455

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

Head of Account 1	Opening balance 2 Rs.
Part III—Public Account—contd.	
T. Deposits and Advances—contd.	
Part II—Deposits not Bearing Interest—concl'd.	
(C) Other Deposit Accounts—concl'd.	
Other Accounts—concl'd.	
(xiv) Deposit Account of grants from the Central Government for the food production drive schemes—Bonus for accelerating production of foodgrains ..	Cr. 1,36,24,008 (a)
(xv) Deposit Account of grants from the Central Government for the food production drive Schemes—Bonus for accelerating production of food grains—Investments ..	Dr. .. (b)
(xvi) Deposit Account of grants made by the Indian Central Spices and Cashewnut Committee ..	Cr. 7,280
Total—Other Accounts—	
Gross ..	Cr. 2,27,36,340(a)
Investments ..	Dr. ..(b)
Total—(C) Other Deposit Accounts—	
Gross ..	Cr. 29,01,70,923(c)
Investments ..	Dr. 51,910(d)
Total—Part II. Deposits not Bearing Interest—	
Gross ..	Cr. 86,47,85,597(e)
Investments ..	Dr. 7,05,07,798(f)
Part III—Advances not Bearing Interest—	
(1) Departmental Advances—	
(i) Civil Advances ..	Dr. 24,86,317(g)
(ii) Special Advances ..	Dr. 3,15,394
(iii) Forest Advances ..	Dr. —13,353
(iv) Revenue Advances ..	Dr. 10,387
Total—Departmental Advances ..	Dr. 27,98,745(g)

- (a) Differs by Rs. 1,00,000 (decreased) from the closing balance adopted in Finance Accounts 1971-72 due to *proforma* dropping of balance corresponding to the investment which was not represented by any independent investment at the time of reorganisation of State.
- (b) The investment of Rs. 1,00,000 outstanding at the close of 1971-72 dropped *proforma* as it was not represented by any independent investment at the time of reorganisation of State.
- (c) Differs by Rs. 99,900 (decreased) from the closing balance adopted in Finance Accounts 1971-72 due to rounding (Re. 1) and due to *proforma* dropping (Rs. 1,00,000) vide footnote (a) above.
- (d) Decreased by Rs. 1,00,000 vide footnote (b) above.
- (e) Decreased by Rs. 44,76,713 vide footnote (b) at page 174 and footnote (a) above.
- (f) Decreased by Rs. 93,600 vide footnote (c) at page 174 and footnote (b) above.
- (g) Differs by Rs. 1,250 (decreased) from the closing balance adopted in Finance Accounts 1971-72 due to *proforma* allocation of balances after re-organisation of State, details of which are given in Appendix I.

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

Receipts 3 Rs.	Disbursements 4 Rs.	Closing balance 5 Rs.
..	..	Cr. 1,36,24,008
..
..	..	Cr. 7,280
..
12,10,636	15,06,284	Cr. 2,24,40,692
..
82,86,01,146	82,07,11,620	Cr. 29,80,60,449 Dr. 51,910
..
88,01,50,015	92,28,86,916	Cr. 82,20,48,696 Dr. 6,94,64,991
10,42,807	..	..
..
5,20,122	4,40,692	Dr. 24,06,887
349	23,278	Dr. 3,38,323
1,60,00,911	1,60,01,405	Dr. —12,859(a)
..	..	Dr. 10,387
..
1,65,21,382	1,64,65,375	Dr. 27,42,738

(i) The above is the transfer of sum of the outstanding balances on 1st November 1966 to the successor States of Punjab.

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

Head of Account 1		Opening balance 2 Rs.
Part III—Public Account—contd.		
T. Deposits and Advances—contd.		
Part III—Advances not Bearing Interest—concl'd.		
(2) Permanent Advances	.. Dr.	3,60,330(a)
(3) Accounts with the Government of Burma	.. Dr.	61,022(b)
(4) Accounts with the Reserve Bank	.. Dr.	46
(5) Accounts with the Government of Pakistan	.. Dr.	57,73,768
Total—Part III. Advances not Bearing Interest	.. Dr.	89,93,911(c)
Part IV—Suspense—		
(I) Suspense Accounts—		
(1) Suspense Account	.. Cr.	33,99,467
(2) Provident Fund Suspense	.. Dr.	99,608
(3) Pay and Accounts Offices Suspense	.. Dr.	29,41,810
(4) Cash Settlement Suspense	.. Dr.	4,60,91,290(d)
(5) Reserve Bank Suspense—Headquarters	.. Cr.	1,25,51,696
(6) Central Accounts Office—Reserve Bank Suspense	.. Dr.	2,33,27,146
(7) Payments on behalf of Central Claims Organisation—Interim Relief	.. Dr.	74
(8) Cash Balance Investment Account	.. Dr.	9,84,37,205
(9) Departmental Adjusting Account—Receipts	.. Cr.	—4,49,851
(10) Departmental Adjusting Account—Payments	.. Dr.	41,90,207
(11) Punjab Government Suspense	.. Dr.	3,56,80,253
Total—Suspense Accounts	.. Dr.	19,52,66,281(c)

(a) Differs by Rs. 536 (decreased) from the closing balance adopted in Finance Account 1971-72 due to rounding (Re. 1) and due to *proforma* allocation of balances (Rs. 535) after re-organisation of State, details of which are given in Appendix I.

(b) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1971-72 due to rounding.

(c) Differs by Rs. 1,785 (decreased) from the closing balance adopted in Finance Account 1971-72 due to *proforma* allocation of balances after re-organisation of State, details of which are given in Appendix I.

(d) Differs by Rs. 25,21,292 (decreased) from the closing balance adopted in Finance Account 1971-72 due to *proforma* allocation of balances after re-organisation of State, details of which are given in Appendix I.

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

Receipts	Disbursements		Closing balance
3	4		5
Rs.	Rs.		Rs.
3,012	25,643	Dr.	3,82,961*
115	320	Dr.	61,227
42	..	Dr.	4
..	36,576	Dr.	58,10,344
1,65,24,551	1,65,27,914	Dr.	89,97,274
38,39,135	29,40,633	Cr.	42,97,969
22,762	7,830	Dr.	84,676
29,20,091	10,49,567	Dr.	10,71,286
5,52,86,809	5,64,28,184	Dr.	4,72,32,665
-17,93,975(a)	30,98,737	Cr.	76,58,984
-29,92,72,389(a)	-30,04,49,110(a)	Dr.	2,21,50,425
..	-74	..	..
86,34,58,501	78,75,00,000	Dr.	2,24,78,704
14,33,248	..	Cr.	9,83,397
..	-4,09,732(a)	Dr.	37,80,475
..	..	Dr.	3,56,80,253
62,58,94,182	55,01,66,035	Dr.	11,95,38,134

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

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

Head of Account 1	Opening balance 2 Rs.
Part III—Public Account—contd.	
T. Deposits and Advances—concl'd.	
Part IV—Suspense—concl'd.	
III. Departmental and Similar Accounts	
Civil Departmental Balances ..	Dr. 43,22,795
Total—Departmental and Similar Accounts ..	Dr. 43,22,795
Total—Part IV. Suspense ..	Dr. 19,95,89,076(a)
Part V—Miscellaneous—	
Miscellaneous—Government Account ..	..
Total—Part V. Miscellaneous ..	..
Total—T. Deposits and Advances ..	Cr. 61,06,31,642(b)
U. Remittances—	
I. Remittances within India—	
(i) Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant General	
Cash Remittances between Treasuries ..	Cr. 2,95,89,275
Forest Remittances ..	Cr. 30,70,987(c)
Public Works Remittances—	
(i) Remittances into Treasuries ..	Dr. 8,10,68,140(c)
(ii) Public Works Cheques ..	Cr. 11,66,58,502
(iii) Other Remittances—	
(a) Items adjustable by Civil ..	Cr. 22,93,601
(b) Items adjustable by Public Works ..	Dr. 23,81,97,109
Total—Other Remittances ..	Dr. 23,59,03,508
Total—Public Works Remittances ..	Dr. 20,03,13,146(c)

(a) Differs by Rs. 25,21,292 (decreased) from the closing balance adopted in Finance Accounts 1971-72 due to *proforma* allocation of balances, details of which are given in Appendix I.

