



GOVERNMENT OF PUNJAB

FINANCE ACCOUNTS

1979-80

TABLE OF CONTENTS

		Pages
CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA (iii)		
INTRODUCTORY		1—3
PART I—SUMMARISED STATEMENTS		
Statement no. 1	Summary of transactions	6—25
Statement no. 2	Capital Outlay—	
	Progressive capital outlay to end of 1979-80	26—29
Statement no. 3	Financial results of irrigation works	30—34
Statement no. 4	Debt position—	
	(i) Statement of borrowings	35—38
	(ii) Other obligations	38
	(iii) Service of debt	38—39
Statement no. 5	Loans and advances by State Government—	
	(i) Statement of loans and advances	40
	(ii) Recoveries in arrears	40-41
Statement no. 6	Guarantees given by Government for repayment of loans, etc., raised by statutory corporations, local bodies and other institutions	42—45
Statement no. 7	Cash balances and investments of cash balances	46—47
Statement no. 8	Summary of balances under Consolidated Fund, Contingency Fund and Public Account	48—50
PART II—DETAILED ACCOUNTS AND OTHER STATEMENTS		
A—Revenue and Expenditure		
Statement no. 9	Statement of revenue and expenditure under different heads for the year 1979-80 expressed as a percentage of total revenue/expenditure	52—53
Statement no. 10	Statement showing the distribution between charged and voted expenditure	54
Statement no. 11	Detailed account of revenue by minor heads	55—74
Statement no. 12	Detailed account of expenditure by minor heads	75—105
Statement no. 13	Detailed statement of capital expenditure during and to end of 1979-80	106—145
	Annexure to Statement no. 13	146—149

TABLE OF CONTENTS—*concl'd.*

	Pages
PART II—DETAILED ACCOUNTS AND OTHER STATEMENTS—<i>concl'd.</i>	
A—Revenue and Expenditure—<i>concl'd.</i>	
Statement no. 14	Statement showing the details of investments of the Government in statutory corporations, Government companies, other joint stock companies, co-operative banks and societies, etc., upto the end of 1979-80
	150—175
Statement no. 15	Statement showing the capital and other expenditure (other than on revenue account) to end of 1979-80 and the principal sources from which the funds were provided for that expenditure
	176-177
B—Debt, Contingency Fund and Public Account	
Statement no. 16	Detailed statement of receipts, disbursements and balances under heads of account relating to Debt, Contingency Fund and Public Account
	180—199
Statement no. 17	Detailed statement of debt and other interest bearing obligations of the Government
	200—205
	Annexure to statement no. 17
	206—209
Statement no. 18	Detailed statement of loans and advances by the Government
	210—239
Statement no. 19	Statement showing the details of earmarked balances
	240—245
	Annexure to statement no. 19
	246—249
Appendix I	Details of allocation of balances on 31st October 1966 under debt, deposit and remittance heads allocated to successor States during 1979-80
	250-251
Appendix II	Cases where certain details/documents are awaited from the Departmental/Treasury Officers in connection with reconciliation of balances
	252—255
Appendix III	Illustrative cases where verification and acceptances of balances are awaited
	256—260
Appendix IV	Investments of the Government in statutory corporations, Government companies, other joint stock companies, co-operative banks and societies, etc., to end of 1977-78, 1978-79 and 1979-80
	262-263

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

This compilation containing the Finance Accounts of the Government of Punjab for the year 1979-80 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 1979-80, the accounts now presented are, according to my information, correct statements of the receipts and outgoings of the Government of Punjab for the year 1979-80.

NEW DELHI,
The

(GIAN PRAKASH)
Comptroller and Auditor General of India

INTRODUCTORY

The accounts of Government are kept in three parts :—

Part I—Consolidated Fund

Part II—Contingency Fund

Part III—Public Account

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

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

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

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

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

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

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

In Part III of the accounts, the transactions relating to 'Debt' (other than those included in Part I), 'Deposits', 'Advances', 'Remittances' and 'Suspense' are recorded. The transactions under 'Debt',

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

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

The major heads are divided into minor heads, each of which has a number of subordinate heads, generally known as sub-heads. The sub-heads are further divided into detailed heads. Under each of these heads, the expenditure is shown distributed between charged and voted. Sometimes major heads are also divided into sub-major heads before their further division into minor heads. The sectors, major heads, minor heads, sub-heads and detailed heads together constitute a five-tier arrangement of the classification structure of Government Accounts. The major, minor and sub-heads prescribed for the classification of expenditure in the general accounts are not necessarily identical with the Grants, sub-heads and other units of allotments which are adopted by the Finance Department for Demands for Grants; but in general a certain degree of correlation is maintained between the demands for Grants and the Finance Accounts.

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

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

capital section, public debt, loans and advances and public account. The sub-sectors are distinguished by small letters of the alphabet.

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

Under the scheme of codification, the receipt major heads (revenue account) are assigned a block of consecutive serial numbers from 020 to 199, expenditure major heads (revenue account) from 211 to 399, expenditure major heads (capital account) from 411 to 599, major heads under 'Public Debt' from 601 to 610 and those under 'Loans and Advances', 'Inter-State Settlement' and 'Transfer to Contingency Fund' from 611 to 799. The code number 400 has been assigned for Capital receipt major head. The only major head 'Contingency Fund' in 'Part II-Contingency Fund' has been assigned the code number 800. The major heads in the Public Account are assigned the code numbers from 801 to 899.

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

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

PART I
SUMMARISED STATEMENTS

STATEMENT NO.1—

Receipts 1	Actuals	
	1978-79 2	1979-80 3
	(In lakhs of rupees)	
	Part I—Consolidated	
	(1)	
Receipt Heads (Revenue Account)		
A. Tax Revenue—		
(a) Taxes on Income and Expenditure—		
021. Taxes on income other than Corporation Tax	13,55.36	23,47.28
028. Other Taxes on Income and Expenditure	0.01	..
Total—(a) Taxes on Income and Expenditure	13,55.37	23,47.28
(b) Taxes on Property and Capital transactions—		
029. Land Revenue	2,61.50	2,64.58
030. Stamps and Registration Fees	27,66.84	30,18.08
031. Estate Duty	48.48	33.26
035. Taxes on Immovable Property other than Agricultural Land	—0.01	*
Total—(b) Taxes on Property and Capital Transactions	30,76.81	33,15.92
(c) Taxes on Commodities and Services—		
039. State Excise	66,35.85	88,22.51
040. Sales Tax	1,19,30.85	1,29,79.15
041. Taxes on Vehicles	9,12.63	10,31.56
042. Taxes on Goods and Passengers	21,42.64	23,15.74
043. Taxes and Duties on Electricity	12,69.57	16,22.46
045. Other Taxes and Duties on Commodities and Services	7,87.75	8,50.94
Total—(c) Taxes on Commodities and Services	2,36,79.29	2,76,22.36
Total A. Tax Revenue	2,81,11.47	3,32,85.56

* Rs. 103 only.

SUMMARY OF TRANSACTIONS

	Disbursements 4	Actuals	
		1978-79 5	1979-80 6
(In lakhs of rupees)			
Fund—			
Revenue			
Expenditure Heads (Revenue Account)			
A. General Services—			
(a) Organs of State—			
211. Parliament/State/Union Territory Legislatures ..		60.94	69.22**
212. President, Vice-President/Governor/Administrator of Union Territory ..		12.70	14.31
213. Council of Ministers ..		90.00	72.13
214. Administration of Justice ..		2,68.96	3,16.32
215. Elections ..		14.44	59.15
Total—(a) Organs of State ..		4,47.04	5,31.13
(b) Fiscal Services—			
(ii) Collection of Taxes on Property and Capital Transactions—			
229. Land Revenue ..		2,85.06	3,22.23
230. Stamps and Registration ..		47.37	30.88
(iii) Collection of Taxes on Commodities and Services—			
239. State Excise ..		67.40	71.18
240. Sales Tax ..		1,58.34	1,83.04
241. Taxes on Vehicles ..		20.18	22.02
245. Other Taxes and Duties on Commodities and Services ..		38.42	33.31
(iv) Other Fiscal Services—			
247. Other Fiscal Services ..		18.26	39.82
Total—(b) Fiscal Services ..		6,35.03	7,02.48

**Includes Rs. 1.71 lakhs spent out of an advance from the Contingency Fund during 1978-79 and recouped to the Fund during 1979-80.

STATEMENT NO. 1—

Receipts	Actuals	
	1978-79	1979-80
1	2	3
	(In lakhs of rupees).	
	Part I.—Consolidated	
	(1)	
Receipt Heads (Revenue Account)—contd.		
B. Non-Tax Revenue—		
(b) Interest Receipts, Dividends and Profits—		
049. Interest Receipts	.. 54,39.30	36,11.30
050. Dividends and Profits	.. 1,13.20	1,30.39
	<hr/>	
Total—(b) Interest Receipts, Dividends and Profits	.. 55,52.50	37,41.69
	<hr/>	
(c) Other Non-Tax Revenue—		
(i) General Services—		
051. Public Service Commission	.. 1.88	2.79
055. Police	.. 1,32.40	96.20
056. Jails	.. 64.03	64.90
057. Supplies and Disposals	.. 2.22	1.64
058. Stationery and Printing	.. 24.73	48.58
059. Public Works	.. 83.65	94.92
065. Other Administrative Services	.. 2,25.94	3,10.86
066. Contributions and recoveries towards pension and other Retirement Benefits	.. 40.89	44.05
068. Miscellaneous General Services	.. 2,79.68	3,22.87
	<hr/>	
Total—(i) General Services	.. 4,55.42	9,86.81
	<hr/>	

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1978-79	1979-80
4	5	6
(In lakhs of rupees)		
Fund—<i>contd.</i>		
Revenue—<i>contd.</i>		
Expenditure Heads (Revenue Account)—<i>contd.</i>		
A. General Services—<i>concl.</i>		
(c) Interest payments and servicing of debt—		
248. Appropriation for reduction or avoidance of debt ..	4,90.29	4,72.38
249. Interest Payments ..	41,63.24	39,09.93
Total—(c) Interest Payments and Servicing of Debt ..	46,53.53	43,82.31
(d) Administrative Services—		
251. Public Service Commission ..	7.29	8.60
252. Secretariat—General Services ..	2,02.63	2,44.07*
253. District Administration ..	3,07.30	3,76.13
254. Treasury and Accounts Administration ..	1,09.15	1,15.89
255. Police ..	19,77.16	25,08.76
256. Jails ..	2,06.75	2,26.50
257. Supplies and Disposals ..	8.80	10.85
258. Stationery and Printing ..	2,38.24	2,60.27
259. Public Works ..	3,98.91	8,78.58
265. Other Administrative Services ..	2,38.93	2,77.20
Total—(d) Administrative Services ..	36,95.16	49,06.85
(e) Pensions and Miscellaneous General Services—		
266. Pensions and other Retirement Benefits ..	6,82.22	7,48.93
268. Miscellaneous General Services ..	76.70	1,19.48
Total—(e) Pensions and Miscellaneous General Services ..	7,58.92	8,68.41
Grand Total—A. General Services ..	1,01,89.68	1,13,91.18

*Includes Rs. 0.86 lakh spent out of an advance from the Contingency Fund during 1978-79 and recouped to the Fund during 1979-80.

STATEMENT NO. I—

Receipts 1	Actuals	
	1978-79 2	1979-80 3
	(In lakhs of rupees)	
	Part I—Consolidated	
	(1)	
Receipt Heads (Revenue Account)—contd.		
B. Non—Tax Revenue—contd.		
(c) Other Non-Tax Revenue—contd.		
(ii) Social and Community Services—		
077. Education ..	2,39.75	1,50.31
078. Art and Culture ..	0.74	1.13
080. Medical ..	2,23.62	2,17.58
081. Family Welfare ..	1.52	1.38
082. Public Health, Sanitation and Water Supply ..	1,36.94	1,52.29
083. Housing ..	21.65	23.45
084. Urban Development ..	1.16	0.98
085. Information and Publicity ..	2.41	3.56
087. Labour and Employment ..	56.25	50.16
088. Social Security and Welfare ..	1,88.77	3,10.43
095. Other Social and Community Services ..	23.68	21.24
Total—(ii) Social and Community Services ..	8,96.49	9,32.51
(iii) Economic Services—		
098. Co-operation ..	71.68	64.73
104. Other General Economic Services ..	14.30	20.81
105. Agriculture ..	1,83.39	1,56.81
106. Minor Irrigation, Soil Conservation and Area Development ..	57.43	56.64
109. Food ..	1,31.60	85.28

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1978-79	1979-80
	5	6
	(In lakhs of rupees)	
Fund—<i>contd.</i>		
Revenue—<i>contd.</i>		
Expenditure Heads (Revenue Account)—<i>contd.</i>		
B. Social and Community Services—		
276. Secretariat—Social and Community Services ..	49.75	56.53
277. Education ..	89,07.41	1,00,75.67
278. Art and Culture ..	31.49	51.21
280. Medical ..	18,77.34	23,50.90
281. Family Welfare ..	2,05.75	2,21.28
282. Public Health, Sanitation and Water Supply ..	15,56.61	15,52.90
283. Housing ..	48.14	27.68
284. Urban Development ..	1,89.87	1,73.16
285. Information and Publicity ..	1,09.47	1,52.62
287. Labour and Employment ..	6,23.59	5,78.51
288. Social Security and Welfare ..	14,96.03	21,14.25
289. Relief on account of Natural Calamities ..	9,75.08	3,75.71*
295. Other Social and Community Services ..	12.22	7.62
Total—B. Social and Community Services ..	1,60,82.75	1,77,38.04
C. Economic Services—		
(a) General Economic Services—		
296. Secretariat—Economic Services ..	39.81	45.69
298. Co-operation ..	5,51.74	5,78.96†
304. Other General Economic Services ..	64.27	72.69
Total—(a) General Economic Services ..	6,55.82	6,97.34

* Includes Rs. 94.93 lakhs spent out of an advance from the Contingency Fund during 1978-79 and recouped to the Fund during 1979-80.

† Includes Rs. 12.37 lakhs spent out of an advance from the Contingency Fund during 1978-79 and recouped to the Fund during 1979-80.

STATEMENT NO. 1—

Receipts 1	Actuals	
	1978-79 2	1979-80 3
	(In lakhs of rupees)	
	Part I—Consolidated	
	(1)	
Receipt Heads (Revenue Account)—contd.		
B. Non-Tax Revenue—concl.		
(c) Other Non-Tax Revenue—concl.		
(iii) Economic Services—concl.		
110. Animal Husbandry ..	46.32	55.59
111. Dairy Development ..	0.53	0.40
112. Fisheries ..	12.13	14.83
113. Forest ..	1,99.32	2,86.03
114. Community Development ..	17.94	19.23
120. Industries ..	2.98	97.43
121. Village and Small Industries ..	60.35	52.55
128. Mines and Minerals ..	9.30	10.00
131. Water and Power Development Services ..	0.99	0.52
132. Multipurpose River Projects ..	1,07.58	1,10.00
133. Irrigation, Navigation, Drainage and Flood Control Projects ..	7,90.53	8,25.28
136. Civil Aviation ..	0.88	0.65
137. Roads and Bridges ..	7,69.34	—0.27*
138. Road and Water Transport Services ..	26,49.67	29,25.32
139. Tourism ..	23.82	5.41
144. Other Transport and Communication Services ..	..	(x)
Total—(iii) Economic Services ..	51,50.08	47,87.24
Total—(c) Other Non-Tax Revenue ..	69,01.99	67,06.56
Total—B. Non-Tax Revenue ..	1,24,54.49	1,04,48.25

*Minus receipt is due to more refunds during the year.

