



GOVERNMENT OF PUNJAB

# FINANCE ACCOUNTS

1970-71



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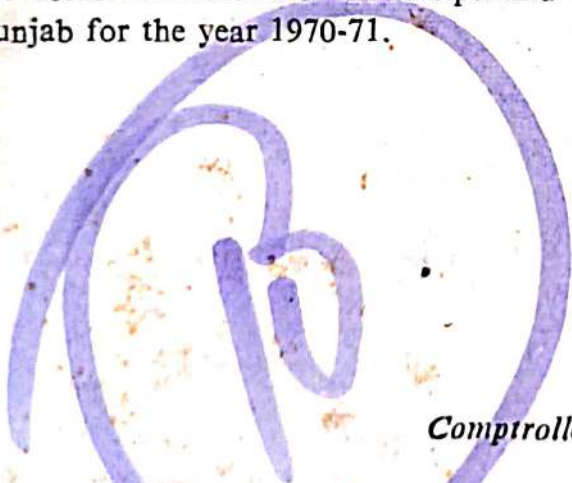
1970-71

1970-71

CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL  
OF INDIA

This compilation containing the Finance Accounts of the Government of Punjab for the year 1970-71 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 1970-71, the accounts now presented are correct statements of the receipts and outgoings of the Government of Punjab for the year 1970-71.



*S. Ranganathan*

(S. RANGANATHAN)

*Comptroller and Auditor General of India*

New Delhi:  
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THE UNIVERSITY OF CHICAGO

PHYSICS DEPARTMENT

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1970-71

## INTRODUCTORY

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

Part I—Consolidated Fund.

Part II—Contingency Fund.

Part III—Public Account.

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

- (1) Revenue ;
- (2) Capital ; and
- (3) Debt (comprising Public Debt, Loans and Advances and Inter-State Settlement).

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

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

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

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

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

- (1) Debt (other than those included in Part I) and Deposits, and
- (2) Remittances.

The first division comprises receipts and payments, other than those falling under Debt heads pertaining to Part I, in respect of which Government incurs a liability to repay the moneys received or has a claim to recover the amounts paid, together with repayments of the former and recoveries of the latter.

The second division embraces all merely adjusting heads, under which appear remittances of cash between treasuries and transfers between different

accounting circles. The initial debits or credits to the heads in this division are adjusted eventually by corresponding receipts or payments either within the same circle of account or in another account circle.

2. **Sections and heads of Accounts.**—Within each of the divisions mentioned above, the transactions are grouped into sections which are further 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 1971 as distinguished from amounts due to or from Government during the same period. The cash basis system is, however, not entirely suitable for recording the transactions and for presenting the true state of affairs of Government commercial undertakings run on commercial principles. The detailed accounts of this class of undertakings are, therefore, maintained outside the regular accounts in commercial form and are subject to a test check by the Indian Audit and Accounts Department.

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

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PART I

SUMMARISED STATEMENTS

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## STATEMENT NO. 1

Receipts	Actuals	
	1969-70	1970-71
1	2	3
(In lakhs of rupees)		
<b>Part I—Consolidated</b>		
<b>A. Taxes, Duties and Other Principal Heads of Revenue—</b>	<b>(1)</b>	
IV. Taxes on Income other than Corporation Tax ..	7,42.21	9,04.95
V. Estate Duty ..	17.85	18.24
IX. Land Revenue ..	1,71.77	1,68.69
X. State Excise Duties ..	22,52.14	22,83.07
XI. Taxes on Vehicles ..	1,44.41	1,74.11
XII. Sales Tax ..	30,70.72	37,28.09
XIII. Other Taxes and Duties ..	11,44.96	13,15.39
XIV. Stamps ..	6,49.05	7,66.17
XV. Registration Fees ..	1,49.92	1,64.53
Total—Taxes, Duties, etc. ..	83,43.03	95,23.24
<b>B. Debt Services—</b>		
XVI. Interest ..	18,87.11	24,10.65
Total—Debt Services ..	18,87.11	24,10.65
<b>C. Administrative Services—</b>		
XVII. Administration of Justice ..	32.76	40.44
XVIII. Jails ..	24.43	51.23
XIX. Police ..	98.68	81.78
XX. Supplies and Disposals ..	0.86	0.79
XXI. Miscellaneous Departments ..	10.48	11.70
Total —Administrative Services ..	1,67.21	1,85.94

## SUMMARY OF TRANSACTIONS

Disbursements	Actuals	
	1969-70	1970-71
4	5	6
(In lakhs of rupees)		
<b>Fund</b>		
<b>Revenue</b>		
<b>A. Collection of Taxes, Duties and Other Principal Revenues—</b>		
9. Land Revenue ..	1,91.12	1,91.98
10. State Excise Duties ..	23.13	22.29
11. Taxes on Vehicles ..	7.66	9.87
12. Sales Tax ..	49.76	56.48
13. Other Taxes and Duties ..	18.73	15.17
14. Stamps ..	7.18	8.15
15. Registration Fees ..	0.45	0.63
Total—Collection of Taxes, etc. ..	2,98.03	3,04.57
<b>B. Debt Services—</b>		
16. Interest on Debt and other Obligations ..	12,96.97	13,27.08
17. Appropriation for Reduction or Avoidance of Debt ..	5,76.85	6,37.41
Total—Debt Services ..	18,73.82	19,64.49
<b>C. Administrative Services—</b>		
18. Parliament, State/Union Territory Legislature ..	34.33	43.61
19. General Administration ..	3,80.28	4,23.01
21. Administration of Justice ..	98.39	1,00.56
22. Jails ..	1,01.72	1,10.68
23. Police ..	8,10.77	7,94.89
25. Supplies and Disposals ..	5.10	4.96
26. Miscellaneous Departments ..	56.59	79.91
Total—Administrative Services ..	14,87.18	15,57.62

## STATEMENT NO. 1—

Receipts	Actuals	
	1969-70	1970-71
1	2	3
	(In lakhs of rupees)	
	Part I—Consolidated (1)	
<b>D. Social and Developmental Services—</b>		
XXII. Education ..	91.39	97.97
XXIII. Medical ..	69.76	76.34
XXIV. Public Health ..	3.63	4.00
XXV. Agriculture ..	1,26.14	76.35
XXVII. Animal Husbandry ..	10.69	12.49
XXVIII. Co-operation ¶ ..	27.52	47.08
XXIX. Industries ¶ ..	28.05	31.98
XXXI. Community Development Projects, National Extension Service and Local Development Works ..	7.90	1,48.58
XXXII. Miscellaneous Social and Develop- mental Organisations ..	20.44	28.44
Total—Social and Developmental Services ..	3,85.52	5,23.23
<b>E. Multipurpose River Schemes, Irrigation and Electricity Schemes—</b>		
XXXIII. Multipurpose River Schemes ..	66.38	61.68
XXXIV. Irrigation, etc., Works (Commercial) ..	3,82.48	3,68.90
XXXV. Irrigation, etc., Works (Non- Commercial) ..	1.11	11.65
Total—Multipurpose River Schemes, Irrigation and Electricity Schemes ..	4,49.97	4,42.23
<b>F. Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—</b>		
XXXVII. Public Works ..	99.75	1,02.62
Total—Public Works, etc. ..	99.75	1,02.62

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1969-70	1970-71
4	5	6
	(In lakhs of rupees)	
<b>Fund—<i>contd.</i></b>		
<b>Revenue—<i>contd.</i></b>		
<b>D. Social and Developmental Services—</b>		
27. Scientific Departments .....	4.73	5.59
28. Education .....	27,70.21	30,11.68
29. Medical ..	4,84.51	5,05.90
30. Public Health ..	3,60.59	4,80.02
31. Agriculture ..	4,64.51	4,46.39
33. Animal Husbandry ..	1,36.89	1,49.26
34. Co-operation ..	1,17.48	1,26.00
35. Industries ..	2,36.78	2,14.92
37. Community Development Projects, National Extension Service and Local Development Works ..	1,92.77	6,85.05
38. Labour and Employment ..	1,78.26	1,85.83
39. Miscellaneous Social and Developmental Organisations ..	72.43	76.91
<b>Total—Social and Developmental Services ..</b>	<b>50,19.16</b>	<b>58,87.55</b>
<b>E. Multipurpose River Schemes, Irrigation and Electricity Schemes—</b>		
42. Multipurpose River Schemes ..	3,99.89	3,96.57
43. Irrigation, etc., Works (Commercial) ..	6,27.42	6,28.00
44. Irrigation, etc., Works (Non-Commercial)	1,36.55	1,30.29
<b>Total—Multipurpose River Schemes, Irrigation and Electricity Schemes ..</b>	<b>11,63.86</b>	<b>11,54.86</b>
<b>F. Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—</b>		
50. Public Works ..	9,03.12	10,47.04
<b>Total—Public Works, etc. ..</b>	<b>9,03.12</b>	<b>10,47.04</b>

## STATEMENT NO. 1—

Receipts 1	Actuals	
	1969-70 2	1970-71 3
	(In lakhs of rupees)	
	<b>Part I—Consolidated</b> (1)	
<b>G. Transport and Communications (other than Roads)—</b>		
XLIII. Road and Water Transport Schemes	6,57.55	7,86.10
Total—Transport and Communications (Other than Roads)	6,57.55	7,86.10
<b>I. Miscellaneous—</b>		
XLVIII. Contributions and Recoveries towards Pensions and other Retirement Benefits	9.27	44.64
XLIX. Stationery and Printing	58.02	73.16
LI. Forest	64.33	65.10
LII. Miscellaneous	4,37.38	4,95.39
Total—Miscellaneous	5,69.00	6,78.29
<b>J. Contributions and Miscellaneous Adjustments—</b>		
LV. States' Share of Union Excise Duties	7,41.31	9,00.89
LVI. Grants-in-aid from Central Government	10,79.69	14,15.95
LVII. Miscellaneous Adjustments between Central and State/Union Territory Governments	3.29	4.90
LVIII. Dividends, etc., from Commercial and other Undertakings	28.33	62.04
Total—Contributions and Miscellaneous Adjustments	18,52.62	23,83.78
<b>K. Extraordinary Items—</b>		
LX. Extraordinary Receipts	0.01	0.02
LXI. Prepartition Receipts	..	0.06
Total—Extraordinary Items	0.01	0.08
Total—Revenue Receipts	1,44,11.77	1,70,36.16
Revenue Surplus	21,62.17	34,27.02

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1969-70	1970-71
4	5	6
	(In lakhs of rupees)	
<b>Fund—<i>contd.</i></b>		
<b>Revenue—<i>concl.</i></b>		
<b>FF. Capital Account of Public Works (including Roads) and Schemes of Miscellaneous Public Improvements within the Revenue Account—</b>		
52. Capital Outlay on Public Works ..	1.51	7.63
Total—Capital Account of Public Works, etc.	1.51	7.63
<b>G. Transport and Communications (other than Roads)—</b>		
57. Road and Water Transport Schemes ..	5,90.93	6,71.38
Total—Transport and Communications (other than Roads) ..	5,90.93	6,71.38
<b>I. Miscellaneous—</b>		
64. Famine Relief ..	29.02	27.28
65. Pensions and other Retirement Benefits	1,42.97	1,98.31
67. Privy Purses and Allowances of Indian Rulers ..	5.51	5.94
68. Stationery and Printing ..	1,06.41	1,19.77
70. Forest ..	1,24.70	1,12.99
71. Miscellaneous ..	5,01.32	5,47.55 (a)
Total—Miscellaneous ..	9,09.93	10,11.84
<b>J. Contributions and Miscellaneous Adjustments—</b>		
76. Other Miscellaneous Compensations and Assignments ..	2.06	2.16
Total—Contributions and Miscellaneous Adjustments ..	2.06	2.16
Total—Expenditure on Revenue Account	1,22,49.60	1,36,09.14

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

## STATEMENT NO. 1

Receipts	Actuals	
	1969-70	1970-71
1	2	3

(In lakhs of rupees)

## Part I—Consolidated

(2)

(3)

## Public Debt—

Permanent Debt	..	6,63.60	5,81.71
Floating Debt	..	28,53.02	82,26.64
Loans from the Central Government	..	18,21.74	15,53.57
Other Loans	..	2,49.55	1,91.57
Total	..	55,87.91	1,05,53.49

Loans and Advances by the State/Union  
Territory Governments—

Recoveries of Loans and Advances	..	21,51.88	11,62.95
Total	..	21,51.88	11,62.95

## Inter-State Settlement—

Punjab and Haryana	..	1,19.98	..
Centre and Punjab	..	59.00	..
Total	..	1,78.98	..
Total—Consolidated Fund	..	2,23,30.54	2,87,52.60

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1969-70	1970-71
4	5	6
	(In lakhs of rupees)	
<b>Fund—<i>concl.</i></b>		
<b>Capital</b>		
<b>Capital Accounts Outside the Revenue Account—</b>		
Capital Expenditure outside the Revenue Account (figures for each major head are given in statement no. 2) ..	8,19.59	12,24.11 (a)
<b>Total</b> ..	<b>8,19.59</b>	<b>12,24.11</b>
<b>Debt</b>		
<b>Public Debt—</b>		
Permanent Debt ..	9.39	0.70
Floating Debt ..	28,53.02	76,82.99
Loans from the Central Government ..	29,13.30	16,29.88
Other Loans ..	40.55	82.57
<b>Total</b> ..	<b>58,16.26</b>	<b>93,96.14</b>
<b>Loans and Advances by the State/Union Territory Governments—</b>		
Loans and Advances ..	46,94.99	42,44.98
<b>Total</b> ..	<b>46,94.99</b>	<b>42,44.98</b>
<b>Total—Consolidated Fund</b> ..	<b>2,35,80.44</b>	<b>2,84,74.37</b>

(a) Excludes Rs. 6.61 lakhs spent from out of advance from Contingency Fund during the year 1970-71 but not recouped to the Fund till the close of the year.

## STATEMENT NO. 1-

Receipts	Actuals	
	1969-70	1970-71
1	2	3
(In lakhs of rupees)		
<b>Part II—Contingency</b>		
Contingency Fund ..	0.19	1,00.00 (a)
<b>Total—Contingency Fund ..</b>	<b>0.19</b>	<b>1,00.00</b>
<b>Part III—Public</b>		
<b>Debt (other than those</b>		
<b>Unfunded Debt—</b>		
State Provident Funds ..	5,06.46	4,96.06
<b>Total ..</b>	<b>5,06.46</b>	<b>4,96.06</b>
<b>Deposits and Advances—</b>		
<i>Deposits bearing interest—</i>		
*A—Reserve Funds ..	95.15	93.71
<i>Deposits not bearing interest—</i>		
A—Sinking Funds—Appropriation for Reduction or Avoidance of Debt ..	5,76.84	10,12.82
*B—Reserve Funds ..	2,56.15	7,35.50
*C—Other Deposit Accounts ..	51,95.94	61,13.05
*Advances not bearing interest ..	1,10.52	1,03.36
*Suspense ..	1,11,80.81	49,98.60
Miscellaneous ..	8.15	41.42
<b>Remittances ..</b>	<b>44,51.88</b>	<b>50,79.49</b>
<b>Total—Public Account ..</b>	<b>2,23,81.90</b>	<b>1,86,74.01</b>
<b>Total Receipts—Parts I, II and III ..</b>	<b>4,47,12.63</b>	<b>4,75,26.61</b>
Opening Cash Balance ..	-12,28.59	-75.82
<b>Grand Total ..</b>	<b>4,34,84.04</b>	<b>4,74,50.79</b>

\*Details are available in statement no. 16.

(a) Represents increase of Rs. 100 lakhs in the corpus of the Contingency Fund during the year and also includes recoupment during 1970-71 of Rs. 100 spent from out of advance from Contingency Fund during 1966-67 under major head "71—Miscellaneous."

## SUMMARY OF TRANSACTIONS—concl'd.

Disbursements	Actuals	
	1969-70	1970-71
4	5	6
(In lakhs of rupees)		
<b>Fund</b>		
Contingency Fund .. .. .	..	20.42 (a)
Total—Contingency Fund .. .. .	..	20.42
<b>Account</b>		
<b>mentioned in Part I) and Deposits</b>		
<b>Unfunded Debt—</b>		
State Provident Funds .. .. .	79.24	1,10.81
Total .. .. .	79.24	1,10.81
<b>Deposits and Advances—</b>		
<i>Deposits bearing interest—</i>		
*A—Reserve Funds .. .. .	70.04	76.48
<i>Deposits not bearing interest—</i>		
A—Sinking Funds—Appropriation for Reduction or Avoidance of Debt .. .. .	..	4,04.63
*B—Reserve Funds .. .. .	1,36.69	4,59.29
*C—Other Deposit Accounts .. .. .	50,66.13	58,82.54
*Advances not bearing interest .. .. .	1,09.62	1,03.90
*Suspense .. .. .	1,00,29.93	47,87.39
Miscellaneous .. .. .	35.30	0.03
<b>Remittances</b> .. .. .	44,52.47	49,93.15
Total—Public Account .. .. .	1,99,79.42	1,68,18.22
Total Disbursements—Parts I, II and III .. .. .	4,35,59.86	4,53,13.01
Closing Cash Balance .. .. .	—75.82	21,37.78
<b>Grand Total</b> .. .. .	4,34,84.04	4,74,50.79

\*Details are available in statement no. 16.

(a) Represents expenditure incurred out of advances from Contingency Fund during 1970-71 but not recouped to the Fund till the close of the year. The details are given below :—

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

## EXPLANATORY NOTES

1. The transactions on revenue account resulted in surplus of Rs. 34.27 crores in 1970-71 against surplus of Rs. 21.62 crores in 1969-70. Taking into account the transactions outside the revenue account, however, there was overall surplus of Rs. 22.14 crores in 1970-71 against surplus of Rs. 11.52 crores in 1969-70. The details are given below :—

		(In crores of rupees)	
		1969-70	1970-71
Opening cash balance	..	-12.28	-0.76
Part I—Consolidated Fund—			
(a) Transactions within the Revenue Account—			
(i) Revenue Receipts	..	1,44.12	1,70.36
(ii) Revenue Expenditure	..	1,22.50	1,36.09
(iii) Revenue Surplus	..	21.62	34.27
(b) Transactions outside the Revenue Account—			
(i) Capital Expenditure	..	8.20	12.24
(ii) Receipts from borrowings (Net)	..	-2.28	+11.58
(iii) Loans and Advances by State Government (Net)	..	-25.43	-30.82
(iv) Inter-State Settlement (Net)	..	+1.79	..
Part II—Contingency Fund (Net)	..	..	+0.80
Part III—Public Account (Net)	..	+24.02	+18.55
Closing cash balance	..	-0.76	+21.38
Overall deficit (—)/surplus (+)	..	+11.52	+22.14

2. The revenue receipts in 1970-71 (Rs. 170.36 crores) were Rs. 26.24 crores more than those in 1969-70 (Rs. 1,44.12 crores). The increase was mainly under :—

Major head	Actuals		Increase	Reasons
	1969-70	1970-71		
(1) XII—Sales Tax	30.71	37.28	+6.57	Mainly due to increased receipts from (i) Central sales tax as a result of increase in the number of registered dealers (Rs. 1.95 crores), (ii) General sales tax as a result of realisation of arrears and of income of full year from enhanced rates of sales tax on foodgrains levied during 1969-70 (Rs. 4.29 crores) and (iii) sales tax on motor

Major head	Actuals		Increase	Reasons
	1969-70	1970-71		
(In crores of rupees)				
(1) XII—Sales Tax— <i>concl'd.</i>				spirits owing to increase of the number of vehicles (Rs. 0.41 crore).
(2) XVI—Interest	18.87	24.11	5.24	Mainly due to larger interest realised (a) on loans advanced (i) to the Punjab State Electricity Board (including recovery of arrears of interest) (Rs. 6.14 crores) and (ii) under land acquisition and development scheme (Rs. 0.11 crore) and (b) from the commercial departments (Rs. 0.38 crore) on increased capital at charge. This excess was partly set off and by less interest on advances to cultivators (Rs. 0.94 crore) and refunds (Rs. 0.53 crore).
(3) LVI—Grants-in-aid from Central Government.	10.80	14.16	3.36	Mainly due to larger grants from Government of India on account of bonus on export of rice.
(4) XIII—Other Taxes and Duties	11.45	13.15	1.70	Mainly due to increased receipts under entertainment tax, electricity duty and passenger and goods tax.
(5) IV—Taxes on Income other than Corporation Tax	7.42	9.05	1.63	Due to increase in the share of net proceeds assigned to the State.
(6) LV—States' Share of Union Excise Duties	7.41	9.01	1.60	Due to increase in the share of the state.
(7) XXXI—Community Development Projects, National Extension Service and Local Development Works	0.08	1.49	1.41	Due to contributions received from market committees, etc., for the model village scheme.
(8) XLIII—Road and water transport schemes	6.58	7.86	1.28	Due to more receipts from repair work undertaken by civil aviation workshop.
(9) XIV—Stamps	6.49	7.66	1.17	Mainly due to larger sale of non-judicial stamps.

### Taxation Changes during the year

3. No new taxes were levied during the year 1970-71. The rate of duty on electricity supplied to fertilizer factory Nangal was raised from 20% to 25% of cost of energy and anticipated yield during the year was Rs. 5 lakhs. The rate of electricity supplied to agriculturists for tubewell irrigation was, however, reduced from 25 paise per unit to 17 paise per unit; the annual shortfall of revenue on this account was estimated as Rs. 0.13 crore.

### Receipts from Central Government

4. The revenue receipts in 1970-71 include Rs. 32.40 crores received from Government of India against Rs. 25.81 crores received during the previous financial year. The details are :—

	(In crores of rupees)	
	1969-70	1970-71
(i) Share of net proceeds of—		
(a) Taxes on Income other than Corporation Tax ..	7.42	9.05
(b) Union Excise Duties ..	7.41	9.01
(c) Estate Duty ..	0.18	0.18
(ii) Grants in lieu of tax on Railway Passenger Fares ..	0.77	0.77
(iii) Other Grants ..	10.03	13.39
<b>Total</b> ..	<b>25.81</b>	<b>32.40</b>

### Expenditure met from Revenue

5. The increase of Rs. 13.59 crores in the expenditure on revenue account, from Rs. 1,22.50 crores in 1969-70 to Rs. 1,36.09 crores in 1970-71 was mainly under :—

Major head	Expenditure in		Increase	Reasons
	1969-70	1970-71		
37—Community Development Projects, National Extension Service and Local Development Works	1.93	6.85	4.92	Mainly due to transfer of funds to the "Village Development Fund" for meeting expenditure on the model village scheme.

(In crores of rupees)

Major head	Expenditure in		Increase	Reasons
	1969-70	1970-71		
(In crores of rupees)				
28—Education ..	27.70	30.12	2.42	Mainly due to (i) setting up of Guru Nanak University at Amritsar, (ii) larger grants-in-aid to Punjab University, Chandigarh, (iii) more expenditure on Government secondary schools and (iv) grant of scholarships to scheduled castes and tribes students.
50—Public Works ..	9.03	10.47	1.44	Mainly due to more expenditure on communications, repairs and purchase of vehicles and mathematical instruments for new Public Works Divisions.
30—Public Health ..	3.61	4.80	1.19	Due to larger grants for public health purposes.

The total investments of Government in the share capital and debentures of different concerns at the end of 1968-69, 1969-70 and 1970-71 were Rs. 20.02 crores, Rs. 23.13 crores and Rs. 28.64 crores. The dividends interest received therefrom was Rs. 0.20 crore (1.03 per cent), Rs. 0.25 crore (1.08 per cent) and Rs. 0.62 crore (2.16 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.

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

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

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

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

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

## (ii) Revenue expenditure temporarily capitalised

Major head	Amount capitalised		Amount written back to revenue		Amount outstanding to be written back
	During 1970-71	To end of 1970-71	During 1970-71	To end of 1970-71	
1	2	3	4	5	6
(In lakhs of rupees)					
99—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)—					
Grants to Panchayat Samitis for lift irrigation in hilly and semi-hilly areas .. .. .		1.36			1.36

The terms and conditions for write-back of the expenditure to revenue have not yet been intimated by Government (December 1971).

## STATEMENT NO. 3—FINANCIAL RESULTS

Serial no.	Project	Direct capital outlay		Revenue receipts during 1970-71		
		During 1970-71	To end of 1970-71	Direct receipts	Indirect receipts	Total revenue receipts
1	2	3	4	5	6	7
(In lakhs of rupees)						
<i>A—Irrigation Works—</i>						
<i>(1) Productive—</i>						
1	Upper Bari Doab Canal ..	27.21	2,84.12(a)	92.36	7.27	99.63
2	Sirhind Canal..	56.59	5,50.83(a)	1,59.28	1.94	1,61.22
3	Sutlej Valley Project (Eastern Canal) ..	4.17	2,63.10	70.82	..	70.82
4	Shah Nahar Canal ..	..	35.52	3.22	..	3.22
5	Madhopur Beas Link ..	13.47	3,59.30	..	..	..
6	Installation of 150 tubewells along main branch to augment irrigation supplies from Upper Bari Doab Canal Tracts ..	16.45	43.97	0.42	..	0.42
7	Installation of 96 Tubewells in Shahkot Block of Julundur Division	6.47	25.61	2.39	..	2.39
Total		1,24.36	15,62.45	3,28.49	9.21	3,37.70

(a) The differences between the amounts shown against these projects and those taken as reduction of capital expenditure in the *proforma* accounts of projects during 1960-61 to 1964-65 although these were treated as indirect receipts for the purpose of general accounts. The matter regarding adjustment of these receipts against indirect capital outlay in the *proforma* accounts is under correspondence with State Government.

## OF IRRIGATION WORKS\*

Direct work- ing expenses during the year	Net revenue excluding interest		Interest on capital	Net profit or loss after meeting interest	
	Surplus of revenue over expenditure (+) or expenditure over revenue (-)	Rate per cent on capital outlay to end of the year 1970- 1971		Surplus of revenue over ex- penditure (+) or expendi- ture over revenue (-)	Rate per cent on capital outlay to end of the year 1970-71
8	9	10	11	12	13
46.95	+52.68	18.54	11.06	+41.62	14.65
94.59	+66.63	12.10	22.72	+43.91	7.97
27.55	+43.27	16.44	10.74	+32.53	12.36
2.55	+0.67	1.88	1.35	-0.68	-1.91
23.52	-23.52	-6.55	15.76	-39.28	-10.92
..	+0.42	0.96	2.14	-1.72	-3.90
[2.61	-0.22	-0.86	1.34	-1.56	-6.09
1,97.77	+1,39.93	8.96	65.11	+74.82	4.79

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

## EXPLANATORY NOTES

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

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

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

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

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

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

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

4. The figures shown in column 4 are exclusive of figures for the period 1st April 1947 to 14th August 1947 which will be added *proforma* when the final accounts of the period are received from the Director of Audit and Accounts, West 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 the closure of the construction estimates covers or does not cover the prescribed annual interest charges on the capital invested. The rate of interest prescribed was 4 per cent for Upper Bari Doab Canal and Sirhind Canal and 6 per cent for Sutlej Valley Project (Eastern Canal).

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

In 1970-71 the projects at serial nos. 1, 2 and 3 satisfied the test of productivity. The schemes at serial nos. 4, 5, 6 and 7 are still in the preliminary stage of working and have not started yielding the full return expected of them. The reasons for shortfall in revenue receipts in the case of serial nos. 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 financial results of minor irrigation schemes have not been shown in the above statement.

(in crores of rupees)

	1970-71	1969-70	1968-69	1967-68
I - Public Debt				
Government Debt	21.00	2.82		
Flotation Debt	2.44	2.44	2.44	2.44
Loans from the Government	2.09	12.33	16.30	208.61
Other Loans	13.57	1.92	0.82	14.66
<b>Total Public Debt</b>	<b>39.10</b>	<b>19.51</b>	<b>19.56</b>	<b>236.41</b>
II - Unfunded Debt	17.37*	4.96	1.11	21.22
<b>Grand Total</b>	<b>56.47</b>	<b>24.47</b>	<b>20.67</b>	<b>257.63</b>

No law under Article 283 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. Government Debt - The Government loan from the market during the year a loan of Rs. 200 crores bearing 12 per cent interest was raised by Government of the Andhra Pradesh in cash. This is redeemable in part in 1982.

In accordance with section 24(1) of the Finance Bill, Government has in 1966 the public debt of the Government of Andhra Pradesh. The loans raised by the Government of Andhra Pradesh are Government loans and the standing with the public. The Government of Andhra Pradesh is liable to pay to the State Government of Andhra Pradesh the amount of the public debt and the amount of the public debt of the Government of Andhra Pradesh.

## STATEMENT NO. 4—DEBT POSITION

## (i) Statement of borrowings

Nature of borrowing	Balance on 1st April 1970	Receipts during the year	Repayments during the year	Balance on 31st March 1971	Net increase (+) or decrease (—)
1	2	3	4	5	6
(In crores of rupees)					
<b>I—Public Debt—</b>					
Permanent Debt	31.60	5.82	..	37.42	+5.82
Floating Debt	..	82.27	76.83	5.44	+5.44
Loans from the Central Government	2,09.38	15.53	16.30	2,08.61	—0.77
Other Loans ..	13.57	1.92	0.83	14.66	+1.09
Total I—Public Debt ..	2,54.55	1,05.54	93.96	2,66.13	+11.58
II—Unfunded Debt ..	17.37*	4.96	1.11	21.22	+3.85
Grand Total ..	2,71.92*	1,10.50	95.07	2,87.35	+15.43

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

## EXPLANATORY NOTES

1. *Permanent Debt*.—This covers long-term loans raised in the open market. During the year, a loan of Rs. 5.82 crores bearing 5 $\frac{3}{4}$  per cent interest was raised by Government at par and was entirely realised in cash. This is redeemable at par in 1982.

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.

\*Differs by Rs. 0.23 crore from the closing balance adopted in Finance Accounts 1969-70 due to *proforma* allocation of balances after reorganisation of State. Details are given in Appendix I.

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

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

(a) **Depreciation Fund.**—A sum equal to  $1\frac{1}{2}$  per cent of the total nominal amount of the loans is set apart to form a depreciation fund for purchasing securities of the loans for cancellation.

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

The balances in the funds at the commencement and end of 1970-71 are given below:—

Fund	Balance on 1st April 1970	Addition during the year	Withdrawal during the year	Balance on 31st March 1971
Depreciation funds	94.98*	30.26	..	1,25.24
Sinking funds	5,74.22*	1,92.29	..	7,66.51
<b>Total</b>	<b>6,69.20</b>	<b>2,22.55</b>		<b>8,91.75</b>

(In lakhs of rupees)

Out of the total balance in the funds Rs. 22.38 lakhs were invested (March 1971) in the securities of Government of India.

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

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

No treasury bills were issued during the year.

Rs. 25.45 crores were obtained as ways and means advances from the Reserve Bank during the year. Out of this Rs. 22.75 crores were repaid during the year. In addition Rs. 31.50 crores taken as short-term loans from commercial banks were repaid in full. Rs. 90.94 lakhs were paid as

\*Differs from the balance on 31st March 1970 adopted in Finance Accounts 1969-70 due to rounding.

interest (Rs. 4.33 lakhs on the ways and means advances and Rs. 86.61 lakhs on the short-term loans) at 4 per cent on the ways and means advances and 7½ per cent on the short-term loans taken from the commercial banks. The overdrafts taken from the Reserve Bank during the year were Rs. 25.32 crores out of which Rs. 22.58 crores were repaid during the year. Government paid Rs. 1.45 lakhs as interest on the overdrafts during the year (at the rate of 4 per cent to 6 per cent).