(b) Differs by Rs. 18,60,036 (decreased) from the closing balance adopted in Finance Accounts 1971-72 due to *proforma* allocation/corrections. For details see footnotes in the statement under Section "T. Deposits and Advances".

(c) Differ by Re. 1 from the closing balance adopted in Finance Accounts 1971-72 due to rounding.

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

Receipts 3 Rs.	Disbursements 4 Rs.	Closing balance 5 Rs.
69,19,580	74,67,621	Dr. 48,70,836
69,19,580	74,67,621	Dr. 48,70,836
63,28,13,762	55,76,33,656	Dr. 12,44,08,970
8,19,91,629(a)	31,343(a)	..
8,19,91,629(a)	31,343(a)	..
1,54,40,63,773 8,19,91,629(a)	1,50,24,10,603 31,343(a)	Cr. 65,22,84,812
2,64,42,000	2,68,41,928	Cr. 2,91,89,347*
2,49,32,188	2,52,04,860	Cr. 27,98,315
24,56,50,284	26,31,53,833	Dr. 9,85,71,689
63,37,06,122	63,02,20,538	Cr. 12,01,44,086
—24,87,238(b)	—1,60,362(b)	Dr. 33,275
5,21,61,666	5,37,66,613	Dr. 23,98,02,056
4,96,74,428	5,36,06,251	Dr. 23,98,35,331
92,90,30,834	94,69,80,622	Dr. 21,82,62,934

(a) Closed to Government Account.

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

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

Head of Account		Opening balance
1		2
		Rs.
Part III—Public Account—concl'd.		
U. Remittances—concl'd.		
I. Remittances within India—concl'd.		
(i) Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant General—concl'd.		
Transfers between Public Works Officers ..	Dr.	8,22,55,468
Total—(i) Cash Remittances and Adjustments, etc.	Dr.	24,99,08,352
(ii) Reserve Bank of India Remittances ..	Cr.	24,00,218
(iii) Adjusting Account between Central and State Governments ..	Dr.	2,60,060
(iv) Adjusting Account with Posts and Telegraphs ..	Dr.	7,748
(v) Adjusting Account with Railways ..	Dr.	99,76,479
(vi) Adjusting Account with Defence ..	Cr.	62,09,828
(vii) Inter-State Suspense Account ..	Cr.	23,86,118
Total—U. Remittances	Dr.	24,91,56,475
Total—Part III. Public Account		..
Total—Parts 1, II and III		..
X. Cash Balance—		
Opening Balance ..		..
Closing Balance ..		..
Grand Total		..

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

Receipts	Disbursements	Closing balance	
3	4	5	
Rs.	Rs.	Rs.	
—10,583 (a)	—27,144 (a)	Dr.	8,22,38,907
98,03,94,439	99,90,00,266	Dr.	26,85,14,179
—948 (a)	5,000	Cr.	23,94,270
1,79,48,369	1,78,79,528	Dr.	1,91,219
1,00,58,431	1,00,78,404	Dr.	27,721
—77,73,462 (a)	—1,59,66,428 (a)	Dr.	17,83,513
—65,81,224 (a)	—4,70,970 (a)	Cr.	99,574
27,30,851	17,44,378	Cr.	33,72,591
99,67,76,456	1,01,22,70,178	Dr.	26,46,50,197
2,68,28,46,782	2,53,03,87,302		..
6,80,79,10,809	6,78,04,40,441		..
5,39,81,095 (b)	..		..
..	8,14,51,463 (b)		..
6,86,18,91,904	6,86,18,91,904		..

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

(b) Abstract of opening and closing balance.

	Opening balance Rs.	Closing balance Rs.
Cash in Treasuries	13,66,936	13,64,325
Deposits with the Reserve Bank	5,26,14,060	8,00,87,039
Deposits with other banks	99	99
Total	5,39,81,095	8,14,51,463

STATEMENT NO. 17—DETAILED STATEMENT OF DEBT AND OTHER

Description of loan	When raised
1	2
Section O—Public Debt—	
I. Permanent Debt (Open Market Loans)	
(a) Loans bearing interest—	
(i) 4½% Punjab Loan 1974	.. 27th August 1962
(ii) 5½% Punjab Loan 1977	.. 3rd August 1965
(iii) 5½% Punjab Loan 1978	.. 12th September 1966
(iv) 5¾% Punjab Loan 1979	.. 1st September 1967
(v) 5¾% Punjab Loan 1980	.. 2nd September 1968
(vi) 5¾% Punjab Loan 1981	.. 6th September 1969
(vii) 5¾% Punjab Loan 1982	.. 15th July 1970
(viii) 5¾% Punjab Loan 1983	.. 19th August 1971
(ix) 5¾% Punjab Loan 1984	.. 4th September 1972
Total—Loans bearing interest	..
(b) 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
Total—Loans not bearing interest	..
Total—Permanent Debt	..
II. Floating Debt—	
Other Floating Loans	
(i) Ways and Means Advances and Other Advances from the Reserve Bank	.. 1972-73
(ii) Temporary Loans from Private Banks	.. 1972-73
Total—Other Floating Loans	..

INTEREST BEARING OBLIGATIONS OF GOVERNMENT

Balance on 1st April 1972 3	Additions during the year 4	Discharges during the year 5	Balance on 31st March 1973 6
Rs.	Rs.	Rs.	Rs.
3,64,88,100	..	..	3,64,88,100
5,10,82,300	..	..	5,10,82,300
4,01,66,300	..	..	4,01,66,300
3,00,62,300	..	..	3,00,62,300
3,32,55,900	..	..	3,32,55,900
6,63,59,800	..	..	6,63,59,800
5,81,70,800	..	..	5,81,70,800
6,62,80,700	..	..	6,62,80,700
..	6,93,02,000	..	6,93,02,000
38,18,66,200	6,93,02,000	..	45,11,68,200
53,69,063	..	50,500	53,18,563
14,06,245	5,22,655 (a)	8,38,300	10,90,600
3,13,03,300	..	3,01,23,000	11,80,300
3,80,78,608	5,22,655 (a)	3,10,11,800	75,89,463
41,99,44,808	6,98,24,655	3,10,11,800	45,87,57,663
..	75,39,53,000	71,20,53,000	4,19,00,000
..	62,00,00,000	62,00,00,000	..
..	1,37,39,53,000	1,33,20,53,000	4,19,00,000

(a) Represents the correction of an error of previous year.