(x) Rs. 36 only.

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1978-79	1979-80
4	5	6
(In lakhs of rupees)		
Fund—<i>contd.</i>		
Revenue—<i>contd.</i>		
Expenditure Heads (Revenue Account)—<i>contd.</i>		
C. Economic Services—<i>contd.</i>		
(b) Agriculture and Allied Services—		
305. Agriculture	14,15.77	19,67.82
306. Minor Irrigation	2,17.04	2,90.11
307. Soil and Water Conservation	3,35.01	2,76.96
309. Food	23.01	21.78
310. Animal Husbandry	5,26.42	6,63.60
311. Dairy Development	29.33	32.19
312. Fisheries	35.92	35.78
313. Forest	3,86.75	4,10.62
314. Community Development	4,38.13	10,45.87
Total—(b) Agriculture and Allied Services	34,07.38	47,44.73
(c) Industry and Minerals—		
320. Industries	13.14	16.58
321. Village and Small Industries	3,40.88	4,11.80
328. Mines and Minerals	9.85	12.11
Total—(c) Industry and Minerals	3,63.87	4,40.49
(d) Water and Power Development—		
331. Water and Power Development Services	9,53.70	9,63.98
332. Multipurpose River Projects	5,99.34	6,70.37
333. Irrigation, Navigation, Drainage and Flood Control Projects	13,20.12	15,48.06
Total—(d) Water and Power Development	28,73.16	31,82.41

STATEMENT NO. 1—

Receipts 1	Actuals	
	1978-79 2	1979-80 3
	(In lakhs of rupees)	
	Part I—Consolidated	
	(1)	
Receipt Heads (Revenue Account)—concl'd.		
C. Grants-in-aid and Contributions—		
160. Grants-in-aid from Central Government ..	43,70.44	32,46.00
162. States' Share of Union Excise Duties ..	31,64.39	49,55.34.
	<hr/>	
Total—C. Grants-in-aid and Contributions ..	75,34.83	82,01.34
	<hr/>	
Total—Receipt Heads (Revenue Account) ..	4,81,00.79	5,19,35.15
	<hr/>	
Revenue Surplus ..	94,44.19	77,48.69
	<hr/>	
	(2)	
E. Public Debt—		
603. Internal Debt of the State Government ..	2,57,95.61	2,29,64.22
604. Loans and Advances from the Central Government ..	1,75,25.62	59,73.67
	<hr/>	
Total—E. Public Debt ..	4,33,21.23	2,89,37.89
	<hr/>	
F. Loans and Advances—		
Recoveries of Loans and Advances ..	15,49.17	14,84.23
	<hr/>	
Total—F. Loans and Advances ..	15,49.17	14,84.23
	<hr/>	

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1978-79	1979-80
	4	5
		6
	(In lakhs of rupees)	
Fund—<i>contd.</i>		
Revenue—<i>concl.</i>		
Expenditure Heads (Revenue Account)—<i>concl.</i>		
C. Economic Services—<i>concl.</i>		
(e) Transport and Communications—		
336. Civil Aviation	.. 10.42	19.34
337. Roads and Bridges	.. 20,31.60	21,98.60
338. Road and Water Transport Services	.. 28,88.23	36,11.26
339. Tourism	.. 47.97	12.23
Total—(e) Transport and Communications	.. 49,78.22	58,41.43
Total—C. Economic Services	.. 1,22,78.45	1,49,06.40
D. Grants-in-aid and Contributions—		
363. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	.. 1,05.72	1,50.84
Total—D. Grants-in-aid and Contributions	.. 1,05.72	1,50.84
Total—Expenditure Heads (Revenue Account)	.. 3,86,56.60	4,41,86.46
Capital, Public Debt, Loans, etc.		
Expenditure Heads (Capital Account)		
(figures for each major head given in statement no. 2)	.. 32,89.72	1,31,01.11*
Total	.. 32,89.72	1,31,01.11
E. Public Debt—		
603. Internal Debt of the State Government	.. 3,36,04.35	1,87,44.10
604. Loans and Advances from the Central Government	.. 66,46.06	29,89.95
Total—E. Public Debt	.. 4,02,50.41	2,17,34.05
F. Loans and Advances—		
Loans and Advances	.. 94,07.30	1,12,07.16†
Total—F. Loans and Advances	.. 94,07.30	1,12,07.16

* Includes Rs. 1.45.82 lakhs spent out of an advance from the Contingency Fund during 1978-79 and recouped to the Fund during 1979-80.

† Includes Rs. 50.00 lakhs spent out of an advance from the Contingency Fund during 1978-79 and recouped to the Fund during 1979-80.

STATEMENT NO. 1—

Receipts 1	Actuals	
	1978-79 2	1979-80 3
	(In lakhs of rupees)	
	Part I—Consolidated (2)	
G. Inter-State Settlement—		
768. Inter-State Settlement—		
Centre and Punjab ..	40.65	..
Punjab and Haryana ..	1,35.76	..
Punjab and Himachal Pradesh ..	26.11	..
Total—G. Inter-State Settlement ..	2,02.52	..
Total—Consolidated Fund ..	9,31,73.71	8,23,57.27
	Part II—Contingency	
800. Contingency Fund ..	4,44.42	16,05.69*
Total—Contingency Fund ..	4,44.42	16,05.69
	Part III—Public Debt (other than those	
I. Small Savings, Provident Funds, etc.—		
(b) Provident Funds—		
805. State Provident Funds ..	11,39.93	15,15.58
Total—(b) Provident Funds ..	11,39.93	15,15.58
Total—I. Small Savings, Provident Funds, etc. ..	11,39.93	15,15.58

* Receipt of Rs. 13,00 lakhs represents the appropriation from the Consolidated Fund on account of promulgation of an ordinance by the Governor of Punjab which was not got ratified by the State Legislature. The balance receipt of Rs. 3,05.69 lakhs represents recoupment during 1979-80 of expenditure met out of advances from the Contingency Fund during 1978-79 under the following major heads of account :—

Head of Account	Amount Rs.
211. Parliament/State/Union Territory Legislatures ..	1,71,100
252. Secretariat—General Services ..	85,695
289. Relief on account of Natural Calamities ..	94,93,278
298. Co-operation ..	12,36,718
498. Capital Outlay on Co-operation ..	1,45,82,500
684. Loans for Urban Development ..	50,00,000
Total ..	3,05,69,291

SUMMARY OF TRANSACTIONS—*concl'd.*

Disbursements	Actuals	
	1978-79	1979-80
4	5	6
(In lakhs of rupees)		
Fund—<i>concl'd.</i>		
Capital, Public Debt, Loans, etc.—<i>concl'd.</i>		
H. Transfer to Contingency Fund—		
769. Appropriations to Contingency Fund	.. 4,00.00	..
Total—H. Transfer to Contingency Fund	.. 4,00.00	..
<hr/>		
Total—Consolidated Fund	.. 9,20,04.03	9,02,28.78
<hr/>		
Fund		
800. Contingency Fund	.. 3,05.69	13,00.00**
Total—Contingency Fund	.. 3,05.69	13,00.00
<hr/>		
Account		
mentioned in Part I) and Deposits, etc.—		
I. Small Savings, Provident Funds, etc.—		
(b) Provident Funds—		
805. State Provident Funds	.. 6,01.37	4,91.98
Total—(b) Provident Funds	.. 6,01.37	4,91.98
Total—I. Small Savings, Provident Funds, etc.	.. 6,01.37	4,91.98

** Represents the amount re-transferred to the Consolidated Fund, due to lapsing of ordinance promulgated by the Governor of Punjab to raise the corpus of the Contingency Fund.

STATEMENT NO. 1—

Receipts	Actuals	
	1978-79	1979-80
1	2	3
	(In lakhs of rupees)	
	Part III—Public	
	Debt (other than those	
J. Reserve Funds—		
(a) *Reserve Funds bearing interest	.. 3,04.25	3,59.10
(b) *Reserve Funds not bearing interest	.. 6,90.29	4,72.38
Total—J. Reserve Funds	.. 9,94.54	8,31.48
K. Deposits and Advances—		
(a) * Deposits bearing interest	.. 8,10.72	1,26.56
(b) *Deposits not bearing interest	.. 3,06,11.22	2,31,69.92
(c) *Advances	.. 3,14.43	3,31.78
Total—K. Deposits and Advances	.. 3,17,36.37	2,36,28.26
L. Suspense and Miscellaneous—		
(b) *Suspense	.. 22,54.41	36,90.37
(c) * Other Accounts	.. 2,12,32.11	4,71,48.26
(d) *Accounts with Governments of Foreign Countries	.. ..	(x)
(e) Miscellaneous	.. 4,96.72	3,69.25
Total—L. Suspense and Miscellaneous	.. 2,39,83.24	5,12,07.88

* Details are available in statement no. 16,

(x) Rs. 30 only.

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1978-79	1979-80
4	5	6
(In lakhs of rupees)		
<i>Account—contd.</i>		
mentioned in Part I) and Deposits, etc.— <i>contd.</i>		
J. Reserve Funds—		
(a) *Reserve Funds bearing interest ..	2,68.69	3,39.68
(b) *Reserve Funds not bearing interest ..	2,84.07	3,73.09
Total—J. Reserve Funds ..	5,52.76	7,12.67
K. Deposits and Advances—		
(a) *Deposits bearing interest ..	13,21.69	6,46.32
(b) *Deposits not bearing interest ..	3,05,03.88	2,30,29.71
(c) *Advances ..	3,11.59	3,36.51
Total—K. Deposits and Advances ..	3,21,37.16	2,40,12.54
L. Suspense and Miscellaneous—		
(b) *Suspense ..	20,22.49	36,34.00
(c) *Other Accounts ..	2,46,50.82	4,39,42.40
(d) *Accounts with Governments of Foreign Countries ..	—6.24	0.43
(e) Miscellaneous ..	3,80.53	0.01
Total—L. Suspense and Miscellaneous ..	2,70,47.60	4,75,76.84

* Details are available in statement no. 16.

STATEMENT NO. 1—

Receipts

Actuals

1978-79 1979-80

2

3

(In lakhs of rupees)

Part III— Public

Debt (other than those

M. Remittances—

(a) *Money Orders, Remittances and adjustments between officers rendering accounts to the same Accountant General, etc., and other Remittances	..	1,51,05.87	1,99,24.80
(b) *Inter-Government Adjustment Accounts	..	—84.54	—19.94@
Total—M. Remittances	..	1,50,21.33	1,99,04.86
Total—Public Account	..	7,28,75.41	9,70,88.06
Total—Receipts—Parts I, II and III	..	16,64,93.54	18,10,51.02
Opening Cash Balance	..	10,89.85	1,98.36
Grand Total	..	16,75,83.39	18,12,49.38

*Details are available in statement no. 16.

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

SUMMARY OF TRANSACTIONS—concl'd.

Disbursements

Actuals

4	Actuals	
	1978-79	1979-80
	5	6
	(In lakhs of rupees)	
Account—concl'd.		
mentioned in Part I) and Deposits, etc.—concl'd.		
M. Remittances—		
(a) *Money Orders, Remittances and adjustments between officers rendering accounts to the same Accountant General, etc., and other Remittances ..	1,47,65.67	1,97,59.82
(b) *Inter-Government Adjustment Accounts ..	—29.25	—29.69@
Total—M. Remittances ..	1,47,36.42	1,97,30.13
Total—Public Account ..	7,50,75.31	9,25,24.16
Total—Disbursements—Parts I, II and III ..	16,73,85.03	18,40,52.94
Closing Cash Balance ..	1,98.36	—28,03.56(†)
Grand Total ..	16,75,83.39	18,12,49.38

*Details are available in statement no. 16.

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

(†) The closing cash balance consisted of cash in treasuries (Rs. 4.77 lakhs), Deposits with Reserve Bank (Rs.—28,08.33 lakhs) and deposits with other banks (Rs. 99 only). There was a difference (Rs. 55.18 lakhs) between the figure reflected in the accounts (Rs.—28,08.33 lakhs) and that intimated by the Reserve Bank (Rs.—27,53.15 lakhs) regarding "Deposits with Reserve Bank". As a result of reconciliation this difference now stands at Rs. 14.67 lakhs (January 1981) which is under reconciliation.

EXPLANATORY NOTES

1. The transactions on revenue account resulted in a surplus of Rs. 77.49 crores in 1979-80 against a surplus of Rs. 94.44 crores in 1978-79. Taking into account the transactions outside the revenue account, there was an overall deficit of Rs. 30.02 crores in 1979-80 against the deficit of Rs. 8.92 crores in 1978-79.

	1978-79	1979-80
	(In crores of rupees)	
Opening cash balance	+10.90	+1.98
Part I—Consolidated Fund—		
(a) Transactions within the Revenue Account—		
(i) Receipts	4,81.01	5,19.35
(ii) Expenditure	3,86.57	4,41.86
(iii) Revenue Surplus	+94.44	+77.49
(b) Transactions outside the Revenue Account—		
(i) Capital expenditure	32.90	1,31.01
(ii) Receipts from borrowing (net)	+30.70	+72.04
(iii) Loans and Advances by State Government (net)	-78.58	-97.23
(iv) Inter-State Settlement (net)	+2.03	..
(v) Transfer to Contingency Fund (net)	-4.00	..
Part II—Contingency Fund (net)	+1.39	+3.05
Part III—Public Account (net)	-22.00	+45.64
Closing cash balance	+1.98	-28.04
Overall deficit (—)/Surplus(+)	-8.92	-30.02

2. The revenue receipts in 1979-80 (Rs. 5,19.35 crores) were Rs. 38.34 crores more than those in 1978-79 (Rs. 4,81.01 crores). The increase of receipts in 1979-80 of Rs. 1 crore or above was mainly under :—

Major head	Actuals		Increase	Reasons
	1978-79	1979-80		
(In crores of rupees)				
039. State Excise	66.36	88.22	21.86	Due mainly to more receipts under "Country spirits" and "Country fermented liquors".
162. States' Share of Union Excise Duties	31.65	49.56	17.91	Due mainly to increase in the share of the State.
040. Sales Tax	1,19.31	1,29.79	10.48	Due mainly to resources mobilization measures taken during the year.

Major head	Actuals		Increase	Reasons
	1978-79	1979-80		
(In crores in rupees)				
021. Taxes on Income other than Corporation Tax	13.55	23.47	9.92	Due mainly to increase in the share of the State.
043. Taxes and Duties on Electricity	12.69	16.22	3.53	Due mainly to increase in recovery of duty and in taxes on consumption/sale of electricity.
138. Road and Water Transport Services	26.50	29.25	2.75	Due mainly to increase in operation of Punjab Roadways.
030. Stamps and Registration Fees	27.67	30.18	2.51	Due mainly to larger sale of stamps (non-judicial).
042. Taxes on Goods and Passengers	21.43	23.16	1.73	Due mainly to increase in the number of passengers and in goods tax on public carriers.
098. Social Security and Welfare	1.89	3.10	1.21	Due mainly to more receipts under "Relief and Rehabilitation of displaced persons and repatriates".
041. Taxes on Vehicles	9.13	10.32	1.19	Due mainly to more receipts of tax on vehicles.