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

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

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

During 1970-71 Rs. 1.70 crores were received by State Government as ways and means advances for Plan schemes. Out of that Rs. 0.11 crore were adjusted as loans and Rs. 1.59 crores as grants.

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

Name of sinking fund	Balance on 1st April 1970	Addition during the year	Withdrawal during the year	Balance on 31st March 1971
	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	24,38.27	4,07.38	..	28,45.65
2. Loans received out of consolidated open market borrowing of Government of India	98.00	15.07	..	1,13.07
Total	26,12.24	4,22.45	..	30,34.69

Out of the total balance in the sinking fund at the end of March 1971 for repayment of loans received for Bhakra-Nangal project, Rs. 4,00.00 lakhs were invested in the securities of Government of India.

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

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

(ii) *Other Obligations*

In addition to the above, the balances at the credit of earmarked and other funds as also certain deposits, to the extent to which they have not been invested but are merged with the general cash balance of Government, also constitute the liability of State Government. Such liability at the end of March 1971 was Rs. 75.34 crores as shown below (further details are given in statements nos. 16 and 19) :—

Nature of obligation	Amount on 1st April 1970	Receipts during the year	Repayments during the year	Balance on 31st March 1971	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.	2.11	0.94	0.77	2.28	+0.17
Non-interest bearing obligations, such as deposits of local funds, civil deposits, other earmarked funds, etc.	61.91*	78.61	67.46	73.06	+11.15
<b>Total</b>	<b>64.02*</b>	<b>79.55</b>	<b>68.23</b>	<b>75.34</b>	<b>+11.32</b>

(iii) *Service of Debt*

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

(In crores of rupees)

	1969-70	1970-71	Net increase (+) or decrease (—)
Gross debt and other obligations outstanding at the end of the year	3,35.94(a)	3,62.69	+26.75

\*Excludes Rs.0.18. crore allocated *proforma* to successor States as a result of reorganisation of State, details of which are given in Appendix I and includes Rs.0.44 crore adjusted *proforma* to make the book value of investments on 31st October 1966 equal to their market value.

(a) Differs by Rs.0.03 crore from the balance adopted in Finance Accounts 1969-70 due to *proforma* adjustments vide foot-note (a) at page 26 and foot-note \* above.

(In crores of rupees)

	1969-70	1970-71	Net increase (+) or decrease (-)
(i) Interest paid by Government:—			
(a) On public debt and unfunded debt ..	12.86	13.14	+0.28
(b) On other obligations ..	0.11	0.13	+0.02
<b>Total</b>	<b>12.97</b>	<b>13.27</b>	<b>+0.30</b>
(ii) <i>Deduct</i> —			
Interest received on loans and advances given by Government	-11.53	-17.01	-5.48
Interest realised on investment of cash balances*	-0.83	-0.73	+0.10
(iii) Net amount of interest charges	0.61	4.47	-5.08
(iv) Percentage of gross interest— item (i) to total revenue receipts	9.00	7.79	-1.21
(v) Percentage of net interest—item (iii) to total revenue receipts ..	0.42	2.62	-3.04

There were in addition certain other receipts (Rs. 6.88 crores) such as interest received from commercial departments.

Government also received during the year Rs. 62.04 lakhs as dividend on investments in commercial undertakings.

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

(In crores of rupees)

	1969-70	1970-71	Increase
Contribution to sinking funds ..	5.77	6.37	0.60

\*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 1970	Paid during the year	Repaid during the year	Balance outstanding on 31st March 1971	Net addition during the year
1	2	3	4	5	6
(In crores of rupees)					
Loans to municipal corporations and municipalities	2.95	0.66	0.08	3.53	+0.58
Loans to panchayati raj institutions	0.52(a)	0.07	0.02	0.57	+0.05
Loans to district and other local fund committees	0.90(a)	0.40	0.02	1.28	+0.38
Loans to co-operative institutions and banks	11.10(a)	3.12	2.60	11.62	+0.52
Loans to land-holders and other notabilities	0.13(a)	..	..	0.13	..
Loans and advances under the community development programme	4.72	0.22	0.39	4.55	-0.17
Loans and advances to displaced persons	-4.85(a)	0.02	0.28	-5.11 (b)	-0.26
Advances to cultivators	12.47(a)	1.19	2.83	10.83	-1.64
Loans to statutory corporations, boards and Government companies	2,47.99(a)	31.29	1.50	2,77.78	+29.79
Miscellaneous loans and advances	15.15(a)	1.04	0.42	15.77	+0.62
Loans to Government servants, etc.	1.91	4.44	3.49	2.86	+0.95
<b>Grand Total</b>	<b>2,92.99</b>	<b>42.45</b>	<b>11.63</b>	<b>3,23.81</b>	<b>+30.82</b>

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

(a) Differs from the closing balance shown in Finance Accounts 1969-70 owing to *proforma* adjustments carried out in the accounts for 1970-71 as a result of rationalisation of categories of loans and advances with effect from 1st April 1970.

(b) Minus balance is under investigation.

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

*(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 100 statements due for 1970-71 from eighteen departmental officers only five statements have been received so far (December 1971). Therein arrears in recovery of principal and interest outstanding at the end of March 1971 have been reported as under :—

(In lakhs of rupees)

	Years in which the amount fell due	Principal	Interest
Loans to co-operative institutions and banks	Upto 1964-65	0.05	..
	1965-66	0.16	0.13
	1966-67	0.41	0.52
	1967-68	0.82	1.64
	1968-69	1.58	2.48
	1969-70	3.68	3.28
	1970-71	10.25	7.04
	<b>Total</b>		<b>16.95</b>
Miscellaneous loans and advances— Loans under the Punjab State Aid to Industries Act, 1935	Upto 1964-65	36.71	15.14
	1965-66	22.32	6.95
	1966-67	8.23	1.79
	1967-68	8.41	2.30
	1968-69	6.46	1.79
	1969-70	3.43	1.37
	<b>Total</b>		<b>85.56</b>

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

*(ii) Recoveries in arrears—concl'd.*

Against loans to municipal corporations and municipalities, etc., the detailed accounts of which are maintained in the Audit office, recovery of Rs.36.52 lakhs was overdue at the end of 1970-71 as follows :—

		(In lakhs of rupees)	
	Year in which the amount fell due	Principal	Interest
Loans to landholders and other notabilities	Upto 1965-66	0.57	0.04
	1966-67	..	0.04
	1967-68	0.02	0.03
	1968-69	0.11	0.04
	1969-70	0.10	0.03
	1970-71	0.05	0.04
	Total	0.85	0.22
Loans to municipal corporations and municipalities	Upto 1963-64	0.01	..
	1964-65	0.05	0.13
	1965-66	0.51	0.93
	1966-67	0.42	1.13
	1967-68	1.19	2.34
	1968-69	1.20	3.16
	1969-70	3.64	7.56
	1970-71	4.13	9.05
Total	11.15	24.30	

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

No law has been passed by the State Legislature under Article 293(1) of the Constitution laying down the limits within which Government may give guarantees on the security of the Consolidated Fund of the State. The statement given below shows the guarantees given by Government of Punjab for repayment of loans, etc., raised by statutory corporations, local bodies, co-operative banks and societies and others on 31st March 1971.

Guarantees for loans, debentures, bonds, etc., raised	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1971
1	2	3
	(In lakhs of rupees)	
(i) Statutory corporations and boards ..	19,59.52	18,98.23
(ii) Co-operative banks and societies ..	2,13,41.16	83,32.48
(iii) Local bodies ..	2,06.00	1,61.60
(iv) Private companies ..	1,34.89	1,32.09
Total ..	2,36,41.57	1,05,24.40

The particulars of guarantees given by Government and outstanding on 31st March 1971 are given below :—

Public or other body for which guarantee has been given and nature of guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1971
1	2	3
	(In lakhs of rupees)	
<i>Statutory corporations and boards—</i>		
(a) Guarantee for repayment of redeemable bonds issued by the Punjab Financial Corporation ..	2,73.12	2,73.12
(b) Guarantee for repayment of loan (and interest) raised in the open market by the Punjab State Electricity Board ..	3,95.38	3,95.38
(c) Guarantee for repayment of redeemable bonds and interest thereon issued for rural electrification of tubewells by the Punjab State Electricity Board ..	9,51.57	9,51.57

Public or other body for which guarantee has been given and nature of guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1971
---	---------------------------	--

1

2

3

(In lakhs of rupees)

*Statutory corporations and boards—concl'd.*

(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 the Punjab State Electricity Board ..	90.39	81.22
(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 the Punjab State Electricity Board ..	5.86	5.76
(f) Guarantee given for raising of loan from Rural Electrification Corporation for rural electrification ..	2,33.20	1,91.18
(g) Guarantee to the State Bank of India/Punjab National Bank, for repayment of loan given to the Punjab State Small Industries Corporation, Ltd. ..	10.00	..

Total—Statutory corporations and boards ..	19,59.52	18,98.23
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*Co-operative banks and societies—**(a) Co-operative banks—*

(i) Guarantee for repayment of debentures floated by the Punjab State Co-operative Land Mortgage Bank, Ltd., Chandigarh	57,82.16	47,39.96
(ii) Surety to the Reserve Bank of India for payment of principal and interest on loans taken by the Punjab State Co-operative Bank, Ltd., Chandigarh ..	82,24.00	19,96.40

Total—Co-operative banks ..	1,40,06.16	67,36.36
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Public or other body for which guarantee has been given and nature of guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1971
1	2	3
(In lakhs of rupees)		
<i>Co-operative banks and societies—concl'd.</i>		
<i>(b) Co-operative societies—</i>		
<i>(i) Guarantee given for repayment of loans raised by Batala Co-operative Sugar Mills, Ltd., Batala from—</i>		
1. Industrial Finance Corporation ..	90.00	55.00
2. Life Insurance Corporation of India	15.00	15.00
<i>(ii) Guarantee given for repayment of loans raised by Doaba Co-operative Sugar Mills, Ltd., Nawanshahar from—</i>		
1. Industrial Finance Corporation ..	90.00	90.00
2. Central Co-operative Bank, Ltd., Nawanshahar ..	30.00	30.00
3. Central Co-operative Bank, Jullundur	5.00	5.00
<i>(iii) Guarantee given for repayment of loans raised by Morinda Co-operative Sugar Mills, Ltd., Morinda from—</i>		
1. Industrial Finance Corporation ..	90.00	62.00
2. Central Co-operative Bank, Ropar ..	15.00	15.00
<i>(iv) Guarantee given to commercial banks against cash credit facilities availed of by the Punjab State Co-operative Supply and Marketing Federation ..</i>		
	70,00.00	13,24.12
Total—Co-operative societies ..	73,35.00	15,96.12
Total—Co-operative banks and societies ..	2,13,41.16	83,32.48

Public or other body for which guarantee has been given and nature of guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1971
---	---------------------------	--

1

2

3

(In lakhs of rupees)

*Local bodies—*

Guarantees to the Life Insurance Corporation of India for repayment of principal of, and payment of interest on, loans granted by the Corporation to Municipal Committees in the State

2,06.00

1,61.60

Total—Local bodies

2,06.00

1,61.60

*Private companies—*

(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 the Punjab Financial Corporation for loans advanced by it to—

(i) Amritsar Swadeshi Woollen Mills, Amritsar

1.28

0.56

(ii) Guru Nanak Auto Engineering Works, Goraya

0.71

0.71

(iii) M/s Khanna Co-operative Solvent Oil Mills, Khanna

20.00

18.19

(iv) M/s Gulati Industrial Corporation, Goraya

0.50

0.50

(v) M/s Indo Knit Embroidery (P), Amritsar

0.97

0.97

(vi) M/s Gurmukh Singh and Sons, Ludhiana

2.18

1.91

Total—Private companies

1,34.89

1,32.09

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

	As on 1st April 1970	As on 31st March 1971
	(In lakhs of rupees)	
<b>(a) General Cash Balance—</b>		
1. Cash in Treasuries ..	14.58	12.66
2. Deposits with the Reserve Bank ..	—90.40	21,25.12
3. Deposits with other Banks ..	*	*
Total ..	—75.82	21,37.78
4. Investments held in the "Cash Balance Investment Account" ..	9,45.16 (A)	2,87.64
Total—(a) ..	8,69.34 (A)	24,25.42
<b>(b) Other Cash Balances and Investments—</b>		
(i) Cash with the departmental officers, viz., Forest and Public Works, etc.	8.93	9.49
(ii) Permanent Advances for contingent expenditure with departmental officers	3.37 (B)	3.46
(iii) Investments of earmarked funds ..	5,09.86 (A)	5,36.34
Total—(b) ..	5,22.16 (A)(B)	5,49.29
Total—(a) and (b) ..	13,91.50 (A)(B)	29,74.71

## 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.

Ways and means advances of Rs. 25.45 crores were obtained on thirty-six occasions. Out of this Rs. 22.75 crores were repaid during the year.

Ways and means advances are granted by the Bank only upto a limit mutually agreed upon between the Bank and Government and, if even after

\*See note 3 below the statement.

(A) Differs from the balance on 31st March 1970 adopted in Finance Accounts 1969-70 due to *proforma* adjustment carried out to make the book value of investments on 31st October 1966 agree with their market value on which basis the investments were allocated to successor States.

(B) Differs from the balance on 31st March 1970 adopted in the Finance Accounts 1969-70 due to *proforma* transfer of balances to successor States after re-organisation of the State. Details are given in Appendix 1.

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 twenty two occasions when overdrafts of Rs. 25.32 crores were taken out of which Rs. 22.58 crores were repaid during the year. Government paid Rs. 1.45 lakhs as interest (at the rate of 4 per cent to 6 per cent) on overdraft.

Treasury bills (Government of India) for Rs. 46.40 crores were also rediscounted on eighty-one occasions during the year to make up deficiency in the cash balance.

2. The balance under 'Deposits with the Reserve Bank' represents the balance after taking into account inter-Governmental monetary adjustments advised to the Reserve Bank of India upto 25th April 1971.

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 ..	1,34.58
Securities of the Governments of—	
Punjab ..	8.49
Gujarat ..	10.09
Madhya Pradesh ..	12.97
West Bengal ..	6.73
Punjab State Electricity Board Bonds ..	1,14.68
Kapurthala Co-operative Bank—Fixed Deposit ..	0.10
<b>Total</b> ..	<b>2,87.64</b>

Interest realised during the year on these investments was Rs.73.41 lakhs.\*

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

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

	(In lakhs of rupees)
(i) Udai Bhan Industries, Ltd. ..	3.50
(ii) Punjab Air Rifles, Ltd. ..	10.71
(iii) Jind Industries, Ltd., Sangrur ..	0.15
(iv) Dholpur Glass Works ..	0.50

which are under liquidation.

In the case of investments through M/s Shamji Karamsi, Bombay (Rs 9.04 lakhs), in six different concerns a decree of Rs.5.77 lakhs against investment of Rs.4.35 lakhs was obtained but has not been executed so far (September 1971). Out of the balance, suit for recovery of Rs.1.50 lakhs has been filed and Rs.3.19 lakhs are being considered for write off by Government.

\*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 1971 :—

Debit balance	Section of the general account	Name of account	Page	Credit balance
1 Rs.	2	3	4	5 Rs.
	A to K and part of Section T	Government Account	41	18,64,00,002
	O	<b>Consolidated Fund—</b>		
	Q	Public Debt	151	2,66,12,68,571
3,23,80,99,243		Loans and Advances by the State/Union Territory Governments	153	
		<b>Contingency Fund—</b>		
		Contingency Fund	155	1,79,56,477
		<b>Public Account—</b>		
	S	Unfunded Debt	155	21,22,20,705
	T	Deposits and Advances		
		(i) Deposits bearing interest		
		Gross balance	157	2,28,00,310
6,400		Investments	157	
		(ii) Deposits not bearing interest		
		Gross balance	165	78,42,29,633
5,36,27,134		Investments	165	
		(iii) Advances not bearing interest	167	
86,90,777		(iv) Suspense		
		Investments	167	
2,87,64,458		Other Items (Net)	169	
11,93,90,505				
	U	Remittances—		
		I—Remittances within India	171	
22,25,19,173				
21,37,78,008	X	Cash Balance (Closing)	171	
<u>3,88,48,75,698</u>		<b>Total</b>		<u>3,88,48,75,698</u>

## EXPLANATORY NOTES

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

Under the system of book-keeping followed in Government accounts, the amounts booked under revenue, capital and other transactions of Government, the balances of which are not carried forward from year to year are closed to a single head called "Government Account". The balance under this head represents the cumulative result of all such transactions so that after adding thereto the balances under debt, deposit, remittance heads and Contingency Fund, the closing cash balance at the end of the year may be worked out and proved. Government Account for 1970-71 given below will show how the net amount at the end of the year has been arrived at:—

Dr. Rs.	Details	Cr. Rs.
3,80,29,944	*A—Amount at the debit of Government Account on 1st April 1970	
	-B—Revenue receipts	1,70,36,15,720
1,36,09,13,866	C—Expenditure on revenue account	
12,24,11,076	D—Capital expenditure outside the revenue account	
3,009	E—Miscellaneous	41,42,177
18,64,00,002	F—Balance at the credit of the Government Account on 31st March 1971	
<hr/> 1,70,77,57,897	<hr/> Total	<hr/> 1,70,77,57,897

\*The amount at the debit of Government Account on 1st April 1970 differs by Rs. 34,61,708 (Cr.) from the amount shown in Finance Accounts 1969-70 owing to *proforma* allocation of balances under debt, deposit and remittance heads outstanding in the accounts of composite State of Punjab on 31st October 1966 among the successor States and other *proforma* corrections under:—

(1) Allocated <i>proforma</i> to successor States—	Rs.	
Q—Loans and Advances by the State/ Union Territory Governments	55,953	(Debit)
S—Unfunded Debt	22,96,396	(Credit)
T—Deposits and Advances—		
(i) Deposits not bearing interest— Net	17,98,458	(Credit)
(ii) Advances not bearing interest—	1,061	(Debit)
(iii) Suspense—Net	—28,418	(Debit)
 (2) Other <i>proforma</i> corrections (to make the book value of investments on 31st October 1966 to agree with their market values)—		
T—Deposits and Advances—		
(i) Deposits not bearing interest	43,83,113	(Debit)
(ii) Suspense	—37,78,563	(Debit)
Net total	<hr/> 34,61,708	<hr/> (Credit)

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

	Debit Rs.	Credit Rs.
(1) Unreconciled balances under Debt, Deposit and Remittance heads written off under special sanction.	3,009	41,50,117
(2) Write back of items relating to unreconciled differences between broadsheets and ledger balances under certain Debt, Deposit and Remittance heads written off originally to this head of account.		—7,940
	<u>3,009</u>	<u>41,42,177</u>

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 Contingency Fund is given in statement no. 16.

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

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

4. The extent to which the balances have been allocated to successor States during 1970-71 is stated below. The details are given in Appendix I.

(i) Allocated to Haryana	Rs 28,596 (Debit)
(ii) Allocated to Himachal Pradesh	40,94,854 (Credit)
Total	<u>40,66,258 (Credit)</u>

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

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

Heads	Amount in thousands of rupees	Percentage of total revenue	Percentage of total expendi- ture
1	2	3	4
<b>REVENUE—</b>			
<b>Taxes, Duties and Other Principal Heads of Revenue—</b>			
Taxes on Income other than Corpora- tion Tax	9,04,95	5·31	6·65
Estate Duty	18,24	0·11	0·13
Land Revenue	1,68,69	0·99	1·24
State Excise Duties	22,83,07	13·40	16·78
Taxes on Vehicles	1,74,11	1·02	1·28
Sales Tax	37,28,09	21·88	27·39
Other Taxes and Duties	13,15,39	7·72	9·67
Stamps	7,66,17	4·50	5·63
Registration Fees	1,64,53	0·97	1·21
<b>Total—Taxes, Duties and other Principal Heads of Revenue</b>	<b>95,23,24</b>	<b>55·90</b>	<b>69·98</b>
Debt Services	24,10,65	14·15	17·71
Administrative Services	1,85,94	1·09	1·37
Social and Developmental Services Multipurpose River Schemes, Irrigation, etc.	5,23,23	3·07	3·84
	4,42,23	2·59	3·25
Public Works (including Roads), etc.	1,02,62	0·62	0·75
Transport and Communications (other than Roads)	7,86,10	4·61	5·78
Miscellaneous	6,78,29	3·98	4·98
Contributions and Miscellaneous Adjustments	23,83,78	13·99	17·52
Extraordinary Items	8	..	..
<b>Total—Revenue</b>	<b>1,70,36,16</b>	<b>100·00</b>	<b>125·18</b>

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

Heads  1	Amount in thousands of rupees  2	Percentage of total revenue  3	Percentage of total expendi- ture  4
<b>EXPENDITURE—</b>			
<b>Collection of Taxes, Duties and Other Principal Revenues—</b>			
Land Revenue	1,91,98	1·13	1·41
State Excise Duties	22,29	0·13	0·17
Taxes on Vehicles	9,87	0·06	0·07
Sales Tax	56,48	0·33	0·42
Other Taxes and Duties	15,17	0·09	0·11
Stamps	8,15	0·05	0·06
Registration Fees	63	..	..
<b>Total—Collection of Taxes, Duties etc.</b>	<b>3,04,57</b>	<b>1·79</b>	<b>2·24</b>
Debt Services	19,64,49	11·53	14·44
<b>Administrative Services—</b>			
General Administration	4,23,01	2·48	3·11
Administration of Justice	1,00,56	0·59	0·74
Jails	1,10,68	0·65	0·81
Police	7,94,89	4·67	5·84
Other Services	1,28,48	0·75	0·94
<b>Total—Administrative Services</b>	<b>15,57,62</b>	<b>9·14</b>	<b>11·44</b>
<b>Social and Developmental Services—</b>			
Education	30,11,68	17·68	22·13
Medical	5,05,90	2·97	3·72
Public Health	4,80,02	2·82	3·52
Agriculture	4,46,39	2·62	3·28
Other Services	14,43,56	8·47	10·61
<b>Total—Social and Developmental Services</b>	<b>58,87,55</b>	<b>34·56</b>	<b>43·26</b>

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

Heads  1	Amount in thousands of rupees  2	Percentage of total revenue  3	Percentage of total expendi- ture  4
<b>EXPENDITURE—concl'd.</b>			
Multipurpose River Schemes Irrigation, etc.	11,54,86	6.78	8.49
Public Works (including Roads)	10,47,04	6.15	7.69
Capital Account of Public Works (including Roads) within the Revenue Account	7,63	0.04	0.06
Transport and Communications (other than Roads)	6,71,38	3.94	4.93
Miscellaneous— Miscellaneous	5,47,55	3.21	4.02
Other heads	4,64,29	2.73	3.41
Total—Miscellaneous	10,11,84	5.94	7.43
Contributions and Miscellaneous Adjustments	2,16	0.01	0.02
Total—Expenditure met from Revenue	1,36,09,14	79.88	100.00

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

ACTUALS FOR 1970-71

Particulars	ACTUALS FOR 1970-71		Total
	Charged	Voted	
1	2	3	4
	Rs.	Rs.	Rs.
Expenditure on Revenue Account as in statement no. 12	20,50,58,612	1,15,58,55,254	1,36,09,13,866
Expenditure outside the Revenue Account as in statement no. 12	78,333	12,23,32,743	12,24,11,076
Disbursements under public debt, loans and advances (a)	93,96,14,102	42,44,98,226	1,36,41,12,328
<b>Total</b>	<b>1,14,47,51,047</b>	<b>1,70,26,86,223</b>	<b>2,84,74,37,270</b>

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

**O—Public Debt—**

Permanent debt	70,400	..	70,400
Floating debt	76,82,99,000	..	76,82,99,000
Loans from the Central Government	16,29,88,123	..	16,29,88,123
Other loans	82,56,579	..	82,56,579

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

Loans to local funds, private parties, etc.	..	38,00,67,156	38,00,67,156
Loans to Government servants, etc.	..	4,44,31,070	4,44,31,070
<b>Total</b>	<b>93,96,14,102</b>	<b>42,44,98,226</b>	<b>1,36,41,12,328</b>

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

Heads	Actuals for 1970-71 Rs.
<b>I. REVENUE RECEIPTS</b>	
<b>A. Taxes, Duties and Other Principal Heads of Revenue—</b>	
<b>IV. Taxes on Income other than Corporation Tax.—</b>	
Share of net proceeds assigned to States	.. 9,04,94,859
Total	.. <u>9,04,94,859</u>
<b>V. Estate Duty—</b>	
<b>A. Estate Duty on Agricultural Land—</b>	
Share of net proceeds assigned to State/Union Territory Governments	.. 4,11,000
<b>B. Estate Duty on property other than Agricultural Land—</b>	
Share of net proceeds assigned to States	.. 14,13,000
Total	.. <u>18,24,000</u>
<b>IX. Land Revenue —</b>	
Ordinary Revenue	.. 1,23,41,739
Sale of Government Estates	.. 15,220
Sale proceeds of waste lands and redemption of land tax	.. 44,42,697
Recoveries of overpayments	.. 22,170
Collection of payments for services rendered	.. 11,059
Miscellaneous	.. 20,57,938
Deduct—Portion of Land Revenue due to Irrigation Works	— 9,21,076
Deduct—Refunds	.. — 11,00,952
Total	.. <u>1,68,68,795</u>

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

Heads	Actuals for 1970-71 Rs.
<b>A. Taxes, Duties and Other Principal Heads of Revenue—contd.</b>	
<b>X. State Excise duties—</b>	
Country Spirits	17,61,39,826
Country Fermented Liquor	1,95,97,171
Malt Liquors	67,40,214
Wines and Spirits (foreign liquors other than beer, medicated wines and commercial spirits)	2,39,60,215
Receipts from commercial spirits, including denatured spirits and medicated wines	16,06,028
Opium	23,757
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	51,775
Hemp and other drugs	1,44,402
Receipts from Distilleries	3,375
Fines, Confiscations and Miscellaneous	51,503
Recoveries of overpayments	4,861
Collection of payments for services rendered	265
<i>Deduct—Refunds</i>	<i>— 16,790</i>
<b>Total</b>	<b>22,83,06,602</b>
<b>XI. Taxes on Vehicles—</b>	
Receipts under the Indian Motor Vehicles Act	67,82,370
Receipts under the State Motor Vehicles Taxation Act	98,78,967
Other Receipts	7,52,129
<i>Deduct—Refunds</i>	<i>— 2,225</i>
<b>Total</b>	<b>1,74,11,241</b>

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

Heads	Actuals for 1970-71 Rs.
<b>A. Taxes, Duties and Other Principal Heads of Revenue—contd.</b>	
<b>XII. Sales Tax—</b>	
Receipts under the Central Sales Tax Act ..	8,92,66,307
Receipts under the State Sales Tax Act ..	28,58,90,306
Licence Fees ..	25,277
Miscellaneous ..	3,73,629
<i>Deduct—Refunds</i> ..	— 27,46,572
<b>Total</b> ..	<u>37,28,08,947</u>
<b>XIII. Other Taxes and Duties—</b>	
<b>A. Taxes on Luxuries including Taxes on Entertainments, Amusements, Betting and Gambling—</b>	
Entertainment Tax ..	2,08,91,863
<i>Deduct—Refunds</i> ..	— 4,202
<b>Total—A. Taxes on Luxuries, etc.</b> ..	<u>2,08,87,661</u>
<b>B. Electricity Duties—</b>	
Taxes and Duties on Electricity ..	2,91,52,399
Fees under the Indian Electricity Rules, 1956 and Fees for the electrical inspection of cinemas ..	11,41,539
Other Receipts] ..	3,94,445
<b>Total—B. Electricity Duties</b> ..	<u>3,06,88,383</u>
<b>C. Tobacco Duties—</b>	
Tobacco Vend Fees ..	141
<b>Total—C. Tobacco Duties</b> ..	<u>141</u>

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

Heads	Actuals for 1970-71 Rs.
<b>A. Taxes, Duties and Other Principal Heads of Revenue—contd.</b>	
<b>XIII.—Other Taxes and Duties—concl'd.</b>	
<b>D. Other Items—</b>	
Immovable Property Tax ..	63,90,828
Taxes on Goods and Passengers carried by Road or on Inland Waterways ..	<u>7,36,67,265</u>
Taxes on Professions, Trades, Callings and Em- ployment ..	9,752
Recoveries of overpayments ..	12,155
<i>Deduct—Refunds</i> ..	<u>— 1,17,490</u>
<b>Total—D. Other Items</b> ..	<u>7,99,62,510</u>
<b>Total—Other Taxes and Duties</b> ..	<u>13,15,38,695</u>
<b>XIV. Stamps</b>	
<b>A. Non-Judicial—</b>	
Sale of Stamps ..	6,11,74,237
Duty on impressing documents ..	40,50,692
Fines and penalties ..	46,373
Miscellaneous ..	2,12,338
<i>Deduct—Refunds</i> ..	<u>— 4,28,266</u>
<b>Total—A. Non-Judicial</b> ..	<u>6,50,55,374</u>
<b>B. Judicial—</b>	
<b>(i) Court Fees—</b>	
Court fees realised in Stamps ..	1,15,56,092
<b>(ii) Other Receipts—</b>	
Fines and penalties ..	24,377
Miscellaneous ..	21,661
<i>Deduct—Refunds</i> ..	<u>— 40,195</u>
<b>Total—B. Judicial</b> ..	<u>1,15,61,935</u>
<b>Total—Stamps</b> ..	<u>7,66,17,309</u>

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

Heads	Actuals for 1970-71 Rs.
<b>A. Taxes, Duties and Other Principal Heads of Revenue—<i>concl'd.</i></b>	
<b>XV. Registration Fees—</b>	
Fees for registering documents	1,56,75,685
Fees for copies of registered documents	4,16,144
Miscellaneous	3,65,540
<i>Deduct</i> —Refunds	— 3,807
Total	<u>1,64,53,562</u>
Total—A. Taxes, Duties and Other Principal Heads of Revenue	<u>95,23,24,010</u>
<b>B. Debt Services—</b>	
<b>XVI. Interest—</b>	
<b>B. Interest from Commercial Departments—</b>	
Interest received from Commercial Departments	6,88,38,856
<b>C. Other Interest Receipts—</b>	
Interest on loans and advances by the State/Union Territory Governments	17,00,77,613
*Interest realised on investments of Cash Balances	73,41,338
Interest portion of equated payments on account of commuted value of pensions	84,806
<i>Deduct</i> —Refunds	— 52,77,412
Total	<u>24,10,65,201</u>
Total—B. Debt Services	<u>24,10,65,201</u>
<b>C. Administrative Services—</b>	
<b>XVII. Administration of Justice—</b>	
Sale proceeds of unclaimed and escheated property	75,419
Court fees realised in cash	19,031
General fees, fines and forfeitures	32,42,336
Miscellaneous fees and fines	21,968