STATEMENT NO. 17—DETAILED STATEMENT OF DEBT AND OTHER

1	2
Description of loan	When raised
Section O—Public Debt—<i>contd.</i>	
III. Loans from the Central Government—	
1. Agricultural production and allied schemes—	
(a) Tubewell Schemes	.. 1955—58
(b) Grow More Food Schemes	.. 1955—73
(c) Emergency Agricultural Production Programme	.. 1972—73
2. Industrial Development—	
(a) Small Scale Industries	.. 1956—73
3. Community Development, Co-operation and National Extension Service Schemes—	
(a) Community Development Projects and National Extension Service Blocks	.. 1958—69
(b) Financial Assistance to Co-operative Societies	.. 1959—73
4. Miscellaneous Purposes—	
(a) Approved Development Schemes	.. 1964—67
5. Major Irrigation and Multipurpose River Projects—	
(a) Bhakra-Nangal Project	.. 1958—67
(b) Harike Project	.. 1968—69
(c) Financing of Electricity Schemes	.. 1956—69
(d) Beas Project	.. 1960—73
(e) Flood Control Schemes	.. 1955—69
(f) Expenditure on permanent improvement in scarcity affected areas	.. 1956-57
(g) Bhakra Right Bank Power Project	.. 1962—69
6. Housing Schemes—	
(a) Low Income Group Housing Scheme	.. 1954—68
(b) Subsidised Industrial Housing Scheme	.. 1954—68
(c) Other Housing Schemes	.. 1956—69

INTEREST BEARING OBLIGATIONS OF GOVERNMENT—*contd.*

Balance on 1st April 1972	Additions during the year	Discharges during the year	Balance on 31st March 1973
3 Rs.	4 Rs.	5 Rs.	6 Rs.
35,99,206(a)	..	15,76,659	20,22,547
12,40,84,817(a)	14,00,000	1,30,87,417	11,23,97,400
..	12,75,00,000	..	12,75,00,000
1,68,65,331	30,56,000	30,57,305	1,68,64,026
1,03,34,156	..	21,56,420	81,77,736
35,88,316	1,85,000	4,26,646	33,46,670
92,29,441	..	33,46,814	58,82,627
34,10,68,495	..	6,64,90,620	27,45,77,875
43,59,000	..	6,22,714	37,36,286
9,61,38,591	..	24,06,192	9,37,32,399
77,22,34,605	24,68,02,000	2,32,16,916	99,58,19,689
11,05,56,440	..	48,78,642	10,56,77,798
1,35,963	..	4,079	1,31,884
17,85,25,666	..	59,33,185	17,25,92,481
2,39,17,185	..	10,77,897	2,28,39,288
29,43,770	..	1,99,281	27,44,489
32,65,491	..	2,09,281	30,56,210

(a) The opening balance differs from the closing balance shown in the Finance Accounts 1971-72 due to *proforma* transfer of loans from one category to another within the head.

STATEMENT NO. 17—DETAILED STATEMENT OF DEBT AND OTHER

Description of loans	When raised
1	2
Section O—Public Debt—concl'd.	
III. Loans from the Central Government—concl'd.	
7. Rehabilitation of Displaced Persons—	
(a) Rehabilitation Loans—	
(i) For Displaced persons from West Pakistan	.. 1948—62
(ii) For the Indian repatriates from Burma	.. 1965—72
(iii) For the persons uprooted as a result of hostilities between India and Pakistan	.. 1965—72
8. Water Supply and Drainage Scheme—	
(a) National Water Supply and Sanitation Scheme	.. 1954—69
9. Sharing of Small Savings Collections—	
(a) Small Savings Collections Schemes	.. 1963—73
10. Other Loans—	
(a) Loans under T.C.A. Programme	.. 1955—65
(b) Miscellaneous Loans	.. 1956—73
Total—Loans from the Central Government	.. ..
IV. Other Loans—	
Loans from Autonomous Bodies—	
(i) Loans from the National Agricultural Credit (Long Term Operation) Fund of the Reserve Bank of India	.. 1957—72
(ii) Loans from the National Co-operative Development Corporation	.. 1956—72
(iii) Loans from the Central Warehousing Board	.. 1956—70
(iv) Loans from the Life Insurance Corporation of India	.. 1959—72
(v) Loans from the Indian Dairy Corporation	.. 1971-72
Total—Other Loans	.. ..
Total—Public Debt	.. ..

INTEREST BEARING OBLIGATIONS OF GOVERNMENT—*contd.*

Balance on 1st April 1972	Additions during the year	Discharges during the year	Balance on 31st March 1973
3	4	5	6
Rs.	Rs.	Rs.	Rs.
1,51,335	..	38,152	1,13,183
12,62,107(a)	..	83,051	11,79,056
93,19,419(a)	..	8,33,858	84,85,561
78,79,947	..	3,01,063	75,78,884
36,77,12,220	4,34,00,000	1,36,84,080	39,74,28,140
26,34,896	..	9,31,857	17,03,039
6,44,89,102(a)	38,35,000	26,91,769	6,56,32,333
2,15,42,95,499	42,61,78,000	14,72,53,898	2,43,32,19,601
6,73,24,296	41,78,038	67,11,332	6,47,91,002
2,08,56,490	1,04,48,178	27,58,156	2,85,46,512
12,17,088	—11,23,578(b)	20,983	72,527
6,64,86,250	58,00,000	26,39,911	6,96,46,339
7,00,000	..	..	7,00,000
15,65,84,124	1,93,02,638	1,21,30,382	16,37,56,380
2,73,08,24,431	1,88,92,58,293	1,52,24,49,080	3,09,76,33,644

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

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

STATEMENT NO. 17—DETAILED STATEMENT OF DEBT AND OTHER

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

INTEREST BEARING OBLIGATIONS OF GOVERNMENT—*concl.*

Balance on 1st April 1972	Additions during the year	Discharges during the year	Balance on 31st March 1973
3	4	5	6
Rs.	Rs.	Rs.	Rs.
21,72,37,528	5,65,58,564	1,43,04,630	25,94,91,462
2,16,611 (a)	25,746	1,28,727	1,13,630
1,17,803	—12,429(b)	1,16,847	—11,473
20,63,512	5,03,506	2,36,394	23,30,624
1,80,94,111 (a)	29,24,140	8,14,672	2,02,03,579
56,459	—10,603(b)	65,792	—19,936
3,66,425	26,000	8,116	3,84,309
<hr/> 23,81,52,449	<hr/> 6,00,14,924	<hr/> 1,56,75,178	<hr/> 28,24,92,195
<hr/> 2,96,89,76,880	<hr/> 1,94,92,73,217	<hr/> 1,53,81,24,258	<hr/> 3,38,01,25,839

(a) Differs by Re. 1 from the closing balance shown in Finance Accounts 1971-72 due to rounding.

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

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Major and minor head of account	Balance on 1st April 1972
---------------------------------	---------------------------------

1

2

Rs.

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

(i) Loans under National Water-Supply and Sanitation Scheme	2,46,02,228(a)
(ii) Loans under Integrated City Development Programme ..	1,29,40,950
(iii) Loans to municipalities for Revenue Earning Schemes ..	7,68,726
(iv) Other loans with balance not exceeding Rs. 5 lakhs in each case ..	1,25,64,227

Total—Loans to Municipal Corporations and Municipalities..	5,08,76,131(a)
--	----------------

B. Loans to Panchayati Raj Institutions—

(i) Loans to Panchayat Samitis/Zila Parishads for Land Improvement ..	6,14,472
(ii) Loans to Village Panchayats for Revenue Earning Schemes	53,93,302(a)
(iii) Loans to Gram Panchayats for expenditure on rural water supply schemes ..	8,11,383
(iv) Other loans with balance not exceeding Rs. 5 lakhs in each case ..	—32,874

Total—Loans to Panchayati Raj Institutions ..	67,86,283(a)
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C. Loans to District and other Local Fund Committees—

(i) Loans to Improvement Trusts ..	78,49,257
(ii) Loans under Land Acquisition and Development Scheme	86,85,581

Total—Loans to District and other Local Fund Committees..	1,65,34,838
---	-------------

(a) Differs by Re. 1 from the closing balance shown in Finance Accounts 1971-72 due to rounding.