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

Major head	Actuals		Decrease	Reasons
	1978-79	1979-80		
(In crores of rupees)				
049. Interest Receipts	54.39	36.11	18.28	Due mainly to less interest receipts from Public Sector and other Undertakings.
160. Grants-in-aid from Central Government	43.70	32.46	11.24	Due mainly to receipts of less grants under "Food for Work Programme", State Plan Schemes and discontinuance of certain Centrally Sponsored Schemes.
137. Roads and Bridges	7.69	*	7.69	Due mainly to shifting of contributions of Marketing Board/Committees to "505. Capital Outlay on Agriculture".

*Rs. —0.27 lakh only.

Taxation changes during the year

3. No taxation change was made during 1979-80.

Receipts from Government of India

4. The revenue receipts in 1979-80 include Rs. 1,05.82 crores received from the Government of India against Rs. 89.39 crores received during the previous financial year. The details are as under :—

	1978-79	1979-80
	(In crores of rupees)	
I—Share of net proceeds of—		
(a) Taxes on Income other than Corporation Tax	13.55	23.47
(b) Union Excise Duties	31.65	49.56
(c) Estate Duty	0.49	0.33
II—Grants in lieu of tax on Railway Passenger fares	0.68	0.62
III—Other grants	43.02	31.84
Total	89.39	1,05.82

Expenditure met from revenue

5. The increase of Rs. 55.29 crores in the expenditure on revenue account from Rs. 3,86.57 crores in 1978-79 to Rs. 4,41.86 crores in 1979-80 was mainly as under :—

Major head	Expenditure		Increase	Reasons
	1978-79	1979-80		
	(In crores of rupees)			
277. Education	89.07	1,00.76	11.69	Due mainly to more expenditure on Government primary/secondary schools.
338. Road and Water Transport Services	28.88	36.11	7.23	Due mainly to plying of more buses during the year.
288. Social Security and Welfare	14.96	21.14	6.18	Due mainly to more expenditure on consumer subsidies, welfare of scheduled castes/backward classes, women's welfare and Pensions under Social security schemes.
314. Community Development	4.38	10.46	6.08	Due mainly to more assistance to Panchayati Raj Institutions,
305. Agriculture	14.16	19.68	5.52	Due mainly to more expenditure on manures/fertilizers, schemes for small/marginal farmers and agriculture labour and agricultural marketing and quality control.

Major head	Expenditure		Increase	Reasons
	1978-79	1979-80		
(In crores of rupees)				
255. Police	19.77	25.09	5.32	Due mainly to more expenditure on District Police.
259. Public Works	3.99	8.79	4.80	Due mainly to more expenditure on "Maintenance and Repairs" and under "Suspense" under which transactions relating to purchase of material and advances etc. recoverable are <i>interalia</i> accounted for.
280. Medical	18.77	23.51	4.74	Due mainly to more expenditure on medical relief and education.
333. Irrigation, Navigation, Drainage and Flood Control Projects	13.20	15.48	2.28	Due mainly to more expenditure on Irrigation Projects (Commercial).
337. Roads and Bridges	20.32	21.99	1.67	Due mainly to more expenditure on Strategic and Border Roads and State Highways.
310. Animal Husbandry	5.26	6.64	1.38	Due mainly to more expenditure on cattle/sheep and wool development.

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

289. Relief on account of Natural Calamities	9.75	3.76	5.99	Due mainly to less expenditure on cash doles.
249. Interest Payments	41.63	39.10	2.53	Due mainly to less interest on Internal Debt and Loans/Advances from Central Government.

STATEMENT NO. 2—CAPITAL OUTLAY

Progressive Capital Outlay to end of 1979-80

Serial no.	Major head of account	Expenditure upto 1978-79	Expenditure during 1979-80	Total
1	2	3	4	5
		(In lakhs	of	rupees)
A. Capital Account of General Services—				
1.	459. Capital Outlay on Public Works	18,94.28*	2,28.41	21,22.69
2.	465. Capital Outlay on Other Administrative Services	40.74	1.36	42.10
Total—A		19,35.02*	2,29.77	21,64.79
B. Capital Account of Social and Community Services—				
3.	477. Capital Outlay on Education, Art and Culture	11,92.98	1,02.71	12,95.69
4.	480. Capital Outlay on Medical	19,49.21	2,41.52	21,90.73
5.	481. Capital Outlay on Family Welfare	62.13	33.88	96.01
6.	482. Capital Outlay on Public Health, Sanitation and Water Supply	1,63.56	0.16	1,63.72
7.	483. Capital Outlay on Housing	18,31.73	5,98.50	24,30.23
8.	484. Capital Outlay on Urban Development	24,84.99	82.83	25,67.82
9.	485. Capital Outlay on Information and Publicity	2.90	..	2.90
10.	488. Capital Outlay on Social Security and Welfare	3,34.00	1,68.19	5,02.19
11.	495. Capital Outlay on Other Social and Community Services	1,82.60*	35.79	2,18.39
Total—B		82,04.10*	12,63.58	94,67.68
C. Capital Account of Economic Services—				
(a) Capital Account of General Economic Services—				
12.	498. Capital Outlay on Co-operation	31,19.55	5,26.27 (x)	36,45.82
13.	500. Investments in General Financial and Trading Institutions	4,12.00	..	4,12.00
14.	504. Capital Outlay on other General Economic Services	1.50	..	1.50
Total (a)		35,33.05	5,26.27	40,59.32

* Differs by Rs. 0.01 lakh from the closing balance adopted in Finance Accounts 1978-79 due to rounding.

(x) Includes Rs. 1,45.82 lakhs spent out of an advance from the Contingency Fund during 1978-79 and recouped to the Fund during 1979-80.

STATEMENT NO. 2—CAPITAL OUTLAY—*contd.*Progressive Capital Outlay to end of 1979-80—*contd.*

Serial no.	Major head of account	Expenditure upto 1978-79	Expenditure during 1979-80	Total
1	2	3	4	5
		(In	lakhs of	rupees)
C. Capital Account of Economic Services—<i>contd.</i>				
(b) Capital Account of Agriculture and Allied Services—				
15.	505. Capital Outlay on Agriculture	15,09.72	—8,44.60*	6,65.12
16.	506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development	21,30.57	3,26.34	24,56.91
17.	509. Capital Outlay on Food	—29,86.07	47,89.73	18,03.66
18.	510. Capital Outlay on Animal Husbandry	3,68.67	17.97	3,86.64
19.	511. Capital Outlay on Dairy Development	4,88.81	31.97	5,20.78
20.	512. Capital Outlay on Fisheries	58.41	11.43	69.84
21.	514. Capital Outlay on Community Development	0.93	..	0.93
22.	515. Investments in Agricultural Financial Institutions	4,36.75	46.00	4,82.75
Total (b)		20,07.79	43,78.84	63,86.63
(c) Capital Account of Industry and Minerals—				
23.	520. Capital Outlay on Industrial Research and Development	25,07.77	5,07.75	30,15.52
24.	521. Capital Outlay on Village and Small Industries	22,03.01	2,22.36	24,25.37
25.	522. Capital Outlay on Machinery and Engineering Industries	2.35	..	2.35
26.	525. Capital Outlay on Telecommunication and Electronics Industries	80.00	15.00	95.00
27.	526. Capital Outlay on Consumer Industries	33.17	..	33.17
28.	529. Capital Outlay on Other Industries	61.24	..	61.24
29.	530. Investments in Industrial Financial Institutions	4.95	..	4.95
Total (c)		48,92.49	7,45.11	56,37.60

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

STATEMENT NO. 2—CAPITAL OUTLAY—concl'd.

Progressive Capital Outlay to end of 1979-80—concl'd.

Serial no.	Major head of account	Expenditure upto 1978-79	Expenditure during 1979-80	Total
1	2	3	4	5
		(In lakhs of rupees)		
C. Capital Account of Economic Services—concl'd.				
(d) Capital Account of Water and Power Development—				
30.	531. Capital Outlay on Water and Power Development Services	5.48	..	5.48
31.	532. Capital Outlay on Multipurpose River Projects	1,93,39.60	17,72.88	2,11,12.48
32.	533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects	1,39,70.38	24,85.19	1,64,55.57
	Total (d)	3,33,15.46	42,58.07	3,75,73.53
(e) Capital Account of Transport and Communications—				
33.	536. Capital Outlay on Civil Aviation	1,02.12	13.02	1,15.14
34.	537. Capital Outlay on Roads and Bridges	64,62.34*	12,37.61	76,99.95
35.	538. Capital Outlay on Road and Water Transport Services	28,78.94*	3,95.83	32,74.77
36.	544. Capital Outlay on Other Transport and Communication Services	2,37.26*	53.01	2,90.27
	Total (e)	96,80.66*	16,99.47	1,13,80.13
	Total—C	5,34,29.45*	1,16,07.76	6,50,37.21
	Total	6,35,68.57*	1,31,01.11	7,66,69.68

*Differs by Rs. 0.01 lakh from the closing balance adopted in Finance Accounts 1978-79 due to rounding.

EXPLANATORY NOTES

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

Interest charges on loans advanced by the Government of India for Bhakra-Nangal Project were capitalised upto 1962-63. The total amount capitalised was Rs. 36.97 crores. Consequent on decision of 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 the Government, write-back of the capitalised interest charges is to be the first charge on the net receipts of the project. Between 1959-60 and 1962-63 Rs. 4.24 crores were written back to revenue. Write-back of the remaining amount is under consideration of Government (April 1981).

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.

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

Interest charges on the Harike Project were capitalised upto 1960-61. There has been no write-back of the capitalised interest charges so far and the matter had been taken up with Government (November 1970). Reply of the Government is awaited (April 1981).

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

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

According to the information furnished by Government, the total investments of Government in the share capital and debentures of different concerns at the end of 1977-78, 1978-79 and 1979-80 were Rs. 87.30 crores, Rs. 98.14 crores and Rs. 1,16.38 crores respectively. The dividend/interest received therefrom was Rs. 1.13 crores (1 per cent) both during 1977-78 and 1978-79 and Rs. 1.30 crores (1 per cent) during 1979-80. Further details are given in Appendix IV.

STATEMENT NO. 3—FINANCIAL

Serial no.	Particulars	Upper Bari Doab Canal	Sirhind Canal	Sutlej Valley Project (Eastern Canal)
		1	2	3
		(In lakhs)		
1.	Capital Outlay during the year 1979-80—			
	(i) Direct	27.53	8.07	..
	(ii) Indirect	..	..	..
	(iii) Total	27.53	8.07	..
2.	Capital Outlay to the end of the year 1979-80—			
	(i) Direct	810.37	863.88	301.41
	(ii) Indirect	..	..	..
	(iii) Total	810.37	863.88	301.41
3.	Revenue Receipts during the year 1979-80—			
	(i) Direct	178.49	442.95	31.41
	(ii) Indirect	2.30	..	..
	(iii) Total	180.79	442.95	31.41
4.	Revenue forgone or remission of revenue during the year 1979-80	Information is awaited from the		
5.	Total revenue during the year 1979-80—			
	[Serial nos. 3(iii) + 4]	180.79	442.95	31.41
6.	Working expenses and maintenance during the year 1979-80—			
	(i) Direct	171.53	295.07	106.47
	(ii) Indirect	..	..	..
	(iii) Total	171.53	295.07	106.47
7.	Net revenue excluding interest—			
	(i) Surplus of revenue (serial no. 5) over expenditure [serial no. 6(iii)] (+) or excess of expenditure [serial no. 6 (iii)] over revenue (serial no. 5) (—)	+9.26	+147.88	-75.06
	(ii) Rate of return on capital outlay to end of the year (percentage)	1.14	17.11	-24.90

RESULTS OF IRRIGATION WORKS

Shah Nahar Canal Project	Madhopur Beas Link Project	Harike Project	Installation of 96 tube- wells in Shahkot block of Jullundur District	Installation of 150 tube- wells along main branch to augment irrigation supplies from Upper Bari Doab Canal tracts	Installation of 108 deep tube-wells in Mahal- pur Block of Hoshiar- pur District	Total
4	5	6	7	8	9	10
	of rupees)					
100.92	..	0.38	..	.17	16.58	153.65
..
100.92	..	0.38	..	.17	16.58	153.65
420.95	361.13	1084.28	65.26	269.18	225.57	4402.03
..	∴
420.95	361.13	1084.28	65.26	269.18	225.57	4402.03
..	..	69.75	.18	.02	..	722.80
..	..	..	..	..	..	2.30
..	..	69.75	.18	.02	..	725.10
concerned department.						
..	..	69.75	.18	.02	..	725.10
2.40	12.27	91.77	8.70	7.32	11.15	706.68
..
2.40	12.27	91.77	8.70	7.32	11.15	706.68
—2.40	—12.27	—22.02	—8.52	—7.30	—11.15	18.42
—0.57	—3.40	—2.03	—13.06	—2.71	—4.94	0.42

*STATEMENT NO. 3—FINANCIAL

Serial no.	Particulars	Upper Bari Doab Canal	Sirhind Canal	Sutlej Valley Project (Eastern Canal)
		1	2	3
			(In lakhs)	
8.	Interest on direct capital outlay ..	55.76	60.19	21.10
9.	Net profit or loss after meeting interest—			
	(i) Surplus of revenue over expenditure (+) or excess of expenditure over revenue (—) ..	-46.50	+87.69	-96.16
	(ii) Rate of return on capital outlay to end of the year (percentage) ..	-5.74	+10.15	-31.90

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

RESULTS OF IRRIGATION WORKS—concl'd.

Shah Nahar Canal Project	Madhopur Beas Link Project	Harike Project	Installation of 96 tube- wells in Shahkot block of Jullundur District	Installation of 150 tube- wells along main branch to augment irrigation supplies from Upper Bari Doab Canal tracts	Installation of 108 deep tube-wells in Mahal- pur Block of Hoshiar- pur District	Total
4	5	6	7	8	9	10
. of rupees)						
25.93	25.28	75.89	4.57	18.84	15.21	302.77
-28.33	-37.55	-97.91	-13.09	-26.14	-26.36	-284.35
-6.73	-10.40	-9.03	-20.05	-9.71	-11.69	-6.46

EXPLANATORY NOTES

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

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

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

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

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

4. The details of revenue forgone or remission of revenue to be incorporated at serial no. 4 in this statement have not been supplied by the Chief Engineer, Irrigation inspite of reminders.