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

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

Heads	Actuals for 1970-71 Rs.
<b>C. Administrative Services—concl'd.</b>	
<b>XVII. Administration of Justice—concl'd.</b>	
Miscellaneous ..	5,74,050
Recoveries of overpayments ..	1,68,008
Collection of payments for services rendered ..	21,363
<i>Deduct—Refunds</i> ..	<i>— 78,030</i>
<b>Total</b> ..	<b>40,44,145</b>
<b>XVIII. Jails</b>	
Jails ..	1,01,296
Jail manufactures ..	50,16,067
Recoveries of overpayments ..	7,163
Collection of payments for services rendered ..	219
<i>Deduct—Refunds</i> ..	<i>— 1,592</i>
<b>Total</b> ..	<b>51,23,153</b>
<b>XIX. Police—</b>	
Fees, fines and forfeitures ..	94,020
Recoveries of overpayments ..	2,00,477
Collection of payments for services rendered ..	21,18,775
Miscellaneous ..	57,68,145
<i>Deduct—Refunds</i> ..	<i>— 3,864</i>
<b>Total</b> ..	<b>81,77,553</b>
<b>XX. Supplies and Disposals—</b>	
Other Miscellaneous Receipts ..	80,243
<i>Deduct—Refunds</i> ..	<i>— 1,000</i>
<b>Total</b> ..	<b>79,243</b>
<b>XXI. Miscellaneous Departments—</b>	
Examination Fees ..	68,681
Administration of Indian Partnership Act, 1932. ..	17,013
Miscellaneous ..	10,91,843
<i>Deduct—Refunds</i> ..	<i>— 7,078</i>
<b>Total</b> ..	<b>11,70,459</b>
<b>Total—C. Administrative Services..</b>	<b>1,85,94,553</b>

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

Heads	Actuals for 1970-71  Rs.
<b>D. Social and Developmental Services—</b>	
<b>XXII. Education—</b>	
<b>A. University—</b>	
Fees, Government Arts Colleges ..	24,74,871
Fees, Government Professional Colleges ..	1,84,783
<b>B. Secondary—</b>	
Fees, Government Secondary Schools ..	27,20,119
<b>C. Primary—</b>	
Fees, Government Primary Schools ..	13,879
<b>D. Special—</b>	
Fees and other receipts, Government Special Schools ..	48,555
<b>E. Technical Education—</b>	
Fees and other receipts—Government Technical Institutions ..	1,39,086
<b>F. General—</b>	
Contributions ..	1,29,789
Recoveries of overpayments ..	5,18,697
Collection of payments for services rendered ..	20,713
Miscellaneous ..	36,04,717
<i>Deduct—Refunds</i> ..	—58,031
Total ..	97,97,178

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

Heads	Actuals for 1970-71
	Rs.
<b>D. Social and Developmental Services—contd.</b>	
<b>XXIII. Medical—</b>	
Fees, Medical Schools and Colleges ..	6,38,411
Hospital Receipts ..	14,45,087
Mental Hospital Receipts ..	2,58,760
Sale of Medicines ..	14,154
Contributions . ..	44,53,721
Recoveries of overpayments ..	1,82,399
Collection of payments for services rendered ..	75,653
Miscellaneous ..	6,34,042
<i>Deduct—Refunds</i> ..	—68,224
Total ..	<u>76,34,003</u>
<b>XXIV. Public Health—</b>	
Sale proceeds of sera and vaccines, etc. ..	44,283
Recoveries of overpayments ..	1,40,238
Collection of payments for services rendered ..	3,497
Miscellaneous ..	2,14,952
<i>Deduct—Refunds</i> ..	—3,462
Total ..	<u>3,99,508</u>
<b>XXV. Agriculture—</b>	
Agricultural receipts ..	69,56,402
Fisheries ..	6,32,620
Recoveries of overpayments ..	33,988
Collection of payments for services rendered ..	14,079
<i>Deduct—Refunds</i> ..	—1,744
Total ..	<u>76,35,345</u>

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

Heads	Actuals for 1970-71 Rs.
<b>D. Social and Developmental Services—<i>contd.</i></b>	
<b>XXVII. Animal Husbandry—</b>	
Other receipts	12,22,505
Collection of payments for services rendered	5,040
Recoveries of overpayments	21,272
Total	<u>12,48,817</u>
<b>XXVIII. Co-operation—</b>	
Audit Fees	45,24,611
Miscellaneous receipts	1,84,758
<i>Deduct</i> —Refunds	—1,318
Total	<u>47,08,051</u>
<b>XXIX. Industries—</b>	
Industries	26,66,174
Cottage and Small Scale Industries	77,881
Handloom Schemes	1,842
Other miscellaneous receipts	4,82,433
Recoveries of overpayments	8,139
<i>Deduct</i> —Refunds	—38,694
Total	<u>31,97,775</u>
<b>XXXI. Community Development Projects, National Extension Services and Local Development Works—</b>	
<b>A. Community Development Projects—</b>	
<i>Deduct</i> —Refunds	—420
<b>B. National Extension Service—</b>	
National Extension Service	3,58,041
<b>C. Local Development Works—</b>	
Local Development Works	9,39,700
<b>D. General—</b>	
Miscellaneous	1,35,61,098
Total	<u>1,48,58,419</u>

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

Heads	Actuals for 1970-71 Rs.
<b>D. Social and Developmental Services—concl'd.</b>	
<b>XXXII. Miscellaneous Social and Developmental Organisations—</b>	
Labour and Employment	7,67,587
Miscellaneous	20,78,753
Deduct—Refunds	1,910
Total	<u>28,44,430</u>
Total—D. Social and Developmental Services	<u>5,23,23,526</u>
<b>E. Multipurpose River Schemes, Irrigation and Electricity Schemes—</b>	
<b>XXXIII. Multipurpose River Schemes—</b>	
Bhakra Nangal Project—	
Bhakra Dam—Irrigation Branch—	
Direct Receipts—	
Water rates	57,03,470
Rents	19,408
Recoveries of expenditure	973
Miscellaneous	4,56,025
Deduct—Receipts transferred to other Governments	—12,061
Deduct—Refunds	—287
Indirect Receipts—	
Betterment Levy	489
Total	<u>61,68,017</u>

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

Heads	Actuals for 1970-71 Rs.
<b>E. Multipurpose River Schemes, Irrigation and Electricity Schemes—<i>contd.</i></b>	
<b>XXXIV. Irrigation, Navigation, Embankment and Drainage Works (Commercial)—</b>	
<b>A. Irrigation Works—</b>	
<b>(1) Productive Works—</b>	
<b>Direct Receipts—</b>	
Water rates	3,28,81,685
Owners' rates	6,00,068
Sales of Water	1,82,693
Plantations	21,194
Other canal produce	1,79,760
Water power	3,40,192
Rents	2,67,070
Navigation	9,371
Recoveries of expenditure	165
Miscellaneous	10,80,666
<i>Deduct—Refunds</i>	—30,702
<b>Indirect Receipts—</b>	
Portion of Land Revenue due to Works	9,21,076
<b>Total—(1) Productive Works</b>	<b>3,64,53,238</b>
<b>(2) Unproductive Works—</b>	
<b>Direct Receipts—</b>	
Water Rates	3,38,495
Rents	30,677
Recoveries of expenditure	6,245
Miscellaneous	64,497
<i>Deduct—Refunds</i>	—2,996
<b>Total—(2) Unproductive Works</b>	<b>4,36,918</b>
<b>Total—XXXIV. Irrigation, etc., Works (Commercial)</b>	<b>3,68,90,156</b>

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

Heads	Actuals for 1970-71 Rs.
<b>E. Multipurpose River Schemes, Irrigation and Electricity Schemes—concl'd.</b>	
<b>XXXV. Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)</b>	
<b>A. Irrigation Works—</b>	
<b>Direct Receipts—</b>	
Plantations	428
Rents	410
Miscellaneous	5,60,800
Total	<u>5,61,638</u>
<b>B. Navigation, Embankment and Drainage Works—</b>	
<b>Direct Receipts—</b>	
Miscellaneous	6,02,909
Total	<u>6,02,909</u>
Total—XXXV. Irrigation, etc., Works (Non-Commercial)..	<u>11,64,547</u>
Total—E. Multipurpose River Schemes, Irrigation and Electricity Schemes	<u>4,42,22,720</u>
<b>F. Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—</b>	
<b>XXXVII. Public Works—</b>	
Rents	14,24,996
Ferry Receipts	1,00,083
Tolls on Roads	7,86,749
Recoveries of expenditure	5,04,996
Miscellaneous	74,95,937
Deduct—Refunds	—50,579
Total	<u>1,02,62,182</u>
Total—F. Public Works (including Roads) and Schemes of Miscellaneous Public Improvements	<u>1,02,62,182</u>

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

Heads	Actuals for 1970-71 Rs.
<b>G. Transport and Communications (other than Roads)—</b>	
<b>XLIII. Road and Water Transport Schemes—</b>	
<b>A. Road Transport—</b>	
Road Transport Services ..	7,86,09,760
<b>Total</b> ..	<b>7,86,09,760</b>
<hr/>	
<b>Total—G. Transport and Communications (other than Roads)</b> ..	<b>7,86,09,760</b>
<hr/>	
<b>I. Miscellaneous</b>	
<b>XLVIII. Contributions and Recoveries towards Pensions and other Retirement Benefits—</b>	
Contributions for pensions and gratuities ..	43,90,195
Miscellaneous ..	73,864
<b>Total</b> ..	<b>44,64,059</b>
<hr/>	
<b>XLIX. Stationery and Printing—</b>	
Stationery receipts ..	2,55,048
Sale of plain paper used with stamps ..	2,57,464
Sale of Gazettes and other Government Publications ..	3,37,681
Sale of Text-books ..	41,64,252
Other press receipts ..	4,58,125
Receipts of Government Typewriter Workshop ..	18,44,951
<i>Deduct—Refunds</i> ..	—1,877
<b>Total</b> ..	<b>73,15,644</b>
<hr/>	

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

Heads	Actuals for 1970-71 Rs.
<b>I. Miscellaneous—<i>concl.</i></b>	
<b>LI. Forest—</b>	
Timber and other produce removed from the forests by Government agency ..	8,725
Timber and other produce removed from the forests by consumers or purchasers ..	59,49,169
Miscellaneous ..	5,62,082
<i>Deduct</i> —Refunds ..	—9,939
Total ..	<u>65,10,037</u>
<b>LII. Miscellaneous—</b>	
Unclaimed deposits ..	43,46,677
Sale of old stores and materials ..	13,831
Sale of land and houses, etc. ..	1,16,946
Fees for Government audit ..	14,06,203
Rents, rates and taxes ..	53,525
Receipts under the Panchayat Act ..	16,999
Other fees, fines and forfeitures ..	4,76,156
Collection of payments for services rendered ..	16,10,252
Receipts in connection with Elections ..	2,36,158
Receipts on account of displaced persons ..	1,20,94,620
Receipts from surcharges ..	67,15,377
Miscellaneous ..	2,36,59,121
Loss or gain by exchange ..	32
Receipts in England ..	1,362
<i>Deduct</i> —Refunds ..	<u>—12,08,477</u>
Total ..	<u>4,95,38,782</u>
Total—I. Miscellaneous ..	<u>6,78,28,522</u>

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

Heads	Actuals for 1970-71 Rs.
<b>J. Contributions and Miscellaneous Adjustments—</b>	
<b>LV. States' share of Union Excise Duties—</b>	
State's share of Union Excise Duties ..	6,88,60,000
Share of net proceeds of Additional Duties of Excise under the Additional Duties of Excise (Goods of Special Importance) Act, 1957, assigned to State ..	2,12,29,000
Total ..	9,00,89,000
<b>LVI. Grants-in-aid from Central Government—</b>	
<b>(B) Other Grants-in-aid—</b>	
General Administration ..	37,06,000
Police ..	14,820
Education ..	42,17,483
Medical ..	1,80,130
Public Health ..	1,44,67,274
Agriculture ..	3,87,27,628
Animal Husbandry ..	58,000
Co-operation ..	6,00,000
Industries ..	2,48,000
Community Development Projects, National Extension Service and Local Development Works ..	11,56,662
Labour and Employment ..	13,84,800
Miscellaneous Social and Developmental organisations ..	6,31,847
Irrigation ..	5,37,000
Public Works ..	1,31,24,000
Miscellaneous ..	302
<b>Miscellaneous—</b>	
Grants in lieu of Tax on Railway Passenger Fares ..	77,35,000
Welfare of Backward Classes ..	5,25,000
Relief and Rehabilitation of displaced persons ..	30,521

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

Heads	Actuals for 1970-71 Rs.
<b>J. Contributions and Miscellaneous Adjustments—<i>concl.</i></b>	
<b>LVI. Grants-in-aid from Central Government—<i>concl.</i></b>	
<b>B. Other Grants-in-aid—<i>concl.</i></b>	
Grants for State/Union Territory Plans Schemes ..	5,42,83,056
Miscellaneous ..	1,93,148
<i>Deduct—Refunds</i> ..	—2,25,949
Total—B. Other Grants-in-aid ..	14,15,94,722
Total—Grants-in-aid from Central Government ..	14,15,94,722
<b>LVII. Miscellaneous Adjustments between Central and State/Union Territory Governments—</b>	
Contributions from the Central Government on account of administration of the Indian Arms Act ..	4,72,453
Contributions from the Central Government on account of administration of the Explosives Act ..	3,282
Contributions from the Central Government on account of administration of the Petroleum Act ..	13,698
Total ..	4,89,433
<b>LVIII. Dividends, etc., from Commercial and other Undertakings—</b>	
Other Commercial and Industrial Undertakings ..	2,21,648
Co-operative Societies ..	46,17,100
Other Miscellaneous Undertakings ..	13,76,466
<i>Deduct—Refunds</i> ..	—10,809
Total ..	62,04,405
Total—J. Contributions and Miscellaneous Adjustments ..	23,83,77,560

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

Heads	Actuals for 1970-71 Rs.
<b>K. Extraordinary Items—</b>	
<b>LX. Extraordinary Receipts—</b>	
Other Items	1,922
Total	<u>1,922</u>
<b>LXI. Prepartition Receipts—</b>	
Miscellaneous	5,764
Total	<u>5,764</u>
Total—K. Extraordinary Items	<u>7,686</u>
<b>Total—I. REVENUE RECEIPTS</b>	<u><u>1,70,36,15,720</u></u>

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

Bold figures represent charged expenditure

Heads 1	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
<b>II. EXPENDITURE MET FROM REVENUE</b>			
<b>A. Collection of Taxes, Duties and Other Principal Revenues—</b>			
<b>9. Land Revenue—</b>			
Charges of administration ..	1,045		
	12,51,629	}	12,52,674
Land Records ..	400		
	1,34,95,637	}	1,34,96,037
Consolidation of Holdings ..	12,976		
	[43,88,891	}	44,01,867
Charges on account of Encumbered Estates ..	7,231		7,231
Works ..	39,855		39,855
<b>Total ..</b>	<b>21,652</b>	<b>}</b>	<b>1,91,97,664</b>
	1,91,76,012		
<b>10. State Excise Duties—</b>			
District Executive Establishment ..	20,752		
	18,53,745	}	18,74,497
Cost of opium supplied to State Excise Department ..	3,961		3,961
Distilleries ..	2,81,470		2,81,470
Excise Bureau ..	68,505		68,505
<b>Total ..</b>	<b>20,752</b>	<b>}</b>	<b>22,28,433</b>
	22,07,681		
<b>11. Taxes on Vehicles—</b>			
Charges of collection under Motor Vehicles Acts ..	19,111		19,111
Inspection of Motor Vehicles ..	9,68,009		9,68,009
<b>Total ..</b>	<b>9,87,120</b>		<b>9,87,120</b>

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>A. Collection of Taxes, Duties and Other Principal Revenues—contd.</b>			
<b>12. Sales Tax—</b>			
Collection Charges ..	834		
	56,47,579		56,48,413
	834		
Total ..	56,47,579		56,48,413
<b>13. Other Taxes and Duties—</b>			
<b>Collection Charges—</b>			
Entertainment Tax ..	21,073		21,073
Taxes on Goods and Passengers ..	95,224		95,224
Taxes and Duties having a common administrative staff ..	10,50,284		10,50,284
Charges under the Electricity Acts ..	3,50,241		3,50,241
Total ..	15,16,822		15,16,822
<b>14. Stamps—</b>			
<b>A. Non-Judicial—</b>			
Superintendence ..	16,163		16,163
Charges for the sale of stamps ..	5,19,399		5,19,399
Cost of stamps supplied from Central Stamp Stores ..	1,91,264		1,91,264
Total—A. Non-Judicial ..	7,26,826		7,26,826
<b>B. Judicial—</b>			
Superintendence ..	27,056		27,056
Charges for the sale of stamps ..	44,556		44,556
Cost of Stamps supplied from Central Stamp Stores ..	16,943		16,943
Total—B. Judicial ..	88,555		88,555
Total—Stamps ..	8,15,381		8,15,381

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>A. Collection of Taxes, Duties and Other Principal Revenues—concl'd.</b>			
<b>15. Registration Fees—</b>			
District Charges ..	63,356	..	63,356
<b>Total</b> ..	63,356	..	63,356
<b>Total—A. Collection of Taxes, Duties and Other Principal Revenues</b>	43,238 3,04,13,951	} ..	3,04,57,189
<b>B. Debt Services—</b>			
<b>16. Interest on Debt and Other Obligations—</b>			
<b>A. Interest on Public Debt and Other Obligations—</b>			
<b>1. Interest on Ordinary Debt—</b>			
<b>(i) Debt raised in India—</b>			
1. Interest on Permanent Loans ..	1,50,88,708	..	1,50,88,708
3. Floating Loans— Interest on other Floating Loans ..	92,39,294	..	92,39,294
4. Other Items— Management of Debt ..	31,005	..	31,005
Expenditure connected with the issue of new loans and sale of securities held in the Cash Balance Investment Account ..	24,358	..	24,358
Miscellaneous ..	32,151	..	32,151
5. Interest on Other Loans	48,89,451	..	48,89,451
7. <i>Deduct</i> —Recovery from other Governments for the servicing and re-payment of Debt ..	-43,00,023	..	-43,00,023
<b>Total—A. I. Interest on Ordinary Debt</b> ..	2,50,04,944	..	2,50,04,944

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>B. Debt Services—contd.</b>			
<b>16. Interest on Debt and Other Obligations—contd.</b>			
<b>A. Interest on Public Debt and Other Obligations—concl'd.</b>			
<b>2. Interest on Unfunded Debt—</b>			
5. State Provident Funds—			
Interest on General Provident Fund ..	68,95,488	..	68,95,488
Interest on Indian Civil Service Provident Fund	26,000	..	26,000
Interest on Indian Civil Service (Non-European Members) Provident Fund	16,000	..	16,000
Interest on All India Services Provident Fund ..	1,15,000	..	1,15,000
Interest on Contributory Provident Funds ..	11,27,000	..	11,27,000
Interest on Other Miscellaneous Provident Funds	29,000	..	29,000
<b>Total—A. 2. Interest on Unfunded Debt ..</b>	<b>82,08,488</b>	<b>..</b>	<b>82,08,488</b>
<b>3. Interest on Other Obligations—</b>			
Interest on charitable and other funds ..	3,360	..	3,360
Miscellaneous ..	30,009	..	30,009
<b>Total—A. 3. Interest on Other Obligations ..</b>	<b>33,369</b>	<b>..</b>	<b>33,369</b>
<b>Total—A. Interest on Public Debt and Other Obligations</b>	<b>3,32,46,801</b>	<b>..</b>	<b>3,32,46,801</b>
<b>B. Interest on Inter-Governmental Debt—</b>			
Interest paid to the Central Government ..	9,81,50,988	..	9,81,50,988

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

Heads 1	Non-Plan 2 Rs-	Plan 3 Rs.	Total 4 Rs.
<b>B. Debt Services—concl'd.</b>			
<b>16. Interest on Debt and Other Obligations—concl'd.</b>			
<b>C. Interest on Reserve Funds, etc.—</b>			
Interest on Depreciation Reserve and Other Reserve Funds—			
Interest on Deposits of Depreciation Reserves of Government Commercial Undertakings	13,09,875	..	13,09,875
<b>Total—Interest on Debt and Other Obligations ..</b>	<b>13,27,07,664</b>	<b>..</b>	<b>13,27,07,664</b>
<b>17. Appropriation for Reduction or Avoidance of Debt—</b>			
Sinking Funds ..	6,37,40,970	..	6,37,40,970
<b>Total ..</b>	<b>6,37,40,970</b>	<b>..</b>	<b>6,37,40,970</b>
<b>Total—B. Debt Services ..</b>	<b>19,64,48,634</b>	<b>..</b>	<b>19,64,48,634</b>
<b>C. Administrative Services—</b>			
<b>18. Parliament, State/Union Territory Legislature—</b>			
<b>B. State/Union Territory Legislature—</b>			
Legislative Council ..	1,12,109	..	1,12,109
Legislative Assembly ..	67,109 19,17,806	} ..	19,84,915
<b>C. Elections—</b>			
Other Election Charges ..	22,64,059	..	22,64,059
<b>Total ..</b>	<b>67,109 42,93,974</b>	<b>} ..</b>	<b>43,61,083</b>

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>C. Administrative Services—</b>			
<i>contd.</i>			
<b>19. General Administration—</b>			
<b>A. President, Vice President, Heads of States/Union Territories, Cabinet and Ministers—</b>			
Emoluments and/or Al- lowances of the Governor	66,000	..	66,000
Secretariat Staff of the Governor ..	1,80,875	..	1,80,875
Staff and Household of the Governor ..	1,21,804	..	1,21,804
Entertainment and Hos- pitality Expenses ..	7,805	..	7,805
Medical facilities to Go- vernors, their family and staff ..	29,135	..	29,135
Expenditure from Con- tract Allowance ..	69,015	..	69,015
Tour Expenses ..	64,856	..	64,856
Ministers ..	3,89,105	..	3,89,105
Miscellaneous ..	16,90,939	..	16,90,939
<b>C. Secretariat and attached Offices—</b>			
Civil Secretariat ..	82,345	} 11,51,574	1,51,11,433
Public Service Commission	4,82,844		
Board of Revenue, Finan- cial Commissioner and Establishments ..	24,49,065	..	24,49,065
Local Fund Audit Estab- lishments ..	12,29,807	..	12,29,807

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>C. Administrative Services—contd.</b>			
<b>19. General Administration—concl'd.</b>			
<b>D. Commissioners—</b>			
Commissioners ..	397	..	5,36,115
	5,35,718		
<b>E. District Administration—</b>			
General Establishments ..	1,949	..	1,78,60,353
	1,78,58,404		
Sub-Divisional Establishments ..	11,91,245	..	11,91,245
Other Establishments ..	7,26,996	..	7,26,996
<b>F. Works—</b>			
Repairs ..	500	..	500
<b>G. Miscellaneous—</b>			
Discretionary Grants by Heads of States, etc.	49,586	..	60,670
	11,084		
Miscellaneous ..	31,878	..	31,878
Charges in England ..	414	..	414
	11,56,611		
Total ..	3,99,92,669	11,51,574	4,23,00,854
<b>21. Administration of Justice—</b>			
High Courts ..	21,26,152	..	21,26,152
Law Officers ..	12,14,394	..	12,14,394
Administrator General and Official Trustee ..	26,456	..	26,456
	2,287		
Civil and Sessions Courts	64,99,966	..	65,02,253
	88,324		
Courts of Small Causes ..	1,64,625	..	1,64,625
Criminal Courts ..	8,101	..	8,101
Charges in England ..			
Deduct—Amounts recovered from other Governments, Departments, etc. ..	—69,879	..	—74,093
	—4,214		
	20,66,661		
Total ..	79,89,551	..	1,00,56,212

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>C. Administrative Services—contd.</b>			
<b>22. Jails—</b>			
Jails ..	86,24,178	..	86,24,178
Jail manufactures ..	23,82,463	..	23,82,463
Works ..	61,254	..	61,254
Total ..	1,10,67,895	..	1,10,67,895
<b>23. Police—</b>			
Superintendence ..	10,23,786	..	10,23,786
District Executive Force	24,629	}	6,54,81,372
	6,54,56,743		
Police Training Schools and Colleges ..	13,90,705	..	13,90,705
Home Guards ..	70,86,725	..	70,86,725
Railway Police ..	19,42,561	..	19,42,561
Criminal Investigation Department ..	47,53,991	..	47,53,991
Miscellaneous ..	1,40,706	..	1,40,706
Works ..	2,81,096	..	2,81,096
<i>Deduct—Amounts recovered from other Governments, Departments, etc.</i> ..	—26,11,551	..	—26,11,551
Total ..	24,629	}	7,94,89,391
	7,94,64,762		
<b>25. Supplies and Disposals—</b>			
Purchase Organisations ..	4,96,097	..	4,96,097
Total ..	4,96,097	..	4,96,097

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>C. Administrative Services—concl'd.</b>			
<b>26. Miscellaneous Departments—</b>			
Examinations ..	39,679	..	39,679
Administration of Indian Partnership Act, 1932 ..	14,265	..	14,265
Grants-in-aid, Contributions, etc. ..	1,850	..	1,850
Miscellaneous ..	73,79,800	5,54,824	79,34,624
<b>Total</b> ..	<b>74,35,594</b>	<b>5,54,824</b>	<b>79,90,418</b>
<b>Total—C. Administrative Services</b>	<b>33,15,010</b>	<b>17,06,398</b>	<b>15,57,61,950</b>
	<b>15,07,40,542</b>		
<b>D. Social and Developmental Services—</b>			
<b>27. Scientific Departments—</b>			
Museums ..	4,07,585	1,51,115	5,58,700
Grants-in-aid and donations to Scientific Societies and Institutes ..	100	..	100
<b>Total</b> ..	<b>4,07,685</b>	<b>1,51,115</b>	<b>5,58,800</b>
<b>28. Education—</b>			
<b>A. University—</b>			
Grants to Universities ..	47,97,000	8,00,000	2,50,43,310
	1,94,46,310		
Government Arts Colleges	96,17,841	8,85,990	1,05,03,831
Grants to non-Government Arts Colleges ..	39,73,320	3,56,852	43,30,172
Government Professional Colleges ..	11,86,203	20,923	12,07,126
<b>B. Secondary—</b>			
Government Secondary Schools ..	11,72,93,543	1,23,44,843	12,96,38,386
Direct grants to non-Government Secondary Schools ..	2,10,13,707	..	2,10,13,707
Grants to local bodies for Secondary Education ..	6,000	..	6,000

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>D. Social and Developmental Services—contd.</b>			
<b>28. Education—concl'd.</b>			
<b>C. Primary—</b>			
Government Primary Schools ..	7,24,15,841	50,47,689	7,74,63,530
Direct Grants to non-Government Primary Schools ..	11,61,268	..	11,61,268
Grants to local bodies for Primary Education ..	20,000	..	20,000
Works ..	7,20,000	..	7,20,000
<b>D. Special—</b>			
Government Special Schools	8,19,475	2,06,460	10,25,935
<b>E. Technical Education—</b>			
Direction ..	1,95,054	3,05,785	5,00,839
Technical Institutions ..	18,26,868	31,124	18,57,992
Grants-in-aid, Contributions, etc. ..	38,49,682	1,02,991	39,52,673
Miscellaneous ..	1,94,680	..	1,94,680
<b>F. General—</b>			
Direction ..	23,46,878	3,299	23,50,177
Inspection ..	1,340 } 57,61,627	77,394	58,40,361
Scholarships ..	39,02,012	10,00,469	49,02,481
Miscellaneous ..	23,76,618	44,753	24,21,371
Expenditure for promotion of education amongst the educationally backward classes	53,87,185	16,26,750	70,13,935
Total ..	47,98,340 } 27,35,14,112	2,28,55,322	30,11,67,774

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>D. Social and Developmental Services—contd.</b>			
<b>29. Medical—</b>			
Medical Establishment ..	31,29,708	1,72,933	33,02,641
Hospitals and Dispensaries ..	3,12,18,980	15,25,231	3,27,44,211
Grants for Medical purposes ..	5,24,541	..	5,24,541
Medical Colleges and Schools ..	73,45,911	3,00,255	76,46,166
Mental Hospital ..	17,62,136	8,857	17,70,993
Chemical Examiner ..	2,82,262	..	2,82,262
Employees' State Insurance Scheme ..	39,20,004	3,99,273	43,19,277
Total ..	4,81,83,542	24,06,549	5,05,90,091
<b>30. Public Health—</b>			
Public Health Establishment ..	1,33,01,986	<u>94,52,347</u>	2,27,54,333
Grants for Public Health purposes ..	70,339	1,78,65,181	1,79,35,520
Expenses in connection with epidemic diseases	52,87,235	20,05,271	72,92,506
Bacteriological Laboratories	19,576	..	19,576
Total ..	1,86,79,136	2,93,22,799	4,80,01,935
<b>31. Agriculture—</b>			
Direction ..	7,84,241	43,608	8,27,849
Superintendence ..	1,22,003	..	1,22,003
Experimental Farms ..	16,48,553	..	16,48,553
Agricultural Demonstration and Propaganda including public exhibitions and fairs ..	32,40,351	14,16,989	46,57,340

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>D. Social and Developmental Services—contd.</b>			
<b>31. Agriculture—concl.</b>			
Agricultural Experiments and Research ..	82,46,391	57,62,525	1,40,08,916
Agricultural Education ..	4,61,577	4,63,157	9,24,734
Agricultural Engineering ..	3,97,961	5,843	4,03,804
Boring Operations ..	3,12,905	15,26,528	18,39,433
Botanical and other Public Gardens ..	47,009	..	47,009
Grants-in-aid, Contributions, etc. ..	1,42,05,744	35,77,892	1,77,83,636
Fisheries ..	7,81,006	97,906	8,78,912
Miscellaneous ..	14,76,246	..	14,76,246
Works ..	20,947	..	20,947
Total ..	3,17,44,934	1,28,94,448	4,46,39,382
<b>33. Animal Husbandry—</b>			
Direction ..	2,62,267	46,654	3,08,921
Superintendence ..	3,94,099	..	3,94,099
Veterinary Education and Research ..	83,541	49,000	1,32,541
Subordinate establishment	33,75,436	5,06,362	38,81,798
Hospitals and Dispensaries	8,17,772	61,000	8,78,772
Breeding Operations ..	43,28,476	28,59,746	71,88,222
Grants-in-aid, Contributions, etc. ..	8,78,000	7,59,380	16,37,380
Charges in England ..	..	5,04,000	5,04,000
Total ..	1,01,39,591	47,86,142	1,49,25,733

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>D. Social and Developmental Services—contd.</b>			
<b>34. Co-operation—</b>			
Direction ..	7,66,731	60,980	8,27,711
Superintendence ..	98,49,716	19,22,378	1,17,72,094
Total ..	1,06,16,447	19,83,358	1,25,99,805
<b>35. Industries—</b>			
Industries ..	90,82,699	7,73,431	98,56,130
Cottage and small scale Industries ..	399 } 2,94,805 }	4,122	2,99,326
Development of Handloom Industry ..	..	74,959	74,959
Development of Khadi Industry ..	5,74,239	..	5,74,239
Transfers to Industrial Loan Fund ..	..	1,06,87,270	1,06,87,270
Total ..	399 } 99,51,743 }	1,15,39,782	2,14,91,924
<b>37. Community Development Projects, National Extension Service and Local Development Works—</b>			
<b>A. Community Development Projects—</b>			
Supervision ..	..	1,448	1,448
Project/Block Headquarters ..	..	10,20,836	10,20,836
Animal Husbandry and Agricultural Extension ..	..	2,23,320	2,23,320

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>D. Social and Developmental Services—contd.</b>			
<b>37. Community Development Projects, National Extension Service and Local Development Works—concl'd.</b>			
<b>A. Community Development Projects—concl'd.</b>			
Health and Rural Sanitation ..	..	2,05,400	2,05,400
Education ..	..	2,22,900	2,22,900
Social Education ..	..	1,88,196	1,88,196
Communication ..	..	2,04,520	2,04,520
Rural Arts, Crafts and Industries ..	..	1,95,461	1,95,461
Total—A ..	..	22,62,081	22,62,081
<b>B. National Extension Service—</b>			
Recurring expenditure on personnel retained on National Extension Service pattern ..	1,16,31,934	..	1,16,31,934
Total—B ..	1,16,31,934	..	1,16,31,934
<b>C. Local Development Works—</b>			
Supervision ..	11,08,099	..	11,08,099
Water Supply ..	..	2,91,600	2,91,600
Other Miscellaneous Schemes ..	32,04,782	..	32,04,782
Total—C ..	43,12,881	2,91,600	46,04,481
<b>D. General—</b>			
Training Schemes ..	1,81,637	..	1,81,637
Other Schemes ..	12,08,535	4,86,16,301	4,98,24,836
Total—D ..	13,90,172	4,86,16,301	5,00,06,473
Total—Community Development Projects, etc. ..	1,73,34,987	5,11,69,982	6,85,04,969