AND ADVANCES MADE BY GOVERNMENT

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1973	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
25,00,000	2,71,02,228	7,73,623	2,63,28,605	11,47,747
3,91,000	1,33,31,950	92,943	1,32,39,007	1,00,416
2,29,000	9,97,726	4,51,274	5,46,452	4,21,169
1,59,19,600	2,84,83,827	6,58,317	2,78,25,510	12,02,867
1,90,39,600	6,99,15,731	19,76,157	6,79,39,574	28,72,199
47,515	6,61,987	—9,744(a)	6,71,731	852
9,24,000	63,17,302	2,94,544	60,22,758	13,331
..	8,11,383	..	8,11,383	416
..	—32,874	1,268	—34,142(b)	67
9,71,515	77,57,798	2,86,068	74,71,730	14,666
40,00,000	1,18,49,257	1,71,604	1,16,77,653	2,56,364
..	86,85,581	1,04,989	85,80,592	5,20,116
40,00,000	2,05,34,838	2,76,593	2,02,58,245	7,76,480

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

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

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Major and minor head of account	Balance on 1st April 1972
1	2
	Rs.
Q—Loans and Advances by the State/Union Territory Governments—contd.	
1. Loans to Local Funds, Private Parties, etc.—contd.	
D. Loans to Co-operative Institutions and Banks—	
(i) Loans to Punjab State Co-operative Supply and Marketing Federation for purchase and distribution of fertilizers ..	72,14,000
(ii) Loans to Punjab State Co-operative Supply and Marketing Federation for purchase of foodgrains ..	—3,700(a)
(iii) Loans to Co-operative Credit Societies under Act, 1912 ..	2,13,78,664
(iv) Loans for construction of Rural Godowns by Primary Agricultural Societies ..	57,23,761
(v) Loans for Agriculture Stabilization Fund ..	7,50,000
(vi) Loans to Punjab State Co-operative Supply and Marketing Federation for setting up granular fertilizers plant unit ..	10,00,000
(vii) Loans to Co-operative Consumers' Stores ..	..
(viii) Other loans with balance not exceeding Rs. 5 lakhs in each case ..	7,06,185(b)
Total—Loans to Co-operative Institutions and Banks ..	3,67,68,910
E. Loans to Landholders and other Notabilities—	
(i) Loans to approved beneficiaries under the Land Purchase Scheme ..	7,39,291
(ii) Other loans with balance not exceeding Rs. 5 lakhs in each case ..	4,92,577
Total—Loans to Landholders and other Notabilities ..	12,31,868

(a) Minus balance is due to receipt of excess credits from the treasury.

(b) Excludes Rs.—3,700 now shown against "Loans to Punjab State Co-operative Supply and Marketing Federation for purchase of foodgrains"

AND ADVANCES MADE BY GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1973	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
28,73,908	1,00,87,908	56,09,893	44,78,015	1,840
2,00,00,000	1,99,96,300	1,49,97,535	49,98,765	28,806
..	2,13,78,664	9,83,821	2,03,94,843	14,44,514
83,33,000	1,40,56,761	..	1,40,56,761	..
6,00,000	13,50,000	20	13,49,980	..
..	10,00,000	..	10,00,000	..
20,00,000	20,00,000	..	20,00,000	..
..	7,06,185	6,14,392	91,793	6,035
3,38,06,908	7,05,75,818	2,22,05,661	4,83,70,157	14,81,195
..	7,39,291	54,778	6,84,513	9,792
..	4,92,577	18,505	4,74,072	18
..	12,31,868	73,283	11,58,585	9,810

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Major and minor head of account	Balance on 1st April 1972
1	2
	Rs.
Q—Loans and Advances by the State/Union Territory Governments—<i>contd.</i>	
1. Loans to Local Funds, Private Parties, etc.—<i>contd.</i>	
F. Loans and Advances under Community Development Programme—	
(i) Loans under Community Development Scheme ..	1,51,50,284
(ii) Loans under National Extension Service Scheme ..	2,80,26,239
(iii) Loans for Pilot Projects for Works Programme to utilise rural man power ..	14,40,715
Total—Loans and Advances under Community Development Programme ..	4,46,17,238
G. Loans and Advances to Displaced Persons—	
(i) Loans to uprooted persons from war affected areas ..	58,22,677
(ii) Loans by the Rehabilitation Department for rehabilitation of displaced persons of urban areas ..	-1,31,01,984
(iii) Loans by the Rehabilitation Department for rehabilitation of displaced persons of rural areas ..	-2,07,35,704
(iv) Loans for the Rehabilitation of displaced persons from Burma/Ceylon ..	11,98,092(a)
Total—Loans and Advances to Displaced Persons ..	-2,68,16,919(a)
H. Advances to Cultivators—	
1. Loans under Land Improvement Act, 1883—	
(i) Loans under Land Improvement Act, 1883 (Ord) ..	-2,24,04,675(b)
(ii) Loans under Land Improvement Act, 1883 (G.M.F.) ..	63,19,249
(iii) Loans for installation of pumping sets/tubewells ..	5,57,12,438
(a) Differs by Rs. 36,001 from the closing balance shown in the Finance Accounts 1971-72 due to <i>proforma</i> allocation of balances after the re-organisation of State (Rs. 36,000), details of which are given in Appendix I and Re. 1 due to rounding.	
(b) Differs by Re. 1 from the closing balance shown in the Finance Accounts 1971-72 due to rounding.	

AND ADVANCES MADE BY GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1973	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
18,450	1,51,68,734	4,47,578	1,47,21,156	57,864
20,61,250	3,00,87,489	33,40,115	2,67,47,374	12,04,171
..	14,40,715	1,03,115	13,37,600	36,201
20,79,700	4,66,96,938	38,90,808	4,28,06,130	12,98,236
..	58,22,677	4,25,835	53,96,842	2,83,867
..	—1,31,01,984	1,34,565	—1,32,36,549(a)	19,069
..	[—2,07,35,704]	1,98,353	—2,09,34,057(a)	29,416
71,200	12,69,292	70,760	11,98,532	41,208
71,200	—2,67,45,719	8,29,513	—2,75,75,232	3,73,560
[1,67,210	—2,22,37,465	[4,32,814	—2,26,70,279(a)	1,99,855
..	[63,19,249	[6,10,261	57,08,988	[2,12,674
5,56,79,348	11,13,91,786	1,43,71,215	9,70,20,571	32,53,822

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

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Major and minor head of account	Balance on 1st April 1972
1	2
	Rs.
Q—Loans and Advances by the State/Union Territory Governments—<i>contd.</i>	
I. Loans to Local Funds, Private Parties, etc.—<i>contd.</i>	
H—Advances to Cultivators—<i>concl'd.</i>	
(iv) Loans for sinking/repair of percolation wells and purchase of persian wheel gears ..	87,39,734
(v) Scheme of land reclamation through manual labour ..	—5,94,011
(vi) Loans to ejected tenants under Act, 1883 ..	6,29,148
2. Advances under Agriculturists' Loans Act, 1884—	
(i) Loans under Agriculturists' Loans Act, 1884 (Ord.)	32,81,194
(ii) Loans under Agriculturists' Loans Act, 1884 (G.M.F.) ..	—92,34,974
(iii) Loans for purchase of tractors (G.M.F.) ..	38,67,289
(iv) Loans for purchase of implements ..	1,67,459
(v) Loans for nitrogenous fertilizers ..	4,81,17,187
(vi) Loans for phosphate fertilizers ..	—14,55,919
(vii) Loans for aerial spraying of cotton ..	1,32,18,035(a)
(viii) Loans for Package Programme ..	1,14,76,534
(ix) Loans under Intensive Cultivation Scheme ..	1,06,08,998(a)
(x) Loans for the development of horticulture ..	24,70,950
(xi) Loans for grapegrowers for grape orchards ..	28,05,315
(xii) Advances for soil and water management including conservation, irrigation, levelling of land and field drains, etc. ..	1,45,48,571
(xiii) Advances for soil water conservation and water shed basis	49,44,689
(xiv) Other loans for agricultural purposes ..	22,77,990
(xv) Other loans with balance not exceeding Rs. 5 lakhs in each case ..	3,41,332(b)
Total—Advances to Cultivators ..	15,58,36,533

(a) Differs by Re.1 from the closing balance shown in Finance Accounts for 1971-72 due to rounding.