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

STATEMENT NO. 4—DEBT POSITION

(i) Statement of borrowings

Nature of Debt	Balance on 1st April 1979	Receipts during the year	Repay-ments during the year	Balance on 31st March 1980	Net increase (+) or decrease (—)
1	2	3	4	5	6
(In crores of rupees)					
I—Public Debt—					
603. Internal Debt of the State Government	1,73.08*	2,29.64	1,87.44	2,15.28	+42.20
604. Loans and Advances from the Central Government	4,00.15	59.74	29.90	4,29.99	+29.84
Total—I—Public Debt	5,73.23*	2,89.38	2,17.34	6,45.27	+72.04
II—Small Savings, Provident Funds, etc.—					
805. State Provident Funds	61.93*	15.16	4.92	72.17	+10.24
Grand Total	6,35.16	3,04.54	2,22.26	7,17.44	+82.28

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

Consequent on the re-organisation of the State, public debt balances have been allocated provisionally between the successor States under instructions from the Government of India. The correct liability of Punjab will be known when the ratio of capital expenditure is determined under Section 54 of the Punjab Re-organisation Act, 1956.

EXPLANATORY NOTES

1. *Public Debt*—The total Public Debt of the State Government increased by Rs. 72.04 crores during the year 1979-80 and stood at Rs. 6,45.27 crores on 31st March 1980.

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

* Differs by Rs. 0.01 crore from the closing balance adopted in Finance Accounts 1978-79 due to rounding.

(i) *Market Loans*— These are long term loans raised in the open market having a currency of more than twelve months. During the year a loan (6½ per cent Punjab Loan 1989) of Rs. 8.63 crores was raised on 1st September 1979 at par. This is redeemable at par on 1st September 1989.

During the year 5½ % Punjab Loan 1979 (Rs: 3.01 crores) was notified for discharge. In accordance with Section 54 (1) of the Punjab Re-organisation Act, 1966 the public debt of the composite State of Punjab attributable to loans raised by the issue of Government securities (i.e. market loans) and outstanding with the public on 31st October 1966 has been treated as the debt of the State of Punjab and the other successor States shall be liable to pay to the State of Punjab their shares of the sum due from time to time for servicing and repayment of the debt. Pending determination of final amount of loan liability of successor States, the recovery from them is being made provisionally.

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

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

(a) *Sinking Fund (Depreciation)*—A sum not exceeding 1½ per cent of the total amount of loans is set apart from the revenues each year to form a depreciation fund for purchasing securities of the loans for cancellation. During the year 1979-80 no securities were cancelled.

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

The balances in the two funds at the commencement and at the end of 1979-80 are given below :—

Name of the Fund	Balance on 1st April 1979	Addition during the year	Withdrawal during the year	Balance on 31st March 1980
1	2	3	4	5
(In lakhs of rupees)				
Sinking Fund (Depreciation)	2,44.49	25.24	56.75	2,12.98
Sinking Fund (Amortisation)	31,51.79	4,47.14	3,12.50	32,86.43
Total	33,96.28	4,72.38	3,69.25	34,99.41

Rupees 4,18.26 lakhs out of the total balance in the funds have been invested (March 1980) in securities. Of that Rs. 4,00.51 lakhs have been invested in securities of Government of India and Rs. 17.75 lakhs in securities of other States. The balance of Rs. 30,81.15 lakhs is merged in the general cash balance of State Government.

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

(ii) *Loans from autonomous bodies*—Besides Rs. 22.20 crores outstanding from the previous year, loans to the extent of Rs. 3.40 crores were taken from different autonomous bodies during the year. Of these Rs. 1.91 crores were paid in repayment of the outstanding loans during the year, leaving a balance of Rs. 23.69 crores. Complete particulars of the outstanding loans are given in statement no. 17. Rs. 1,52.39 lakhs were paid as interest on these loans.

(iii) *Loans from State Bank of India*—Besides Rs. 71 crores outstanding from the previous year, loans of Rs. 1,58 crores were taken from the State Bank of India, Chandigarh as short term loans for purchase of foodgrains for the Provincial Reserve of the State by hypothecating the stocks of foodgrains. Of these Rs. 1,23 crores were repaid during the year leaving a balance of Rs. 1,06 crores. Government paid Rs. 16 crores as interest on these loans (at the rate of 11 per cent).

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

No amount was outstanding as ways and means advances at the end of previous year. During 1979-80 Government obtained Rs. 59.61 crores as ways and means advances on twenty-six occasions and the entire amount was repaid during the year. Rupees 8.26 lakhs were paid as interest on these advances.

3. *Loans from Government of India*—The loans from Central Government as on 31st March 1980 constituted 66.64 per cent of the total public debt of the State Government on that date.

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

Rupees 59.74 crores were received from the Government of India as loans during the year. Repayment of loans received from Government of India was made according to the terms and conditions of the loans.

4. *Loans for rehabilitation and resettlement*—In accordance with the terms and conditions agreed to between the Government of India and the State Government, rehabilitation loans outstanding on 31st March 1956 were to be repaid to the extent of amounts actually realised from the displaced persons. A package deal for losses on loans advanced to the State for rehabilitation of displaced persons was entered into between the State Government and the Government of India according to which 35 per cent of the outstanding amount of loans on 1st January 1964 was to be paid by the State Government before 31st March 1965 and the remaining 65 per cent was to be written off by the Government of India. The outstanding amount of loans was tentatively reckoned at Rs. 1.67 crores on 1st January 1964. Out of Rs. 58 lakhs payable by State Government as its share, Rs. 20 lakhs were paid in cash and the balance was set off against earlier overpayment of loans. Of the remaining Rs. 1.09 crores, Rs. 77 lakhs were written off by the Government of India in 1966-67. Decision about further amount, if any, to be written off has not been taken so far (February 1981).

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

Name of Sinking Fund	Balance on 1st April 1979	Addition during the year	Withdrawal during the year	Balance on 31st March 1980
1	2	3	4	5
(In lakhs of rupees)				
Loans received for Bhakra-Nangal Project	1,42.30*	..	..	1,42.30

*Differs by Rs. 0.01 lakh from the closing balance adopted in Finance Accounts 1978-79 due to rounding.

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

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

5. *State Provident Funds*—These comprise mainly the Provident Fund balances of Government servants.

(ii) Other Obligations

In addition to the above, the balances at the credit of earmarked and other funds as also certain deposits to the extent to which they have not been invested but are merged with the general cash balance of Government, also constitute the liability of State Government. Such liability at the end of March 1980 was Rs. 1,10.87 crores as shown below (further details are available in statements nos. 16 and 19).

Nature of obligations	Amount on 1st April 1979	Receipts during the year	Repayments during the year	Balance on 31st March 1980	Net increase (+) or decrease (—) during the year
1	2	3	4	5	6
(In crores of rupees)					
Interest bearing obligations such as depreciation reserve funds of commercial undertakings, interest bearing deposits, etc.	24.69	4.86	9.86	19.69	—5.00
Non-interest bearing obligations such as Civil deposits, Deposits of local funds, other earmarked funds, etc.	88.79	2,36.42	2,34.03	91.18	+2.39
Total	1,13.48	2,41.28	2,43.89	1,10.87	—2.61

(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 :—

	1978-79	1979-80	Net increase (+) or decrease (—)
(In crores of rupees)			
Gross debt and other obligations outstanding at the end of the year	7,48.64	8,28.31	+79.67
(i) Interest paid by the Government—			
(a) On Public Debt and Provident Funds	40.89	38.61	—2.28
(b) On other obligations	0.74	0.49	—0.25
Total	41.63	39.10	—2.53

	1978-79	1979-80	Net increase (+) or decrease (-)
	(In crores of rupees)		
(ii) <i>Deduct—</i>			
Interest received on loans and advances given by the Government	44.23	24.88	-19.35
Interest realised on investment of cash balances *	1.05	0.72	-0.33
(iii) Net amount of interest charges	-3.65	13.50	+17.15
(iv) Percentage of gross interest item			
(i) to total revenue receipts	8.65	7.53	-1.12
(v) Percentage of net interest item			
(iii) to total revenue receipts	-0.76	2.60	+3.36

There were in addition certain other receipts (Rs. 10.51 crores) such as (i) interest received from commercial departments (Rs. 9.97 crores), (ii) interest realised on investment of balances in sinking funds (Rs. 0.29 crore) and (iii) miscellaneous other receipts (Rs. 0.25 crore). The Government also received during the year Rs. 1.30 crores as dividend and profit on investment in public sector undertakings and other investments.

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

	1978-79	1979-80	Increase (+) or decrease (-)
	(In crores of rupees)		
Contribution to sinking funds	4.90	4.72	-0.18

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

STATEMENT NO. 5—LOANS AND ADVANCES BY STATE GOVERNMENT

(i) Statement of loans and advances

Categories of loans and advances	Out-standing on 1st April 1979	Paid during the year	Repaid during the year	Out-standing on 31st March 1980	Net addition during the year
(In crores of rupees)					
(1) Loans for Social and Community Services	56.37	15.68(x)	2.28	69.77	+13.40
(2) Loans for Economic Services—					
(a) General Economic Services	13.23	13.45	6.55	20.13	+6.90
(b) Agriculture and Allied Services	34.57*	14.95	3.66	45.86	+11.29
(c) Industry and Minerals	6.95	9.60	0.75	15.80	+8.85
(d) Water and Power Development	6,35.76	54.45	0.02	6,90.19	+54.43
(e) Transport and Communications	..	0.60	..	0.60	+0.60
(3) Loans to Government Servants	10.02	3.34	1.58	11.78	+1.76
(4) Loans for Miscellaneous purposes	-0.31	..	..	-0.31(y)	..
Total	7,56.59*	1,12.07	14.84	8,53.82	+97.23

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

EXPLANATORY NOTES

The outstanding balances of loans and advances by State Government increased by Rs. 97.23 crores from Rs. 7,56.59 crores on 1st April 1979 to Rs. 8,53.82 crores on 31st March 1980. The increase occurred mainly under loans for Water and Power Development (Rs. 54.43 crores).

The loans for Water and Power Development (Rs. 690.19 crores) constitute the largest single component (80.84 per cent) of the outstanding balance on 31st March 1980.

(ii) Recoveries in Arrears

According to the orders issued by the Government in December 1961 the administrative departments are required to intimate the 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. Against 145 statements relating to 1979-80 due from 20 departmental officers none has been received so far (April, 1981).

*Differs by Rs. 0.01 crore. (decreased) from the closing balance adopted in Finance Accounts 1978-79, due to rounding.

(x) Includes Rs. 0.50 crore spent out of an advance from the Contingency Fund during 1978-79 and resouped to the Fund during 1979-80.

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

Against loans to municipal corporations and municipalities, etc., the detailed accounts of which are maintained in the audit office, recovery of Rs. 10,88.42 lakhs (including Rs. 6,42.48 lakhs as interest) was overdue at the end of 1979-80 as follows:—

Borrower/Purpose of loans	Earliest year from which in default	Amount overdue on 31st March 1980	
		Principal	Interest
(In lakhs of rupees)			
Municipal Corporations, Municipalities and other Local Funds—			
(a) Sanitation schemes—	1967-68	40.02	63.88
(b) Sewerage schemes	1963-64	21.28	38.65
(c) Water supply schemes	1964-65	67.29	1,01.41
(d) Integrated city development programme	1971-72	82.89	1,34.04
(e) Shopping centres, cinemas, etc.	1969-70	2.20	4.87
(f) Preparation and distribution of town compost	1965-66	5.24	2.65
(g) Other purposes	1963-64	2,27.02	2,96.98
Total		4,45.94	6,42.48

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

No law has been passed by the State Legislature under Article 293 of the Constitution laying down the limits within which Government may give guarantees on the security of the Consolidated Fund of the State. According to the information furnished by Government the statement given below shows the guarantees given by Government of Punjab for repayment of loans, etc., raised by statutory corporations/boards, local bodies, co-operative banks and societies and others and outstanding on 31st March 1980.

Guarantees for loans, debentures, bonds, etc., raised	Maximum amount guaranteed (Principal only)	Sums guaranteed outstanding on 31st March 1980	
		Principal	Interest@
		(In lakhs of rupees)	
(i) Statutory corporations and boards	1,69,18.40	1,33,59.60	16.87
(ii) Government companies	1,57,67.53	79,82.68	2,15.03
(iii) Co-operative banks and societies	5,21,82.68	2,77,14.96	†
(iv) Municipalities, Corporations, Improve- ment Trusts and Water Supply and Sewerage Board	48,76.85	25,94.94	†
(v) Private companies	0.50	0.50	0.78
Total	8,97,45.96	5,16,52.68	2,32.68

In consideration of the guarantees given, the Government charges guarantee fee from the above institutions at the rate of 0.50 per cent on the total amount of guarantee given by the Government during the year. This guarantee fee is, however, not recoverable in the case of co-operative concessional finance provided by the Reserve Bank of India, bonds issued by the Punjab Financial Corporation, loans availed of by the Punjab Housing and Development Board from the Housing and Urban Development Corporation, New Delhi and loans raised by the Punjab State Electricity Board from the Rural Electrification Corporation. The total amount of guarantee fee received by the Government during the year was Rs. 13.85* lakhs. Besides, an amount of Rs. 1,92.21(x) lakhs on account of guarantee fee was intimated to be in arrears.

@Includes dividend and other incidental charges.

†Information has not been received from the concerned department.

*Corresponding amount booked under "068. Miscellaneous General Services—Guarantee fees" as per statement no. 11 is Rs. 7.07 lakhs. The difference of Rs. 6.78 lakhs is due to misclassification by the treasury.

(x) The details of guarantee fee in arrears are as under :—

Name of concern	Guarantee fee in arrears Rs.
(i) Punjab State Co-operative Supply and Marketing Federation Ltd., Chandigarh	72,50,000
(ii) Punjab State Civil Supplies Corporation Ltd., Chandigarh	1,10,00,000
(iii) Punjab State Tubewells Corporation Ltd., Chandigarh	9,71,301
Total	1,92,21,301

The particulars of guarantees given by the Government and outstanding on 31st March 1980 as intimated by Government are given below:—

Public or other body for which guarantee has been given and brief nature of guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1980	
		(Principal only)	Interest@
(In lakhs of rupees)			
1. Statutory Corporations and Boards (6)*			
(i) Guarantee given on behalf of Punjab Financial Corporation—			
(a) for repayment of share capital and payment of dividend thereon	4,61.00	4,61.00	0.06
(b) for repayment of principal of bonds issued and payment of interest thereon	8,47.00	8,47.00	9.50
(ii) Guarantee for repayment of loans/cash credit facilities, amount raised by issue of bonds/debentures, etc., and payment for machinery purchased and payment of interest thereon	1,56,10.40	1,20,51.60	7.31
Total—Statutory Corporations and Boards	1,69,18.40 (x) (y)	1,33,59.60 (x) (y)	16.87 (x) (y)
2. Government Companies (4)*			
Guarantee for repayment of loans/cash credit facilities, etc.	1,57,67.53	79,82.68	2,15.03

@Includes dividend and other incidental charges.

*Figure in brackets indicates the number of institutions.