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>D. Social and Developmental Services—concl'd.</b>			
<b>38. Labour and Employment—</b>			
Labour ..	12,75,552	79,016	13,54,568
Factories ..	2,05,142	60,929	2,66,071
Inspector of Steam Boilers	31,327	..	31,327
Employment and Training	1,48,31,953	20,99,484	1,69,31,437
<b>Total ..</b>	<b>1,63,43,974</b>	<b>22,39,429</b>	<b>1,85,83,403</b>
<b>39. Miscellaneous Social and Developmental Organisations—</b>			
Bureau of Intelligence Statistics ..	14,55,055	5,46,736	20,01,791
Gazetteer and Statistical Memoirs ..	..	1,18,138	1,18,138
Transfer to the Fund for Village Reconstruction and Harijan Uplift ..	27,50,000	..	27,50,000
Miscellaneous ..	12,250	12,22,913	28,21,794
	15,86,631		
<b>Total ..</b>	<b>12,250</b>	<b>18,87,787</b>	<b>76,91,723</b>
	<b>57,91,686</b>		
<b>Total—D. Social and Developmental Services</b>	<b>48,10,989</b>	<b>14,12,36,713</b>	<b>58,87,55,539</b>
	<b>44,27,07,837</b>		

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>E. Multipurpose River Schemes, Irrigation and Electricity Schemes—</b>			
<b>42. Multipurpose River Schemes—</b>			
<b>A. Working Expenses—</b>			
<b>Bhakra Nangal Project—</b>			
<b>1. Bhakra Dam—Irrigation Branch—</b>			
Extensions and Improvements ..	12,49,659	..	12,49,659
Maintenance and Repairs ..	57,99,091	..	57,99,091
Establishment ..	75,59,722	..	75,59,722
Tools and Plant ..	2,37,437	..	2,37,437
Suspense ..	9,63,336	..	9,63,336
Advance to Bhakra Management Board ..	—557 (a)	..	—557
<i>Deduct</i> —Amount transferred to other Governments ..	—32,73,852	..	—32,73,852
<b>Total—A. Working Expenses</b>	<b>1,25,34,836</b>	<b>..</b>	<b>1,25,34,836</b>
<b>B. Interest—</b>			
<b>Bhakra Dam—</b>			
Interest ..	2,71,22,530	..	2,71,22,530
<b>Total—B. Interest</b> ..	<b>2,71,22,530</b>	<b>..</b>	<b>2,71,22,530</b>
<b>Total—1. Bhakra Dam</b>	<b>3,96,57,366</b>	<b>..</b>	<b>3,96,57,366</b>
<b>Total—Multipurpose River Schemes</b> ..	<b>3,96,57,366</b>	<b>..</b>	<b>3,96,57,366</b>

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

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>E. Multipurpose River Schemes, Irrigation and Electricity Schemes—contd.</b>			
<b>43. Irrigation, Navigation, Embankment and Drainage Works (Commercial)—</b>			
<b>A. Irrigation Works—</b>			
<b>(a) Productive Works—</b>			
<b>(i) Working Expenses—</b>			
Extensions and Improvements	19,90,561	..	19,90,561
Maintenance and Repairs	92,69,068	..	92,69,068
Establishment ..	1,22,12,781	..	1,22,12,781
Tools and Plant ...	89,483	..	89,483
Total—(i) Working Expenses ..	2,35,61,893	..	2,35,61,893
(ii) Interest—			90,33,856
Interest ..	90,33,856	..	90,33,856
Total—(a) Productive Works	3,25,95,749	..	3,25,95,749
<b>(b) Unproductive Works</b>			
<b>(i) Working Expenses</b>			
Maintenance and Repairs	10,10,183	..	10,10,183
Establishment ..	1,68,475	..	1,68,475
Tools and Plant ..	1,242	..	1,242
Suspense ..	— 17,625(a)	..	— 17,625
Total—(i) Working Expenses	11,62,275	..	11,62,275
(ii) Interest—			2,90,41,380
Interest ..	2,90,41,380	..	2,90,41,380
Total—(b) Unproductive Works	3,02,03,655	..	3,02,03,655
Total—Irrigation, etc., Works (Commercial) ..	6,27,99,404	..	6,27,99,404

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

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>E. Multipurpose River Schemes, Irrigation and Electricity Schemes—contd.</b>			
<b>44. Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—</b>			
<b>A. Irrigation Works—</b>			
<b>(i) Works—</b>			
Maintenance and Repairs	4,85,549	..	4,85,549
Establishment ..	3,821	..	2,69,631
	2,65,810		
Tools and Plant ..	6,359	..	6,359
<b>Total—(i) Works ..</b>	<b>3,821</b>	<b>..</b>	<b>7,61,539</b>
	7,57,718		
<b>(ii) Miscellaneous Expenditure—</b>			
Establishment ..	71,152	..	21,93,488
	16,08,553	5,13,783	
Tools and Plant ..	2,317	354	2,671
Miscellaneous ..	2,46,641	67,634	3,14,275
Suspense ..	2,001	-72 (a)	1,929
<b>Total—(ii) Miscellaneous Expenditure ..</b>	<b>71,152</b>	<b>5,81,699</b>	<b>25,12,363</b>
	18,59,512		
<b>Total—A. Irrigation Works ..</b>	<b>74,973</b>	<b>5,81,699</b>	<b>32,73,902</b>
	26,17,230		

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

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>E. Multipurpose River Schemes, Irrigation and Electricity Schemes—concl'd.</b>			
<b>44. Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—concl'd.</b>			
<b>B. Navigation, Embankment and Drainage Works—</b>			
<b>(i) Works—</b>			
Works ..	4,66,597	..	4,66,597
Extensions and Improve- ments ..	1,47,216	..	1,47,216
Maintenance and Repairs ..	50,77,520	..	50,77,520
Establishment ..	30,28,318	..	30,28,318
Tools and Plant ..	18,410	..	18,410
Suspense ..	9,79,703	..	9,79,703
<b>Total—(i) Works ..</b>	<b>97,17,764</b>	<b>..</b>	<b>97,17,764</b>
<b>(ii) Miscellaneous Expendi- ture—</b>			
Miscellaneous ..	26,455	..	26,455
Establishment ..	10,852	..	10,852
Tools and Plant ..	85	..	85
<b>Total—(ii) Miscellaneous Expenditure ..</b>	<b>37,392</b>	<b>..</b>	<b>37,392</b>
<b>Total—B. Navigation, etc., Works ..</b>	<b>97,55,156</b>	<b>..</b>	<b>97,55,156</b>
<b>Total—Irrigation, etc. .. (Non-Commercial)</b>	<b>74,973 1,23,72,386</b>	<b>5,81,699</b>	<b>1,30,29,058</b>
<b>Total—E. Multipurpose River Schemes, Irrigation and Electricity Schemes</b>	<b>74,973 11,48,29,156</b>	<b>5,81,699</b>	<b>11,54,85,828</b>

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>F. Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—</b>			
<b>50. Public Works—</b>			
<b>Original Works—Buildings—</b>			
Excise ..	9,873	..	9,873
General Administration ..	11,260 4,10,919	..	4,22,179
Administration of Justice ..	66,965	..	66,965
Jails ..	1,00,601	8,928	1,09,529
Police ..	4,35,996	..	4,35,996
Education ..	6,07,760	19,51,735	25,59,495
Medical ..	4,47,470	4,548	4,52,018
Public Health ..	1,58,297	..	1,58,297
Agriculture ..	—242(a)	..	—242
Animal Husbandry ..	2,21,955	2,29,732	4,51,687
Industries ..	52,839	..	52,839
Civil Works ..	64,343 4,17,429	1,667	4,83,439
Stationery and Printing ..	407	22,986	23,393
Miscellaneous Departments	22,988	57,202	80,190
<b>Original Works—Communi- cations</b>			
..	1,35,73,111	5,05,93,211	6,41,66,322
Repairs ..	58,356 2,13,58,822	..	2,14,17,178
Establishment ..	11,716 22,62,149	53,70,968	76,44,833
Tools and Plant ..	8,42,708	12,20,959	20,63,667
Grants-in-aid ..	4,81,553	..	4,81,553
Suspense ..	30,73,121	2,860	30,75,981

(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.
<b>F. Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—concl'd.</b>			
<b>50. Public Works—concl'd.</b>			
Transfer of grants for Road Development to the Deposit Head "Subventions from Central Road Fund"	..	10,00,000	10,00,000
Deduct—Expenditure on Displaced Persons transferred to the head "71—Miscellaneous"	..	—35,624	—35,624
Deduct—Amount met from Reserve Funds and Deposit Accounts—Amount met from Subventions from Central Road Fund	..	—4,15,667	—4,15,667
Total	..	1,45,675 4,45,09,097	1,667 6,00,47,462
Total—F. Public Works (including Roads), etc.	..	1,45,675 4,45,09,097	1,667 6,00,47,462
<b>FF. Capital Account of Public Works (including Roads) and Schemes of Miscellaneous Public Improvements within the Revenue Account—</b>			
<b>52. Capital Outlay on Public Works—</b>			
Amount transferred from 103—Capital Outlay on Public Works outside the Revenue Account	..	3,10,04,349	3,10,04,349
Deduct—Amount met from Reserve Funds and Deposit Accounts—Amount met from Village Development Fund	..	—3,02,41,499	—3,02,41,499
Total	..	7,62,850	7,62,850
Total—FF. Capital Account of Public Works, etc., within the Revenue Account	..	7,62,850	7,62,850

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>G. Transport and Communications (other than Roads)—</b>			
<b>57. Road and Water Transport Schemes—</b>			
<b>A. Road Transport</b>			
<b>(i) Working Expenses—</b>			
Direction ..	4,38,170	..	4,38,170
Operation ..	7,04,23,516	..	7,04,23,516
<i>Deduct—Amount met from Reserve Funds and Deposit Accounts—</i>			
Amount met from Depreciation Reserve Fund— Motor Transport	—74,42,446	..	—74,42,446
Amount met from Reserve Fund—Transport Accident Reserve Fund	—2,05,352	..	—2,05,352
<b>(ii) Interest—</b>			
Interest ..	36,41,090	..	36,41,090
<b>(iii) Other Revenue Expenditure—</b>			
Miscellaneous ..	2,82,552	..	2,82,552
Total ..	6,71,37,530	..	6,71,37,530
<b>Total—G. Transport and Communications (other than Roads)</b> ..	6,71,37,530	..	6,71,37,530
<b>I. Miscellaneous—</b>			
<b>64. Famine Relief—</b>			
<b>A. Famine Relief—</b>			
Salaries and Establishment	65,170	..	65,170
Gratuitous Relief ..	2,32,310	..	2,32,310
Miscellaneous ..	1,80,717	..	1,80,717
<b>B. Transfer to Famine Relief Fund</b>			
..	22,50,000	..	22,50,000
Total ..	27,28,197	..	27,28,197

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<i>I. Miscellaneous—contd.</i>			
<b>65. Pensions and Other Retirement Benefits—</b>			
Superannuation and Retired Allowances ..	98,975	..	1,04,41,870
Amount of equated payments of commuted value of pensions transferred from "120—Payments of commuted value of pensions outside the Revenue Account?" ..	1,03,42,895	..	
Compassionate Allowances ..	60,420	..	60,420
Gratuities ..	54,28,417	..	54,28,417
Family Pensions ..	13,77,037	..	13,77,037
Pensions for distinguished and meritorious services ..	7,952	..	7,952
Donations to Provident Funds ..	2,62,600	..	2,62,600
Pensions under Social Security Schemes ..	28,50,737	..	28,50,737
Equated payments on account of capital outlay on Sterling Pensions to the Government of India ..	23,502	..	23,502
Charges in England ..	29,955	..	29,955
<i>Deduct—</i> Pensionary charges transferred to Commercial Departments and Concerns ..	—9,41,468	..	—9,41,468
<b>Total</b>	98,975 1,97,32,438	..	1,98,31,413

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>I. Miscellaneous—contd.</b>			
<b>67. Privy Purses and Allowances of Indian Rulers—</b>			
Privy Purses and Allowances of Rulers of Integrated States and Allowances of their relatives and servants—			
Integrated States (i.e., those merged in the States)	.. 5,94,374		5,94,374
<b>Total</b>	.. 5,94,374		5,94,374
<b>68. Stationery and Printing—</b>			
<b>I. Stationery—</b>			
Stationery Offices and Stores	.. 1,08,606		1,08,606
Purchase of Stationery Stores	1,17,488	} 2,720	53,72,248
	52,52,040		
Purchase of plain paper used with stamps	.. 93,167		93,167
Discount on plain paper used with stamps	.. 2,429		2,429
<b>II. Printing—</b>			
Government Presses	.. 26,37,906		26,37,906
Cost of printing work done by other Governments	.. 16,07,036		16,07,036
Printing at Private Presses	.. 4,20,553		4,20,553
Printing of Text books	.. 17,07,729		17,07,729
Lithography	6,58,991		6,58,991
Government Typewriter Workshop	.. 2,05,583		2,05,583
Deduct—Amount recovered from other Governments, Departments, etc.	.. —8,37,358		—8,37,358
<b>Total</b>	1,17,488	} 2,720	1,19,76,890
	1,18,56,682		

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>I. Miscellaneous—concl'd.</b>			
<b>70. Forest—</b>			
General Direction	.. 2,96,656	17,335	3,13,991
Conservancy and Works	29,30,279	36,47,473	65,77,752
Establishment	.. 104 } 32,58,033	11,48,636	44,06,773
<b>Total</b>	.. 104 } 64,84,968	48,13,444	1,12,98,516
<b>71. Miscellaneous—</b>			
Cost of books and periodicals	1,859 } 7,194	..	9,053
Donations for charitable purposes	.. 123	..	123
Publicity Expenses	.. 28,55,283*	3,07,557	31,62,840
Irrecoverable temporary loans and advances written off	.. 18,097	..	18,097
Expenditure on Displaced Persons	.. 18,60,778	..	18,60,778
Grants-in-aid, Contributions, etc.	.. 1,20,01,404†	6,21,424	1,26,22,828
Charges in connection with Panchayati Raj Institutions	.. 32,17,463 †	..	32,17,463
Irrecoverable loans to displaced persons written off	.. 1,98,937	..	1,98,937
Civil Defence	.. 7,12,939	..	7,12,939
Miscellaneous and Unforeseen Charges	.. 2,21,79,882	1,95,553	2,23,75,435
State Lotteries	.. 1,05,73,700	..	1,05,73,700
Loss or gain by exchange	.. 2,585	..	2,585
<b>Total</b>	.. 1,859 } 5,36,28,385	11,24,534	5,47,54,778
<b>Total—I. Miscellaneous</b>	.. 2,18,426 } 9,50,25,044	59,40,698	10,11,84,168

\*Excludes Rs. 13,05,224 spent from out of advance from Contingency Fund during 1970-71 but not recouped to the Fund till the close of the year.

†Excludes Rs. 75,000 spent from out of advance from Contingency Fund during 1970-71 but not recouped to the Fund till the close of the year.

‡Excludes Rs. 470 (charged) spent from out of advance from Contingency Fund during 1970-71 but not recouped to the Fund till the close of the year but includes Rs. 100 spent from out of advance from Contingency Fund during 1966-67 and recouped to the Fund during 1970-71.

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

Heads	Non-Plan	Plan	Total
1	2	3	4
₹	Rs.	Rs.	Rs.
<b>J. Contributions and Miscellaneous Adjustments—</b>			
<b>76. Other Miscellaneous Compensations and Assignments—</b>			
Other Miscellaneous Assignments, Compensations, etc.—			
Land Revenue	.. 2,16,277	..	2,16,277
Total	.. 2,16,277	..	2,16,277
<b>Total—J. Contributions and Miscellaneous Adjustments</b>	2,16,277	..	2,16,277
<b>Grand Total—II. EXPENDITURE MET FROM REVENUE</b>	20,50,56,945	1,667	1,36,09,13,866
	94,55,79,434	21,02,75,820	
<b>III. CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT</b>			
<b>DD. Capital Account of Social and Developmental Services outside the Revenue Account—</b>			
<b>95. Capital Outlay on Schemes of Agricultural Improvement and Research*</b>			
	—3,30,165†	₹32,39,641	₹29,09,476
<b>96. Capital Outlay on Industrial and Economic Development—</b>			
Capital Outlay on Departmental Commercial Undertakings	.. 9,39,848	..	9,39,848
Deduct—Receipts and Recoveries on Capital Account	.. —88,566	..	—88,566

\*Details are available in statement no. 13.

†Minus figure is due to excess of receipts and recoveries on capital account.

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>DD. Capital Account of Social and Developmental Services outside the Revenue Account—concl'd.</b>			
<b>96. Capital Outlay on Industrial and Economic Development—concl'd.</b>			
Investments in Government Commercial and Industrial Undertakings .. .. .		2,51,50,000	2,51,50,000
Investments in Other Commercial and Industrial Undertakings .. .. .		10,00,000	10,00,000
Investments in Co-operative Societies .. .. .		1,94,83,037	1,94,83,037
Deduct—Receipts and Recoveries on Capital Account .. .. .		—8,88,426	—8,88,426
Other Miscellaneous Undertakings .. .. .	1,00,00,000		1,00,00,000
Deduct—Amount met from Reserve Funds and Deposit Accounts— Amount met from Fund for Village Reconstruction and Harijan Uplift .. .. .	—50,00,000		—50,00,000
<b>Total</b> .. .. .	<b>58,51,282</b>	<b>4,47,44,611</b>	<b>5,05,95,893</b>
<b>EE. Capital Account of Multi-purpose River Schemes, Irrigation and Electricity Schemes outside the Revenue Account—</b>			
<b>98—Capital Outlay on Multi-purpose River Schemes—</b>			
<b>Bhakra Dam—</b>			
<b>Irrigation Branch—</b>			
Works .. .. .		1,871	} 19,52,562
		19,50,691	
Establishment .. .. .		4,64,614	4,64,614
Suspense .. .. .		2,97,45,830	2,97,45,830
Deduct—Receipts and Recoveries on Capital Account .. .. .		—8,59,083	—8,59,083
<b>Total—Bhakra Dam</b> .. .. .		<b>1,871</b>	} 3,13,03,923
		<b>3,13,02,052</b>	

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>EE. Capital Account of Multi-purpose River Schemes, Irrigation and Electricity Schemes outside the Revenue Account—contd.</b>			
<b>98. Capital Outlay on Multi-purpose River Schemes—contd.</b>			
<b>Bhakra-Nangal Project—</b>			
<b>Nangal Hydro-Electric Scheme—</b>			
<b>A. Main Project</b>			
<b>A(i) Common Pool</b>			
<b>Irrigation Branch Portion—</b>			
<b>P. Production—</b>			
Works .. .. .	..	43,57,397	43,57,397
Establishment .. .. .	..	10,38,597	10,38,597
Tools and Plant .. .. .	..	14,230	14,230
Suspense .. .. .	..	—9,45,801*	—9,45,801
Advances to Bhakra Management Board .. .. .	..	73	73
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. .. .	..	—2,25,076	—2,25,076
<b>Total—Irrigation Branch Portion .. .. .</b>	<b>..</b>	<b>42,39,420</b>	<b>42,39,420</b>
<i>Deduct</i> —Amount recoverable from the Punjab State Electricity Board .. .. .	..	—6,76,16,840	—6,76,16,840
<i>Deduct</i> —Amount transferred to other Governments .. .. .	..	—1,31,84,000	—1,31,84,000
<b>Total—Nangal Hydro-Electric Scheme .. .. .</b>	<b>..</b>	<b>—7,65,61,420†</b>	<b>—7,65,61,420†</b>

\*Minus expenditure is due to write back of excess debit of previous years.

†Minus expenditure is due to credits on account of transfers to other Governments and recoveries from the Punjab State Electricity Board.

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>EE. Capital Account of Multi-purpose River Schemes, Irrigation and Electricity Schemes outside the Revenue Account—contd.</b>			
<b>98. Capital Outlay on Multi-purpose River Schemes—contd.</b>			
<b>Beas Dam Project—</b>			
<b>Irrigation Branch Portion—</b>			
Works .. ..	..	9,52,90,637	9,52,90,637
Establishment .. ..	..	1,32,75,571	1,32,75,571
Tools and Plant .. ..	..	6,75,709	[6,75,709
Suspense .. ..	..	—16,12,553*	—16,12,553
<i>Deduct.</i> —Receipts and Recoveries on Capital Account .. ..	..	—8,79,961	—8,79,961
<i>Deduct.</i> —Amount recoverable from the Punjab State Electricity Board.. ..	..	—8,01,17,996	—8,01,17,996
Advance to Beas Construction Board ] .. ..	..	5	5
<b>Total—Beas Dam Project .. ..</b>	..	<b>2,66,31,412</b>	<b>2,66,31,412</b>
<b>Thein Dam Project—</b>			
<b>Thein Dam—</b>			
Works .. ..	..	6,77,967	6,77,967
Establishment .. ..	..	10,07,656	[10,07,656
Tools and Plant .. ..	..	904	904

\*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.
<b>EE. Capital Account of Multi-purpose River Schemes, Irrigation and Electricity Schemes outside the Revenue Account—contd.</b>			
<b>98. Capital Outlay on Multi-purpose River Schemes—concl'd.</b>			
<b>Thein Dam Project—concl'd.</b>			
<b>Thein Dam—concl'd.</b>			
Suspense ..	..	1,02,820	1,02,820
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..	—5,774	—5,774
<i>Deduct</i> —Amount recoverable from the Punjab State Electricity Board ..	..	—17,83,573	—17,83,573
Total—Thein Dam Project ..	..	..	..
Grand Total ..	..	1,871 —1,86,27,956*	—1,86,26,085
<b>99. Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)—</b>			
<b>A. Irrigation Works—</b>			
<b>(1) Productive—</b>			
Works ..	17,54,179	91,01,231	1,08,55,410
Establishment ..	5,24,748	31,49,342	36,74,090
Tools and Plant ..	17,101	35,919	53,020
Suspense ..	1,11,912	10,74,877	11,86,789
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..	—3,751	—3,751
Total—(1) Productive ..	24,07,940	1,33,57,618	1,57,65,558
<b>(2) Unproductive—</b>			
Works ..	8,82,768	2,22,21,411	2,31,04,179
Establishment ..	1,03,108	54,36,768	55,39,876

\*Minus expenditure is due to credits on account of transfers to other Governments, and recoveries from the Punjab State Electricity Board.

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

Heads 1	Non Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
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EE. Capital Account of Multi-purpose River Schemes, Irrigation and Electricity Schemes outside the Revenue Account—concl'd.

99. Capital Outlay on Irrigation, etc., Works—concl'd.

A—Irrigation Works—  
(2) Un-productive—concl'd.

Tools and Plant ..	409	1,01,414	1,01,823
Suspense ..		5,52,388	5,52,388
Deduct—Receipts and Recoveries on Capital Account	—6,049	—10,52,039	—10,58,088
<b>Total—(2) Un-productive</b>	<b>9,80,236</b>	<b>2,72,59,942</b>	<b>2,82,40,178</b>
<b>Total—99. Capital Outlay on Irrigation, etc., Works</b>	<b>33,88,176</b>	<b>4,06,17,560</b>	<b>4,40,05,736</b>

FF. Capital Account of Public Works (including Roads) and Schemes of Miscellaneous Public Improvements outside the Revenue Account—

103—Capital Outlay on Public Works*	3,061	82,451	6,70,91,502
	2,31,24,086†	4,38,81,904‡	

109. Capital Outlay on other Works—

Stationery and Printing ..	33,440	89,979	1,23,419
<b>Total</b> ..	<b>33,440</b>	<b>89,979</b>	<b>1,23,419</b>

\*Details are available in statement no. 13.

†Excludes Rs. 46,603 spent from out of advance from Contingency Fund during the year 1970-71 but not recouped to the Fund till the close of the year.

‡Excludes Rs. 6,14,226 spent from out of advance from Contingency Fund during the year 1970-71 but not recouped to the Fund till the close of the year.

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>GG. Capital Account of Transport and Communications (other than Roads) outside the Revenue Account—</b>			
<b>114. Capital Outlay on Road and Water Transport Schemes—</b>			
<b>A. Road Transport—</b>			
Motor Transport Services	..	1,36,09,047	1,36,09,047
<b>Total</b>	..	<b>1,36,09,047</b>	<b>1,36,09,047</b>
<b>II. Miscellaneous Capital Account outside the Revenue Account—</b>			
<b>120. Payments of Commuted Value of Pensions—</b>			
<b>Commuted Value of Pensions—</b>			
(a) Payments in India	..	2,91,951	2,91,951
<i>Deduct—Amount of equated payments transferred to Revenue Account</i>		—9,050 } —1,96,535 }	.. —2,05,585
<b>Total</b>	..	—9,050 } 95,416 }	.. 86,366
<b>124. Capital Outlay on Schemes of Government Trading*</b>			
	..	—4,73,84,278†	.. —4,73,84,278

\*Details are available in statement no. 13.

†Please see foot-note (a) on page 19.

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
125. Appropriation to the Con- tingency Fund ..	1,00,00,000	..	1,00,00,000
<b>Total—III. CAPITAL EX- PENDITURE OUTSIDE THE REVENUE ACCOUNT ..</b>	<b>—5,989</b> }	<b>84,322</b> }	<b>12,24,11,076</b>
	<b>—52,22,043*</b> }	<b>12,75,54,786</b> }	
<b>TOTAL EXPENDITURE</b>	<b>20,50,50,956</b> }	<b>85,989</b> }	<b>1,48,33,24,942</b>
	<b>94,03,57,391</b> }	<b>33,78,30,606</b> }	

\*Total capital expenditure is minus due to expenditure on "124—Capital Outlay on Schemes of Government Trading" being minus for which please see foot-note (a) at page 19.

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

Nature of Expenditure 1	Expenditure	
	Non-Plan 2	Rs.
<b>95. CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH—</b>		
Land Reclamation and Mechanical Cultivation Scheme ..	20,935	
Survey of Cultivable Waste Land ..	..	
Sinking of Tube-wells ..	..	
Purchase of Jeeps and Land Rovers ..	..	
Intensification of compost production ..	..	
Workshop for repair of Tractors ..	..	
Scheme for Reclamation of 10,000 acres of Banjar Land ..	..	
Scheme for Mechanized Nucleus Seed Farm in the Punjab ..	..	
Establishment of Factory for the Manufacture of Milk Powder in the Punjab ..	..	
Scheme for the supply of improved Agricultural Implements ..	..	
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	—3,51,100	
Sutlej Bed Reclamation Scheme ..	..	
Various Milk-supply Schemes in the Punjab ..	..	
Scheme for setting up of Agro-Industrial Corporation in the State ..	..	
Contribution towards Share Capital of Land Development and Seed Corporation, Ltd. ..	..	
Expansion of existing Dairy Schemes ..	..	
Composite Milk Plant, Amritsar ..	..	
Composite Milk Plant, Ludhiana ..	..	
Schemes in former P.E.P.S.U. State ..	..	
Schemes for establishment of Rural Creameries in various Milk Pockets ..	..	
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..	
Establishment of Dairy Extension Units for Intensification of milk production ..	..	
Scheme for construction and running of warehouses in Punjab ..	..	
Net amount outside the Revenue Account..	—3,30,165	

EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING  
OF THE YEAR  
during 1970-71

Plan 3 Rs.	Total 4 Rs.	Expenditure to end of 1970-71 5 Rs.
..	20,935	1,92,76,510
..	..	—60,594
..	..	68,32,552
..	..	1,31,927
..	..	4
..	..	6,70,662
..	..	39,972
..	..	50,303
..	..	19,35,267
..	..	36,22,152
..	—3,51,100	—7,32,398
..	..	9,74,000
..	..	5,03,377
..	..	50,17,391
..	..	60,00,000
..	..	12,95,218
..	..	29,495
..	..	2,27,181
36,478	36,478	59,04,863
..	..	32,60,183
27,03,163	27,03,163	—1,67,58,586
..	..	59,392
..	..	10,00,000
5,00,000	5,00,000	
32,39,641	29,09,476	3,92,78,871

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

Nature of Expenditure 1	Expenditure	
	Non-Plan 2 Rs.	
<b>96. CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT—</b>		
<b>Capital Outlay on Departmental Commercial Undertakings—</b>		
Work Centres Scheme ..	9,39,848	
Development of Industrial Areas Scheme ..	..	
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	—88,566	
Net expenditure ..	8,51,282	
Cottage Industries Museum and Emporium ..	..	
Development of Village and Cottage Industries ..	..	
<b>Total—Capital Outlay on Departmental Commercial Undertakings ..</b>	<b>8,51,282</b>	
<b>Investments in Government Commercial and Industrial Undertakings—</b>		
P.E.P.S.U. Road Transport Corporation ..	..	
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..	
Net expenditure ..	..	
Punjab Industrial Development Corporation ..	..	
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..	
Net expenditure ..	..	
Punjab State Small Industries Corporation ..	..	
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..	
Net expenditure ..	..	
Punjab Air Rifles, Ltd. ..	..	
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..	
Net expenditure ..	..	
National Projects Construction Corporation, Ltd. ..	..	
Punjab Poultry Corporation, Ltd., Chandigarh ..	..	
Punjab Seamless Tubes Mills, Ltd., Chandigarh ..	..	
Punjab Export Corporation ..	..	
Setting up of Dairy Development Corporation ..	..	
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..	
Net expenditure ..	..	
Punjab State Tubewells Corporation, Ltd. ..	..	
<b>Total—Investments in Government Commercial and Industrial Undertakings ..</b>	<b>..</b>	

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

during 1970-71

Expenditure to end  
of 1970-71

Plan 3 Rs.	Total 4 Rs.	5 Rs.
..	9,39,848	1,34,70,783
..	..	45,50,278
..	-88,566*	-1,77,53,857
..	8,51,282	2,67,204
..	..	1,40,000
..	..	20,00,000
..	8,51,282	24,07,204
1,08,50,000	1,08,50,000	2,58,16,700
1,08,50,000	1,08,50,000	2,58,16,700
43,00,000	43,00,000	1,07,15,000
43,00,000	43,00,000	1,07,15,000
..	..	39,63,000
..	..	-7,63,000
..	..	32,00,000
..	..	11,90,000
..	..	-1,19,000
..	..	10,71,000
..	..	5,48,000
..	..	15,00,000
..	..	20,000
..	..	20,00,000
..	..	5,00,000
..	..	-66,574
..	..	4,33,426
..	..	1,00,00,000
1,00,00,000	1,00,00,000	5,53,04,126
2,51,50,000	2,51,50,000	

\*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 ENI

Nature of Expenditure	Expenditure	
	1	2
		Rs.
<b>96. CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT—contd.</b>		
<b>Investments in other Commercial and Industrial Undertakings—</b>		
Jagatjit Cotton Textiles Mills, Ltd., Phagwara	..	..
Sugar Factory, Hamira	..	..
Deduct—Receipts and Recoveries on Capital Account	..	..
Net expenditure	..	..
Malwa Sugar Mills, Ltd.	..	..
Patiala Electric Industries, Ltd.	..	..
Hindustan Wire Products, Ltd.	..	..
Deduct—Receipts and Recoveries on Capital Account	..	..
Net expenditure	..	..
Shri Udai Bhan Industries, Ltd.	..	..
Associated Cement Co., Ltd., Patiala	..	..
Associated Cement Co., Ltd., Bombay	..	..
Dalmia Cement (Bharat), Ltd.	..	..
Dholpur Glass Works, Ltd.	..	..
Jind Industries, Ltd.	..	..
Harindra Ice and General Mills Co., Ltd.	..	..
Motor Hire Purchase, Ltd.	..	..
Kasturba Sewa Mandir, Rajpura	..	..
Deduct—Receipts and Recoveries on Capital Account	..	..
Net expenditure	..	..
Hindustan Dowidat Tools, Ltd.	..	..
Usha Spinning and Weaving Mills, Ltd., Faridabad	..	..
Usha Forgings and Stampings, Ltd.	..	..
Bharat Steel Tubes, Ltd., Ganaur	..	..
Shree Gopal Paper Mills, Jagadhri	..	..
Industrial Cables (India), Ltd., Rajpura	..	..
Sikands, Ltd., New Delhi	..	..
Oriental Spun Pipe Co., Ltd., New Delhi	..	..
Punjab Financial Corporation	..	..
Deduct—Receipts and Recoveries on Capital Account	..	..
Net expenditure	..	..
Total—Investments in other Commercial and Industrial Undertakings	..	..

EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING  
 OF THE YEAR—*contd.*  
 during 1970-71

Plan	Total	Expenditure to end of 1970-71
3	4	5
Rs.	Rs.	Rs.
..	..	9,32,280
..	..	20,00,000
..	..	—20,00,000
10,00,000	10,00,000	20,96,800
..	..	5,00,000
..	..	3,00,000
..	..	—28,000
..	..	2,72,000
..	..	2,62,500
..	..	93,612
..	..	39,900
..	..	45,380
..	..	27,420
..	..	13,710
..	..	20,000
..	..	5,000
..	..	6,62,316
..	..	—4,33,000
..	..	2,29,316
..	..	94,050
..	..	10,96,800
..	..	2,35,099
..	..	21,59,600
..	..	5,48,400
..	..	7,00,000
..	..	7,86,844
..	..	5,48,126
..	..	1,13,23,869
..	..	—17,66,200
..	..	95,57,669
10,00,000	10,00,000	2,02,64,506

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

Nature of Expenditure	1	Non-Plan 2 Rs.
<b>96. CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT—<i>contd.</i></b>		
<b>Investments in Co-operative Societies—</b>		
Punjab State Co-operative Bank, Ltd.,		
Chandigarh	..	..
<i>Deduct—Receipts and Recoveries on</i>		
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—Receipts and Recoveries on</i>		
Capital Account	..	..
Net expenditure	..	..
Co-operative Farming Societies	..	..
<i>Deduct—Receipts and Recoveries on</i>		
Capital Account	..	..
Net expenditure	..	..
Primary Agricultural Credit Societies	..	..
<i>Deduct—Receipts and Recoveries on</i>		
Capital Account	..	..
Net expenditure	..	..
Primary Marketing Societies	..	..
Marketing and Marketing-cum-Processing Societies	..	..
Marketing Societies of Rice Sellers	..	..
<i>Deduct—Receipts and Recoveries on</i>		
Capital Accounts	..	..
Net expenditure	..	..
Industrial Co-operative Federation and Societies	..	..
Marketing Societies for distributing consumers' articles—Centrally sponsored	..	..
Apex Marketing Federation	..	..
Punjab State Co-operative Supply and Marketing Federation, Ltd., Chandigarh	..	..
<i>Deduct—Receipts and Recoveries on</i>		
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—Receipts and Recoveries on</i>		
Capital Account	..	..
Net expenditure	..	..

**EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING  
OF THE YEAR—contd.**  
during 1970-71

Plan 3 Rs.	Total 4 Rs.	Expenditure to end of 1970-71 5 Rs.
..	..	46,37,800
..	..	—66,700
..	..	45,71,100
1,53,03,537	1,53,03,537	6,19,18,757
29,00,000	29,00,000	3,04,37,666
..	..	65,000
..	..	40,00,000
—12,550	—12,550(a)	—1,86,900
28,87,450	28,87,450	3,43,15,766
..	..	9,97,720
—1,32,474	—1,32,474	—3,38,093
—1,32,474	—1,32,474	6,59,627
7,64,500	7,64,500	1,20,94,500
—5,48,870	—5,48,870	—23,03,894
2,15,630	2,15,630	97,90,606
..	..	33,61,500
..	..	27,40,095
2,50,000	2,50,000	22,23,000
..	..	—25,87,875(b)
—1,47,408	—1,47,408(a)	57,36,720
1,02,592	1,02,592	4,49,000
2,39,000	2,39,000	4,47,370
..	..	55,00,000
..	..	34,90,000
..	..	—40,000
..	..	34,50,000
..	..	3,34,25,000
..	..	3,34,25,000
..	..	..
..	..	..

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

(b) Includes Rs. 89,262 transferred *proforma* vide note (c) on page 107

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

Nature of Expenditure	Expenditure	
	1	2
		Rs.
<b>96. CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT—contd.</b>		
<b>Investments in Co-operative Societies—concl'd.</b>		
Bhargava Camp Ahinsik Charma Production-cum-Sale Co-operative Industrial Society, Ltd., Jullundur	..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account	..	..
Net expenditure	..	..
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.	..	..
Batala Co-operative Sugar Mills, Ltd.	..	..
Doaba Co-operative Sugar Mills, Ltd.	..	..
Development Schemes	..	..
Khanna Co-operative Solvent Oil Mills	..	..
Industrial Co-operative Bank	..	..
<b>Total Investments in Co-operative Societies</b>	..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account	..	..
Net expenditure	..	..

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

during 1970-71

Plan	Total	Expenditure to end of 1970-71
3	4	5
Rs.	Rs.	Rs.
..	..	50,000
..	..	—35,000
..	..	15,000
..	..	1,86,300
..	..	—35,243
—16,040	—16,040	1,51,057
—16,040	—16,040	4,29,750
..	..	41,06,100
..	..	—1,04,098
—31,084	—31,084	40,02,002
—31,084	—31,084	20,00,000
..	..	25,00,000
..	..	25,00,000
..	..	35,00,000
..	..	1,76,606 (a)
..	..	4,00,000
..	..	3,61,000
..	26,000	
26,000		17,62,99,361 (b)
1,85,94,611	1,85,94,611	
..	..	—21,75,494 (c)
..	..	17,41,23,867
1,85,94,611	1,85,94,611	

(a) Details of investments are awaited from Government.

(b) See foot-note (b) on page 105.

(c) Excludes Rs. 89,262 details for which have been supplied by the Department during the year through the statement of investments *vide* foot-note (b) on page 105.

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

Nature of Expenditure	Expenditure	
	1	2
		Rs.
<b>96. CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT—concl'd.</b>		
<b>Other Miscellaneous Undertakings—</b>		
Mandi-Kulu Road Transport Corporation ..		..
State Warehousing Corporation, Chandigarh ..		..
Bank of Patiala ..		..
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..		..
Net expenditure ..		..
Patiala Insurance Corporation ..		..
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..		..
Net expenditure ..		..
Indian National Airways, Ltd. ..		..
Punjab Scheduled Castes Land Development and Finance Corporation ..		1,00,00,000
Total—Other Miscellaneous Undertakings ..		1,00,00,000
Total—Expenditure ..		1,08,51,282
<i>Deduct</i> —Amount financed from Ordinary Revenues ..		..
<i>Deduct</i> —Amount met from Reserve Funds and Deposit Accounts—Amount met from Fund for Village Reconstruction and Harijan Uplift ..		—50,00,000
Net amount outside the Revenue Account ..		58,51,282

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

during 1970-71

Plan	Total	Expenditure to end of 1970-71
3	4	5
Rs.	Rs.	Rs.
..	..	25,40,000
..	..	21,50,000
..	..	15,00,000
..	..	-15,00,000
..	..	..
..	..	5,00,000
..	..	-5,00,000
..	..	..
..	..	6,100
..	1,00,00,000	1,00,00,000
..	1,00,00,000	1,46,96,100
4,47,44,611	5,55,95,893	26,67,95,803
..	..	-50,000
..	-50,00,000	-50,00,000
4,47,44,611	5,05,95,893	26,17,45,803

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

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

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

during 1970-71

Plan	Total	Expenditure to end of 1970-71
3	4	5
Rs.	Rs.	Rs.
3,13,03,923	3,13,03,923	93,46,31,190(a)
..	..	36,97,40,894
..	..	—2,50,000
..	..	—4,24,01,367
..	..	—21,16,47,073
..	..	1,36,84,000
..	..	—1,72,97,502
3,13,03,923	3,13,03,923	1,04,64,60,142(a)
42,39,347	42,39,347	15,25,82,129(b)
73	73	465
—6,76,16,840	—6,76,16,840	—10,68,99,252
—1,31,84,000	—1,31,84,000	—3,36,02,339
—7,65,61,420	—7,65,61,420	1,20,81,003(b)
2,66,31,412	2,66,31,412	39,21,82,871
..	..	1,31,678
2,66,31,412	2,66,31,412	39,23,14,549
..	..	8,79,344
..	..	8,79,344
—1,86,26,085	—1,86,26,085	1,45,17,35,038

(a) Excludes Rs. 7,65,61,884 transferred *proforma*, vide note (b) below.

(b) Includes Rs. 7,65,61,884 transferred *proforma*, vide note (a) above.

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

Nature of Expenditure 1	Non-Plan 2 Rs.
<b>99. CAPITAL OUTLAY ON IRRIGATION, ETC., WORKS (COMMERCIAL)—</b>	
<b>A. Irrigation Works—</b>	
<i>(1) Productive—</i>	
Sirhind Feeder Project ..	9,29,600
Upper Bari Doab Canal ..	1,09,660
Sirhind Canal ..	—1,23,448(b)
Sutlej Valley Project ..	13,47,014
Madhopur Beas Link ..	..
Government Central Workshop ..	..
Shah Nahar Canal Project ..	..
Tubewells under Technical Cooperation Assistance Schemes ..	..
Soil Conservation and Land Reclamation Farm Schemes ..	..
Installation of 92 deep tubewells in Mahalpur Block of Hoshiarpur District ..	..
Installation of 150 Tubewells along main branch to augment Irrigation Supplies from Upper Bari Doab Canal tracts ..	..
Installation of 96 Tubewells in Shahkot Block of Jullundur Division ..	1,45,114
Survey and Preparation of Irrigation Schemes under Five Year Plans ..	..
Other Projects where total expenditure in each case is less than Rs. 25 lakhs ..	..
<b>Total—(1) Productive ..</b>	<b>24,07,940</b>
<i>(2) Unproductive—</i>	
Sirhind Feeder Project ..	12,527
Drainage Project ..	9,67,709
Upper Bari Doab Canal ..	..
Sirhind Canal ..	..
Flood Control, Drainage and Anti-waterlogging Schemes executed by Director, Irrigation and Power Research Institute ..	..
Installation of 96 tubewells in Shahkot Block of Jullundur Division ..	..
Harike Project ..	..

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

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

(A) Excludes Rs. 5,56,736 transferred *proforma* to "Other Projects" (Productive).

(B) Includes Rs. 1,159 transferred *proforma* from "Deduct-Amount debit to Rajas- than on account of Sutlej Valley Project".

(C) Includes Rs. 25,76,029 transferred *proforma* from "Other Projects (Productive)".

(D) Excludes Rs. 32,26,205 transferred *proforma* to "Survey and Preparation of Irrigation Schemes under Five Year Plans (Productive)" (Rs. 25,76,029) and "Flood Control, Drainage and Anti-waterlogging Schemes executed by Director, Irrigation and Power Research Institute (Unproductive)" (Rs. 6,50,176) but includes Rs. 5,57,182 transferred *proforma* from "Other Projects (Unproductive)" (Rs. 446) and "Sirhind Feeder Project (Productive)" (Rs. 5,56,736).

**EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING  
OF THE YEAR—contd.  
during 1970-71**

Plan 3 Rs.	Total 4 Rs.	Expenditure to end of 1970-71 5 Rs.
17,91,187	27,20,787	2,86,05,311 (A)
55,49,296	56,58,956	5,51,26,361
5,40,620	4,17,172	4,77,31,821 (B)
..	13,47,014	3,59,30,283
..	..	— 2,54,37,450(a)
..	..	35,52,413
..	..	6,75,40,414
2,73,695	2,73,695	77,26,631
30,56,450	30,56,450	47,45,121
16,44,937	16,44,937	43,96,760
5,01,433	6,46,547	25,60,440
..	..	25,76,029 (C)
..	..	17,26,888 (D)
1,33,57,618	1,57,65,558	23,67,81,022 (E)
96,010	1,08,537	6,31,30,604
2,53,30,906	2,62,98,615	39,59,55,637 (F)
12,27,679	12,27,679	1,61,00,275
2,35,892	2,35,892	1,37,89,810 (G)
1,97,518	1,97,518	3,32,25,616 (H)
..	..	35,89,595 (I)
..	..	10,80,36,615*

(E) Excludes Rs. 6,50,176 transferred *proforma* to Unproductive Works vide Footnote (D) (Rs. 6,50,176) but includes Rs. 1,605 vide foot-note (B) (Rs. 1,159) and foot-note (D) (Rs. 446).

(F) Excludes Rs. 10,99,858 transferred *proforma* to "Other Projects (Unproductive)"

(G) Excludes Rs. 1,33,93,634 transferred *proforma* to "Flood Control, Drainage and Anti-Waterlogging Schemes executed by the Director, Irrigation and Power Research Institute (Unproductive)" (Rs. 1,33,63,598) and "Other Projects (Unproductive)" (Rs. 30,036).

(H) Includes Rs. 1,40,15,064 transferred *proforma* from "Sirhind Canal (Unproductive)" (Rs. 1,33,63,598) "Other Projects (Unproductive)" (Rs. 1,290) and "Other Projects (Productive)" (Rs. 6,50,176).

(I) Includes Rs. 11,73,414 transferred *proforma* from "Other Projects (Unproductive)".

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

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

Nature of Expenditure	Expenditure	
	1	2
		Rs.
<b>99. CAPITAL OUTLAY ON IRRIGATION, ETC., WORKS (COMMERCIAL)—concl'd.</b>		
<b>A.—Irrigation Works—concl'd.</b>		
(2) <i>Unproductive</i> —concl'd.		
Survey and Preparation of Irrigation Schemes under Five Year Plans ..		
Other Projects where total expenditure in each case is less than Rs.25 lakhs ..		
<b>Total—(2) Unproductive ..</b>		<b>9,80,236</b>
<b>Total—A. Irrigation Works ..</b>		<b>33,88,176</b>
<i>Deduct</i> —Amount debitable to Rajasthan on account of Sutlej Valley Project ..		
<i>Deduct</i> —Amount financed from Ordinary Revenues ..		
<b>Net amount outside the Revenue Account</b>		<b>33,88,176</b>

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

during 1970-71

Plan	Total	Expenditure to end of 1970-71
3	4	5
Rs.	Rs.	Rs.
..	..	15,53,838(J)
1,71,937	1,71,937	1,08,12,705(K)
2,72,59,942	2,82,40,178	64,61,94,695 (L)
4,06,17,560	4,40,05,736	88,29,75,717(M)
..	..	— 2,14,21,601(N)
..	..	— 1,12,82,063
4,06,17,560	4,40,05,736	85,02,72,053

(J) Includes Rs. 15,53,838 transferred *proforma* from "Other Projects (Unproductive)".  
 (K) Excludes Rs. 27,28,988 transferred *proforma* to "Flood Control, Drainage and Anti-waterlogging Schemes executed by the Director, Irrigation and Power Research Institute (Unproductive)" (Rs. 1,290), "Installation of 96 tubewells in Shahkot Block of Jullundur Division (Unproductive)" (Rs. 11,73,414), "Survey and Preparation of Irrigation Schemes under Five Year Plans (Unproductive)" (Rs. 15,53,838), "Other Projects (Productive)" (Rs. 446) (Rs. 30,036) and "Drainage Project (Unproductive)" (Rs. 10,99,858).  
 (L) Includes Rs. 6,49,730 transferred from productive expenditure *vide* foot notes (H) Rs. (6,50,176) and (K) (Rs. 446).  
 (M) Includes Rs. 1,159 transferred *proforma* from "Deduct—Amount debitable to Rajasthan on account of Sutlej Valley Project".  
 (N) Includes Rs. 1,159 transferred *proforma* from "Sutlej Valley Project."

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

Nature of Expenditure	Expenditure	
	1	2
		Rs.
<b>100. CAPITAL OUTLAY ON IRRIGATION, ETC., WORKS (NON-COMMERCIAL)—</b>		
Net amount outside the Revenue Account ..		..
<b>103. CAPITAL OUTLAY ON PUBLIC WORKS—</b>		
(a) Original Works—		
(i) Buildings—		
Land Revenue ..		33,14,864
General Administration ..		1,67,694
Administration of Justice ..		278
Jails ..		..
Police ..		6,74,517
Education ..		2,44,529
Medical ..		72,495
Public Health ..		..
Agriculture ..		966
Animal Husbandry ..		93,383
Industries ..		4,73,822
Civil Works ..		24,58,692(a)

(a) Excludes Rs. 46,603 spent from out of advance from Contingency Fund during 1970-71 but not recouped to the Fund till the close of the year.  
**Bold figures represent charged expenditure.**

EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING  
 OF THE YEAR—contd. during 1970-71

Plan	Total	Expenditure to end of 1970-71
3	4	5
Rs.	Rs.	Rs.
..	..	21,79,777
21,06,207	54,21,071	2,03,74,422
38,760	2,06,454	1,00,23,959
..	278	4,36,737
..	..	1,05,93,146
1,765	6,76,472	2,16,78,137
190		
25,58,268	28,02,797	8,30,67,662
77,11,302	77,83,797	10,72,12,866
7,62,850	7,62,850	35,36,506
2,86,133	2,87,099	1,41,67,906
38,40,826	39,34,209	2,36,13,380 (b)
35,04,219 (a)	39,78,041	5,00,02,319
60,197	25,73,768	4,36,52,032
54,879		

(a) Excludes Rs. 6,14,226 spent from out of advance from Contingency Fund during the year 1970-71 but not recouped to the Fund till the close of the year.  
 (b) Includes Rs. 2,245 shown in Finance Accounts 1969-70 against "Fisheries".

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

Nature of Expenditure	Expenditure	
	1	2
		Rs.
<b>103. CAPITAL OUTLAY ON PUBLIC WORKS—concl'd.</b>		
(a) Original works (i) Buildings—concl'd.		
Stationery and Printing ..		3,69,597
Miscellaneous Departments ..		1,08,72,908
Co-operation ..		..
Total (i) Buildings ..		1,87,43,745
(ii) Communications ..		3,061 } 20,05,810 }
(b) Other expenditure ..		19,23,561
Gross expenditure ..		3,061 } 2,26,73,116 }
Deduct—Receipts and Recoveries on Capital Account ..		4,50,970 (a)
Deduct—Capital expenditure transferred to "52—Capital Outlay on Public Works within the Revenue Account" ..		..
Net amount outside the Revenue Account		3,061 } 2,31,24,086 }
<b>109. CAPITAL OUTLAY ON OTHER WORKS</b>		
Stationery and Printing ..		33,440
Total—Amount outside the Revenue Account		33,440

Bold figures represent charged expenditure.  
 (a) Plus figure is due to withdrawal of excess credit of previous years.

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

during 1970-71

Plan	Total	Expenditure to end of 1970-71
3	4	5
Rs.	Rs.	Rs.
3,53,401	7,22,998	71,00,489
11,851 } 3,21,28,829 }	4,30,13,588	15,63,75,509
..	..	77
73,813 } 5,33,45,864 }	7,21,63,422	55,18,35,147
8,638 } 1,65,97,799 }	1,86,15,308	33,72,79,388
53,77,860	73,01,421	12,00,39,440
82,451 } 7,53,21,523 }	9,80,80,151	1,00,91,53,975
- 4,35,270	15,700	- 12,65,79,455
- 3,10,04,349	- 3,10,04,349	- 4,72,85,020
82,451 } 4,38,81,904 }	6,70,91,502	83,52,89,500
89,979	1,23,419	30,32,992
89,979	1,23,419	30,32,992

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

Nature of Expenditure

Expenditure

Non-Plan

1

2  
Rs.

**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	..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account		..
<i>Deduct</i> —Amount financed from Depreciation Reserve Fund—Government Bus Services	..	..
Net amount outside the Revenue Account		..

**119. CAPITAL OUTLAY ON FORESTS—**

Net amount outside the Revenue Account .. .. .

**120. PAYMENT OF COMMUTED VALUE OF PENSIONS—**

Gross expenditure	..	2,91,951
<i>Deduct</i> —Amount recovered from other Governments, Departments, etc.	..	..
<i>Deduct</i> —Amount of equated payments transferred to the Revenue Account	..	2,05,585
Net amount outside the Revenue Account	..	86,366

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

during 1970-71

Expenditure to end  
of 1970-71

Plan 3 Rs.	Total 4 Rs.	5 Rs.
17,78,141	17,78,141	1,50,35,332(a)
21,65,116	21,65,116	2,09,50,500(b)
21,90,807	21,90,807	1,68,99,276(c)
13,23,869	13,23,869	1,28,99,322(d)
17,13,658	17,13,658	46,75,033
24,37,491	24,37,491	54,52,226(e)
13,18,107	13,18,107	25,23,268(f)
..	..	28,084
..	..	14,75,842
6,81,858	6,81,858	54,52,186
..	..	— 2,63,362
..	..	— 9,43,591
1,36,09,047	1,36,09,047	8,41,84,116
..	..	..(g)
..	2,91,951	55,10,349
..	..	— 18,573
..	— 2,05,585	— 28,40,060
..	86,366	26,51,716
..	..	..

(a) (d) (e) (f) Include Rs. 5,06,391, Rs. 3,37,594, Rs. 8,30,188, and Rs. 3,32,220 respectively transferred *proforma* vide notes (b) (c) below.  
 (b) (c) Exclude Rs. 8,43,985 and Rs. 11,62,408 respectively transferred *proforma* vide notes (a) (d) (e) (f) above.  
 (g) Excludes Rs. 83,557 dropped *proforma* which did not represent any tangible asset.

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

Nature of Expenditure	Expenditure	
		Non-Plan
1		2
		Rs.
<b>124. CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING</b>		
<b>Grain Supply Scheme—</b>		
Gross Expenditure ..	1,70,20,67,163	
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	—1,74,60,40,183	
Net Expenditure ..	—4,39,73,020	
<b>Milk Supply Scheme—</b>		
Gross expenditure ..	..	
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..	
Net Expenditure ..	..	
<b>Community Development Project—</b>		
Gross expenditure ..	..	
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..	
Net expenditure ..	..	
<b>Material and Equipment under T.C.A. Programme Operational Agreement No. 28—Agricultural Education and Research</b>		
Gross expenditure ..	..	
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..	
Net expenditure ..	..	
<b>Operational Agreement No. 38 —Live-stock Improvement</b>		
Gross expenditure ..	..	
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..	
Net expenditure ..	..	

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

during 1970-71

Plan	Total	Expenditure to end of 1970-71
3	4	5
Rs.	Rs.	Rs.
..	1,70,20,67,163	4,22,63,24,736
..	—1,74,60,40,183	—4,36,14,90,779
..	—4,39,73,020	—13,51,66,043
..	..	3,15,71,614
..	..	—3,00,54,616
..	..	15,16,998
..	..	—1,07,50,676 (a)
..	..	—10,39,067
..	..	—1,17,89,743
..	..	6,51,146
..	..	—5,24,715
..	..	1,26,431
..	..	7,52,473
..	..	7,52,473

(a) Minus expenditure is under investigation.

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

Nature of Expenditure 1	Expenditure	
	Non-Plan 2 Rs.	
<b>124. CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING—contd.</b>		
<b>Material and Equipment under T.C.A. Programme—contd.</b>		
<b>Operational Agreement No. 48—Rural Electrification—</b>		
Gross expenditure	..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account		..
Net expenditure	..	..
<b>Operational Agreement No. 49—Tubewell Castings—</b>		
Gross expenditure	..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account		..
Net expenditure	..	..
<b>Operational Agreement No. 8—Community Development—</b>		
Gross expenditure	..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account		..
Net expenditure	..	..
<b>Operational Agreement No. 73—National Malaria Eradication Programme—</b>		
Gross expenditure	..	31,30,420
<i>Deduct</i> —Receipts and Recoveries on Capital Account		..
Net expenditure	..	31,30,420
<b>Operational Agreement No. 6—Construction of Tubewells—</b>		
Gross expenditure	..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account		..
Net expenditure	..	..

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

during 1970-71

Expenditure to end  
of 1970-71

Plan

Total

3

4

5

Rs.

Rs.

Rs.

..

..

16,05,750

..

..

—3,25,000

..

..

12,80,750

..

..

15,66,540

..

..

..

..

..

15,66,540

..

..

1,61,375

..

..

..

..

..

1,61,375

..

31,30,420

1,71,38,842

..

..

..

..

31,30,420

1,71,38,842

..

..

1,57,42,319

..

..

..

..

..

1,57,42,319

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

Nature of Expenditure	Expenditure	
	1	2
		Rs.
<b>124. CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING—contd.</b>		
<b>Material and Equipment under T.C.A. Programme —concl'd.</b>		
<b>Operational Agreement No. 61—Dairy Development—</b>		
Gross expenditure	..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account		..
Net expenditure	..	..
<b>Operational Agreement No. 25—National Water Supply and Sanitation Programme—</b>		
Gross expenditure	..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account		..
Net expenditure	..	..
<b>Operational Agreement No. 119—National Smallpox Eradication Plan—</b>		
Gross expenditure	..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account		..
Net expenditure	..	..
<b>Operational Agreement No. 35—Training of Craftsmen—</b>		
Gross expenditure	..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account		..
Net expenditure	..	..
<b>Miscellaneous Schemes—</b>		
Gross expenditure	..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account		..
Net expenditure	..	..
Total Net expenditure—Material and Equipment under T.C.A. Programme		31,30,420

EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING  
OF THE YEAR—*contd.*  
during 1970-71

during 1970-71		Expenditure to end of 1970-71	
Plan	Total		
3	4	5	
Rs.	Rs.	Rs.	
..	..	21,34,456	
..	..	..	
..	..	21,34,456	
..	..	4,14,565	
..	..	..	
..	..	4,14,565	
..	..	38,965	
..	..	..	
..	..	38,965	
..	..	1,355	
..	..	..	
..	..	1,355	
..	..	2,02,563	
..	..	..	
..	..	2,02,563	
..	..	3,95,60,634	
..	31,30,420		

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

Nature of Expenditure	Expenditure	
	1	2
		Rs.
<b>124. CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING—contd.</b>		
<b>Other Miscellaneous Schemes—</b>		
<b>Schemes for the distribution of approved seeds to cultivators—</b>		
Gross expenditure	..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account		..
Net expenditure	..	..
<b>Scheme for distribution of Ammonium Sulphate—</b>		
Gross expenditure	..	3,41,658
<i>Deduct</i> —Receipts and recoveries on Capital Account		—6,86,260
Net expenditure	..	—3,44,602
<b>Scheme for distribution of Superphosphate—</b>		
Gross expenditure		..
<i>Deduct</i> —Receipts and Recoveries on Capital Account		—2,390
Net expenditure	..	—2,390
<b>Scheme for distribution of Ammonium Phosphate—</b>		
Gross expenditure	..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account		..
Net expenditure	..	..
<b>Scheme for distribution of Di-Ammonium Phosphate—</b>		
Gross expenditure	..	1,78,76,375
<i>Deduct</i> —Receipts and Recoveries on Capital Account		—1,91,73,743
Net expenditure	..	—12,97,368

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

during 1970-71

Expenditure to end  
of 1970-71

Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	2,96,71,656
..	..	—2,71,89,156
..	..	24,82,500
..	3,41,658	24,09,45,534
..	—6,86,260	—28,26,04,496
..	—3,44,602	—4,16,58,962
..	..	3,26,07,025
..	—2,390	—2,90,28,432
..	—2,390	35,78,593
..	..	1,91,08,596
..	..	—3,25,65,571
..	..	—1,34,56,975
..	1,78,76,375	10,67,40,247
..	—1,91,73,743	—11,04,62,636
..	—12,97,368	—37,22,389

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

Nature of Expenditure 1	Expenditure	
	Non-Plan 2 Rs.	
<b>124. CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING—contd.</b>		
<b>Other Miscellaneous Schemes—contd.</b>		
<b>Scheme for the Distribution of Calcium Ammonium Nitrate—</b>		
Gross expenditure	..	2,59,86,531
<i>Deduct</i> —Receipts and Recoveries on Capital Account		—3,65,82,636
Net expenditure	..	—1,05,96,105
<b>Scheme for distribution of Urea</b>		
Gross expenditure	..	1,84,59,151
<i>Deduct</i> —Receipts and Recoveries on Capital Account		—1,18,29,352
Net expenditure	..	66,29,799
<b>Scheme for distribution of Ammonium Sulphate Nitrate—</b>		
Gross expenditure	..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account		..
Net expenditure	..	..
<b>Scheme for distribution of Fertilisers—</b>		
Gross expenditure	..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account		..
Net expenditure	..	..
<b>Scheme for distribution of Nitro Phosphate—</b>		
Gross expenditure	..	20,87,214
<i>Deduct</i> —Receipts and Recoveries on Capital Account		—21,01,147
Net expenditure	..	—13,933

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

during 1970-71

Expenditure to end  
of 1970-71

Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	2,59,86,531	46,40,40,940
..	—3,65,82,636	—41,56,29,114
..	—1,05,96,105	4,84,11,826
..	1,84,59,151	21,33,18,437
..	—1,18,29,352	—20,66,83,828
..	66,29,799	66,34,609
..	..	65,07,608
..	..	—3,12,76,148
..	..	—2,47,68,540
..	..	1,01,48,116
..	..	—53,79,946
..	..	47,68,170
..	20,87,214	99,72,631
..	—21,01,147	—35,70,584
..	—13,933	64,02,047

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

Nature of Expenditure	Expenditure	
	1	2
		Rs.
<b>124. CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING—concl'd.</b>		
<b>Other Miscellaneous Schemes—concl'd.</b>		
<b>Scheme for distribution of Pesticides—</b>		
Gross expenditure	..	65,489
<i>Deduct</i> —Receipts and Recoveries on Capital Account		—9,82,568
Net expenditure	..	—9,17,079
<b>Other Miscellaneous Small Schemes—</b>		
Gross expenditure	..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account		..
Net expenditure	..	..
Total Net expenditure—Other Miscellaneous Schemes	..	—65,41,678
Net Amount outside the Revenue Account	..	—4,73,84,278
<b>125. APPROPRIATION TO THE CONTINGENCY FUND—</b>		
Total—Expenditure	..	1,00,00,000
Grand Total	..	—52,28,032

EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING  
OF THE YEAR—concl'd.  
during 1970-71

Expenditure to end  
of 1970-71

Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	65,489	1,89,84,295
..	—9,82,568	—2,44,02,715
..	—9,17,079	—54,18,420
..	..	16,05,905
..	..	—10,75,734
..	..	5,30,171
..	—65,41,678	—1,62,17,370
..	—4,73,84,278	—12,20,95,524
..	1,00,00,000	2,00,00,000
12,76,39,108	12,24,11,076	3,42,82,74,342(a)

(a) Excludes Rs. 83,557 dropped *Proforma vide* foot-note (g) page 121.