(b) Differs by Rs. 1,67,458 from the closing balance shown in Finance Accounts 1971-72 due to transfer of balance (Rs. 1,67,459) now shown against "Loans for purchase of implements" and due to rounding (Re. 1).

AND ADVANCES MADE BY GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1973	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
10,193	87,49,927	18,30,384	69,19,543	5,62,050
..	—5,94,011	4,89,475	—10,83,486(a)	59,452
..	6,29,148	—30,610(b)	6,59,758	74,660
7,43,231	40,24,425	33,69,816	6,54,609	6,97,611
540	—92,34,434	9,59,970	—1,01,94,404(a)	1,38,222
..	38,67,289	19,83,313	18,83,976	1,85,337
..	1,67,459	—9,06,141(b)	10,73,600	13,576
..	4,81,17,187	3,44,244	4,77,72,943	2,05,765
74	—14,55,845	14,98,791	—29,54,636(a)	3,82,092
1,01,29,953	2,33,47,988	72,47,165	1,61,00,823	4,00,868
..	1,14,76,534	1,120	1,14,75,414	..
..	1,06,08,998	104	1,06,08,894	53,829
7,49,200	32,20,150	4,26,965	27,93,185	2,75,188
4,80,000	32,85,315	1,94,322	30,90,993	41,504
17,32,404	1,62,80,975	3,46,932	1,59,34,043	3,03,425
12,13,432	61,58,121	3,63,810	57,94,311	2,51,702
..	22,77,990	19,200	22,58,790	17,722
606	3,41,938	93,019	2,48,919	96,795
7,09,06,191	22,67,42,724	3,36,46,169	19,30,96,555	74,26,149

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

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

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Major and minor head of account	Balance on 1st April 1972
1	2
	Rs.
Q—Loans and Advances by the State/Union Territory Govern- ments—<i>contd.</i>	
1. Loans to Local Funds, Private Parties, etc.—<i>contd.</i>	
I. Loans to Statutory Corporations, Boards and Government Companies—	
(i) Loans to Punjab State Electricity Board for generation, transmission and distribution Scheme	3,07,43,35,142
(ii) Loans to Board of Secondary Education	5,00,000
(iii) Loans to Punjab Dairy Development Corporation	7,00,000
(iv) Loans to Punjab Agro-Industries Corporation	10,00,000
(v) Loans to Urban Development Board	..
(vi) Loans to Tube-well Corporation	..
(vii) Other loans with balance not exceeding Rs. 5 lakhs in each case	..
	10,17,718
Total—Loans to Statutory Corporations, Boards and Government Companies	<u>3,07,75,52,860</u>
J. Miscellaneous Loans and Advances—	
(i) Loans to poor students studying in Engineering Colleges/ Polytechnics	1,17,11,265
(ii) Loans to deserving students under National Loan Scholar- ship Scheme	46,91,456
(iii) Loans to Educational Institutions for construction of hostels	14,92,804
(iv) Interest free loans to deserving persons of Scheduled Castes and Backward Classes	45,79,394
(v) Lump sum provision for grant of loans under different schemes to Harijans	1,26,688
(vi) Loans to Rural Industrial Projects	..
(vii) Loans for self-generation of power	..
(viii) Loans under Punjab State Aid to Industries Act, 1935	95,27,708
(ix) Loans under Low Income Group Housing Scheme	6,13,16,514(a)
(x) Loans under Middle Income Group Housing Scheme	1,55,72,892(a)
(xi) Loans to Harijans for purchase of evacuee land	—11,78,792
(xii) Loans under Village Housing Project Scheme	34,39,017
(xiii) Loans for building houses at Chandigarh	4,16,01,372
(a) Differs by Re. 1 from the closing balance shown in Finance Accounts 1971-72 due to rounding.	

AND ADVANCES MADE BY GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1973	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
42,06,54,553	3,49,49,89,695	..	3,49,49,89,695	2,33,00,000
..	5,00,000	..	5,00,000	..
..	7,00,000	..	7,00,000	6,746
8,00,000	18,00,000	..	18,00,000	..
10,00,000	10,00,000	..	10,00,000	..
1,16,00,000	1,16,00,000	..	1,16,00,000	..
..	10,17,718	2,355	10,15,363	1,708
43,40,54,553	3,51,16,07,413	2,355	3,51,16,05,058	2,33,08,454
3,56,140	1,20,67,405	7,64,384	1,13,03,021	18,510
7,10,000	54,01,456	2,48,409	51,53,047	619
..	14,92,804	1,646	14,91,158	..
..	45,79,394	3,11,050	42,68,344	10,329
..	1,26,688	10,85,802	—9,59,114(a)	5,470
11,50,000	11,50,000	60,236	10,89,764	..
12,00,000	12,00,000	600	11,99,400	7,434
..	95,27,708	1,09,045	94,18,663	25,35,878
50,57,250	6,63,73,764	22,83,725	6,40,90,039	32,39,365
17,64,500	1,73,37,392	8,15,353	1,65,22,039	10,15,225
..	—11,78,792	9,81,835	—21,60,627(a)	2,55,457
46,76,000	81,15,017	1,85,610	79,29,407	77,136
..	4,16,01,372	50,309	4,15,51,063	..

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

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Major and minor heads of account

Balance on
1st April
1972

1

2

Rs.

Q—Loans and Advances by the State/Union Territory Governments—concl'd.		
1 Loans to Local Funds, Private Parties, etc.—concl'd.		
J. Miscellaneous Loans and Advances—concl'd.		
(xiv) Loans for building houses in Urban Estates	..	29,42,282
(xv) Loans under slum clearance scheme	..	—12,71,570
(xvi) Loans for repair of houses in urban areas	..	13,24,719
(xvii) Loans to flood stricken people	..	18,41,975
(xviii) Loans to displaced goldsmiths	..	
(xix) Loans to industrial workers out of employment due to war with Pakistan	..	10,00,000
(xx) Special Advances—Wheat Loans	..	9,33,700
(xxi) Emergency loans to industrial units	..	50,00,000
(xxii) Other loans with balance not exceeding Rs. 5 lakhs in each case	..	—2,57,158(a)
Total—Miscellaneous Loans and Advances	..	16,43,94,266(b)
Total—Loans to Local Funds, Private Parties, etc.	..	3,52,77,82,008(c)
2. Loans to Government Servants, etc.—		
(i) House Building Advances	..	2,72,16,772(d)
(ii) Advances for purchase of motor conveyances	..	60,92,017(e)
(iii) Advances for purchase of other conveyances	..	3,74,960
(iv) Passage advances	..	—692
(v) Other advances	..	25,48,080
Total—Loans to Government Servants, etc.	..	3,62,31,137(f)
Total—Q. Loans and Advances by the State/Union Territory Governments	..	3,56,40,13,145(g)

- (a) Differs by Rs. 1,26,687 from the closing balance shown in Finance Accounts 1971-72 due to transfer of balances (Rs. 1,26,688) now shown against "Lump sum provision for grant of loans under different schemes to Harijans" and due to rounding (Re. 1).
- (b) Differs by Re. 1 from the closing balance shown in Finance Accounts 1971-72 due to rounding.
- (c) Differs by Rs. 3,600 from the closing balance shown in Finance Accounts 1971-72 due to *proforma* allocation of balances after the reorganisation of State. Details are given in Appendix I.
- (d) and (e) Differs by Rs. 20,927 and Rs. 1,980 respectively from the closing balance shown in Finance Accounts 1971-72 due to *proforma* allocation of balances after reorganisation of State. Details are given in Appendix I.
- (f) See footnotes (d) and (e) above.
- (g) See footnotes (c), (d) and (e) above.