(x) Includes statutory guarantees of Rs. 1,62,01.47 lakhs (amount outstanding Rs. 1,29,32.04 lakhs). Concern-wise details are as under:—

Name of concern	Statutory guarantee	Amount outstanding on 31st March 1980	
		Principal	Interest, etc.
(In lakhs of rupees)			
(i) Punjab Financial Corporation	13,08.00	13,08.00	9.56
(ii) Punjab State Electricity Board	1,41,59.51	1,11,50.15	..
(iii) Punjab Housing Development Board	7,33.96	4,64.33	..
Total	1,62,01.47	1,29,22.48	9.56

(y) Includes the following guarantee in respect of which no guarantee deed was executed by the Government upto 31st March 1980:—

Name of concern	Maximum amount guaranteed	Amount outstanding on 31st March 1980	
		Principal	Interest
(In lakhs of rupees)			
Punjab State Warehousing Corporation, Chandigarh	1,52.40	25.00	0.50

Public or other body for which guarantee has been given and brief nature of guarantee	Maximum amount guaranteed (Principal only)	Sums guaranteed outstanding on 31st March 1980	
		Principal	Interest
		(In lakhs of rupees)	
3. Co-operative Banks and Societies			
(i) Co-operative Banks (2)*			
A. Guarantee for repayment of amounts raised by issue of debentures and payment of interest thereon	2,37,07.39	1,31,21.52	†
B. Guarantee for repayment of loans obtained from Reserve Bank of India, Agricultural Refinance Corporation, National Co-operative Development Corporation, etc.	64,93.21	39,83.97	†
(ii) Housing Co-operatives—			
Punjab State Federation of Co-operative House Building Societies, Ltd.—			
Guarantee for repayment of loans from Life Insurance Corporation of India	50.00	40.00	†
(iii) Warehousing and Marketing Co-operatives—			
Guarantee on behalf of Punjab State Co-operative Supply and Marketing Federation Ltd., Chandigarh to enable it to establish letters of credit in various banks for procurement of foodgrains, cotton and fertilizers	2,10,50.00(x)]	98,22.00(x)	†
(iv) Processing Co-operatives (1)*—			
Guarantee to Industrial Finance Corporation of India, Industrial Development Bank of India and Industrial Credit and Investment Corporation of India	1,60.00	1,60.00	†
(v) Dairy Co-operatives (4)*—			
Guarantee to National Co-operative Development Corporation, New Delhi and Indian Dairy Corporation ^{Delhi}	3,77.08	3,50.51	†
(vi) Co-operative Sugar Mills (2)*—			
Guarantee to Industrial Finance Corporation of India and Punjab State Co-operative Bank Ltd.	3,45.00	2,36.96	†
Total—Co-operative Banks and Societies	5,21,82.68	2,77,14.96	†

*Figure in brackets indicates the number of institutions.

†Information has not been received from the concerned department.

(x) Includes the following guarantees in respect of which no guarantee deed was executed by the Government upto 31st March 1980 :—

Maximum amount guaranteed (Principal only)	Amount outstanding on 31st March 1980 (Principal)
(In lakhs of rupees)	
2,03,00.00	95,26.00

Public or other body for which guarantee has been given and brief nature of guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1980	
		(Principal only)	Interest@

Principal Interest@
(In lakhs of rupees)

**4. Municipalities, Corporations, Improvement
Trusts and Water Supply and Sewerage
Board (44)***

Guarantee to Life Insurance Corporation of
India and Housing and Urban Development
Corporation for loans obtained by 38
Municipalities, 2 Municipal Corporations,
3 Improvement Trusts and Water
Supply and Sewerage Board

48,76.85 25,94.94 †

5. Private Companies—

Messers Gulati Industrial Corporation,
Goraya—

Guarantee to Punjab Financial Corporation	0.50	0.50	0.78
---	------	------	------

@Includes dividend and other incidental charges.

*Figure in brackets indicates the number of institutions.

†Information has not been received from the concerned department.

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

	As on 1st April 1979	As on 31st March 1980
(In lakhs of rupees)		
(a) General Cash balances—		
1. Cash in treasuries ..	2.48	4.77
2. Deposits with Reserve Bank ..	1,95.88	—28,08.33†
3. Deposits with other banks ..	*	*
Total ..	1,98.36	—28,03.56
4. Investments held in the Cash Balance Investment Account ..	34,93.10 @	2,75.35
Total—(a) ..	36,91.46	—25,28.21
(b) Other cash balances and investments—		
(i) Cash with the departmental officers, viz., Forest and Public Works ..	82.14	94.07
(ii) Permanent advances for contingent expenditure with departmental officers ..	9.93	10.04
(iii) Investments of earmarked funds ..	4,94.18	4,94.18
Total— (b) ..	5,86.25	5,98.29
Total— (a) and (b) ..	42,77.71@	—19,29.92

EXPLANATORY NOTES

Under an agreement with the Reserve Bank of India, the State Government has to maintain with the Bank a minimum balance of Rs. 60 lakhs on all days. If the balance falls below the agreed minimum, the Government can take ordinary ways and means advances upto a maximum of Rs. 12,00 lakhs. In addition, the Government can take special ways and means advances upto a maximum of Rs 6,00 lakhs. If, even after the maximum advance is given, there is a shortfall in the minimum cash balance, the shortfall is left uncovered. Overdrafts are given by the Bank if the State has a minus balance after availing of the maximum advance.

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

How far the Government maintained this minimum balance with the bank in 1979-80 is shown below :—

(a) Number of days on which the minimum balance was maintained without obtaining any advance ..	298
---	-----

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

†Please see footnote (†) at page 21.

@Differs by Rs. 5.29 lakhs (decreased) from the closing balance adopted in Finance Accounts 1978-79 due to *proforma* adjustment of balances *vide* details in Appendix I.

- (b) Number of days on which the minimum balance was maintained by taking ordinary and special ways and means advances ..

68

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

2. The balance under "Deposits with Reserve Bank" represents the balance after taking into account inter-Government monetary adjustments advised to the Reserve Bank of India upto the 25th April 1980. There was a difference (Rs. 55.18 lakhs) between the figure reflected in the accounts (Rs. —28,08.33 lakhs) and that intimated by the Reserve Bank (Rs. —27,53.15 lakhs) regarding "Deposits with Reserve Bank". As a result of reconciliation the difference now stands at Rs. 14.67 lakhs (January 1981) which is under reconciliation.

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

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

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

Interest realised during the year on these investments was Rs. 72.57 lakhs*.

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

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

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

The following is a summary of the balances on 31st March 1980 :—

Debit balance	Sector of the General Account	Name of Account	Credit balance
1	2	3	4
Rs.			Rs.
	A to D, G, H and part of L	Government Account	42,18,69,376
		Consolidated Fund—	
	E	Public Debt	6,45,26,49,678
8,53,82,30,621	F	Loans and Advances	
		Contingency Fund	12,00,00,000
		Public Account—	
	I	Small Savings, Provident Funds, etc.	72,17,40,048
	J	Reserve Funds—	
		Reserve Funds bearing interest	4,30,86,809
		Reserve Funds not bearing interest—	
		Gross balance	45,59,10,666
4,93,65,710		Investments	
	K	Deposits and Advances—	
		Deposits bearing interest	15,37,79,282
		Deposits not bearing interest—	
		Gross balance	50,53,10,845
51,910		Investments	
13,45,883		Advances	
19,76,13,300	L	Suspense and Miscellaneous—	
		Suspense	
		Other Accounts—	
2,75,34,449		Investments	
1,03,78,753		Other items	
60,46,400		Accounts with Governments of foreign countries	
	M	Remittances—	
		Money Orders, Remittances and adjustments between officers rendering accounts to the same Accountant General, etc.	
31,83,35,262		Inter-Government Adjustment Accounts	
57,99,817		Cash balance (closing)	
—28,03,55,401	N		
<u>8,87,43,46,704</u>		Total	<u>8,87,43,46,704</u>

EXPLANATORY NOTES

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

Under the system of book-keeping followed in Government Accounts, the amounts booked under revenue, capital and other transactions of Government the balances of which are not carried forward from year to year, are closed to a single head called "Government Account". The balance under this head represents the cumulative result of all such transactions so that after adding thereto the balances under Public Debt, Loans and Advances, Small Savings, Provident Funds, etc., Reserve Funds, Deposits and Advances, Suspense and Miscellaneous (other than Miscellaneous Government Account), Remittances and Contingency Fund, the closing cash balance at the end of the year may be worked out and proved. Government Account for 1979-80 given below will show how the net amount at the end of the year has been arrived at :—

Dr.	Details	Cr.
Rs.		Rs.
	A—Amount at the credit of Government Account on 1st April 1979	92,01,87,944*
	B—Revenue Receipts	5,19,35,14,993
4,41,86,45,568	C—Expenditure on revenue account	
1,31,01,11,420	D—Expenditure on capital account	
1,573	E—Miscellaneous Government Account	3,69,25,000
42,18,69,376	F—Balance at the credit of the Government Account on 31st March 1980	
6,15,06,27,937	Total	6,15,06,27,937

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

	Debit	Credit
	Rs.	Rs.
(1) Unreconciled balances and differences between broad-sheets and ledger balances under certain Debt, Deposit and Remittance heads written off under special sanction	1,573	..
(2) Balances of sinking funds of discharged loans transferred to Government Account	..	3,69,25,000
Total	1,573	3,69,25,000

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 book for adjustment of remittance transactions. It must be understood that these balances can not be regarded as a complete record of the financial position of the Government as these do not take into account all the physical assets of the State, such as lands, buildings, communications, etc., nor any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accounting followed by Government.

*Decreased by Rs. 5,40,171 on account of *proforma* corrections of balances made on account of allocation of balances under certain Debt and Public Account heads consequent on the reorganisation of the State *vide* details in Appendix I.

3. A summary of receipts, disbursements and balances under heads of account relating to Debt, Contingency Fund and Public Account is given in statement no. 16.

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

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

4. The extent to which the balances have been allocated to successor States during 1979-80 are given in Appendix I.

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

STATEMENT NO. 9—STATEMENT OF REVENUE AND EXPENDITURE UNDER DIFFERENT HEADS FOR THE YEAR 1979-80 EXPRESSED AS A PERCENTAGE OF TOTAL REVENUE/EXPENDITURE

Revenue Heads	Amount in thousands of rupees	Percentage of total revenue	Percentage of total expenditure
1	2	3	4
A. Tax Revenue—			
(i) Taxes on Income and Expenditure—			
Taxes on Income other than Corporation Tax	23,47,28	4.52	5.31
Other Taxes on Income and Expenditure	..	..	..
(ii) Taxes on Property and Capital transactions—			
Land Revenue	2,64,58	0.51	0.60
Stamps and Registration Fees	30,18,08	5.81	6.83
Estate Duty	33,26	0.06	0.08
Taxes on Immovable Property other than Agricultural Land	*	..	..
(iii) Taxes on Commodities and Services—			
State Excise	88,22,51	16.99	19.97
Sales Tax	1,29,79,15	24.99	29.37
Taxes on Vehicles	10,31,56	1.99	2.33
Taxes on Goods and Passengers	23,15,74	4.46	5.24
Taxes and Duties on Electricity	16,22,46	3.12	3.67
Other Taxes and Duties on Commodities and Services	8,50,94	1.64	1.93
Total—A. Tax Revenue	3,32,85,56	64.09	75.33
B. Non-Tax Revenue—			
(i) Interest Receipts, Dividends and Profits	37,41,69	7.20	8.47
(ii) Administrative Services	6,19,89	1.19	1.40
(iii) Pensions and Miscellaneous General Services	3,66,92	0.71	0.83
(iv) Social and Community Services	9,32,51	1.80	2.11
(v) Economic Services—			
General Economic Services	85,54	0.17	0.20
Agriculture and Allied Services	6,74,81	1.30	1.53
Industry and Minerals	1,59,98	0.31	0.36
Water and Power Development	9,35,80	1.80	2.12
Transport and Communications	29,31,11	5.64	6.63
Total—B. Non-Tax Revenue	1,04,48,25	20.12	23.65
C. Grants-in-aid and Contributions	82,01,34	15.79	18.56
GRAND TOTAL—REVENUE	5,19,35,15	100.00	117.54

*Rs. 103 only.

STATEMENT NO. 9—STATEMENT OF REVENUE AND EXPENDITURE UNDER DIFFERENT HEADS FOR THE YEAR 1979-80 EXPRESSED AS A PERCENTAGE OF TOTAL REVENUE/EXPENDITURE—concl.

Expenditure Heads	Amount in thousands of rupees	Percentage of total revenue	Percentage of total expenditure
1	2	3	4
Fiscal Services—			
(i) Collection of Taxes on Income and Expenditure	..	..	..
(ii) Collection of Taxes on Property and Capital transactions—			
Land Revenue	3,22,23	0.62	0.73
Stamps and Registration	30,88	0.06	0.07
Collection of other Taxes on Property and Capital transactions	..	..	..
(iii) Collection of Taxes on Commodities and Services—			
State Excise	71,18	0.14	0.16
Sales Tax	1,83,04	0.35	0.41
Taxes on Vehicles	22,02	0.04	0.05
Other Taxes and Duties on Commodities and Services	33,31	0.06	0.08
(iv) Other Fiscal Services	39,82	0.08	0.09
Total—Fiscal Services	7,02,48	1.35	1.59
Interest payments and servicing of debt	43,82,31	8.44	9.92
Organs of State	5,31,13	1.02	1.20
Administrative Services	49,06,85	9.45	11.10
Pensions and Miscellaneous General Services	8,68,41	1.67	1.97
Social and Community Services	1,77,38,04	34.16	40.14
Economic Services—			
General Economic Services	6,97,34	1.34	1.58
Agriculture and Allied Services	47,44,73	9.13	10.74
Industry and Minerals	4,40,49	0.85	1.00
Water and Power Development	31,82,41	6.13	7.20
Transport and Communications	58,41,43	11.25	13.22
Total	1,49,06,40	28.70	33.74
Grants-in-aid and Contributions	1,50,84	0.29	0.34
GRAND TOTAL—EXPENDITURE (REVENUE ACCOUNT)	4,41,86,46	85.08	100.00

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

Particulars	Actuals for 1979-80		
	Charged	Voted	Total
	2	3	4
1	Rs.	Rs.	Rs.
Expenditure Heads (Revenue Account)	46,06,53,963	3,95,79,91,605	4,41,86,45,568(c)
Expenditure Heads (Capital Account)	2,76,719	1,30,98,34,701	1,31,01,11,420(d)
Disbursements under Public Debt (a)	2,17,34,05,154	..	2,17,34,05,154
Loans and Advances (b)	..	1,12,07,15,287	1,12,07,15,287(e)
Total	2,63,43,35,836	6,38,85,41,593	9,02,28,77,429

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

E. Public Debt—

Internal Debt of State Government	1,87,44,10,073	..	1,87,44,10,073
Loans and Advances from Central Government	29,89,95,081	..	29,89,95,081
Total	2,17,34,05,154	..	2,17,34,05,154

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

(c) Includes Rs. 1,09,86,791 spent out of the advances from the Contingency Fund during 1978-79 and recouped to the Fund during 1979-80.

(d) Includes Rs. 1,45,82,500 spent out of advance from Contingency Fund during 1978-79 and recouped to the Fund during 1979-80.

(e) Includes Rs. 50,00,000 spent out of advance from the Contingency Fund during 1978-79 and recouped to the Fund during 1979-80.