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

Serial no.	Name of the concern	Year(s) of investment	Details of Type
1	2	3	4
I.	STATUTORY CORPORATIONS/BOARDS—		
1	Mandi-Kulu Road Transport Corporation, Mandi	1958—66	Working capital
2	Punjab Financial Corporation, Chandigarh	1952-53 to 1967-68 1967-68 1968-69	Ordinary shares 5½% bonds Deposits for under- writing Ditto
			Total
3	State Warehousing Corporation, Chandigarh	1957—65 1969-70 1970-71	Ordinary shares Ditto Ditto
4	P.E.P.S.U. Road Transport Corporation, Patiala	Upto 1967-68 1968-69 1969-70 1970-71	Working capital Ditto Ditto Ditto
			Total
5	Punjab State Electricity Board	1963-64	Punjab State Electricity Board Bonds
6	Punjab Scheduled Castes Land Development and Finance Corporation	1970-71	Ordinary shares
	Total—Statutory Corporations/Boards		

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

OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT BANKS AND SOCIETIES, ETC., UP TO THE END OF 1970-71

Investment	Number of shares/ debentures and percentage of Government invest- ment to the total paid up capital/ debentures	Face value of each share/de- benture	Amount invested upto end of 1970-71	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
	5	6 Rs.	7 Rs.	8 Rs.	9
41.02% share in the capital investment		..	25,40,000	..	
					The working capital of the Corporation was subscribed in the ratio 2 : 2 : 1 by the composite Punjab Go- vernment, Himachal Pradesh Government and the Northern Railway respectively. The profits are equally distributable between the Punjab Govern-ment and the Himachal Government while the Northern Railway receives interest on the capital invested. Due to impending di- vision of assets and liabilities of the Cor- poration, no payment of interest has been made as yet.
	30,060	40%	100	30,00,000	62,520
	15,000	7.65%	100	15,00,000	86,028
	..	..	..	25,48,000	} 1,43,174
	..	..	..	20,00,000	
				90,48,000	
	21,500	50%	100	21,50,000	— No dividend has been declared.
	..	..	..	5,00,000	} (a)
	..	..	..	5,00,000	
80% share in the capital investment		..	..	1,14,71,700	} Profits are adjusted to set off the accumulated amount of interest at enhanced rate of 12.5% and Income-tax.
	..	..	..	9,00,000	
	..	..	..	25,95,000	
	..	..	..	1,08,50,000	
				2,58,16,700	10,84,744
	62,812	65.86%	100	62,81,234	
	..	..	..	1,00,00,000(b)	
				5,68,35,934	13,76,466

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

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

Serial no.	Name of the concern	Year(s) of investment	Details of Type
1	2	3	4
<b>II. GOVERNMENT COMPANIES—</b>			
7	Land Development and Seed Corporation, Ltd., Chandigarh	1964-65	Equity shares
		1965-66	Ditto
			Total
8	Punjab Agro-Industries Corporation, Ltd., Chandigarh	1967-68 and 1968-69	Shares
9	Punjab Dairy Development Corporation, Ltd., Chandigarh	1966-67	Equity shares
10	National Projects Construction Corporation, Ltd., New Delhi	1959-60	Equity shares
11	Punjab State Small Industries Corporation, Ltd., Chandigarh	1961—64	Equity shares
		1967-68	..
		1968-69	..
			Total
12	Punjab Export Corporation, Ltd.	1963-64	Equity shares
13	Punjab Air Rifles, Ltd.	1963-64	Equity shares
14	Punjab Industrial Development Corporation, Ltd., Chandigarh	1965—67	Equity shares
		1967-68	Deposits
		1968-69	Deposits
		1970-71	Deposits
15	Punjab Seamless Tubes Mills, Ltd., Chandigarh	1964-65	Ordinary shares
16	Punjab Poultry Corporation, Ltd., Chandigarh	1964-65	Equity shares
17	Punjab Steel and Alloy Castings, Ltd.	1963-64	Equity shares

OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT  
BANKS AND SOCIETIES, ETC., UP TO THE END OF 1970-71—*contd.*

investment		Face value of each share/debenture	Amount invested upto end of 1970-71	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
30,000		100	30,00,000 (a)	..	No dividend has been declared.
30,000		100	30,00,000 (a)	..	
			60,00,000	..	
50,000		100	50,00,000 (a)	..	
5,000	100%	100	5,00,000	..	
548	2.74%	1,000	5,48,000	..	Dividend for 1969-70 is nil. Dividend for 1970-71 has not been declared as yet.
20,000	100%	100	20,00,000	..	No dividend has been declared so far. Rs. 5 lakhs and Rs. 7 lakhs advanced during 1967-68 and 1968-69 respectively have been treated as loans pending purchase of shares after bifurcation of the Corporation. Rs. 10,60,200 are held as deposit from Government for subsequent issue of shares (August 1971). Under liquidation.
..	..	..	5,00,000	..	
..	..	..	7,00,000	..	
			32,00,000	..	
9,398	94%	100	20,00,000	..	
10,710	90%	100	10,71,000	..	
18,600	100%	100	18,60,000	..	No dividend for 1965-66 to 1970-71 has been declared so far. Deposits are to be converted into share capital after bifurcation is completed.
..	..	..	20,00,000	..	
			25,00,000	..	
			43,00,000	..	
2,000	..	10	20,000	..	
15,000	..	100	15,00,000	..	
28,000	94.9%	10	2,80,000	..	No dividend declared since 1963-64 as the company is being wound up.

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

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

Serial No.	Name of the concern	years (s) of investment	Details of Type
1	2	3	4
<b>II—GOVERNMENT COMPANIES—<i>concl'd.</i></b>			
18	Punjab State Irons, Ltd.	1966-67	Equity shares
		1967-68	Advance of equity shares pending allotment
19	Punjab State Tubewells Corporation, Ltd.	1970-71	Equity shares
	Total—Government Companies		..
<b>III—JOINT STOCK COMPANIES—</b>			
20	Associated Cement Company, Ltd., Bombay	Up to 1965-66	Ordinary shares
		1968-69	Equity shares
		1969-70	Ordinary shares
21	Dholpur Glass Works, Ltd., Dholpur	Investment made by the former princely States of PEPSU; year of investment has not been intimated by Government	Ordinary shares
22	Shri Udai Bhan Industries, Ltd., Dholpur	Ditto	Preference shares Ordinary shares Deferred shares
23	Jind Industries, Sangrur	Ditto	Ordinary shares
24	Dalmia Cement (Bharat), Ltd., Madras	Ditto	Preference shares
		Ditto	Ordinary shares
25	Patiala Electric Industries, Ltd.	Ditto	Ordinary shares
26	Harindra Ice and General Mills Co., (P) Ltd., Faridkot	Ditto	Ordinary shares
27	Sukhjit Starch and Chemicals Ltd., Phagwara	Ditto	Ordinary shares

OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT  
BANKS AND SOCIETIES, ETC., UP TO THE END OF 1970-71—*contd.*

Investment		Face value of each share/debenture	Amount invested upto end of 1970-71	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.	
400	100%	100	40,000	..	As the project has not been taken to implementation stage, the department does not anticipate any return on this investment.
..	..	..	16,11,920	..	
..	..	..	1,00,00,000	..	
..	..	..	4,24,30,920	..	
2,391	..	100	1,99,200 19,950 19,950	28,692 ..	
5,000	..	10	50,000	..	Under liquidation.
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	..	
2,500	..	6	15,000	..	No dividend has been declared as the company has gone under liquidation.
2,310	..	10	23,100	12,056	
8,275	..	10	82,750	..	
..	..	..	5,00,000	..	
200	20%	100	20,000	..	Shares have since been sold and amount is recoverable in three instalments.
1,500	1.8%	10	15,000*	..	Shares were sold during 1963-64. Details of credit are awaited.

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

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

Serial no.	Name of the concern	Year(s) of investment	Details of Type
1	2	3	4
<b>III.—JOINT STOCK COMPANIES—<i>contd.</i></b>			
28	Investment through Messrs Shamji Karamsi, Bombay	Investment made by the former princely States of PEPSU; year of investment has not been intimated by Government	..
29	Shri Krishna Rajindra Mills, Ltd., Mysore	Ditto	Equity shares
30	Mysore Paper Mills, Ltd., Bangalore	Ditto	Ordinary shares
31	Jagatjit Cotton Textile Mills, Ltd., Phagwara	1955-56	5 per cent preference shares
			7 per cent debentures
			6 ½ % debentures
32	Hindustan Wire Products, Ltd., Patiala	1955-56	6 ½ % debentures
33	Malwa Sugar Mills, Ltd., Dhuri	1954-55	Ordinary shares
			6 % preference shares
			7 % debentures
		1970-71	Ordinary shares
34	Kasturba Sewa Mandir, Rajpura	Up to 1967-68	Working Capital
35	Shree Gopal Paper Mills, Ltd., Jagadhri	1957-58	7 % 2nd preference shares

OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT  
BANKS AND SOCIETIES, ETC., UP TO THE END OF 1970-71— contd.

investment		Face value of each share/debenture	Amount invested up to end of 1970-71	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.	
..	..	..	9,04,509*	..	Investment consists of amounts advanced through Shri Shamji Karamsi to other parties on behalf of the former Nabha State. A decree of Rs. 5.77 lakhs against investment of Rs. 4.35 lakhs was obtained against Shamji-Karamsi but has not been executed so far (September 1971). Out of the balance, suit for recovery of Rs. 1.50 lakhs has been filed and Rs. 3.19 lakhs are being considered for write off by Government.
200	0.51%	50	18,948*	400	
..	..	..	7,025*	..	
500	}	100	50,000*	1,15,500	
1,500			1,50,000		
1,000			10,00,000		
500			5,00,000		
..	24%	1,000	3,00,000	..	Since redeemed and credited, the particulars for which are awaited from Government.
81,000	..	10	8,10,000	..	Dividend not declared so far.
7,600	..	25	1,90,000		
2,000	..	500	10,00,000	..	Debentures redeemed on 14-4-1971.
1,00,000	..	10	10,00,000		
..	..	..	2,29,316	..	
10,000	..	100	10,00,000	..	

from the balance in "Fund for Development Schemes".

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

Serial no.	Name of the concern	Year(s) of investment	Details of Type
1	2	3	4
<b>III JOINT STOCK COMPANIES—concl'd.</b>			
36	Usha Spinning and Weaving Mills, Ltd., Faridabad	1961—66	9.3 % cumulative preference shares Equity shares
37	Hindustan Dowlat Tools, Ltd., Faridabad	1962—64	9.3% cumulative preference shares
38	Industrial Cables (India), Ltd., Rajpura	1962-63	9.2/7 % cumulative preference shares
39	Bharat Steel Tubes, Ltd., (Ganaur) New Delhi	1963—65	Equity shares Preference shares
40	Usha Forging and Stampings, Ltd.	1964-65	9.3 % preference shares Equity shares
41	Sikands, Ltd.	1964—66	9.3% preference shares Equity shares
42	Oriental Spun Pipe Company, Ltd.	1965-66	9.2/7% preference shares
Total—Joint Stock Companies			
<b>IV—CO-OPERATIVE BANKS/SOCIETIES—</b>			
43	All-India Wool Combers Co-operative Society, Chandigarh	1963-64	..
44	Punjab State Co-operative Supply and Marketing Federation, Ltd., Chandigarh	1959—70	Ordinary shares
45	Co-operative Marketing and Marketing-cum-Processing Societies	1965—69 1970-71	.. ..
46	Co-operative Consumers' Stores (State Schemes)	1961—65	..
47	Central Co-operative Consumers' Stores	1962—69	..
48	Co-operative Farming/Joint Farming Societies	1961—69	..

OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT  
BANKS AND SOCIETIES, ETC., UP TO THE END OF 1970-71 - contd.

investment		Face value of each share/debenture	Amount invested up to end of 1970-71	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		Rs.	Rs.	Rs.	
8,000	..	100	8,00,000	..	As the investment is owned by the Governments of Punjab, Haryana, Himachal Pradesh and Central Government, no dividend is being remitted by the undertakings to any Government.
1,20,000	..	10	12,00,000	..	
1,715	..	100	1,71,500	..	
7,000	17.4%	100	7,00,000	65,000	
23,985	..	100	23,98,500	..	
1,53,950	..	10	15,39,500	..	
2,700	..	100	2,70,000	..	
15,800	..	10	1,58,000	..	Ditto
5,933	..	100	5,93,300	..	
8,415	..	100	8,41,500	..	
9,995	..	100	9,99,500	..	
..	..	..	1,81,26,548	2,21,648	
85	45.55%	5,000	4,29,750	..	Rs. 4,750 in deposit with the society for subsequent purchase of shares.
16,709	97.28%	500	83,54,500	5,85,450	
..	..	..	34,44,988	18,332	Investment of Rs. 2,36,670 retired during the year (cash deposits Rs. 1,47,408 and pro forma adjustment Rs. 89,262).
..	..	..	2,50,000	..	
..	..	..	7,537	..	Investment of Rs. 250 retired during the year.
..	..	..	39,95,299	5,000	Investment of Rs. 30,834 retired during the year.
..	..	..	4,45,482	..	Investment of Rs. 1,32,474 retired during the year.

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

Serial no.	Name of the concern	Year(s) of investment	Details of
			Type
1	2	3	4
	<b>IV—CO-OPERATIVE BANKS/SOCIETIES—concl.</b>		
49	Cooperative Agricultural Credit Societies	1965—70	..
		1970-71	..
50	Punjab State Land Mortgage Bank, Ltd., Chandigarh	1967-68	Shares
		1968-69	Shares
		1969-70	Shares
		1970-71	Shares
		Upto 1967-68	Debentures
		1968-69	Debentures
		1969-70	Debentures
		1970-71	Debentures
51	Punjab State Co-operative Bank, Ltd., Chandigarh	Upto 1963—68	Ordinary shares
		1968-69	Ordinary shares
52	Central Co-operative Banks (29)	1966—70	..
		1970-71	..
53	Janta Co-operative Sugar Mills, Ltd., Bhogpur	1955-56	Ordinary shares
54	Morinda Co-operative Sugar Mills, Ltd., Morinda	1956—62	Ordinary shares
55	Batala Co-operative Sugar Mills, Ltd., Batala	1956—62	Ordinary shares
56	Doaba Co-operative Sugar Mills, Ltd.	1962—68	Ordinary shares
57	Industrial Co-operative Federation and Societies (68)	1961—70	..
		1970-71	..
58	Co-operative Labour and Construction Societies	1963—70	Shares
59	Khanna Co-operative Solvent Oil Mills, Ltd.	1967-68	Shares
60	Industrial Co-operative Bank	1967-68	..
		1968-69	..
		1969-70	..
		1970-71	..
Total— Co-operative Societies			
			Grand Total

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

OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT  
BANKS AND SOCIETIES, ETC., UP TO THE END OF 1970-71—concl'd.

investment

Number of shares/ debentures and per- centage of Govern- ment investment to the total paid-up capital/debentures		Face value of each share/ debenture	Amount invest- ed up to end of 1970-71	Amount of dividend declared/ interest re- ceived and credited to Government during the year	Remarks
5		6 Rs.	7 Rs.	8 Rs.	9
..	..	..	69,33,087	28,684	Investment of Rs. 5,48,870 retired during the year.
..	..	..	7,64,500	..	
25,140	39.11%	100	25,14,000	..	
10,000	39.11%	100	10,00,000	82,920	
40,000	..	100	40,00,000	..	
5,000	..	100	5,00,000	..	
..	10.00%	100	72,99,922	25,12,761	
..	10.00%	100	1,87,59,872		
..	10.00%	100	1,30,74,926		
..	10.00%	100	1,48,03,537		
82,582	..	100	82,58,200	9,35,693	
75,000	..	100	75,00,000		
..	..	..	(a) 5,11,64,425	4,61,770	Rs. 12,550 retired during the year.
..	..	..	29,00,000	..	
20,000	31.24%	100	20,00,000	..	
25,000	49.20%	100	25,00,000	..	
25,000	46.82%	100	25,00,000	..	
35,000	64%	100	35,00,000	14,569	
..	..	..	7,77,000		
..	..	..	2,39,000		
..	..	..	1,50,304	160	Investment of Rs. 16,040 retired during the year.
7,733	42.50%	100	7,73,333	..	Rs. 33 are in excess of shares.
1,000	..	100	1,00,000	..	
500	..	100	50,000	..	
280	..	100	28,000	..	
260	..	100	26,000	..	
..	..	..	16,90,43,662	(b) 46,45,339	
..	..	..	(c) 28,64,37,064	62,43,453	

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

(b) Corresponding amount booked under "LVIII—Dividends, etc." under Co-operative Societies, as per statement no. 11 is Rs. 46,17,100. The difference of Rs. 28,239 is due to the exclusion of those receipts by the Department in respect of which cheques have not been received by it from the depositors and also due to inclusion of similar cheques of previous years when received from the depositors in the current year.

(c) The amount shown here is more by Rs. 88,65,483 than the progressive capital outlay under "96—Capital Outlay on Industrial and Economic Development" and "Fund for Development Schemes—Investments" (share portion only). The difference is under reconciliation.

**STATEMENT NO. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1970-71 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE**

(In crores of rupees)

	On 1st April 1970	During the year 1970-71	On 31st March 1971
<b>CAPITAL EXPENDITURE—</b>			
<b>Commercial Departments—</b>			
Multipurpose River Schemes	1,51.30	—1.86	1,49.44
Irrigation ..	81.76 (a)	4.40	86.16
Other commercial departments and undertakings	7.15 (a)	1.36	8.51
<b>Total—Commercial departments ..</b>	<b>2,40.21</b>	<b>3.90</b>	<b>2,44.11</b>
<b>Other Departments—</b>			
Other accounts ..	97.76 (b)	11.96	1,09.72
<b>Total—Capital expenditure</b>	<b>3,37.97 (b)</b>	<b>15.86</b>	<b>3,53.83</b>
<b>Loans and Advances—</b>			
Loans to local funds, private parties, etc. ..	2,91.08	29.87	3,20.95
Loans to Government servants, etc. ..	1.91	0.95	2.86
<b>Total—Loans and Advances</b>	<b>2,92.99</b>	<b>30.82</b>	<b>3,23.81</b>
<b>Total—Capital and other expenditure ..</b>	<b>6,30.96 (b)</b>	<b>46.68</b>	<b>6,77.64</b>
<i>Deduct—Contributions from revenue, development funds, reserve funds, etc., and Contingency Fund for Capital and other expenditure ..</i>	<i>—7.38</i>	<i>—3.62</i>	<i>—11.00</i>
<b>Net Capital and other expenditure (outside the Revenue Account) ..</b>	<b>6,23.58(b)</b>	<b>43.06</b>	<b>6,66.64</b>

(a) Differs by Rs. 0.01 crore from the corresponding figure adopted in Finance Accounts 1969-70 due to rounding.

(b) Differs by Rs. 0.01 crore from the corresponding figure adopted in Finance Accounts 1969-70 due to *proforma* dropping of up to date capital expenditure on forests which did not represent any tangible asset.

STATEMENT NO. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1970-71 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—CONCLD.

PRINCIPAL SOURCES OF FUNDS—	(In crores of rupees)		
	On 1st April 1970	During the year 1970-71	On 31st March 1971
Debt—			
Permanent debt—nominal value ..	31.60	5.82	37.42
Floating debt ..	..	5.44	5.44
Loans from the Central Government ..	2,09.38	—0.77	2,08.61
Other Loans ..	13.57	1.09	14.66
Unfunded debt ..	17.60	3.85	21.22
	(A)—0.23 } ..		
Total—Outstanding debt ..	2,72.15 } ..	15.43	2,87.35
	(A)—0.23 } ..		
Contingency Fund ..	1.00	0.80	1.80
Sinking Funds and Reserve Funds ..	44.99 } ..	9.28	54.09
	(A)—0.18 } ..		
Net balance under deposits, advances, etc., other than those shown separately ..	15.97	—2.17	13.80
Remittances ..	—23.12	0.87	—22.25
Total—Debt and other Obligations ..	3,10.99 } ..	24.21	3,34.79
	(A)—0.41 } ..		
Deduct—Cash balance ..	—0.76	22.14	21.38
Deduct—Investments ..	14.61 } ..	—6.31	8.24
	(B)—0.06 } ..		
Net provision of funds ..	2,97.14 } ..	8.38(C)	3,05.17
	(A)(B)—0.35 } ..		

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

(B) Represents *proforma* correction carried out to make the book value of investments on 31st October 1966 agree with their market value on which basis these were allocated to successor States on re-organisation of the State.

(C) The difference of Rs. 34.68 crores between the net provision of funds and net capital and other expenditure during the year is explained as under :—

	Rupees (crores)
(1) Revenue Surplus (c. f. page 8)	34.27
(2) Amount adjusted under the head "Miscellaneous- Government Account"	0.41
Total	34.68

THE STATE OF TEXAS,  
 COUNTY OF [unclear]  
 I, [unclear], County Clerk, do hereby certify that the within and foregoing is a true and correct copy of the original as the same appears from the records of the County of [unclear], State of Texas, this [unclear] day of [unclear], 19[unclear].

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**PART II**

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

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

Head of Account 1	Opening balance 2 Rs.
<b>Part I—Consolidated Fund—</b>	
Revenue Receipts ..	..
Expenditure on Revenue Account ..	..
Capital Expenditure outside the Revenue Account ..	..
<b>O. Public Debt—Debt Raised in India—</b>	
<b>I. Permanent Debt—</b>	
(A) Loans bearing Interest ..	Cr. 31,06,05,000
(B) Loans not bearing Interest—	
4% Punjab Loan 1968 ..	Cr. 54,41,663
Total—Permanent Debt ..	<u>Cr. 31,60,46,663</u>
<b>II. Floating Debt—</b>	
<b>Other Floating Loans—</b>	
Ways and Means Advances from the Reserve Bank ..	..
Temporary Loans from Private Banks ..	..
Total—Floating Debt ..	<u>..</u>
<b>III. Loans from the Central Government—</b>	
Loans ..	Cr. 2,09,37,62,459
Total—Loans from the Central Government ..	<u>Cr. 2,09,37,62,459</u>
<b>IV. Other Loans</b>	
Total—O. Public Debt ..	Cr. 13,57,24,669(a)
..	<u>Cr. 2,54,55,33,791(a)</u>

(a) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1969-70 due to rounding.

AND BALANCES UNDER HEADS OF ACCOUNT RELATING  
AND CONTINGENCY FUND

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
1,70,36,15,720	..	..
..	1,36,09,13,866	..
..	12,24,11,076	..
5,81,70,800	..	Cr. 36,87,75,800
..	70,400	Cr. 53,71,263
5,81,70,800	70,400	Cr. 37,41,47,063
50,76,64,000	45,32,99,000	Cr. 5,43,65,000
31,50,00,000	31,50,00,000	..
82,26,64,000	76,82,99,000	Cr. 5,43,65,000
15,53,57,361	16,29,88,123	Cr. 2,08,61,31,697
15,53,57,361	16,29,88,123	Cr. 2,08,61,31,697
1,91,56,721	82,56,579	Cr. 14,66,24,811
1,05,53,48,882	93,96,14,102	Cr. 2,66,12,68,571

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

Head of Account	Opening balance
1	2
	Rs.
<b>Q. Loans and Advances by the State/Union Territory Governments—</b>	
(1) Loans to Local Funds, Private Parties, etc. .. Dr.	2,91,08,09,150
(2) Loans to Government Servants, etc. .. Dr.	1,90,87,270 (a)
<b>Total—Q. Loans and Advances by the State/ Union Territory Governments</b> .. Dr.	<b>2,92,98,96,420 (a)</b>
<b>Total—Part I. Consolidated Fund</b> ..	<b>..</b>

(a) Differs by Rs. 55,954 from the closing balance adopted in Finance Accounts 1969-70 due to rounding (Re. 1) and due to *proforma* allocation of balances after re-organisation of State (Rs. 55,953) details of which are given in Appendix I.

AND BALANCES UNDER HEADS OF ACCOUNT RELATING  
AND CONTINGENCY FUND—CONTD.

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
8,13,59,714	38,00,67,156 (a)	Dr. *3,20,95,16,592
3,49,35,689	4,44,31,070	Dr. 2,85,82,651
11,62,95,403	42,44,98,226	Dr. 3,23,80,99,243
2,87,52,60,005	2,84,74,37,270	..

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

Minor head of account	Amount Rs.
1. Loans to municipal corporations and municipalities	.. 31,81,000
2. Loans to panchayati raj institutions	.. 5,60,000
3. Loans to district and other local fund committees	.. 5,00,000
4. Loans to co-operative institutions and banks	.. 62,25,000
5. Loans and advances under community development programme	.. 7,64,000
6. Advances to cultivators	.. 29,97,850
7. Loans to statutory corporations, boards and Government companies	.. 19,09 18,568
8. Miscellaneous loans and advances	.. 77,43,940
<b>Total</b>	.. <u>21,28,90,358</u>

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

Head of Account	Opening balance
1	2 Rs.
<b>Part II—Contingency Fund—</b>	
Contingency Fund ..	99,97,900
<b>Part III—Public Account—</b>	
<b>S. Unfunded Debt—</b>	
<b>State Provident Funds—</b>	
(i) General Provident Fund ..	Cr. 15,07,52,496(a)
(ii) Indian Civil Service Provident Fund ..	Cr. 3,18,939(b)
(iii) Indian Civil Service (Non-European Members) Provident Fund ..	Cr. 2,46,460
(iv) All-India Services Provident Fund ..	Cr. 20,59,568
(v) Punjab Contributory Provident Fund ..	Cr. 2,05,56,056(c)
(vi) Workmen's Contributory Provident Fund ..	Cr. 54,844
(vii) Other Miscellaneous Provident Funds ..	Cr. — 2,92,625(d)
<b>Total—S. Unfunded Debt ..</b>	<b>Cr. 17,36,95,738(e)</b>
<b>T. Deposits and Advances—</b>	
<b>Part I—Deposits bearing Interest—</b>	
<b>(A) Reserve Funds—</b>	
(i) Deposits of Depreciation Reserve of Govern- ment Commercial Undertakings— Depreciation Reserve Fund—Motor Transport	Cr. 1,86,77,428(b)
(ii) Depreciation Reserved Fund—Government Presses ..	Cr. 14,31,300
(iii) Reserve Funds—Transport—Accident Reserve Fund ..	Cr. 4,62,656
<b>Total—A. Reserve Funds ..</b>	<b>Cr. 2,05,71,384(b)</b>
<p>(a) Differs by Rs. 20,67,455 from the closing balance adopted in Finance Accounts 1969-70 due to rounding (Re. 1) and due to <i>proforma</i> allocation of balances (Rs. 20,67,454) after the re-organisation of State, details of which are given in Appendix I.</p>	
<p>(b) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1969-70 due to rounding.</p>	
<p>(c) Differs by Rs. 2,11,388 from the closing balance adopted in Finance Accounts 1969-70, due to rounding (Re. 1) and due to <i>proforma</i> allocation of balances (Rs. 2,11,389) after re-organisation of State, details of which are given in Appendix I.</p>	
<p>(d) Differs by Rs. 17,552 from the closing balance adopted in Finance Accounts 1969-70 due to rounding (Re. 1) and due to <i>proforma</i> allocation of balances (Rs. 17,553) after the re-organisation of State, details of which are given in Appendix 1.</p>	
<p>(e) Differs by Rs. 22,96,396 from the closing balance adopted in Finance Accounts 1969-70 due to <i>proforma</i> allocation of balances after re-organisation of State, details of which are given in Appendix I.</p>	

AND  
AND BALANCES UNDER HEADS OF ACCOUNT RELATING  
CONTINGENCY FUND—CONTD.

Receipts	Disbursements	Closing balance
3 Rs.	4 Rs.	5 Rs.
1,00,00,100(a)	20,41,523	Cr. 1,79,56,477
5,03,79,935	94,99,631	Cr. 19,16,32,800
42,954	1,22,798	Cr. 2,39,095
27,650	1,96,267	Cr. 77,843
4,29,795	3,16,330	Cr. 21,73,033
— 20,54,629(b)	9,39,740	Cr. 1,75,61,687
7,80,184	— 1,555(b)	Cr. 56,399
	7,711	Cr. 4,79,848
<hr/> 4,96,05,889	<hr/> 1,10,80,922	<hr/> Cr. 21,22,20,705
89,80,590	74,42,446	Cr. 2,02,15,572
1,93,245	..	Cr. 16,24,545
1,96,926	2,05,352	Cr. 4,54,230
<hr/> 93,70,761	<hr/> 76,47,798	<hr/> Cr. 2,22,94,347

(a) Includes Rs. 1 crore on account of increase in the corpus of the Contingency Fund and Rs. 100 spent from out of advance from the Fund in 1966-67 but recouped to it in 1970-71 under of the major head "71—Miscellaneous".

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

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

Head of Account	Opening balance	Rs.
<b>T. Deposits and Advances—contd.</b>		
<b>Part I—Deposits bearing Interest—concl'd.</b>		
<b>(B) Other Deposit Accounts—</b>		
Other Deposits—		
(i) Bharatpur Endowment Fund .. ..	Cr.	6,400
(ii) Bharatpur Endowment Fund—Investment .. ..	Dr.	6,400
(iii) Deposits of Charitable Trusts .. ..	Cr.	4,99,563
<hr/>		
Total—B. Other Deposit Accounts—		
Gross Investments .. ..	Cr.	5,05,963
	Dr.	6,400
<hr/>		
Total—Part I. Deposits bearing Interest—		
Gross Investments .. ..	Cr.	2,10,77,347(a)
	Dr.	6,400
<hr/>		
<b>Part II—Deposits not bearing Interest—</b>		
<b>(A) Sinking Funds—</b>		
Appropriation for Reduction or Avoidance of Debt—		
Sinking Funds		
Sinking Fund Investment Account .. ..	Cr.	32,81,43,983
	Dr.	3,85,57,583
<b>(B) Reserve Funds—</b>		
(i) Fund for Development Schemes .. ..	Cr.	1,66,71,591(a)
(ii) Fund for Development Schemes—Investment .. ..	Dr.	1,22,69,978(f)
(iii) State Agricultural Credit Relief and Guarantee Fund .. ..	Cr.	5,86,695(b)
(iv) Foodgrains Reserve Fund .. ..	Cr.	2,68,26,327(c)
(v) Industrial Loan Fund .. ..	Cr.	3,65,08,342(d)
(vi) Fund for Village Reconstruction and Harijan Uplift .. ..	Cr.	1,20,58,233
(vii) Famine Relief Fund .. ..	Cr.	67,50,000
(viii) Village Development Fund .. ..	..	..
<hr/>		
Total—B. Reserve Funds—		
Gross Investments .. ..	Cr.	9,94,01,188(e)
	Dr.	1,22,69,978(f)

(a) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1969-70 due to rounding.

(b) (c) (d) Differs by Rs. 68,305, Rs. 1,68,744 and Rs. 15,61,409 respectively from the closing balance adopted in Finance Accounts 1969-70 due to *proforma* corrections made due to allocation of balances after re-organisation of State, details of which are given in Appendix I.

(e) Differs by Rs. 17,98,457 from the closing balance adopted in Finance Accounts 1969-70 due to rounding (Re. 1) and due to *proforma* corrections (Rs. 17,98,458 *vide* foot-notes (a) to (d) above.

(f) Differs by Rs. 43,83,112 from the closing balance adopted in Finance Accounts 1969-70, due to *proforma* corrections carried out to make the book value of investments on 31st October 1966 agree with their market value on the basis of which the securities were allotted to the successor States (Rs. 43,83,113) and due to rounding (Re. 1).