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

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1973	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
19,94,875	19,94,875	..	19,94,875	..
2,35,714	31,77,996	28,707	31,49,289	78,324
2,79,050	-9,92,520	2,40,945	-12,33,465(a)	96,061
..	13,24,719	510	13,24,209	..
..	18,41,975	56,584	17,85,391	10,851
..	10,00,000	54,153	9,45,847	..
..	9,33,700	..	9,33,700	..
..	50,00,000	..	50,00,000	..
4,27,047	1,69,889	7,05,346	-5,35,457(a)	3,29,802
1,78,50,576	18,22,44,842	79,84,249	17,42,60,593	76,80,461
58,27,80,243	4,11,05,62,251	7,11,70,856	4,03,93,91,395	4,52,41,210
1,20,09,926	3,92,26,698	33,22,932	3,59,03,766	1,69,402
28,13,977	89,05,994	19,36,132	69,69,862	72,616
2,50,818	6,25,778	2,12,847	4,12,931	5,965
..	-692	..	-692(b)	..
3,030	25,51,110	2,01,511	23,49,599	..
1,50,77,751	5,13,08,888	56,73,422	4,56,35,466	2,47,983
59,78,57,994	4,16,18,71,139	7,68,44,278	4,08,50,268,61	4,54,89,193

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

(b) Minus balance is under investigation.

STATEMENT NO. 19—STATEMENT SHOWING THE

Name of Reserve Fund or Deposit Account	Balance on
1	Cash
	2
	Rs.
Deposits Bearing Interest—	
Reserve Funds—	
1. Deposits of Depreciation Reserve of Government Commercial Undertakings— Depreciation Reserve Fund—Motor Transport ..	2,21,69,349
2. Depreciation Reserve Fund—Government Presses ..	18,86,898
3. Reserve Funds—Transport—Accident Reserve Fund ..	3,81,020
Other Deposits—	
4. Bharatpur Endowment Fund ..	..
5. Deposits of Charitable Trusts ..	4,99,563
Deposits not Bearing Interest—	
Sinking Funds—	
6. Sinking Funds (a) ..	38,88,42,646(b)
Reserve Funds—	
7. Fund for Development Schemes ..	40,77,264(c)
8. State Agricultural Credit Relief and Guarantee Fund ..	4,25,980
9. Foodgrains Reserve Fund ..	2,63,62,648
10. Industrial Loan Fund ..	4,26,44,210(b)
11. Fund for Village Reconstruction and Harijan Uplift ..	1,62,46,875(b)
12. Famine Relief Fund ..	1,12,50,000
13. Village Development Fund ..	1,43,09,163
Civil Deposits—Personal Deposits—	
14. Civil List Reserve Fund ..	19,719

(a) Loanwise details are given in the annexure.

(b) Differs by Re. 1 from the balance adopted in Finance Accounts 1971-72 due to rounding.

(c) Differs by Rs. 43,83,113 (decreased) from the closing balance shown in the Finance Accounts 1971-72 due to *proforma* dropping to make the balance at the time of reorganisation of State agree with the market value of investments.

DETAILS OF EARMARKED BALANCES

1st April 1972

Balance on 31st March 1973

Investment	Total	Cash	Investment	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	2,21,69,349	3,00,93,092	..	3,00,93,092
..	18,86,898	21,95,117	..	21,95,117
..	3,81,020	3,19,579	..	3,19,579
(a)	(a)	..	..	..
..	4,99,563	4,99,563	..	4,99,563
6,22,38,274	45,10,80,920(b)	34,35,69,987	6,18,25,674	40,53,95,661
82,17,614(c)	1,22,94,878(d)	..	75,87,407	75,87,407
..	4,25,980	4,25,980	..	4,25,980
..	2,63,62,648	2,70,16,427	..	2,70,16,427
..	4,26,44,210(b)	5,18,62,120	..	5,18,62,120
..	1,62,46,875(b)	1,62,46,875	..	1,62,46,875
..	1,12,50,000	1,35,00,000	..	1,35,00,000
..	1,43,09,163	19,53,777	..	19,53,777
51,910	71,629	..	51,910	51,910

- (a) The investment (Rs. 6,400) outstanding at the close of 1971-72 transferred *proforma* to "Fund for Development Schemes—Investment."
- (b) Differs by Re. 1 from the closing balance shown in the Finance Accounts 1971-72 due to rounding.
- (c) Differs by Rs. 6,400 (increased) from the balance shown in the Finance Accounts 1971-72 *vide* footnote (a) above.
- (d) Differs by Rs. 43,76,713 (decreased) from the balance shown in the Finance Accounts 1971-72 *vide* foot note (c) at page 210 and footnote (a) above.

STATEMENT NO. 19—STATEMENT SHOWING THE

Name of Reserve Fund or Deposit Account	Balance on	
	Cash	Rs.
1	2	
Other Accounts—		
15. Subventions from Central Road Fund	..	14,48,903
16. Deposit Account of grants made by the Indian Central Cotton Committee	..	2,45,102
17. Deposit Account of grants made by the Indian Council of Agricultural Research	..	4,58,743
18. Deposit Account of grants made by the Indian Central Sugar cane Committee	..	1,20,380
19. Deposit Account of grants made by the National Co-operative Development Corporation	..	4,17,130
20. Deposit Account of grants from the Central Government for the development of handloom industries	..	15,572
21. Deposit Account of grants made by the Central Government for financing Cotton Extension Schemes	..	1,42,747
22. Deposit Account of grants made by the Central Tea Board	..	41,555
23. Deposit Account of grants made by the Indian Central Oilseeds Committee	..	2,71,854
24. Deposit Account of grants made by the Indian Central Tobacco Committee	..	53,866
25. Deposit Account of grants from the Ministry of Rehabilitation to Educational Institutions	..	1,23,332
26. Deposit of Sale proceeds of World Health Organisation Seals	..	1,413
27. Deposit Account of Relief and Rehabilitation Loans to be written off	..	57,64,455
28. Deposit Account of grants from the Central Government for the food production drive schemes—Bonus for accelerating production of foodgrains	..	1,36,24,008
29. Deposit Account of grants made by the Indian Spices and Cashewnuts Committee	..	7,280
Total	..	55,18,51,675(a)

(a) See footnotes (b) and (c) at page 210.

DETAILS OF EARMARKED BALANCES—*concl.*

1st April 1972		Balance on 31st March 1973		
Investment	Total	Cash	Investment	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	14,48,903	8,92,619	..	8,92,619
..	2,45,102	2,45,102	..	2,45,102
..	4,58,743	4,58,743	..	4,58,743
..	1,20,380	1,20,380	..	1,20,380
..	4,17,130	6,77,766	..	6,77,766
..	15,572	15,572	..	15,572
..	1,42,747	1,42,747	..	1,42,747
..	41,555	41,555	..	41,555
..	2,71,854	2,71,854	..	2,71,854
..	53,866	53,866	..	53,866
..	1,23,332	1,23,332	..	1,23,332
..	1,413	1,413	..	1,413
..	57,64,455	57,64,455	..	57,64,455
(a)	1,36,24,008(a)	1,36,24,008	..	1,36,24,008
..	7,280	7,280	..	7,280
7,05,07,798(a)	62,23,59,473(b)	51,01,23,209	6,94,64,991	57,95,88,200

(a) Differs by Rs. 1,00,000 (decreased) from the closing balance shown in the Finance Accounts 1971-72 *vide* footnote (b) at page 182.