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

Heads	Actuals for 1979-80
	Rs.
RECEIPT HEADS (REVENUE ACCOUNT)—	
A. Tax Revenue*—	
(a) Taxes on Income and Expenditure—	
021. Taxes on Income other than Corporation Tax—	
Share of net proceeds assigned to States	.. 23,47,28,000
Total (021)	.. <u>23,47,28,000</u>
Total—(a) Taxes on Income and Expenditure	.. <u>23,47,28,000</u>
(b) Taxes on Property and Capital transactions—	
029. Land Revenue—	
Land Revenue/Tax	.. 2,22,90,372
Rates and Cesses on Land	.. 77,352
Receipts from management of Ex-zamindari Estates	.. 54,939
Receipts from sale of Government Estates	.. 21,905
Sale proceeds of Waste lands and redemption of land tax	.. 6,946
Other receipts	.. 40,74,180
Deduct—Portion of land revenue due to irrigation works	.. —68,017
Total (029)	.. <u>2,64,57,677</u>
030. Stamps and Registration Fees—	
A. Stamps—Judicial—	
Sale of stamps	.. 1,94,41,148
Other receipts	.. 4,15,809
Total—A	.. <u>1,98,56,957</u>
B. Stamps—Non-Judicial—	
Sale of stamps	.. 23,93,39,217
Duty on impressing of documents	.. 25,45,922
Other receipts	.. 74,68,805
Total—B	.. <u>24,93,53,944</u>

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

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

Heads	Actuals for 1979-80
	Rs.
A. Tax Revenue—contd.	
(b) Taxes on Property and Capital transactions—concl'd.	
030. Stamps and Registration Fees—concl'd.	
C. Registration Fees—	
Fees for registering documents	.. 3,11,92,040
Other receipts	.. 14,05,191
Total—C	.. <u>3,25,97,231</u>
Total (030)	.. <u>30,18,08,132</u>
031. Estate Duty—	
A. Agricultural Land—	
Share of net proceeds assigned to State/Union Territory Governments	.. 16,17,000
B. Property other than Agricultural Land—	
Share of net proceeds assigned to States	.. 17,09,000
Total (031)	.. <u>33,26,000</u>
035. Taxes on Immovable Property other than Agricultural Land—	
Ordinary Collections	.. 103
Total (035)	.. <u>103</u>
Total—(b) Taxes on Property and Capital transactions	.. <u>33,15,91,912</u>
(c) Taxes on Commodities and Services—	
039. State Excise—	
Country spirits	.. 71,69,36,336
Country fermented liquors	.. 2,29,46,889
Malt liquor	.. 43,17,013
Foreign liquors and spirits	.. 12,06,55,722
Commercial and denatured spirits and medicated wines	.. 38,00,856
Medicinal and toilet preparations containing alcohol, opium, etc.	.. 81,32,576
Opium, hemp and other drugs	.. 4,87,561
Fines and confiscations	.. 2,98,519
Other receipts	.. 46,75,642
Total (039)	.. <u>88,22,51,114</u>

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

Heads	Actuals for 1979-80
	Rs.
A. Tax Revenue—concl'd.	
(c) Taxes on Commodities and Services—concl'd.	
040. Sales Tax—	
Receipts under the Central Sales Tax Act	.. 29,38,51,171
Receipts under the State Sales Tax Acts	.. 92,75,19,256
Tax on sale of motor spirits and lubricants	.. 7,65,36,219
Other receipts	.. 8,395
Total (040)	.. 1,29,79,15,041
041. Taxes on Vehicles—	
Receipts under the Indian Motor Vehicles Act	.. 1,25,01,338
Receipts under the State Motor Vehicles Taxation Acts	.. 8,90,46,463
Other receipts	.. 16,07,901
Total (041)	.. 10,31,55,702
042. Taxes on Goods and Passengers—	
Tax collections	.. 23,10,02,295
Other receipts	.. 5,72,176
Total (042)	.. 23,15,74,471
043. Taxes and Duties on Electricity—	
Taxes on consumption and sale of Electricity	.. 15,89,34,063
Fees under the Indian Electricity Rules	.. 29,84,125
Fees for the electrical inspection of cinemas	.. 92,380
Other receipts	.. 2,35,510
Total (043)	.. 16,22,46,078
045. Other Taxes and Duties on Commodities and Services—	
Entertainment tax	.. 7,83,51,879
Other receipts	.. 67,42,028
Total (045)	.. 8,50,93,907
Total—(c) Taxes on Commodities and Services	.. 2,76,22,36,313
Total—A. Tax Revenue	.. 3,32,85,56,225

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

Heads	Actuals for 1979-80 Rs.
B. Non-Tax Revenue—	
(b) Interest Receipts, Dividends and Profits—	
049. Interest Receipts—	
D. Interest receipts of States/Union Territory Governments—	
Interest from Departmental commercial undertakings ..	9,96,79,575
Interest from public sector and other undertakings ..	20,92,14,308
Intèrest from Local bodies ..	1,31,16,028
Interest from co-operative Societies ..	1,17,90,159
Interest from cultivators ..	36,12,966
Interest realised on investment of cash balances ..	72,57,232
Interest realised on investments of balances in the sinking funds ..	29,41,434
Other receipts ..	1,35,35,857
<i>Deduct—Refunds</i> ..	—17,810
Total (049) ..	36,11,29,749
050. Dividends and Profits—	
Dividends from Public Undertakings ..	6,87,252
Dividends from other investments ..	1,23,51,969
<i>Deduct—Refunds</i> ..	—450
Total (050) ..	1,30,38,771
Total—(b) Interest Receipts, Dividends and Profits ..	37,41,68,520
(c) Other Non-Tax Revenue—	
(i) General Services—	
051. Public Service Commission—	
State Public Service Commission ..	2,79,110
Total (051) ..	2,79,110
055. Police—	
Police supplied to other Governments ..	21,03,344
Police supplied to other parties ..	10,79,715
Receipts under Arms Act ..	7,63,707
Fees, fines and forfeitures ..	11,143
Other receipts ..	56,68,725
<i>Deduct—Refunds</i> ..	—6,782
Total (055) ..	96,19,852

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

Heads	Actuals for 1979-80 Rs.
B. Non-Tax Revenue—<i>contd.</i>	-
(c) Other Non-Tax Revenue—<i>contd.</i>	
(I) General Services—<i>contd.</i>	
056. Jails—	
Services and service fees	.. 95,644
Sale of Jail manufactures	.. 57,60,562
Other receipts	.. 6,33,954
<i>Deduct—Refunds</i>	.. —474
Total (056)	.. <u>64,89,686</u>
057. Supplies and Disposals—	
Other receipts	.. 1,64,031
Total (057)	.. <u>1,64,031</u>
058. Stationery and Printing—	
Stationery receipts	.. 20,24,836
Sale of Gazettes, etc.	.. 4,94,560
Other Press receipts	.. 16,17,578
Other receipts	.. 7,21,096
Total (058)	.. <u>48,58,070</u>
059. Public Works—	
Rents	.. 1,96,835
Hire charges of machinery and equipment	.. 1,43,556
Recovery of centage charges	.. 53,05,928
Other receipts	.. 38,57,085
<i>Deduct—Refunds</i>	.. —11,021
Total (059)	.. <u>94,92,383</u>

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

Heads	Actuals for 1979-80 Rs.
B. Non-Tax Revenue—contd.	
(c) Other Non-Tax Revenue—contd.	
(i) General Services—contd.	
065. Other Administrative Services—	
A. Administration of Justice—	
Services and Service fees	40,795
Fines and forfeitures	82,73,055
Other receipts	25,21,652
<i>Deduct—Refunds</i>	—4,23,832
Total—A	1,04,11,670
B. Elections—	
Sale proceeds of election forms and documents	26,948
Fees, fines and forfeitures	2,32,336
Other receipts	50,49,148
Total—B	53,08,432
C. Other Services—	
Receipts from the Central Government for administration of Central Acts and Regulations	32,073
Civil Defence	68,23,961
Fees for Government audit	41,09,424
Receipts from Guest houses, Government hostels, etc.	8,81,984
Other receipts	39,36,338
<i>Deduct—Refunds</i>	—4,18,050
Total—C	1,53,65,730
Total (065)	3,10,85,832
066. Contributions and recoveries towards pension and other Retirement Benefits—	
Subscriptions and contributions	39,75,139
Other receipts	4,30,193
Total (066)	44,05,332

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

Heads	Actuals for 1979-80 Rs.
B. Non-Tax Revenue—<i>contd.</i>	
(c) Other Non-Tax Revenue— <i>contd.</i>	
(i) General Services— <i>concl.</i>	
068. Miscellaneous General Services—	
State lotteries	1,07,96,923
Unclaimed Deposits	2,29,89,429
Sale of land and property	1,80,296
Guarantee fees	7,07,683
Other receipts	17,27,544
<i>Deduct—Refunds</i>	—41,14,758
Total (068)	3,22,87,117
Total—(i) General Services	9,86,81,413
(ii) Social and Community Services—	
077. Education—	
A. Primary Education—	
Tuition and other fees	1,94,849
Other receipts	3,52,121
<i>Deduct—Refunds</i>	—5,995
Total—A	5,40,975
B. Secondary Education—	
Tuition and other fees	52,49,037
Other receipts	32,89,508
<i>Deduct—Refunds</i>	—34,430
Total—B	85,04,115
C. Special Education—	
Tuition and other fees	40,281
Other receipts	97,182
Total—C	1,37,463

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

Heads	Actuals for 1979-80 Rs.
B. Non-Tax Revenue—<i>contd.</i>	
(c) Other Non-Tax Revenue—<i>contd.</i>	
(ii) Social and Community Services—<i>contd.</i>	
077. Education—<i>concl.</i>	
E. University and other Higher Education—	
Tuition and other Fees—Government Colleges	.. 29,80,174
Tuition and other Fees—Institutes of Higher Learning	.. 47,033
Other receipts	.. 14,51,863
<i>Deduct</i> —Refunds	.. —28,302
Total—E	.. 44,50,768
F. Technical Education—	
Tuition and other fees	.. 4,66,601
Other receipts	.. 5,60,444
<i>Deduct</i> —Refunds	.. —1,140
Total—F	.. 10,25,905
G. General—	
Receipts from Sports and Youth Welfare activities	.. 1,01,925
Other receipts	.. 2,70,680
<i>Deduct</i> —Refunds	.. —1,192
Total—G	.. 3,71,413
Total (077)	.. 1,50,30,639
078. Art and Culture—	
Public Libraries	.. 37,129
Other receipts	.. 75,479
Total (078)	.. 1,12,608
080. Medical—	
A. Allopathy—	
Tuition and other fees for medical education	.. 6,95,379
Receipts from Patients for Hospital and Dispensary Services	.. 37,99,508

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

Heads	Actuals for 1979-80 Rs.
B. Non-Tax Revenue—contd.	
(c) Other Non-Tax Revenue—contd.	
(ii) Social and Community Services—contd.	
080. Medical—concl'd.	
A. Allopathy—concl'd.	
Receipts from Employees' State Insurance Scheme	.. 1,52,69,164
Other receipts	.. 19,12,821
Deduct—Refunds	.. —75,922
Total—A	.. 2,16,00,950
B. Other Systems of Medicine—	
Ayurvedic	.. 1,57,694
Deduct—Refunds	.. —41
Total—B	.. 1,57,653
Total (080)	.. 2,17,58,603
081. Family Welfare—	
Other receipts	.. 1,39,111
Deduct—Refunds	.. —1,169
Total (081)	.. 1,37,942
082. Public Health, Sanitation and Water Supply—	
Services and Service Fees	.. 3,31,279
Sale of Sera and Vaccines etc.	.. 44,537
Receipts from Sewerage Schemes	.. 16,423
Receipts from Urban Water Supply Schemes	.. 8,64,243
Receipts from Rural Water Supply Schemes	.. 17,22,030
Receipts from Public Health Laboratories	.. 4,116
Fees, fines, etc.	.. 1,19,043
Other receipts	.. 1,21,27,767
Deduct—Refunds	.. —653
Total (082)	.. 1,52,28,785

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

Heads	Actuals for 1979-80
	Rs.
B. Non-Tax Revenue—contd.	
(c) Other Non-Tax Revenue—contd.	
(f) Social and Community Services—contd.	
083. Housing—	
Receipts from Government Residential Buildings ..	22,64,571
Other receipts ..	80,280
Total (083)	23,44,851
084. Urban Development—	
Other receipts ..	1,31,028
<i>Deduct—Refunds</i> ..	—33,000
Total (084)	98,028
085. Information and Publicity—	
Receipts from advertising and visual publicity ..	10,302
Receipts from films ..	12,522
Receipts from publications ..	2,078
Other receipts ..	3,31,113
Total (085)	3,56,015
087. Labour and Employment—	
Receipts under Labour laws ..	18,729
Fees for registration of Trade Unions ..	8,468
Fees for inspection of Steam Boilers ..	3,21,086
Fees realised under the Factory Act ..	11,39,900
Examination fees under Mines Act ..	2,138
Fees under Contract Labour (Regulation and Abolition) Rules ..	1,179
Other receipts ..	36,12,851
<i>Deduct—Refunds</i> ..	—88,492
Total (087)	50,15,859

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

Heads	Actuals for 1979-80
	Rs.
B. Non-Tax Revenue—<i>contd.</i>	
(c) Other Non-Tax Revenue—<i>contd.</i>	
(ii) Social and Community Services—<i>concl'd.</i>	
088. Social Security and Welfare—	
Civil Supplies ..	22,94,412
Relief and rehabilitation of displaced persons and repatriates ..	2,63,38,800
Receipts from schemes for welfare of scheduled castes, scheduled tribes and other backward classes ..	10,55,968
Other receipts ..	15,93,013
<i>Deduct—Refunds</i> ..	—2,39,098
Total (088) ..	3,10,43,095
095. Other Social and Community Services—	
Other receipts ..	21,23,989
Total (095) ..	21,23,989
Total—(ii) Social and Community Services ..	9,32,50,414
(iii) Economic Services—	
098. Co-operation—	
Audit fees ..	45,14,434
Other receipts ..	19,58,798
<i>Deduct—Refunds</i> ..	—631
Total (098) ..	64,72,601
104. Other General Economic Services—	
Regulation of other business undertakings ..	3,42,046
Fees for stamping Weights and Measures ..	16,33,750
Other receipts ..	1,10,296
<i>Deduct—Refunds</i> ..	—4,700
Total (104) ..	20,81,392

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

Heads	Actuals for 1979-80
	Rs.
B. Non-Tax Revenue—contd.	
(c) Other Non-Tax Revenue—contd.	
(iii) Economic Services—contd.	
105. Agriculture—	
Sale of Seeds ..	12,05,464
Receipts from agricultural farms ..	13,89,733
Receipts from commercial crops ..	32,27,860
Receipts from horticulture ..	17,52,291
Quality control ..	1,93,803
Other receipts ..	79,50,277
<i>Deduct—Refunds</i> ..	—38,729
Total (105) ..	1,56,80,699
106. Minor Irrigation, Soil Conservation and Area Development—	
Receipts from Lift Irrigation Schemes ..	2,257
Receipts from Tube-well Schemes ..	30,97,866
Receipts from Soil Conservation Schemes ..	15,80,167
Other receipts ..	9,91,254
<i>Deduct—Refunds</i> ..	—7,813
Total (106) ..	56,63,731
109. Food—	
Other receipts ..	85,28,016
Total (109) ..	85,28,016
110. Animal Husbandry—	
Fees for Veterinary education ..	21
Services and Service Fees ..	2,043
Receipts from cattle development ..	13,85,547
Receipts from poultry development ..	7,15,884
Receipts from sheep and wool development ..	9,90,934
Receipts from piggery development ..	1,69,705
Receipts from other livestock development ..	9,10,267
Receipts from fodder and feed development ..	3,97,823
Other receipts ..	9,89,765
<i>Deduct—Refunds</i> ..	—2,618
Total (110) ..	55,59,371