AND BALANCES UNDER HEADS OF ACCOUNT RELATING  
AND CONTINGENCY FUND—CONTD.

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
..	..	Cr. 6,400
..	..	Dr. 6,400
..	..	Cr. 4,99,563
..	..	Cr. 5,05,963
..	..	Dr. 6,400
93,70,761	76,47,798	Cr. 2,28,00,310
..	..	Dr. 6,400
6,44,99,911	..	Cr. 39,26,43,894
3,67,82,509	4,04,63,200	Dr. 4,22,38,274
..	..	Cr. 1,66,71,591
10,33,028	..	Dr. 1,12,36,950
1,00,000	..	Cr. 6,86,695
91,384	..	Cr. 2,69,17,711
1,74,78,149	1,06,87,270	Cr. 4,32,99,221
40,38,643	50,00,000	Cr. 1,10,96,876
22,50,000	..	Cr. 90,00,000
4,85,59,000	3,02,41,499	Cr. 1,83,17,501
7,25,17,176	4,59,28,769	Cr. 12,59,89,595
10,33,028	..	Dr. 1,12,36,950

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

Head of Account	Opening balance
1	2
	Rs.
<b>T. Deposits and Advances—contd.</b>	
<b>Part II—Deposits not bearing Interest—contd.</b>	
<b>(C) Other Deposit Accounts—</b>	
<b>Deposits of Local Funds—</b>	
(i) District Funds ..	Cr. 11,27,804(a)
(ii) Municipal Funds ..	Cr. 9,71,693
(iii) Town and Bazar Funds ..	Cr. 75,210
(iv) Public Works Funds ..	Cr. 26,33,684
(v) State Transport Corporation Fund ..	Cr. [25,65,573
(vi) Village Panchayat Fund ..	Cr. 6,37,277
(vii) Panchayat Samiti Fund ..	Cr. 2,26,60,987(a)
(viii) Zila Parishad Fund ..	Cr. 39,08,621(a)
<b>(ix) Other Miscellaneous Funds—</b>	
(a) Punjab State Electricity Board Fund ..	Cr. 1,39,32,118
(b) Deposit Account of the Punjab State Electricity Board to meet payments against Yen credits ..	Dr. 29,01,785(a)
(c) Deposits made by the Punjab State Electricity Board on account of Hydel Organisation ..	Dr. 16,35,415
<b>Total—Other Miscellaneous Funds ..</b>	<b>Cr. 93,94,918(a)</b>
<b>Total—Deposits of Local Funds ..</b>	<b>Cr. 4,39,75,767</b>

(a) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1969-70 due to rounding.

AND BALANCES UNDER HEADS OF ACCOUNT RELATING  
AND CONTINGENCY FUND—CONTD.

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
..	..	Cr. *11,27,804
22,843	19,721	Cr. *9,74,815
..	..	Cr. *75,210
..	..	Cr. *26,33,684
4,67,95,391	4,49,06,462	Cr. 44,54,502
..	..	Cr. *6,37,277
2,44,88,473	2,75,23,208	Cr. *1,96,26,252
96,79,713	1,29,13,239	Cr. *6,75,095
..	..	Cr. 1,39,64,864
32,746	..	Dr. 29,01,115(b)
670	..	Dr. 38,48,094(b)
804	22,13,483	Dr. 72,15,655
34,220	22,13,483	Cr. 3,74,20,294
8,10,20,640	8,75,76,113	

(b) Debit balance is due to adjustment of debits, payments in respect of which are awaited from the Punjab State Electricity Board.

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

Head of Account	Opening balance
1	2
	Rs.
<b>T. Deposits and Advances—contd.</b>	
<b>Part II—Deposits not bearing Interest—contd.</b>	
<b>(C) Other Deposit Accounts—contd.</b>	
<b>Departmental and Judicial Deposits—</b>	
<b>Civil Deposits—</b>	
(i) Revenue Deposits ..	Cr. 3,33,16,273
(ii) Civil Courts' Deposits ..	Cr. 1,56,30,429(a)
(iii) Personal Deposits ..	Cr. 1,47,38,759(a)
(iv) Personal Deposits—Investments ..	Dr. 51,910
(v) Public Works Deposits ..	Cr. 9,23,49,671
(vi) Deposits for purchases, etc., abroad— Purchases under credit/loan agreements ..	Dr. 86,76,503
(vii) Deposits of Government Companies, Cor- porations, etc. ..	Cr. 97,481
(viii) Deposits on account of Police Funds— Police Clothing and Equipment Fund ..	Cr. 55,97,975
(ix) Account of Courts' Deposits transferred from Pakistan ..	Cr. 10,16,147
(x) Deposits for work done for Public bodies or private individuals ..	Cr. 1,13,33,876
(xi) Deposits of fees received by Government servants for work done for private bodies ..	Cr. 5,20,338(a)
(xii) Agents' Commission Charges recovered by Food Supply Department ..	Cr. 2,004
(xiii) Deposits in connecton with Elections ..	Cr. 36,116(a)
(xiv) Deposits of Educational Institutions ..	Cr. 1,01,77,501(a)
(xv) Deposits of Rehabilitation Finance Administration ..	Cr. 100
(xvi) Unclaimed deposits in the General Pro- vident Fund ..	Cr. 33,609
(xvii) Transfers from the Deposit Account of the Custodian, Evacuee Property for financing loans to displaced persons ..	Cr. 6,03,771
<b>Total—Civil Deposits—</b>	<hr/>
Gross	
Investments ..	Cr. 17,67,77,547(a)
	Dr. 51,910

(a) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1969-70 due to rounding.

AND BALANCES UNDER HEADS OF ACCOUNT RELATING  
AND CONTINGENCY FUND—CONTD.

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
4,25,52,301	3,79,83,819	Cr. *3,78,84,755
1,62,33,453	1,59,79,346	Cr. *1,58,84,536
38,33,41,477	38,14,24,139	Cr. *1,66,56,097
7,05,85,346	5,66,37,197	Dr. 51,910
82,79,917	..	Cr. 10,62,97,820
..	..	Dr. 3,96,586(a)
17,46,395	22,99,882	Cr. 97,481
..	4,666	Cr. *50,44,488
—7,71,278 (b)	—4,11,065 (b)	Cr. 10,11,481
—26,239 (b)	..	Cr. 1,09,73,663
6,500	10,925	Cr. *4,94,099
63,49,805	63,33,641	Cr. 2,004
..	..	Cr. 31,691
257	..	Cr. 1,01,93,665
..	..	Cr. 100
..	..	Cr. 33,866
..	..	Cr. 6,03,771
52,82,97,934	50,02,62,550	Cr. 20,48,12,931
..	..	Dr. 51,910

(a) Debit balance is under investigation.

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

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

Head of Account 1	Opening balance 2 Rs.
<b>T. Deposits and Advances—contd.</b>	
<b>Part II—Deposits not bearing Interest—contd.</b>	
<b>(C) Other Deposit Accounts—contd.</b>	
<b>Other Accounts—</b>	
(i) Subventions from Central Road Fund ..	Cr. 8,64,570
(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. 3,57,443
(iv) Deposit Account of grants made by the Indian Central Sugarcane Committee ..	Cr. 1,20,380
(v) Deposit Account of grants made by the National Co-operative Development Corporation ..	Cr. 58,790
(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(a)

(a) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1969-70 due to rounding.

AND BALANCES UNDER HEADS OF ACCOUNT RELATING  
AND CONTINGENCY FUND—CONTD.

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
10,00,000	4,15,667	Cr. 14,48,903
..	..	Cr. 2,45,102
70,000	..	Cr. 4,27,443
..	..	Cr. 1,20,380
9,16,219	..	Cr. 9,75,009
..	..	Cr. 15,572
..	..	Cr. 1,42,747
..	..	Cr. 41,555
..	..	C. 2,71,854
..	..	Cr. 53,866
..	..	C. 1,23,332
..	..	Cr. 1,413
..	..	Cr. 57,64,455

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

Head of Account 1	Opening balance 2 Rs.
<b>T. Deposits and Advances—contd.</b>	
<b>Part II—Deposits not bearing Interest—concl'd.</b>	
<b>(C) Other Deposit Accounts—concl'd.</b>	
<b>Other Accounts—concl'd.</b>	
(xiv) Deposit Account of grants from the Central Government for the food production drive schemes—Bonus for accelerating production of foodgrains ..	Cr. 1,37,24,008
(xv) Deposit Account of grants from the Central Government for the food production drive schemes—Bonus for accelerating production of foodgrains—Investments ..	Dr. 1,00,000
(xvi) Deposit Account of grants made by the Indian Central Spices and Cashewnut Committee ..	Cr. 7,280
<b>Total—Other Accounts—</b>	
<b>Gross</b> ..	Cr. 2,17,92,367(a)
<b>Investments</b> ..	Dr. 1,00,000
<b>Total—(C). Other Deposit Accounts—</b>	
<b>Gross</b> ..	Cr. 24,25,45,681
<b>Investments</b> ..	Dr. 1,51,910
<b>Total—Part II. Deposits not bearing interest—</b>	
<b>Gross</b> ..	Cr. 67,00,90,852(b)
<b>Investments</b> ..	Dr. 5,09,79,471(c)
<b>Part III—Advances not bearing interest—</b>	
<b>(1) Departmental Advances—</b>	
(i) Civil Advances ..	Dr. 21,99,984
(ii) Special Advances ..	Dr. 3,14,143(a)
(iii) Forest Advances ..	Dr. —13,066
(iv) Revenue Advances ..	Dr. 10,387
<b>Total—Departmental Advances</b> ..	Dr. 25,11,448(a)

(a) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1969-70 due to rounding.

(b) Differs by Rs. 17,98,457 from the closing balance adopted in Finance Accounts 1969-70 due to rounding (Re. 1) and due to *proforma* allocation of balances after re-organisation of State (Rs. 17,98,458) details of which are given in Appendix I.

(c) See foot-note (f) on page 156.

AND BALANCES UNDER HEADS OF ACCOUNT RELATING  
AND CONTINGENCY FUND—CONTD.

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.

..	..	Cr. 1,37,24,008
..	..	Dr. 1,00,000
..	..	Cr. 7,280

19,86,219	4,15,667	Cr. 2,33,62,919
..	..	Dr. 1,00,000

61,13,04,793	58,82,54,330	Cr. 26,55,96,144
..	..	Dr. 1,51,910

74,83,21,880	63,41,83,099	Cr. 78,42,29,633
3,78,15,537	4,04,63,200	Dr. 5,36,27,134

3,92,609	5,03,375	Dr. 23,10,750
99,41,722	98,52,179	Dr. 3,14,143
..	..	Dr. -1,02,609(a)
..	..	Dr. 10,387

1,03,34,331	1,03,55,554	Dr. 25,32,671
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(a) Minus balance is under investigation.

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

Head of Account	Opening balance
1	2
	Rs.
<b>T. Deposits and Advances—<i>contd.</i></b>	
<b>Part III—Advances not bearing Interest—<i>concl'd.</i></b>	
(2) Permanent Advances ..	Dr. 3,37,129(a)
(3) Accounts with Governments of Other Countries—Malaysia ..	Dr. 1,326
(4) Accounts with the Government of Burma ..	Dr. 61,022
(5) Accounts with the Reserve Bank ..	Dr. 346
(6) Accounts with Government of Pakistan ..	Dr. 57,24,972
Total—Part III. Advances not bearing interest ..	Dr. 86,36,243(a)(b)
<b>Part IV—Suspense—</b>	
<b>(1) Suspense Accounts—</b>	
(1) Suspense Account ..	Cr. 43,58,686(c)
(2) Provident Fund Suspense ..	Dr. 7,494
(3) Pay and Accounts Offices Suspense ..	Dr. 1,26,31,466(b)
(4) Cash Settlement Suspense ..	Dr. 3,83,81,570(b)
(5) Reserve Bank Suspense—Headquarters ..	Cr. 3,58,28,253
(6) Central Accounts Office—Reserve Bank Suspense ..	Dr. 4,15,91,718(b)
(7) Payments on behalf of Central Claims Organisation—Interim Relief ..	Dr. 826
(8) Cash Balance Investment Account ..	Dr. 9,45,15,550(d)
(9) Departmental Adjusting Account—Receipts ..	Cr. 2,98,49,039
(10) Departmental Adjusting Account—Payments ..	Dr. 1,57,86,218
(11) Punjab Government Suspense ..	Dr. 3,56,80,253
Total—Suspense Accounts ..	Dr. 16,85,59,117(e)

(a) Differs by Rs. 1,061 from the closing balance adopted in Finance Accounts 1969-70 due to *proforma* allocation of balances 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 1969-70 due to rounding.

(c) Differs by Rs. 28,419 from the closing balance adopted in Finance Accounts 1969-70 due to rounding (Re. 1) and due to *proforma* allocation of balances (Rs. 28,418) after re-organisation of State, details of which are given in Appendix I.

(d) Differs by Rs. 37,78,563 from the balance adopted in Finance Accounts 1969-70 due to *proforma* correction carried out to make the book value of investments on 31st October 1966 to agree with their market value on the basis of which the securities were allocated to the successor States.

(e) Differs by Rs. 38,06,981 from the closing balance adopted in Finance Account 1969-70 due to *proforma* corrections *vide* foot-notes (c) and (d) above.

AND BALANCES UNDER HEADS OF ACCOUNT RELATING  
AND CONTINGENCY FUND—CONTD.

Receipts	Disbursements	Closing balance	
3	4	5	
Rs.	Rs.	Rs.	
1,477	10,148	Dr.	*3,45,800
20	20	Dr.	1,326
..	..	Dr.	61,022
..	24,640	Dr.	346
		Dr.	57,49,612
<hr/>	<hr/>		
1,03,35,828	1,03,90,362	Dr.	86,90,777
<hr/>	<hr/>		
64,97,304	1,55,27,379	Dr.	46,71,389
9,617	60,130	Dr.	58,007
1,23,92,798	-14,47,666(a)	Cr.	12,08,998
2,64,40,111	3,69,29,661	Dr.	4,88,71,120
14,37,845	3,57,19,634	Cr.	15,46,464
97,19,204	26,28,367	Dr.	3,45,00,881
46,57,51,092	40,00,00,000	Dr.	826
-2,47,85,865(a)	..	Dr.	2,87,64,458
..	-1,31,32,971(a)	Cr.	50,63,174
..	..	Dr.	26,53,247
		Dr.	3,56,80,253
<hr/>	<hr/>		
49,74,62,106	47,62,84,534	Dr.	14,73,81,545

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

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

Head of Account	Opening balance
1	2
	Rs.
<b>T. Deposits and Advances—concl'd.</b>	
<b>Part IV—Suspense—concl'd.</b>	
<b>(II) Cheques and Bills—</b>	
Departmental Cheques	.. Cr. 1,75,582
<b>Total—Cheques and Bills</b>	.. Cr. 1,75,582
<b>(III) Departmental and Similar Accounts—</b>	
Civil Departmental Balances	.. Dr. 8,93,335
<b>Total—Departmental and Similar Accounts</b>	Dr. 8,93,335
<b>Total—Part IV. Suspense</b>	.. Dr. 16,92,76,870(b)
<b>Part V—Miscellaneous—</b>	
Miscellaneous	.. ..
Government Account	.. ..
<b>Total—Part V. Miscellaneous</b>	.. ..
<b>Total—T. Deposits and Advances</b>	.. Cr. 46,22,69,215(c)
<b>U. Remittances—</b>	
<b>1. Remittances within India—</b>	
<b>(i) Cash Remittances and Adjustments             between Officers rendering Accounts             to the same Accountant General—</b>	
Cash Remittances between Treasuries	.. Cr. 3,36,70,540
Forest Remittances	.. Cr. 32,42,938(a)
<b>(a) Differs by Re. 1 from the closing balance adopted in Finance Accounts                 1969-70 due to rounding.</b>	
<b>(b) See footnote (e) at page 166.</b>	
<b>(c) Differs by Rs. 12,21,265 from the closing balance adopted in Finance Accounts                 1969-70 due to proforma corrections. For details see footnotes in this state-                 ment under section "T. Deposits and Advances".</b>	

AND BALANCES UNDER HEADS OF ACCOUNTS RELATING  
AND CONTINGENCY FUND—CONTD.

Receipts	Disbursements		Closing balance
3	4		5
Rs.	Rs.		Rs.
..	..	Cr.	1,75,582
..	..	Cr.	1,75,582
23,98,202	24,53,867	Dr.	9,49,000
23,98,202	24,53,867	Dr.	9,49,000
49,98,60,308	47,87,38,401	Dr.	14,81,54,963
41,42,177(a)	3,009(a)		..
41,42,177	3,009		..
1,30,57,04,314	1,17,14,22,860	Cr.	59,65,50,669
41,42,177(a)	3,009(a)		
1,68,33,303	2,11,87,279	Cr.	*2,93,16,564
1,83,90,954	1,83,64,705	Cr.	32,69,187

(a) Closed to Government Account.

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

Head of Account 1	Opening balance 2 Rs.
<b>U—Remittances—concl'd.</b>	
<b>I—Remittances within India—concl'd.</b>	
<b>Cash Remittances and Adjustments between Officers rendering accounts to the same Accountant General—concl'd.</b>	
<b>Public Works Remittances—</b>	
I. Remittances into Treasuries ..	Dr. 6,23,22,639
II. Public Works Cheques ..	Cr. 6,18,07,104(a)
III. Other Remittances—	
(a) Items adjustable by Civil ..	Cr. 35,33,150(a)
(b) Items adjustable by Public Works Department ..	Dr. 20,08,06,497
Total—Other Remittances ..	Dr. 19,72,73,347(a)
Total—Public Works Remittances ..	Dr. 19,77,88,882
Transfers between Public Works Officers ..	Dr. 8,25,16,919
Postal Remittances ..	Cr. 41,40,017
Miscellaneous Remittances— Marketing Officer, Amritsar ..	Dr. 886
Total—(i) Cash Remittances and Adjustments, etc. ..	Dr. 23,92,53,192(a)
(ii) Reserve Bank of India Remittances ..	Cr. 23,75,146
(iii) Adjusting Account between Central and State Governments ..	Dr. 17,39,409
(iv) Adjusting Account with Posts and Telegraphs ..	Dr. 35,679(a)
(v) Adjusting Account with Railways ..	Dr. 19,30,480(a)
(vi) Adjusting Account with Defence ..	Cr. 5,69,681
(vii) Inter-State Suspense Account ..	Cr. 88,61,564(a)
Total—U. Remittances ..	Dr. 23,11,52,369(b)
Total—Part III. Public Account ..	..
Total—Part I, II and III ..	..
<b>X. Cash Balance—</b>	
Opening Balance ..	..
Closing Balance ..	..
<b>Grand Total</b> ..	<b>..</b>
(a) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1969-70 due to rounding.	..
(b) Differs by Rs. 2 from the closing balance adopted in Finance Accounts 1969-70 due to rounding.	..

AND BALANCES UNDER HEADS OF ACCOUNT RELATING  
AND CONTINGENCY FUND—CONCLD.

Receipts 13 Rs.	Disbursements 4 Rs.	Closing balance 5 Rs.	
8,63,87,770	7,70,14,069	Dr.	*5,29,48,938
33,22,91,631	32,16,96,370	Cr.	*7,24,02,365
—36,36,935(a)	—11,285(a)	Dr.	92,500
2,65,34,905	3,70,75,979	Dr.	21,13,47,571
2,28,97,970	3,70,64,694	Dr.	21,14,40,071
44,15,77,371	43,57,75,133	Dr.	19,19,86,644
1,70,952	5,56,667	Dr.	8,29,02,634
13,92,817	55,32,834	..	..
..	..	Dr.	886
47,83,65,397	48,14,16,618	Dr.	24,23,04,413
—1,05,335(a)	1,231	Cr.	22,68,580
3,08,89,299	1,69,25,536	Cr.	1,22,24,354
1,10,77,730	1,95,43,742	Cr.	14,98,309
—4,96,926(a)	—22,37,796(a)	Dr.	1,89,610
—38,87,757(a)	—38,25,778(a)	Cr.	5,07,702
—78,94,087(a)	—25,08,428(a)	Cr.	34,75,905
50,79,48,321	49,93,15,125	Dr.	22,25,19,173
1,86,74,00,701	1,68,18,21,916	..	..
4,75,26,60,806	4,53,13,00,709	..	..
—75,82,089(b)	..	..	..
..	21,37,78,008(b)	..	..
4,74,50,78,717	4,74,50,78,717	..	..

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

(b) Abstract of opening and closing balances—

	Opening balance 1 Rs.	Closing balance 2 Rs.
Cash in Treasuries	.. 14,58,211	12,65,937
Deposits with the Reserve Bank	.. —90,40,399	21,25,11,972
Deposits with other Banks	.. 99	99
Total	.. — 75,82,089	21,37,78,008

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

Description of loan

When raised

1

2

## Section O—Public Debt—

## I. Permanent Debt (Open Market Loans)—

## (a) Loans bearing interest—

(i) 4% Punjab Loan 1971	..	19th August 1959
(ii) 4 $\frac{1}{4}$ % Punjab Loan 1972	..	4th September 1961
(iii) 4 $\frac{1}{2}$ % Punjab Loan 1974	..	27th August 1962
(iv) 5 $\frac{1}{2}$ % Punjab Loan 1977	..	3rd August 1965
(v) 5 $\frac{1}{2}$ % Punjab Loan 1978	..	12th September 1966
(vi) 5 $\frac{3}{4}$ % Punjab Loan 1979	..	1st September 1967
(vii) 5 $\frac{3}{4}$ % Punjab Loan 1980	..	2nd September 1968
(viii) 5 $\frac{3}{4}$ % Punjab Loan 1981	..	6th September 1969
(ix) 5 $\frac{3}{4}$ % Punjab Loan 1982	..	15th July 1970

Total—Loans bearing interest ..

(b) Loans not bearing interest—  
4% Punjab Loan 1968

.. 3rd September 1956

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	..	1970-71
(ii) Temporary Loans from Private Banks	..	1970-71

Total—Other Floating Loans ..

## III. Loans from the Central Government—

1. Agricultural production and allied schemes—		
(a) Tubewell Schemes	..	1953—58
(b) Grow More Food Schemes	..	1949—71
2. Industrial Development—		
(a) Small Scale Industries	..	1954—71
3. Community Development, Co-operation and National Extension Service Schemes—		
(a) Community Development Projects and National Extension Service Blocks	..	1952—59
(b) Financial Assistance to Co-operative Societies	..	1953—69

## OTHER INTEREST BEARING OBLIGATIONS OF GOVERNMENT

Balance on 1st April 1970	Additions during the year	Discharges during the year	Balance on 31st March 1971
3	4	5	6
Rs.	Rs.	Rs.	Rs.
2,18,87,000	..	..	2,18,87,000
3,13,03,300	..	..	3,13,03,300
3,64,88,100	..	..	3,64,88,100
5,10,82,300	..	..	5,10,82,300
4,01,66,300	..	..	4,01,66,300
3,00,62,300	..	..	3,00,62,300
3,32,55,900	..	..	3,32,55,900
6,63,59,800	..	..	6,63,59,800
..	5,81,70,800	..	5,81,70,800
31,06,05,000	5,81,70,800	..	36,87,75,800
54,41,663	..	70,400	53,71,263
54,41,663	..	70,400	53,71,263
31,60,46,663	5,81,70,800	70,400	37,41,47,063
..	50,76,64,000	45,32,99,000	5,43,65,000
..	31,50,00,000	31,50,00,000	..
..	82,26,64,000	76,82,99,000	5,43,65,000
67,29,579	..	15,41,996	51,87,583
7,81,66,344	5,69,61,421	1,02,60,709	12,48,67,056
2,05,50,988	35,000	30,19,273	1,75,66,715
1,56,99,029	..	30,38,113	1,26,60,916
38,78,913	..	1,42,027	37,36,886

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

Description of loan 1	When raised 2
<b>Section O—Public Debt—contd.</b>	
<b>III. Loans from the Central Government—concl'd.</b>	
4. Miscellaneous Purposes—	
(a) Approved Development Schemes ..	1954---67
5. Major Irrigation and Multipurpose River Projects—	
(a) Bhakra-Nangal Project ..	1949—67
(b) Harike Project ..	1949—59
(c) Financing of Electricity Schemes ..	1955—69
(d) Beas Project ..	1960—71
(e) Flood Control Schemes ..	1955—69
(f) Expenditure on permanent improvement in scarcity affected areas ..	1956-57
(g) Bhakra Right Bank Power Project ..	1962—69
6. Housing Schemes—	
(a) Low Income Group Housing Scheme ..	1954—64
(b) Subsidised Industrial Housing Scheme ..	1953—68
(c) Other Housing Schemes ..	1958—69
7. Rehabilitation of Displaced Persons—	
(a) Rehabilitation Loans—	
(i) For Displaced persons from West Pakistan ..	1948—62
(ii) For the Indian repatriates from Burma ..	1965—69
(iii) For the persons uprooted as a result of hostilities between India and Pakistan ..	1965—69
8. Water Supply and Drainage Scheme—	
(a) National Water Supply and Sanitation Scheme ..	1954—69
9. Sharing of Small Savings Collections—	
(a) Small Savings Collections Schemes ..	1954—71
10. Other Loans—	
(a) Loans under T.C.A. Programme ..	1953—65
(b) Miscellaneous Loans ..	1955—71
<b>Total—Loans from the Central Government ..</b>	

## OTHER INTEREST BEARING OBLIGATIONS OF GOVERNMENT--contd.

Balance on 1st April 1970 3 Rs.	Additions during the year 4 Rs.	Discharges during the year 5 Rs.	Balance on 31st March 1971 6 Rs.
1,74,85,857	..	44,32,121	1,30,53,736
48,16,63,374	..	7,32,43,605	40,84,19,769
73,33,800	..	29,74,800	43,59,000
9,88,81,186	..	11,43,563	9,77,37,623
58,88,15,535	7,18,00,000	74,02,958	65,32,12,577
11,88,13,965	..	38,16,995	11,49,96,970
1,49,951	..	6,891	1,43,060
19,80,55,478	-1,31,84,000†	[22,78,153	18,25,93,325
2,60,79,768	..	11,12,470	2,49,67,298
32,82,912	..	1,65,709	31,17,203
38,69,675	..	3,02,710	35,66,965
1,90,738	..	14,801	1,75,937
9,41,776	..	51,915	8,89,861
58,66,630	..	7,98,253	50,68,377
84,33,185	..	2,70,299	81,62,886
34,20,04,880	3,78,00,000	4,46,71,580	33,51,33,300
46,39,464	..	10,55,192	[35,84,272
6,22,29,432	19,44,940	12,43,990	6,29,30,382
2,09,37,62,459	15,53,57,361	16,29,88,123	2,08,61,31,697

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

Description of loan

When raised

1

2

## Section O—Public Debt—concl'd.

## IV. Other Loans—

*Loans from Autonomous Bodies—*

- (i) Loans from the National Agricultural Credit  
(Long Term Operation) Fund of the Reserve  
Bank of India
- (ii) Loans from the National Co-operative  
Development Corporation ..
- (iii) Loans from the Central Warehousing Board
- (iv) Loans from the Life Insurance Corporation  
of India ..

1957—71

1956—71  
1956—70

1959—71

Total—Other Loans ..

Total—Public Debt ..

## Section S—Unfunded Debt—

## State Provident Funds—

- General Provident Fund .. ..
- Indian Civil Service Provident Fund .. ..
- Indian Civil Service (Non-European Members)  
Provident Fund .. ..
- All India Services Provident Fund .. ..
- Punjab Contributory Provident Fund .. ..
- Workmen's Contributory Provident Fund .. ..
- Other Miscellaneous Provident Funds .. ..

Total—State Provident Funds ..

Grand Total ..

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

Balance on 1st April 1970 3 Rs.	Additions during the year 4 Rs.	Discharges during the year 5 Rs.	Balance on 31st March 1971 6 Rs.
6,49,76,413	41,64,500	46,74,294	6,44,66,619
1,27,41,207	64,92,221	12,23,469	1,80,09,959
12,56,523(a)	..	19,307	12,37,216
5,67,50,526	85,00,000	23,39,509	6,29,11,017
13,57,24,669(a)	1,91,56,721	82,56,579	14,66,24,811
2,54,55,33,791(a)	1,05,53,48,882	93,96,14,102	2,66,12,68,571
15,07,52,496(b) 3,18,939(c)	5,03,79,935 42,954	94,99,631 1,22,798	19,16,32,800 2,39,095
2,46,460	27,650	1,96,267	77,843
20,59,568	4,29,795	3,16,330	21,73,033
2,05,56,056(d) 54,844	—20,54,629	9,39,740	1,75,61,687
—2,92,625(e)	7,80,184	—1,555 7,711	56,399 4,79,848
17,36,95,738(f)	4,96,05,889	1,10,80,922	21,22,20,705
2,71,92,29,529(g)	1,10,49,54,771	95,06,95,024	2,87,34,89,276

- (a) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1969-70 due to rounding.
- (b) Differs by Rs. 20,67,455 from the closing balance adopted in Finance Accounts 1969-70 due to rounding (Re. 1) and due to *proforma* allocation of balances (Rs. 20,67,454) after reorganisation of State, details of which are given in Appendix I.
- (c) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1969-70 due to rounding.
- (d) Differs by Rs. 2,11,388 from the closing balance adopted in Finance Accounts 1969-70 due to rounding (Re. 1) and due to *proforma* allocation of balances (Rs. 2,11,389) after reorganisation of State, details of which are given in Appendix I.
- (e) Differs by Rs. 17,552 from the closing balance adopted in Finance Accounts 1969-70 due to rounding (Re. 1) and due to *proforma* allocation of balances (Rs. 17,553), after reorganisation of State, details of which are given in Appendix I.
- (f) Differs by Rs. 22,96,396 from the closing balance adopted in Finance Accounts 1969-70 due to *proforma* allocation of balances after reorganisation of State. Details are given in Appendix I.
- (g) See foot-notes (a) and (f) above.

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

*Major and minor head of Account	*Balance on 1st April 1970	Advanced during the year
1	2 Rs.	3 Rs.
<b>Q—Loans and Advances by the State/ Union Territory Governments—</b>		
<b>Loans to Local Funds, Private Parties, etc.—</b>		
<b>A. Loans to Municipal Corporations and Municipalities—</b>		
(i) Loans under National Water-Supply and Sanitation Scheme ..	2,09,17,973	25,00,000
(ii) Other loans with balance not exceeding Rs. 5 lakhs in each case ..	85,86,137	41,04,000
<b>Total—Loans to Municipal Corporations and Municipalities ..</b>	<b>2,95,04,110</b>	<b>66,04,000</b>
<b>B. Loans to Panchayati Raj Institutions—</b>		
(i) Loans to Panchayat Samities/Zila Parishads for Land Improvement ..	4,66,984	64,850
(ii) Loans to Village Panchayats for Revenue Earning Schemes ..	39,67,951	5,60,000
(iii) Loans to Gram Panchayats for expenditure on rural water supply schemes ..	8,12,783	..
<b>Total—Loans to Panchayati Raj Institutions ..</b>	<b>52,47,718</b>	<b>6,24,850</b>
<b>C. Loans to District and Other Local Fund Committees—</b>		
(i) Loans to Improvement Trusts ..	5,31,669	35,00,000
(ii) Loans under Land Acquisition and Development Scheme ..	84,47,926	5,00,000
<b>Total—Loans to District and other Local Fund Committees ..</b>	<b>89,79,595</b>	<b>40,00,000</b>
<b>D. Loans to Co-operative Institutions and Banks—</b>		
(i) Loans to Punjab State Co-operative Supply and Marketing Federation for		
(a) purchase of foodgrains ..	8,56,12,300	2,50,00,000
(b) purchase and distribution of fertilizers ..	..	40,00,000
(ii) Loans to Co-operative Credit Societies under Act 1912 ..	2,33,99,690	..
(iii) Loans for construction of Rural Godowns by Primary Agricultural Societies ..	16,00,000	16,25,000
(iv) Other loans with balance not exceeding Rs. 5 lakhs in each case ..	3,82,969	6,00,000
<b>Total—Loans to Co-operative Institutions and Banks ..</b>	<b>11,09,94,959</b>	<b>3,12,25,000</b>

\*Nomenclature of the heads of account and opening balance thereagainst differ from those of Finance Accounts 1969-70 as a result of rationalisation of categories of loans and advances with effect from 1st April 1970.