(b) See footnotes (b), (c) and (d) at page 211 and footnote (a) above.

ANNEXURE TO

Description of Loan	Balance on 1st April 1972	Amount appro- priated from revenue
1	2	3
	Rs.	Rs.
(1) SINKING FUNDS		
4½ % Punjab Loan 1972	1,33,95,641	..
4½ % Punjab Loan 1974	1,29,06,116	12,86,900
5½ % Punjab Loan 1977	1,26,68,748	17,70,100
5½ % Punjab Loan 1978	83,11,255	17,37,500
5½ % Punjab Loan 1979	1,12,50,000	25,00,000
5½ % Punjab Loan 1980	96,25,000	27,50,000
5½ % Punjab Loan 1981	1,38,12,500	55,25,000
5½ % Punjab Loan 1982	72,71,390	48,47,600
5½ % Punjab Loan 1983	27,61,700	55,23,400
5½ % Punjab Loan 1984	..	28,62,500
Loans received out of consolidated open market borrowings of the Government of India	1,28,14,650	15,07,600
Loans from the Central Government for Bhakra-Nangal Project	33,21,61,774	..
Total	43,69,78,774	3,03,10,600
(2) SINKING FUNDS		
4½ % Punjab Loan 1972	20,95,215(a)	..
4½ % Punjab Loan 1974	24,42,365	2,71,400
5½ % Punjab Loan 1977	24,63,040	3,79,500
5½ % Punjab Loan 1978	3,21,446	53,600
5½ % Punjab Loan 1979	20,75,000	4,50,000
5½ % Punjab Loan 1980	9,90,000	2,47,500
5½ % Punjab Loan 1981	24,06,200	9,54,500
5½ % Punjab Loan 1982	13,08,880	8,72,500
Total	1,41,02,146(a)	32,29,000
Grand Total	45,10,80,920(a)	3,35,39,600

(a) Differs by Re. 1 from the closing balance shown in the Finance Accounts 1971-72 due to rounding.

STATEMENT NO. 19

Interest on investments	Total	Amount transferred to Government account on maturity of loans during the year	Advance interest paid on purchase of securities	Balance on 31st March 1973
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
FOR AMORTISATION OF LOANS				
9,283	1,34,04,924	1,34,04,924	..	..
..	1,41,93,016	..	..	1,41,93,016
1,075	1,44,39,923	..	..	1,44,39,923
9,50,000	1,09,98,755	..	..	1,09,98,755
..	1,37,50,000	..	..	1,37,50,000
1,04,150	1,24,79,150	..	..	1,24,79,150
..	1,93,37,500	..	..	1,93,37,500
..	1,21,18,990	..	..	1,21,18,990
1,392	82,86,492	..	..	82,86,492
..	28,62,500	..	..	28,62,500
..	1,43,22,250	..	..	1,43,22,250
17,00,000	33,38,61,774	6,64,90,620	..	26,73,71,154
27,65,900	47,00,55,274	7,98,95,544	..	39,01,59,730
FOR DEPRECIATION OF LOANS				
..	20,95,215	20,95,215	..	..
..	27,13,765	..	..	27,13,765
..	28,42,540	..	..	28,42,540
..	3,75,046	..	..	3,75,046
..	25,25,000	..	..	25,25,000
..	12,37,500	..	..	12,37,500
..	33,60,700	..	..	33,60,700
..	21,81,380	..	..	21,81,380
..	1,73,31,146	20,95,215	..	1,52,35,931
27,65,900	48,73,86,420	8,19,90,759	..	40,53,95,661

ANNEXURE TO
(3) SINKING FUND

Description of Loan	Balance on 1st April 1972	Purchase of Securities
1	2 Rs.	3 Rs.
4½ % Punjab Loan 1972	4,12,600	..
5½ % Punjab Loan 1977	25,300	..
5½ % Punjab Loan 1978	2,00,00,000	..
5¾ % Punjab Loan 1980	17,75,074	..
5¾ % Punjab Loan 1983	25,300	..
Loans from Central Government for Bhakra-Nangal Project	4,00,00,000	..
Total	6,22,38,274	..

STATEMENT NO. 19—concl'd.

INVESTMENT ACCOUNT—AMORTISATION

Total	Sale of Securities	Balance on 31st March 1973	Remarks	
			Face Value	Market Value
4 Rs.	5 Rs.	6 Rs.	7 Rs.	8 Rs.
4,12,600	4,12,600	..	..	..
25,300	..	25,300	25,300	25,047
2,00,00,000	..	2,00,00,000	2,00,00,000	2,00,00,000
17,75,074	..	17,75,074	18,11,300	18,15,828
25,300	..	25,300	25,300	24,870
4,00,00,000	..	4,00,00,000	4,00,00,000	3,96,00,000
6,22,38,274	4,12,600	6,18,25,674	6,18,61,900	6,14,65,745

Detailed head of account

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

Loans to Local Funds, Private Parties, etc.—

Loans to Displaced persons—

Loans for rehabilitation of displaced persons from Burma/Ceylon

Total

Loans to Government Servants, etc.—

House Building Advances

Advances for purchase of motor conveyances

Total

Total—Q. Loans and Advances, etc.

T. Deposits and Advances

Part III—Advances not Bearing Interest—

1. Departmental Advances—

Civil Advances

2. Permanent Advances

Total—Part III. Advances, etc.

Part IV—Suspense—

Suspense Accounts—

Cash Settlement Suspense

Total—Part IV. Suspense

Total—T. Deposits and Advances

Grand Total

I

Deposit and Remittance heads allocated to successor States during 1972-73

Amount allocated to

Haryana Rs.	Himachal Pradesh Rs.	Chandigarh (U.T.) Rs.	Total amount allocated Rs.
..	..	Dr. 36,000	Dr. 36,000
..	..	Dr. 36,000	Dr. 36,000
Dr. 24,601	Dr. —3,500	Cr. 174	Dr. 20,927
Dr. 1,980	..	..	Dr. 1,980
Dr. 26,581	Dr. —3,500	Cr. 174	Dr. 22,907
Dr. 26,581	Dr. —3,500	Dr. 35,826	Dr. 58,907
Dr. 1,250	..	..	Dr. 1,250
Dr. 535	..	..	Dr. 535
Dr. 1,785	..	..	Dr. 1,785
..	..	Dr. 25,21,292	Dr. 25,21,292
..	..	Dr. 25,21,292	Dr. 25,21,292
Dr. 1,785	..	Dr. 25,21,292	Dr. 25,23,077
Dr. 28,366	Dr. —3,500	Dr. 25,57,118	Dr. 25,81,984

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 difference relates	Amount of difference	Particulars of details/documents awaited from Departmental/Treasury Officers
1	2	3	4	5	6
				Rs.	
Q. LOANS AND ADVANCES BY THE STATE/UNION TERRITORY GOVERNMENTS—					
Loans to Local Funds, Private Parties, etc.—					
1. Loans to Municipal Corporations and Municipalities					
(i)	Loans under the National Water Supply and Sanitation Scheme	Treasury Officers and Municipalities	1960-61	4,27,858	Loan-wise details
(ii)	Loans for preparation and distribution of town compost	Ditto	1970-71	1,34,779	Ditto
(iii)	Loans under integrated City Development Programme	Ditto	1970-71	2,33,130	Ditto
(iv)	Loans to municipalities for Revenue Earning Schemes	Ditto	1970-71	2,47,032	Ditto
(v)	Other Loans to Municipalities	Ditto	1952-53	21,59,315	Ditto
2.	Loans to Land-holders and other Notabilities	Shri Gurdial Singh, Proprietor, Nabha Theatre, Nabha	1954-55	10,958	Details of debits and particulars of recoveries are awaited from loanee and treasury
T. DEPOSITS AND ADVANCES —					
Part II-Deposits not Bearing Interest					
(c) Other Deposit Accounts—					
Deposits of Local Funds					
3.	Municipal Funds	Treasury Officers	1964-65	4,07,392	Details of debits, plus and minus memoranda and reconciliation of account with those of plus and minus memoranda.
4	Deposit Account of the Punjab State Electricity Board to meet payments against Yen credits	Accountant General Central Revenues	1964-65	10,40,243	Acceptance for the redebiting of the amount awaited from the Accountant General, Central Revenues, New Delhi

APPENDIX II—concl'd.