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

Heads	Actuals for 1979-80
	Rs.
B. Non-Tax Revenue—contd.	
(c) Other Non-Tax Revenue—contd.	
(iii) Economic Services—contd.	
111. Dairy Development—	
Other receipts	40,474
Total (111)	40,474
112. Fisheries—	
Rents	7,15,661
Licence fees, fines etc.	3,83,932
Sale of fish, fish seeds etc.	89,797
Services and Service Fees	3,595
Other receipts	2,94,419
<i>Deduct—Refunds</i>	—4,591
Total (112)	14,82,813
113. Forest.—	
Sale of timber and other forest produce	2,65,73,314
Receipts from farm forestries	6,65,036
Other receipts	13,66,633
<i>Deduct—Refunds</i>	—2,149
Total (113)	2,86,02,834
114. Community Development—	
Receipts from Community Development Projects	94,785
Receipts under Panchayati Raj Acts	31,691
Other receipts	17,97,147
<i>Deduct—Refunds</i>	—200
Total (114)	19,23,423
120. Industries—	
A. General—	
Licence fees	11,840

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

Heads	Actuals for 1979-80 Rs.
B. Non-Tax Revenue—contd.	
(c) Other Non-Tax Revenue—contd.	
(iii) Economic Services—contd.	
120. Industries—concl'd.	
A. General—concl'd.	
Receipts under the Petroleum Act	16,337
Receipts under the Rice Milling Industries (Regulation) Act	46,703
Other receipts	96,68,148
<i>Deduct—Refunds</i>	—400
Total (120)	97,42,628
121. Village and Small Industries—	
Industrial Estates	5,89,164
Small Scale Industries	26,20,321
Handloom Industries	5,21,831
Kha di Industries	23,096
Handicrafts Industries	1,99,469
Coir Industries	2,169
Other village Industries	31,153
Other receipts	12,67,938
<i>Deduct—Refunds</i>	—250
Total (121)	52,54,891
128. Mines and Minerals—	
Mineral concession fees, rents and royalties	4,46,368
Receipts under the Carbide of Calcium Rules	34
Other receipts	5,55,650
<i>Deduct—Refunds</i>	—1,638
Total (128)	10,00,414
131. Water and Power Development Services—	
Other receipts	51,651
Total (131)	51,651

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

Heads	Actuals for 1979-80
	Rs.
B. Non-Tax Revenue—contd.	
(c) Other Non-Tax Revenue—contd.	
(iii) Economic Services—contd.	
132. Multipurpose River Projects—	
Bhakra—Nangal Project—	
Unit No. 1 Bhakra Dam	.. 3,98,429
Unit No. 3 Nangal Hydel Channel	.. 15,752
Unit No. 5 (a) Remodelling of Ropar Head Works	.. 5,778
Unit No. 5 (b) Remodelling of Sirhind Canal	.. 41,478
Unit No. 6 Bhakra Canals	.. 84,33,870
Unit No. 7 Bist Doab Canal	.. 20,99,203
Total—Bhakra-Nangal Project	.. <u>1,09,94,510</u>
Beas Dam Project—	
Unit No. 2 Beas Dam at Pong	.. 3
Total—Beas Dam Project	.. <u>3</u>
Thein Dam Project—	
Thein Dam	.. 5,179
Total—Thein Dam Project	.. <u>5,179</u>
Total (132)	.. <u>1,09,99,692</u>
133. Irrigation, Navigation, Drainage and Flood Control Projects—	
A. Irrigation Projects—Commercial—	
Sirhind Canal	.. 4,42,95,084
Upper Bari Doab Canal	.. 1,80,79,339
Sutlej Valley Project	.. 31,40,613
Harike Project	.. 69,75,283
Banur Canal System	.. 36,31,043
Other receipts	.. 61,18,560
Total—A	.. <u>8,22,39,922</u>
B. Irrigation Projects Non-Commercial—	
Other receipts	.. 1,46,741
Total—B	.. <u>1,46,741</u>

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

Heads	Actuals for 1979-80
	Rs.
B. Non-Tax Revenue—contd.	
(c) Other Non-Tax Revenue—contd.	
(III) Economic Services—contd.	
133. Irrigation, Navigation, Drainage and Flood Control Projects—concl'd.	
F. Drainage Projects—Non-Commercial—	
Drainage Project	1,41,302
	<hr/>
Total—F	1,41,302
	<hr/>
Total (133)	8,25,27,965
	<hr/>
136. Civil Aviation—	
Other receipts	64,730
	<hr/>
Total (136)	64,730
	<hr/>
137. Roads and Bridges—	
Other receipts	5,73,121
Deduct—Refunds	—6,00,000
	<hr/>
Total (137)	—26,879*
	<hr/>
138. Road and Water Transport Services—	
Government Central Workshop	3,45,075
Punjab Roadways, Amritsar-I	2,31,57,813
Punjab Roadways, Amritsar-II	17,91,721
Punjab Roadways, Patti	32,65,685
Punjab Roadways, Jullundur-I	2,64,60,283
Punjab Roadways, Jullundur-II	83,22,034
Punjab Roadways, Chandigarh	2,34,60,648
Punjab Roadways, Mohali	67,39,180
Punjab Roadways, Pathankot	2,87,97,164
Punjab Roadways, Moga	2,29,38,122
Punjab Roadways, Ludhiana	3,46,51,785
Punjab Roadways, Hoshiarpur	2,54,72,498
Punjab Roadways, Ferozepur	2,38,60,568
Punjab Roadways, Batala	1,91,04,457
Punjab Roadways, Muktsar	96,38,538
Punjab Roadways, Tarn Taran	1,36,84,589
Punjab Roadways, Nawanshahr	2,08,42,041
	<hr/>
Total (138)	29,25,32,201
	<hr/>

*Minus receipt is due to more refunds during the year.

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

Heads	Actuals for 1979-80
	Rs.
B. Non-Tax Revenue—concl.	
(c) Other Non-Tax Revenue—concl.	
(iii) Economic Services—concl.	
139. Tourism—	
Receipts from Tourist transport ..	2,949
Rent and catering receipts ..	3,303
Other receipts ..	5,35,260
Total (139) ..	<u>5,41,512</u>
144. Other Transport and Communication Services—	
Other receipts ..	36
Total (144) ..	<u>36</u>
Total—(iii) Economic Services ..	<u>47,87,24,195</u>
Total—(c) Other Non-Tax Revenue ..	<u>67,06,56,022</u>
Total—B. Non-Tax Revenue ..	<u>1,04,48,24,542</u>
C. Grants-in-aid and Contributions—	
160. Grants-in-aid from Central Government—	
A. Non-Plan Grants—	
Grants in lieu of Tax on Railway passenger fare ..	61,91,000
Grants on account of Agricultural Wealth Tax ..	32,87,000
Relief and Rehabilitation of displaced persons ..	44,717
Police—Modernisation of Police Force ..	13,59,000
Other Administrative Services—Grants for administration of Central Acts and Regulations ..	1,85,000
Special Education—Adult Education ..	9,00,000
University and other Higher Education—Other grants ..	30,00,000
Sports and Youth Welfare—Youth Welfare Schemes ..	51,34,776
General (Education)—Scholarships ..	1,26,187
Art and Culture—Archives and Museums ..	1,34,350
Other Social Security and Welfare Programmes—Other Programmes ..	3,75,602
Village and Small Industries—Small Scale Industries ..	43,721
Total—A ..	<u>2,07,81,353</u>

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

Heads	Actuals for 1979-80
	Rs.
C. Grants-in-aid and Contributions—contd.	
160. Grants-in-aid from Central Government—contd.	
B. Grants for State/Union Territory Plan Schemes—	
Block grants	.. 13,23,90,000
	<hr/>
Total—B	.. 13,23,90,000
	<hr/>
C. Grants for Central Plan Schemes—	
Secondary Education—Other grants	
Special Education—	
Sanskrit education	.. 24,545
Other grants	.. 700,000
Technical Education—Other grants	.. 30,516
Sports and Youth Welfare—	
Youth Welfare schemes	.. 4,00,000
Sports and games	.. 2,15,000
General—Scholarships	.. 19,000
Art and Culture—Promotion of Arts and Culture	.. 1,07,936
Public Health and Sanitation— Prevention of air and water pollution	.. 10,31,732
Employment and Training—Other grants	.. 4,08,54,682
Social Welfare—Family and Child Welfare	.. 7,02,400
Secretariat—Economic Services—Planning Commission/ Planning Board	.. 4,82,160
Other General Economic Services— Economic advice and statistics	.. 2,10,000
Agriculture—	
Schemes for Small and marginal farmers and agriculture labour	.. 13,26,000
Agricultural economics and statistics	.. 12,000
Storage and Warehousing	.. 91,350
Agricultural marketing and quality control	.. 50,00,000
Other grants	.. 30,45,500
Village and Small Industries—Small Scale Industries	.. 29,000

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

Heads	Actuals for 1979-80
	Rs.
C. Grants-in-aid and Contributions—<i>contd.</i>	
160. Grants-in-aid from Central Government—<i>contd.</i>	
C. Grants for Central Plan Schemes—<i>contd.</i>	
Water Development—Research ..	1,50,000
Roads and Bridges—Strategic and Border Roads ..	4,95,50,000
Total—C ..	10,39,81,821
D. Grants for Centrally Sponsored Plan Schemes—	
Special education—	
Promotion of modern Indian Languages and literature ..	5,60,000
Adult education ..	1,00,000
Allopathy—	
Medical Relief ..	31,92,936
Education ..	27,04,000
Training ..	24,73,074
Other Systems of Medicine—Other grants ..	1,45,000
Family Welfare—	
Direction and Administration ..	31,00,000
Rural Family Welfare services ..	1,27,00,000
Urban Family Welfare services ..	4,23,000
Transport ..	8,86,000
Compensation ..	25,00,000
Other services and supplies ..	14,52,000
Mass education ..	5,00,000
Training, research and statistics ..	11,99,327
Public Health and Sanitation—Prevention and control of diseases ..	67,75,856
Sewerage and Water Supply—Rural Water Supply Programmes ..	68,40,000
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—Other grants ..	75,19,100

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

Heads	Actuals for 1979-80
	Rs.
C. Grants-in-aid and Contributions—concl'd.	
160. Grants-in-aid from Central Government—concl'd.	
D. Grants for Centrally Sponsored Plan Schemes—concl'd.	
Social Welfare—	
Women's welfare ..	1,12,946
Family and child welfare ..	13,08,563
Agriculture—	
High yielding varieties programme ..	1,83,000
Plant protection ..	5,65,250
Commercial crops ..	40,38,000
Agricultural economics and statistics ..	33,000
Other grants ..	53,13,000
Animal Husbandry—	
Veterinary services and animal health ..	57,000
Cattle development ..	2,46,000
Village and Small Industries—Small Scale Industries ..	25,80,000
Total—D ..	6,74,47,052
Total (160) ..	32,46,00,226
162. States' Share of Union Excise Duties—	
States' Share of Basic Union Excise Duties ..	33,20,67,000
Additional Excise Duties in lieu of Sales Tax ..	16,34,67,000
Total (162) ..	49,55,34,000
Total—C. Grants-in-aid and Contributions ..	82,01,34,226
TOTAL—RECEIPT HEADS (REVENUE ACCOUNT) ..	5,19,35,14,993

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

Bold figures represent charged expenditure

Heads 1	Actuals for 1979-80		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
EXPENDITURE HEADS (REVENUE ACCOUNT)—			
A. General Services—			
(a) Organs of State—			
211. Parliament/State/Union Territory Legislatures—			
B. State/Union Territory Legislatures—			
Legislative Assembly	1,09,249 35,75,514*	..	36,84,763
Legislature Secretariat	32,37,641	..	32,37,641
Total (211)	1,09,249 68,13,155	..	69,22,404
212. President, Vice-President/Governor/ Administrator of Union Territories—			
C. Governor/Administrator of Union Territories—			
Emoluments and Allowances of the Governor/ Administrator of Union Territories	66,000	..	66,000
Secretariat	3,85,233	..	3,85,233
House-hold establishment	2,12,847	..	2,12,847
Sumptuary allowance	12,997	..	12,997
Medical facilities	84,463	..	84,463
Expenditure from Contract Allowance	2,70,609	..	2,70,609
Tour expenses	1,02,952	..	1,02,952
Discretionary grants	2,96,155	..	2,96,155
Total (212)	14,31,256	..	14,31,256

* Includes Rs. 1,71,100 spent out of an advance from the Contingency Fund during 1978-79 and recouped to the Fund during 1979-80.