## AND ADVANCES MADE BY GOVERNMENT

Total 4 Rs.	Repaid during the year 5 Rs.	Balance on 31st March 1971 6 Rs.	Interest received and credited to revenue 7 Rs.
2,34,17,973	5,85,927	2,28,32,046	10,67,795
1,26,90,137	1,74,199	1,25,15,938	3,77,374
3,61,08,110	7,60,126	3,53,47,984	14,45,169
5,31,834	—1,259(a)	5,33,093	..
45,27,951	2,19,391	43,08,560	4,695
8,12,783	..	8,12,783	..
58,72,568	2,18,132	56,54,436	4,695
40,31,669	87,833	39,43,836	8,949
89,47,926	1,20,811	88,27,115	12,55,454
1,29,79,595	2,08,644	1,27,70,951	12,64,403
11,06,12,300	2,50,00,000	8,56,12,300	1,12,542
40,00,000	..	40,00,000	..
2,33,99,690	10,18,559	2,23,81,131	14,96,297
32,25,000	..	32,25,000	1,58,758
9,82,969	..	9,82,969	1,28,751
14,22,19,959	2,60,18,559	11,62,01,400	18,96,348

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

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Major and minor head of Account	Balance on 1st April 1970	Advanced during the year
1	2 Rs.	3 Rs.
<b>Q—Loans and Advances by the State/Union Territory Governments—contd.</b>		
<b>1. Loans to Local Funds, Private Parties, etc.—contd.</b>		
<b>E. Loans to Landholders and Other Notabilities—</b>		
(i) Loans to approved beneficiaries under the Land Purchase Scheme ..	7,62,500	..
(ii) Other loans with balance not exceeding Rs. 5 lakhs in each case ..	5,16,535	35,000
<b>Total—Loans to Landholders and other Notabilities ..</b>	<b>12,79,035</b>	<b>35,000</b>
<b>F. Loans and Advances under Community Development Programme—</b>		
(i) Loans under Community Development Scheme ..	2,06,57,669	..
(ii) Loans under National Extension Service Scheme ..	2,52,82,235	22,45,973
(iii) Loans for Pilot Projects for Works Programme to utilise rural man power ..	12,52,267	..
<b>Total—Loans and Advances under Community Development Programme ..</b>	<b>4,71,92,171</b>	<b>22,45,973</b>
<b>G. Loans and Advances to Displaced Persons—</b>		
(i) Loans to uprooted persons from War affected areas ..	67,58,312	..
(ii) Loans by the Rehabilitation Department for Rehabilitation of displaced persons of urban areas ..	—3,68,45,513	..
(iii) Loans by the Rehabilitation Department for Rehabilitation of displaced persons of rural areas ..	—1,94,19,931	927
(iv) Loans for the Rehabilitation of Displaced persons from Burma/Ceylon ..	10,46,336	1,81,600
<b>Total—Loans and Advances to Displaced Persons ..</b>	<b>—4,84,60,796</b>	<b>1,82,527</b>
<b>H. Advances to Cultivators—</b>		
<b>1. Loans under Land Improvement Act, 1883—</b>		
(i) Loans under Land Improvement Act, 1883 (Ord.) ..	—3,61,47,618	1,32,500
(ii) Loans under Land Improvement Act, 1883 (G.M.F.) ..	71,21,807	..

AND ADVANCES MADE BY GOVERNMENT—*contd.*

Total 4 Rs.	Repaid during the year 5 Rs.	Balance on 31st March 1971 6 Rs.	Interest received and credited to revenue 7 Rs.
7,62,500	10,766	7,51,734	..
5,51,535	6,121	5,45,414	4,484
13,14,035	16,887	12,97,148	4,484
2,06,57,669	1,37,625	2,05,20,044	58,865
2,75,28,208	37,72,435	2,37,55,773	13,41,514
12,52,267	13,760	12,38,507	..
4,94,38,144	39,23,820	4,55,14,324	14,00,379
67,58,312	8,09,641	59,48,671	2,85,280
—3,68,45,513	1,44,163	—3,69,89,676(a)	..
—1,94,19,004	17,98,387	—2,12,17,391(a)	..
12,27,936	41,450	11,86,486	63,467
—4,82,78,269	27,93,641	—5,10,71,910(a)	3,48,747
—3,60,15,118	34,08,499	—3,94,23,617(a)	7,00,539
71,21,807	4,36,068	66,85,739	4,00,691

(a) Minus balance is under investigation.

**STATEMENT NO. 18—DETAILED STATEMENT OF LOANS**  
Major and minor head of account

1	2 Rs.	3 Rs.
<b>Q—Loans and Advances by the State/Union Territory Governments—contd.</b>		
<b>1. Loans to Local Funds, Private Parties, etc.—contd.</b>		
<b>H—Advances to Cultivators—concl'd.</b>		
(iii) Loans for installation of pumping sets/tubewells ..	7,75,30,076	22,30,500
(iv) Loans for sinking/repair of percolation wells and purchase of persian wheel gears ..	1,12,10,760	1,87,500
(v) Scheme of land reclamation through manual labour ..	—5,57,636	..
(vi) Loans to ejected tenants under Act, 1883 ..	6,30,179	..
<b>2. Advances under Agriculturists' Loan Act, 1884—</b>		
(i) Loans under Agriculturists' Loan Act, 1884 (Ord.) ..	—2,53,66,219	4,40,984
(ii) Loans under Agriculturists' Loan Act, 1884 (G.M.F.) ..	—67,65,060	..
(iii) Loans for purchase of Tractors (G.M.F.) ..	45,52,882	..
(iv) Loans for Nitrogenous Fertilizers ..	5,00,33,277	..
(v) Loans for Phosphate Fertilizers ..	—8,70,300	..
(vi) Loans for aerial spraying of cotton ..	30,18,388	[ 41,37,285
(vii) Loans under Package Programme ..	1,14,76,534	..
(viii) Loans under Intensive Cultivation Scheme ..	1,06,69,197	..
(ix) Loans for the development of horticulture ..	28,00,873	43,150
(x) Loan for grapegrowers for grape orchards ..	17,25,464	5,36,700
(xi) Advances for soil and water management including conservation; irrigation, levelling of land and field drains, etc. ..	..	13,95,063
(xii) Advances for soil, water conservation and water shed basin ..	1,05,24,235	27,51,101
(xiii) Other loans for agricultural purposes ..	22,85,340	..
(xiv) Other loans with balance not exceeding Rs. 5 lakhs in each case ..	8,60,987	..
<b>Total—Advances to Cultivators ..</b>	<b>12,47,33,166</b>	<b>1,18,54,783</b>
<b>I. Loans to Statutory Corporations, Boards and Government Companies—</b>		
(i) Loan to Punjab State Electricity Board for 66-KV Works and above both for Left and Right Bank Power Plant and Beas Project ..	2,47,82,62,622	24,92,38,568
(ii) Loan for distribution 33-KV. Works and below including Uhl River Scheme ..	..	[ 6,36,17,000
(iii) Loan to Board of Secondary Education ..	10,00,000	..

AND ADVANCES MADE BY GOVERNMENT—*contd.*

Total 4 Rs.	Repaid during the year 5 Rs.	Balance on 31st March 1971 6 Rs.	Interest received and credited to revenue 7 Rs.
7,97,60,576	1,21,53,067	6,76,07,509	41,55,699
1,13,98,260	12,69,287	1,01,28,973	7,26,242
-5,57,636	78,133	-6,35,769 (a)	67,890
6,30,179	389	6,29,790	..
-2,49,25,235	69,04,894	-3,18,30,129 (a)	9,27,796
-67,65,060	14,71,814	-82,36,874 (a)	68,739
45,52,882	12,96,073	45,52,882	1,01,373
5,00,33,277	2,74,921	4,87,37,204	3,54,413
-8,70,300	2,18,663	-11,45,221 (a)	2,76,432
71,55,673	..	69,37,010	..
1,14,76,534	..	1,14,76,534	1,25,187
1,06,69,197	..	1,06,69,197	..
28,44,023	3,85,354	24,58,669	2,25,944
22,62,164	24,819	22,37,345	..
13,95,063	2,23,733	11,71,330	60,109
1,32,75,336	..	1,32,75,336	..
22,85,340	4,388	22,80,952	..
8,60,987	1,32,846	7,28,141	1,89,527
13,65,87,949	2,82,82,948	10,83,05,001	83,80,581
2,72,75,01,190	1,44,45,043	2,71,30,56,147	14,81,17,000
6,36,17,000	..	6,36,17,000	..
10,00,000	5,00,000	5,00,000	..

(a) Minus balance is under investigation.

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Major and minor head of account	Balance on 1st April 1970	Advanced during the year
1	2	3
	Rs.	Rs.
<b>Q—Loans and Advances by the State/Union Territory Governments—contd.</b>		
<b>1. Loans to Local Funds, Private Parties, etc.—contd.</b>		
<b>I. Loans to Statutory Corporations, Boards and Government Companies—concl'd.</b>		
(iv) Other loans with balance not exceeding Rs. 5 lakhs in each case ..	6,17,016	..
<b>Total—Loans to Statutory Corporations, Boards and Government Companies..</b>	<b>2,47,98,79,638</b>	<b>31,28,55,568</b>
<b>J. Miscellaneous Loans and Advances—</b>		
(i) Loans to poor students studying in Engineering Colleges/Polytechnics ..	1,16,69,217	6,45,715
(ii) Loans to deserving students under National Loan Scholarship Scheme	36,11,216	7,19,960
(iii) Loans to Educational Institutions for Construction of Hostels ..	6,50,962	6,75,000
(iv) Interest free loans to deserving persons of Scheduled Castes and Backward Classes ..	42,11,854	10,00,000
(v) Loans under Punjab State Aid to Industries Act, 1935 ..	99,75,163	35,000
(vi) Loans under Low Income Group Housing Scheme ..	5,70,42,727	..
(vii) Loans under Middle Income Group Housing Scheme ..	1,26,14,045	17,14,000
(viii) Loans under Higher Income Group Housing Scheme ..	—1,01,480	45,08,750
(ix) Loans under Village Housing Project Scheme ..	27,25,837	4,10,000
(x) Loans for building houses at Chandigarh ..	4,16,08,495	..

AND ADVANCES MADE BY GOVERNMENT—*contd.*

Total	Repaid during the year	Balance on 31st March 1971	Interest received and credited to revenue
4	5	6	7
Rs.	Rs.	Rs.	Rs.
6,17,016	..	6,17,016	..
2,79,27,35,206	1,49,45,043	2,77,77,90,163	14,81,17,000
1,23,14,932	4,57,811	1,18,57,121	..
43,31,176	2,05,310	41,25,866	..
13,25,962	..	13,25,962	..
52,11,854	3,45,042	48,66,812	..
1,00,10,163	2,17,394	97,92,769	15,88,937
5,70,42,727	20,67,299	5,49,75,428	31,03,592
1,43,28,045	5,13,008	1,38,15,037	4,22,872
44,07,270	..	44,07,270	2,13,352
31,35,837	98,821	30,37,016	56,383
4,16,08,495	1,700	4,16,06,795	1,36,003

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Major and minor head of account	Balance on 1st April 1970	Advanced during the year
1	2 Rs.	3 Rs.
<b>Q. Loans and Advances by the State/Union Territory Governments—concl'd.</b>		
<b>1. Loans to Local Funds, Private Parties, etc.—concl'd.</b>		
<b>J. Miscellaneous Loans and Advances—concl'd.</b>		
(xi) Loans under slum clearance scheme ..	25,60,451	2,50,000
(xii) Loans for repair of houses in urban areas ..	—14,55,493	2,35,500
(xiii) Loans to flood stricken people ..	13,26,312	..
(xiv) Loans to displaced goldsmiths ..	19,93,560	..
(xv) Loans for various other purposes	23,57,193	..
(xvi) Special Advances—Wheat Loan	9,33,700	..
(xvii) Other loans with balance not exceeding Rs. 5 lakhs in each case ..	—2,64,205	2,45,530
<b>Total—Miscellaneous Loans and Advances</b>	<b>15,14,59,554</b>	<b>1,04,39,455</b>
<b>Total—Loans to Local Funds, Private Parties, etc. ..</b>	<b>2,91,08,09,150</b>	<b>38,00,67,156</b>
<b>2. Loans to Government Servants, etc.—</b>		
(i) House Building Advances ..	1,30,86,498 (a)	95,93,541
(ii) Advances for purchase of motor conveyances ..	36,20,535 (b)	28,64,548
(iii) Advances for purchase of other conveyances ..	3,17,338 (c)	1,81,812
(iv) Passage advances ..	—692	..
(v) Other advances ..	20,63,591	3,17,91,169
<b>Total—Loans to Government servants, etc.</b>	<b>1,90,87,270 (d)</b>	<b>4,44,31,070</b>
<b>Total—Q. Loans and Advances by the State/Union Territory Governments ..</b>	<b>2,92,98,96,420 (d)</b>	<b>42,44,98,226</b>

(a) Differs by Rs. 3,739 from the closing balance adopted in Finance Accounts 1969-70 due to rounding (Re. 1) and due to *proforma* allocation of balances (Rs. 3,738) after the reorganisation of State. Details are given in Appendix I.

(b) (c) Differ by Rs. 52,315 and Rs. 100, respectively from the closing balance adopted in Finance Accounts 1969-70 due to *proforma* allocation of balances after reorganisation of State. Details are given in Appendix I.

(d) Differs by Rs. 55,954 from the closing balance adopted in Finance Accounts 1969-70 due to rounding (Re.1) and due to *proforma* allocation of balances (Rs. 55,953) after reorganisation of State, details of which are given in Appendix I.

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

Total 4 Rs.	Repaid during the year 5 Rs.	Balance on 31st March 1971 6 Rs.	Interest received and credited to revenue 7 Rs.
28,10,451	44,133	27,66,318	87,270
-12,19,993	1,67,226	-13,87,219 (a)	1,15,323
13,26,312	..	13,26,312	1,051
19,93,560	60,213	19,33,347	17,124
23,57,193	..	23,57,193	6,19,089
9,33,700	..	9,33,700	..
-18,675	13,957	-32,632 (a)	7,38,913
16,18,99,009	41,91,914	15,77,07,095	70,99,909
3,29,08,76,306	8,13,59,714	3,20,95,16,592	16,99,61,715
2,26,80,039	19,08,692	2,07,71,347	61,587
64,85,083	12,91,177	51,93,906	52,749
4,99,150	1,33,840	3,65,310	606
-692	..	-692 (a)	..
3,38,54,760	3,16,01,980	22,52,780	956
6,35,18,340	3,49,35,689	2,85,82,651	1,15,898
3,35,43,94,646	11,62,95,403	3,23,80,99,243	17,00,77,613

(a) Minus balance is under investigation.

## STATEMENT NO. 19—STATEMENT SHOWING THE

Name of Reserve Fund or Deposit Account 1	Balance on	
	Cash 2	Rs.
<b>Deposits bearing Interest—</b>		
<b>Reserve Funds—</b>		
1. Deposits of Depreciation Reserve of Government Commercial Undertakings—		
Depreciation Reserve Fund—Motor Transport ..	1,86,77,428	(a)
2. Depreciation Reserve Fund—Government Presses ..	14,31,300	
3. Reserve Funds—Transport—Accident Reserve Fund	4,62,656	
<b>Other Deposits—</b>		
4. Bharatpur Endowment Fund ..	..	..
5. Deposits of Charitable Trusts ..	4,99,563	
<b>Deposits not bearing Interest—</b>		
<b>Sinking Funds—</b>		
6. Sinking Funds (b) ..	28,95,86,400	
<b>Reserve Funds—</b>		
7. Fund for Development Schemes ..	44,01,613	(f)
8. State Agricultural Credit Relief and Guarantee Fund	5,86,695	(c)
9. Foodgrains Reserve Fund ..	2,68,26,327	(d)
10. Industrial Loan Fund ..	3,65,08,342	(e)
11. Fund for Village Reconstruction and Harijan Uplift ..	1,20,58,233	
12. Famine Relief Fund ..	67,50,000	
13. Village Development Fund ..	..	..

(a) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1969-70 due to rounding.

(b) Loanwise details are given in the annexure.

(c) (d) (e) Differs by (c) Rs. 68,305, (d) Rs. 1,68,744 and (e) Rs. 15,61,409 from the balance adopted in Finance Accounts 1969-70 due to *proforma* allocation of balances to successor States. Details are given in Appendix I.

(f) Differs by Rs. 43,83,113 from the closing balance adopted in Finance Accounts 1969-70 vide footnote (f) at page 156.

## DETAILS OF EARMARKED BALANCES

1st April 1970		Balance on 31st March 1971		
Investment 3 Rs.	Total 4 Rs.	Cash 5 Rs.	Investment 6 Rs.	Total 7 Rs.
..	1,86,77,428 (b)	2,02,15,572	..	2,02,15,572
..	14,31,300	16,24,545	..	16,24,545
..	4,62,656	4,54,230	..	4,54,230
6,400	6,400	..	6,400	6,400
..	4,99,563	4,99,563	..	4,99,563
3,85,57,583	32,81,43,983	35,04,05,620	4,22,38,274	39,26,43,894
1,22,69,978 (a)	1,66,71,591 (b)	54,34,641	1,12,36,950	1,66,71,591
..	5,86,695	6,86,695	..	6,86,695
..	2,68,26,327	2,69,17,711	..	2,69,17,711
..	3,65,08,342	4,32,99,221	..	4,32,99,221
..	1,20,58,233	1,10,96,876	..	1,10,96,876
..	67,50,000	90,00,000	..	90,00,000
..	..	1,83,17,501	..	1,83,17,501

(a) See foot-note (f) at page 156.

(b) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1969-70 due to rounding.

## STATEMENT NO. 19—STATEMENT SHOWING THE

Name of Reserve Fund or Deposit Account	Balance on Cash
1	2
	Rs.
<b>Civil Deposits—Personal Deposits—</b>	
14. Civil List Reserve Fund ..	19,719
<b>Others Accounts.—</b>	
15. Subventions from Central Road Fund ..	8,64,570
16. Deposit Account of grants made by the Indian Council of Agricultural Research ..	3,57,443
17. Deposit Account of grants made by the Indian Central Sugarcane Committee ..	1,20,380
18. Deposit Account of grants from the Central Government for the Development of Handloom Industries ...	15,572
19. Deposit Account of grants made by the Indian Central Tobacco Committee ..	53,866
20. Deposit Account of grants made by the Indian Central Cotton Committee ..	2,45,102
21. Deposit Account of grants made by the Indian Central Oilseeds Committee ..	2,71,854
22. Deposit Account of grants from the Ministry of Rehabilitation to Educational Institutions ..	1,23,332
23. Deposit of sale proceeds of World Health Organisation Seals ..	1,413
24. Deposit Account of grants made by the Central Government for financing Cotton Extension Schemes	1,42,747
25. Deposit Account of Relief and Rehabilitation loans to be written off ..	57,64,455 (a)
26. Deposit Account of grants from the Central Government for the food production drive schemes— Bonus for accelerating production of foodgrains ..	1,36,24,008

(a) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1969-70 due to rounding.

DETAILS OF EARMARKED BALANCES—*contd.*

1st April 1970		Balance on 31st March 1971		
Investment	Total	Cash	Investment	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
51,910	71,629	19,719	51,910	71,629
..	8,64,570	14,48,903	..	14,48,903
..	3,57,443	4,27,443	..	4,27,443
..	1,20,380	1,20,380	..	1,20,380
..	15,572	15,572	..	15,572
..	53,866	53,866	..	53,866
..	2,45,102	2,45,102	..	2,45,102
..	2,71,854	2,71,854	..	2,71,854
..	1,23,332	1,23,332	..	1,23,332
..	1,413	1,413	..	1,413
..	1,42,747	1,42,747	..	1,42,747
..	57,64,455 (a)	57,64,455	..	57,64,455
1,00,000	1,37,24,008	1,36,24,008	1,00,000	1,37,24,008

(a) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1969-70 due to rounding.

## STATEMENT NO. 19—STATEMENT SHOWING THE

Name of Reserve Fund or Deposit Account	Balance on
1	Cash
	2
	Rs.
<b>Other Accounts—concl'd.</b>	
27. Deposit Account of grants made by the National Co-operative Development Corporation ..	58,790
28. Deposit Account of Grants made by the Central Tea Board ..	41,555
29. Deposit Account of grants made by the Indian Spices and Cashewnuts Committee ..	7,280
<b>Total</b>	<b>41,95,00,643 (a)</b>

(a) See foot-notes (c) (d) (e) and (f) at page 188

DETAILS OF EARMARKED BALANCES—*concl.*

1st April 1970		Balance on 31st March 1971		
Investment	Total	Cash	Investment	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	58,790	9,75,009	..	9,75,009
..	41,555	41,555	..	41,555
..	7,280	7,280	..	7,280
<hr/>		<hr/>		
5,09,85,871 (b)	47,04,86,514	51,12,34,813	5,36,33,534	56,48,68,347

(b) See foot-note (a) at page 189

## ANNEXURE TO

Description of loan 1	Balance on 1st April 1970	Amount appropriated from revenue
	2 Rs.	3 Rs.
<b>(1) SINKING FUNDS</b>		
4 % Punjab Loan 1971 ..	88,95,962	..
4½ % Punjab Loan 1972 ..	1,10,90,957	12,14,500
4½ % Punjab Loan 1974 ..	1,03,32,316	12,86,900
5½ % Punjab Loan 1977 ..	91,28,548	17,70,100
5½ % Punjab Loan 1978 ..	48,36,255	17,37,500
5¾ % Punjab Loan 1979 ..	62,50,000	25,00,000
5¾ % Punjab Loan 1980 ..	41,25,000	27,50,000
5¾ % Punjab Loan 1981 ..	27,62,500	55,25,000
5¾ % Punjab Loan 1982 ..	..	24,23,790
Loans received out of consolidated open market borrowings of the Government of India ..	97,99,450	15,07,600
Loans from the Central Government for Bhakra-Nangal Project ..	25,14,24,362	4,00,00,000
<b>Total</b> ..	<b>31,86,45,350</b>	<b>6,07,15,390</b>
<b>(2) SINKING FUNDS</b>		
4% Punjab Loan 1971 ..	16,51,166	..
4½ % Punjab Loan 1972 ..	18,62,416	2,32,800
4½ % Punjab Loan 1974 ..	18,99,565	2,71,400
5½ % Punjab Loan 1977 ..	17,04,040	3,79,500
5½ % Punjab Loan 1978 ..	2,14,246	53,600
5¾ % Punjab Loan 1979 ..	11,75,000	4,50,000
5¾ % Punjab Loan 1980 ..	4,95,000	2,47,500
5¾ % Punjab Loan 1981 ..	4,97,200	9,54,500
5¾ % Punjab Loan 1982 ..	..	4,36,280
<b>Total</b> ..	<b>94,98,633</b>	<b>30,25,580</b>
<b>Grand Total</b> ..	<b>32,81,43,983</b>	<b>6,37,40,970</b>

Description of loan 1	Balance on 1st April 1970	Purchase of securities
	2 Rs.	3 Rs.
<b>(3) SINKING FUND</b>		
4% Punjab Loan 1968 ..	43,39,424	..
4% Punjab Loan 1971 ..	52,71,071	4,63,200
Loans from Central Government for Bhakra-Nanagal Project ..	2,89,47,088	4,00,00,000
<b>Total</b> ..	<b>3,85,57,583</b>	<b>4,04,63,200</b>

## 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 1971
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
<b>FOR AMORTISATION OF LOANS</b>				
	89,17,491	..	..	89,17,491
21,529	1,23,05,457	..	..	1,23,05,457
..	1,16,19,216	..	..	1,16,19,216
..	1,08,98,648	..	..	1,08,98,648
..	65,73,755	..	..	65,73,755
..	87,50,000	..	..	87,50,000
..	68,75,000	..	..	68,75,000
..	82,87,500	..	..	82,87,500
..	24,23,790	..	..	24,23,790
..	1,13,07,050	..	..	1,13,07,050
7,37,412	29,21,61,774	..	..	29,21,61,774
7,58,941	38,01,19,681	..	..	38,01,19,681

## FOR DEPRECIATION OF LOANS

..	16,51,166	..	..	16,51,166
..	20,95,216	..	..	20,95,216
..	21,70,965	..	..	21,70,965
..	20,83,540	..	..	20,83,540
..	2,67,846	..	..	2,67,846
..	16,25,000	..	..	16,25,000
..	7,42,500	..	..	7,42,500
..	14,51,700	..	..	14,51,700
..	4,36,280	..	..	4,36,280
..	1,25,24,213	..	..	1,25,24,213
7,58,941	39,26,43,894	..	..	39,26,43,894

## INVESTMENT ACCOUNT—AMORTISATION

Total	Sale of securities	Balance on 31st March 1971	Remarks	
			Face Value	Market Value
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
43,39,424	43,39,424	..	..	Awaited from Reserve Bank of India and State Government
57,34,271	34,95,997	22,38,274	22,74,500	
6,89,47,088	2,89,47,088	4,00,00,000	4,00,00,000	
7,90,20,783	3,67,82,509	4,22,38,274		

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

Detailed head of account

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

Loans to Government Servants, etc.—

House Building Advances ..

Advances for purchase of motor conveyances ..

Advances for purchase of other conveyances ..

Total ..

S. Unfunded Debt—

State Provident Funds—

General Provident Fund ..

Punjab Contributory Provident Fund ..

Other Miscellaneous Provident Funds ..

Total ..

T. Deposits and Advances—

Part II—Deposits not bearing interest—

B. Reserve Funds—

State Agricultural Credit Relief and Guarantee Fund ..

Foodgrains Reserve Fund ..

Industrial Loan Fund ..

Total Part II—Deposits, etc. ..

Part III—Advances not bearing interest—

Permanent Advances ..

Part IV—Suspense—

Suspense Accounts— ..

Suspense Account ..

Total—T. Deposits and Advances ..

Grand Total ..

and Remittance heads allocated to successor States during 1970-71

Amount allocated to

Haryana

Himachal Pradesh

Chandigarh (U.T.)

Total amount allocated

Rs.

Rs.

Rs.

Rs.

Dr. 3,738  
Dr. 52,315  
Cr. 100  
Dr. 55,953

.. ..  
.. ..  
.. ..  
.. ..

Dr. 3,738  
Dr. 52,315  
Cr. 100  
Dr. 55,953

Cr. 20,67,454  
Cr. 2,11,389  
Cr. 17,553  
Cr. 22,96,396

Cr. 20,67,454  
Cr. 2,11,389  
Cr. 17,553  
Cr. 22,96,396

Cr. 68,305  
Cr. 1,68,744  
Cr. 15,61,409  
Cr. 17,98,458

Cr. 68,305  
Cr. 1,68,744  
Cr. 15,61,409  
Cr. 17,98,458

Dr. 1,061

Dr. 1,061

Dr. -28,418

Dr. -28,418

Dr. -27,357

Cr. 17,98,458

Cr. 18,25,815

Dr. 28,596

Cr. 40,94,854

Cr. 40,66,258

## APPENDIX II

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

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

Rs.

**Q—LOANS AND ADVANCES BY THE STATE/UNION TERRITORY GOVERNMENTS—**

*Loans to local Funds, Private Parties, etc.—*

**1. Loans to Municipal Corporations and Municipalities—**

Loans under the National Water Supply and Sanitation Scheme	Treasury Officers and Municipalities	1960-61	6,38,551	Loan-wise details
Other Loans to Municipalities	Ditto	1952-53	7,37,149	Ditto

**2. Loans to Landholders 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.
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**T—DEPOSITS AND ADVANCES—**

**Part II—Deposits not bearing Interest—**

*(C) Other Deposit Accounts—*

*Deposits of Local Funds—*

3. District Funds	Treasury Officers	1963-64	2,72,422	} Details of credits, debits, plus and minus memoranda and reconciliation of account with those of plus and minus memoranda
4. Municipal Funds	Ditto	1964-65	4,89,685	
5. Village Panchayat Fund	Ditto	1966-67	53,305	
6. Zila Parishad Fund	Ditto	1962-63	6,50,046	
7. Panchayat Samiti Fund	Ditto	1964-65	6,05,028	

*Departmental and Judicial Deposits—*

*Civil Deposits—*

8. Revenue Deposits	Director of Agriculture and Treasury Officers	1951-52	8,28,861	} Correct deposit numbers and plus and minus memoranda
9. Civil Courts' Deposits	Treasury Officers	1966-67	14,63,850	

APPENDIX II—*concl.*

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

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

T—DEPOSITS AND ADVANCES—*concl.*Part II—Deposits not bearing interest—*concl.*(C) Other Deposit Accounts—*concl.*Departmental and Judicial Deposits—*concl.*Civil Deposits—*concl.*

10.	Personal Deposits	Treasury Officers	1962-63	2,41,083	} As against serial no. 3 to 7
11.	Deposits on account of Police Funds— Police Clothing and Equipment Fund	Ditto	1963-64	3,07,689	
12.	Deposits of fees received by Government servants for work done for private bodies	Ditto	1964-65	91,839	Extract receipt registers
13.	Deposits of Educational Institutions	Ditto	1964-65	6,854	As against serial no. 3 to 7.

## Part III—Advances not bearing interest—

14. Permanent Advances

Treasury Officer

1963-64

4,107

Complete particulars of credits/debits

## U—REMITTANCES—

## I—REMITTANCES WITHIN INDIA—

## Cash Remittances and Adjustments, etc.

## Public Works Remittances

15.	I—Remittances into Treasuries	Public Works Divisional Officers	1960-61	6,32,22,105	} Schedules of monthly settlement with treasuries.
16.	II—Public Works Cheques	Ditto	1947-48	25,92,59,313	

## 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 1971 (In lakhs of rupees)
1	2	3	4	5
<b>Loans to Municipal Corporation and Municipalities—</b>				
1	Loans under the National Water Supply and Sanitation Scheme	10	upto 1963-64	10.16
		9	1964-65	11.08
		16	1965-66	17.55
		28	1966-67	33.84
		45	1967-68	57.07
		25	1968-69	24.94
		24	1969-70	14.56
2	Other Loans to Municipalities	14	upto 1963-64	3.25
		14	1964-65	2.33
		11	1965-66	1.19
		6	1966-67	2.49
		37	1967-68	5.42
		37	1968-69	12.82
		25	1969-70	7.36
3	Loans to Landholders and other Notabilities	2	1962-63	2.78
<b>Deposits of Local Funds—</b>				
4	District Funds	3	1961-62	6.91
5	Municipal Funds	36	1958-59	1.88
6	State Transport Corporation Fund	1	1963-64	34.50
7	Town and Bazar Funds	2	1959-60	0.75
8	Village Panchayat Fund	1	1960-61	0.11
		1	1969-70	4.78
9	Panchayat Samiti Fund	4	1961-62	1.36
		24	1962-63	41.45
		6	1965-66	6.71
		82	1966-67	84.16
		1	1967-68	0.71