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

Serial no.	Head of account	Departmental/Treasury Officers from whom details are awaited	Earliest year to which the difference relates	Amount of difference	Particulars of details/documents awaited from Departmental/Treasury Officers
1	2	3	4	5	6
				Rs.	
T. DEPOSITS AND ADVANCES—concl'd.					
Part II-Deposits not Bearing Interest—concl'd.					
(c) Other Deposit Accounts—concl'd.					
Departmental and Judicial Deposits—					
Civil Deposits—					
5.	Accounts of Courts' Deposits transferred from Pakistan	Pay and Accounts Officer Ministry of Rehabilitation, New Delhi	1967-68	6,256	Vouchers/Invoices in respect of the debit raised by Pay and Accounts Officer, Ministry of Rehabilitation, New Delhi
6.	Deposits of Government Companies, Corporations, etc.	Accountant General, Central Revenues	1967-68	20,785	Vocuhers/invoices in respect of the debit raised by Accountant General Central, Revenues New Delhi
7.	Deposits on account of Police Funds-Police Clothing and Equipment Fund	Treasury Officers	1967-68	6,97,890	Plus ar d minus memoranda and reconciliation of accounts with treasuries
Part III-Advances not Bearing Interest—					
8.	Permanent Advances	Treasury Officers	1963-64	2,609	Complete particulars of credits/debits
U. REMITTANCES					
I—Remittances within India—					
Cash Remittances and adjustments, etc.—					
9.	Cash Remittances between treasuries	Treasury Officers	1962-63	2,92,65,768	Receipts/payments schedules

APPENDIX III

Cases where the verification and acceptances of balances are awaited

Serial no.	Head of account	No. of acceptances awaited	Year from which acceptances awaited	Amount outstanding against these items on 31st March 1973 (In lakhs of rupees)
1	2	3	4	5
	Loans to Municipal Corporations and Municipalities—			
1.	Loans under the National Water Supply and Sanitation Scheme	8	Upto 1963-64	7.32
		7	1964-65	9.09
		22	1965-66	23.27
		25	1966-67	31.06
		47	1967-68	61.50
		11	1968-69	8.23
		22	1969-70	13.83
		14	1970-71	11.19
		40	1971-72	35.72
2.	Loans for preparation and distribution of town compost	5	1970-71	0.95
		5	1971-72	0.99
3.	Loans under Integrated City Development Programme	3	1971-72	3.11
4.	Loans to municipalities for Revenue Earning Schemes	9	1971-72	2.66
5.	Other Loans to Municipalities	14	Upto 1963-64	3.39
		14	1964-65	1.59
		17	1965-66	2.13
		7	1966-67	1.33
		4	1967-68	10.42
		25	1968-69	6.90
		16	1969-70	5.04
		46	1970-71	9.70
		45	1971-72	38.56
6.	Loans to Landholders and other Notabilities	2	1962-63	2.74

APPENDIX III—contd.

Cases where the verification and acceptances of balances are awaited—contd.

Serial no.	Head of account	No. of acceptances awaited	Year from which acceptances awaited	Amount outstanding against these items on 31st March 1973 (In lakhs of rupees)
1	2	3	4	5
Deposits of Local Funds—				
7.	District Funds	3	1961-62	6.91
8.	Municipal Funds	36	1958-59	2.62
9.	State Transport Corporation Fund	1	1963-64	30.38
10.	Town and Bazar Funds	2	1959-60	0.75
11.	Village Panchayat Fund	1	1960-61	0.11
		1	1969-70	4.78
12.	Panchayat Samiti Fund	4	1961-62	2.40
		14	1962-63	21.13
		6	1965-66	2.94
		71	1966-67	1,02.09
		1	1967-68	0.97
13.	Zila Parishad Fund	2	1961-62	2.00
		9	1966-67	34.49
		1	1972-73	1.93
Civil Deposits—				
14.	Personal Deposits	2	1957-58	0.02
		4	1958-59	0.70
		10	1959-60	0.84
		4	1960-61	1.10
		14	1961-62	12.42
		34	1962-63	45.65
		11	1963-64	0.50
		23	1964-65	1.95
		45	1965-66	6.40
		177	1966-67	4,01.16
		27	1969-70	1.17

APPENDIX III—concl'd.

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

Serial no.	Head of account	No. of acceptances awaited	Year from which acceptances awaited	Amount outstanding against these items on 31st March 1973 (In lakhs of rupees)
1	2	3	4	5
Civil Deposits—concl'd.				
15.	Deposits on account of Police Fund— Police Clothing and Equipment Fund	1	1957-58	0.09
		4	1964-65	15.54
		15	1965-66	25.62
		1	1967-68	5.76
16.	Deposits of Educational Institutions	6	1958-59	9.32
		2	1960-61	1.24
		92	1962-63	25.73
		44	1963-64	5.18
		60	1964-65	14.96
		166	1966-67	20.30
		14	1967-68	0.91
		1	1968-69	2.55
		1	1969-70	2.81
		3	1971-72	3.74
	Permanent Advances—			
17.	Permanent Advances	31	Upto 1963-64	0.02
		15	1964-65	0.04
		13	1965-66	0.03
		36	1966-67	0.03
		35	1967-68	0.08
		30	1968-69	0.07
		33	1969-70	0.03
		62	1970-71	0.13
		49	1971-72	0.26

APPENDIX III

Investment of Government in statutory corporations, Government companies, other joint ventures, etc. (as on 31st March 1970)

IN 1071

Particulars	Number of companies	Investment in lakhs of rupees	
		1969-70	1970-71
(i) Statutory corporations	3	2.00	2.00
(ii) Government companies	33	4.34	4.34
(iii) Joint ventures, etc.	33	18.1	18.1
Total		24.44	24.44

APPENDIX III

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

	1970-71		
	Number of concerns	Investment	Dividend/interest received
(In crores of rupees)			
(i) Statutory corporations ..	6	5.68	0.14
(ii) Government companies ...	13	4.24	..
(iii) Joint stock companies and partnerships ..	23	1.81	0.02
(iv) Co-operatives ..	113	16.91	0.46
Total ..	155	28.64	0.62

APPENDIX III

IV

companies, co-operative banks and societies, etc., to end of 1970-71, 1971-72 and 1972-73
note 1 under statement no. 2)

Number of concerns	1971-72		Number of concerns	1972-73	
	Investment (In crores of rupees)	Dividend/ interest received		Investment (In crores of rupees)	Dividend/ interest received
6	5.63	0.07	6	6.38	0.28
12	4.47	0.09	11	5.96	0.02
18	1.63	0.04	19	1.60	0.02
2,352(a)	19.35	0.38	3,120	22.72	0.55
2,388(a)	31.08	0.58	3,156	36.66	0.87

(a) The change in the number is due to intimation of number of concerns by the department against various categories treated as one concern previously.



COMPTROLLER AND AUDITOR GENERAL OF INDIA

1974