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

Heads 1	Actuals for 1979-80		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
A. General Services—contd.			
(a) Organs of State—concl'd.			
213. Council of Ministers—			
Salary of Ministers and Deputy Ministers ..	3,99,721	..	3,99,721
Sumptuary and other allowances ..	5,511	..	5,511
Tour expenses ..	1,60,985	..	1,60,985
Discretionary grant by Ministers ..	38,73,151	..	38,73,151
Other expenditure ..	27,73,862	..	27,73,862
Total (213) ..	72,13,230	..	72,13,230
214. Administration of Justice—			
High Courts ..	57,91,157	..	57,91,157
Civil and Sessions Courts ..	20,626 1,86,13,005	..	1,86,33,631
Small Causes Courts ..	2,17,135	..	2,17,135
Criminal Courts ..	1,53,254	..	1,53,254
Administrators General and Official Trustees ..	54,663	..	54,663
Legal Advisers and Counsels ..	67,81,750	..	67,81,750
Total (214) ..	58,11,783 2,58,19,807	..	3,16,31,590
215. Elections—			
Electoral Officers ..	14,54,598	..	14,54,598
Preparation and printing of electoral rolls ..	12,42,853	..	12,42,853
Charges for conduct of election for Lok Sabha and State/Union Territory Legislative Assemblies when held simultaneously ..	17	..	17
Charges for conduct of election to Parliament ..	27,50,190	..	27,50,190
Charges for conduct of election to State/Union Territory Legislature ..	4,67,145	..	4,67,145
Total (215) ..	59,14,803	..	59,14,803
Total—(a) Organs of State ..	73,52,288 4,57,60,995	..	5,31,13,283

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

Heads 1	Actuals for 1979-80		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
A. General Services—contd.			
(b) Fiscal Services —			
(ii) Collection of Taxes on Property and Capital Transactions—			
229. Land Revenue—			
Direction and Administration	.. 1,39,104	..	1,39,104
Land records	.. 3,06,81,010	..	3,06,81,010
Other expenditure	.. 14,01,396 } 1,200 }	..	14,02,596
Total (229)	.. 3,22,21,510 } 1,200 }	..	3,22,22,710
230. Stamps and Registration—			
A. Stamps—Judicial—			
Direction and Administration	.. 41,104	..	41,104
Expenses on sale of stamps	.. 66,648	..	66,648
Total—A	.. 1,07,752	..	1,07,752
B. Stamps—Non-Judicial—			
Direction and Administration	.. 44,363	..	44,363
Cost of stamps	.. 8,76,529	..	8,76,529
Expenses on sale of stamps	.. 19,82,623	..	19,82,623
Total—B	.. 29,03,515	..	29,03,515
C. Registration—			
Direction and Administration	.. 77,032	..	77,032
Total—C	.. 77,032	..	77,032
Total (230)	.. 30,88,299	..	30,88,299

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

Heads 1	Actuals for 1979-80		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
A. General Services—contd.			
(b) Fiscal Services—concl'd.			
(iii) Collection of Taxes on Commodities and Services—			
239. State Excise—			
Direction and Administration ..	71,05,643	..	71,05,643
Purchase of opium, etc. ..	12,148	..	12,148
Total (239) ..	71,17,791	..	71,17,791
240. Sales Tax—			
Direction and Administration ..	36,97,815	..	36,97,815
Collection charges ..	1,46,05,709	..	1,46,05,709
Total (240) ..	1,83,03,524	..	1,83,03,524
241. Taxes on Vehicles—			
Collection charges ..	43,548	..	43,548
Inspection of motor vehicles ..	21,58,802	..	21,58,802
Total (241) ..	22,02,350	..	22,02,350
245. Other Taxes and Duties on Commodities and Services—			
Collection charges—Entertainment Tax ..	4,45,943	..	4,45,943
Collection charges—Electricity Duty ..	9,50,103	..	9,50,103
Collection charges—Taxes on Goods and Passengers ..	19,34,766	..	19,34,766
Total (245) ..	33,30,812	..	33,30,812
(iv) Other Fiscal Services—			
247. Other Fiscal Services—			
Promotion of Small Savings ..	39,82,483	..	39,82,483
Total (247) ..	39,82,483	..	39,82,483
Total—(b) Fiscal Services ..	7,02,46,769	..	7,02,47,969

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

Heads 1	Actuals for 1979-80		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
A. General Services—contd.			
(c) Interest payments and servicing of debt—			
248. Appropriation for reduction or avoidance of debt—			
Sinking Funds ..	4,47,14,000	..	4,47,14,000
Other appropriations ..	25,24,000	..	25,24,000
Total (248) ..	4,72,38,000	..	4,72,38,000
249. Interest Payments—			
A. Interest on Internal Debt—			
Interest on Market Loans ..	2,89,69,657	..	2,89,69,657
Interest on other Internal debts ..	17,31,99,323	..	17,31,99,323
Management of debt ..	44,81,247	..	44,81,247
Total—A ..	20,66,50,227	..	20,66,50,227
C. Interest on Small Savings, Provident Funds, etc.—			
Interest on State Provident Funds ..	3,16,25,220	..	3,16,25,220
Incentive bonus to Provident Fund Subscribers ..	6,68,000	..	6,68,000
Total—C ..	3,22,93,220	..	3,22,93,220
D. Interest on Loans and Advances from Central Government—			
Interest on Loans for Non-Plan Schemes ..	88,46,909	..	88,46,909
Interest on Loans for State/Union Territory Plan Schemes ..	38,12,273	..	38,12,273
Interest on Loans for Central Plan Schemes ..	9,37,018	..	9,37,018
Interest on Loans for Centrally Sponsored Plan Schemes ..	1,71,792	..	1,71,792

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

Heads 1	Actuals for 1979-80		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
A. General Services—contd.			
(c) Interest payments and servicing of debt—concl'd.			
249. Interest Payments—concl'd.			
D. Interest on Loans and Advances from Central Government—concl'd.			
Interest on Ways and Means Advances ..	2,19,179	..	2,19,179
Interest on pre-1979-80 Loans ..	13,31,27,563	..	13,31,27,563
Total—D ..	14,71,14,734	..	14,71,14,734
E. Interest on Reserve Funds—			
Interest on Depreciation/Renewal Reserve Funds ..	46,54,523	..	46,54,523
Total—E ..	46,54,523	..	46,54,523
F. Interest on other Obligations—			
Interest on deposits ..	2,80,369	..	2,80,369
Total—F ..	2,80,369	..	2,80,369
Total (249) ..	39,09,93,073	..	39,09,93,073
Total—(c) Interest payments and servicing of debt ..	43,82,31,073	..	43,82,31,073
(d) Administrative Services—			
251. Public Service Commission—			
State Public Service Commissions ..	8,59,530	..	8,59,530
Total (251) ..	8,59,530	..	8,59,530

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

Heads 1	Actuals for 1979-80		
	Non-Plan	Plan	Total
	2	3	4
	Rs.	Rs.	Rs.
A. General Services—contd.			
(d) Administrative Services—contd.			
252. Secretariat—General Services—			
Secretariat	.. .. 1,85,98,267	..	1,85,98,267
Board of Revenue	.. 85,695* 57,07,609	..	57,93,304
Other offices	.. 15,830	..	15,830
Total (252)	.. 85,695* 2,43,21,706	..	2,44,07,401
253. District Administration—			
Commissioners	.. 15,91,710	..	15,91,710
District establishment	.. 2,91,82,318	..	2,91,82,318
Other establishment	.. 68,33,489	..	68,33,489
Other expenditure	.. 5,869	..	5,869
Total (253)	.. 3,76,13,386	..	3,76,13,386
254. Treasury and Accounts Administration—			
Directorate of Accounts and Treasuries	.. 8,10,478	..	8,10,478
Treasury establishment	.. 69,47,428	..	69,47,428
Local Fund Audit	.. 36,36,839	..	36,36,839
Training	.. 1,94,747	..	1,94,747
Total (254)	.. 1,15,89,492	..	1,15,89,492
255. Police—			
Direction and Administration	.. 23,61,794	..	23,61,794
Education and Training	.. 51,79,042	..	51,79,042
Criminal Investigation and Vigilance	.. 1,56,72,481	..	1,56,72,481

* Represents amount spent out of an advance from the Contingency Fund during 1978-79 and recouped to the Fund during 1979-80.

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

Heads 1	Actuals for 1979-80		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
A. General Services—<i>contd.</i>			
(d) Administrative Services—<i>contd.</i>			
255. Police—<i>concl'd.</i>			
Special Police	3,61,13,453 ⁴⁴ }	..	3,61,13,497
District Police	18,40,73,814 ^{49,444} }	..	18,41,23,258
Railway Police	58,13,099	..	58,13,099
Welfare of Police Personnel	16,12,470	..	16,12,470
Total (255)	25,08,26,153^{49,488} }	..	25,08,75,641
256. Jails—			
Direction and Administration	13,98,716	..	13,98,716
Jails	1,69,15,087	..	1,69,15,087
Jail Manufactures	43,33,890	..	43,33,890
Other expenditure	2,588	..	2,588
Total (256)	2,26,50,281	..	2,26,50,281
257. Supplies and Disposals—			
Purchase	10,84,888	..	10,84,888
Total (257)	10,84,888	..	10,84,888
258. Stationery and Printing—			
Direction and Administration	6,84,794	..	6,84,794
Purchase and supply of stationery stores	68,20,669	..	68,20,669
Printing, Storage and distribution of forms	8,10,912	..	8,10,912
Government Presses	79,92,711	..	79,92,711
Cost of Printing by other sources	78,99,996	..	78,99,996
Government publications	7,66,687	..	7,66,687
Other expenditure	10,07,602	43,378	10,50,980
Total (258)	2,59,83,371	43,378	2,60,26,749

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

Heads 1	Actuals for 1979-80		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
A. General Services—<i>contd.</i>			
(d) Administrative Services—<i>concl'd.</i>			
259. Public Works—			
Direction and Administration ..	1,19,00,764	..	1,19,00,764
Construction ..	30,01,837	..	30,01,837
Maintenance and Repairs ..	1,37,093 } 4,05,54,642 }	..	4,06,91,735
Furnishings ..	86,427	..	86,427
Public Works Workshops ..	6,40,566	..	6,40,566
Machinery and equipment ..	—4,33,446*	..	—4,33,446
Suspense ..	3,19,70,092	..	3,19,70,092
Total (259) ..	1,37,093 } 8,77,20,882 }	..	8,78,57,975
265. Other Administrative Services—			
Vigilance ..	61,47,694	..	61,47,694
Special Commissions of Enquiry ..	6,56,085	..	6,56,085
Civil Defence ..	17,52,220	..	17,52,220
Home Guards ..	27,357 } 1,29,35,104 }	..	1,29,62,461
Gazetteer and Statistical Memoirs ..	2,79,065	..	2,79,065
Guest Houses, Government Hostels, etc. ..	17,69,989	..	17,69,989
Training ..	..	10,06,250	10,06,250
Other expenditure ..	31,45,821	..	31,45,821
Total (265) ..	27,357 } 2,66,85,978 }	10,06,250	2,77,19,585
Total—(d) Administrative Services	11,59,163 } 48,84,76,137 }	10,49,628	49,06,84,928

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

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

Heads 1	Actuals for 1979-80		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
A. General Services—concl'd.			
(e) Pensions and Miscellaneous General Services—			
266. Pensions and other Retirement Benefits—			
Superannuation and Retirement allowances	30,776 5,23,32,472	..	5,23,63,248
Commuted value of pensions ..	5,96,226	..	5,96,226
Equated payment on account of capital outlay on sterling pensions to the Government of India, by the State/Union Territory Governments ..	23,502	..	23,502
Gratuities ..	1,19,65,368	..	1,19,65,368
Family Pensions ..	81,63,230	..	81,63,230
Contributions to Provident Funds ..	9,83,000	..	9,83,000
Pensions to Legislators ..	7,97,801	..	7,97,801
Total (266) ..	30,776 7,48,61,599	..	7,48,92,375
268. Miscellaneous General Services—			
State lotteries ..	1,00,12,583	..	1,00,12,583
Pensions in lieu of resumed jagirs, lands, territories, etc. ..	2,67,816	..	2,67,816
Other expenditure ..	16,67,907	..	16,67,907
Total (268) ..	1,19,48,306	..	1,19,48,306
Total—(e) Pensions and Miscellaneous General Services	30,776 8,68,09,905	..	8,68,40,681
Total—A. General Services ..	44,67,74,500 69,12,93,806	10,49,628	1,13,91,17,934
B. Social and Community Services—			
276. Secretariat—Social and Community Services—			
Secretariat ..	56,52,762	..	56,52,762
Total (276) ..	56,52,762	..	56,52,762

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

Heads I	Actuals for 1979-80		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
B. Social and Community Services—contd.			
277. Education—			
A. Primary Education—			
Inspection ..	50,86,902	..	50,86,902
Government primary schools ..	34,78,85,665	18,19,378	34,97,05,043
Assistance to non-Government primary schools ..	25,87,560	..	25,87,560
Assistance to Local Bodies for primary education ..	16,67,080	..	16,67,080
Other expenditure ..	19,99,849	..	19,99,849
Total—A ..	35,92,27,056	18,19,378	36,10,46,434
B. Secondary Education—			
Direction and Administration ..	85,95,999	2,99,399	88,95,398
Government secondary schools ..	37,93,03,178	71,46,891	38,64,50,069
Assistance to non-Government secondary schools ..	5,45,30,000	..	5,45,30,000
Assistance to Local Bodies for secondary education ..	6,000	..	6,000
Scholarships ..	26,36,000	5,47,713	31,83,713
Teachers' training ..	13,86,486	..	13,86,486
Other expenditure ..	..	2,119	2,119
Total—B ..	44,64,57,663	79,96,122	45,44,53,785
C. Special Education—			
Adult Education ..	43,63,560	..	43,63,560
Promotion of modern Indian languages and literature ..	29,91,424	17,07,330	46,98,754
Sanskrit education ..	11,000	..	11,000
Other language education ..	5,18,711	..	5,18,711
Total—C ..	78,84,695	17,07,330	95,92,025
E. University and other Higher Education—			
Assistance to Universities for non-technical education ..	1,36,00,000 } 2,89,01,080 }	56,13,128	4,81,14,208
Government colleges ..	3,35,44,451	5,04,273	3,40,48,724
Assistance to non-Government colleges ..	3,52,79,000	3,05,000	3,55,84,000
Teachers' Development Programme ..	..	1,723	1,723
Scholarships ..	31,43,061	5,71,561	37,14,622
Total—E ..	1,36,00,000 } 10,08,67,592 }	69,95,685	12,14,63,277

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

Heads 1	Actuals for 1979-80		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
B. Social and Community Services—contd.			
277. Education—concl'd.			
F. Technical Education—			
Direction and Administration ..	6,20,237	..	6,20,237
Technical schools ..	5,73,154	..	5,73,154
Polytechnics ..	58,62,616	4,64,318	63,26,934
Assistance to non-Government technical colleges and Institutes ..	28,29,000	14,10,000	42,39,000
Scholarships ..	3,48,084	585	3,48,669
Other expenditure ..	3,09,143	5,742	3,14,885
Total—F ..	1,05,42,234	18,80,645	1,24,22,879
G. Sports and Youth Welfare—			
Direction and Administration ..	46,73,884	3,34,622	50,08,506
Physical education ..	7,96,049	..	7,96,049
Youth welfare schemes ..	83,12,105	50,96,458	1,34,08,563
Sports and games ..	10,59,691	35,29,901	45,89,592
Total—G ..	1,48,41,729	89,60,981	2,38,02,710
H. General—			
Direction and Administration ..	63,09,000	3,37,937	66,46,937
Scholarships ..	8,250	..	8,250
Other expenditure ..	1,81,30,849	..	1,81,30,849
Total—H ..	2,44,48,099	3,37,937	2,47,86,036
Total (277) ..	1,36,00,000 96,42,69,068	2,96,98,078	1,00,75,67,146
278. Art and Culture—			
Promotion of Arts and Culture ..	6,25,572	11,48,188	17,73,760
Archives and Museums ..	13,23,459	7,80,070	21,03,529
Public Libraries ..	12,22,153	21,683	12,43,836
Total (278) ..	31,71,184	19,49,941	51,21,125

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

Heads 1	Actuals for 1979-80		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
B. Social and Community Services—contd.			
280. Medical—			
A. Allopathy—			
Direction and Administration ..	54,66,592	40,545	55,07,137
Medical Relief ..	14,57,55,633	2,11,46,472	16,69,02,105
Education ..	1,96,50,327	55,83,002	2,52,33,329
Training ..	8,78,523	24,85,795	33,64,318
Research ..	..	1,00,000	1,00,000
Employees' State Insurance Scheme ..	1,64,76,906	30,26,474	1,95,03,380
Total—A ..	18,82,27,981	3,23,82,288	22,06,10,269
B. Other Systems of Medicine—			
Ayurvedic ..	1,43,52,122	1,27,004	1,44,79,126
Total—B ..	1,43,52,122	1,27,004	1,44,79,126
Total (280) ..	20,25,80,103	3,25,09,292	23,50,89,395
281. Family Welfare—			
Direction and Administration ..	6,94,899	23,77,995	30,72,894
Rural Family Welfare services ..	24,45,926	93,49,574	1,17,95,500
Urban Family Welfare services ..	1,11,725	3,05,761	4,17,486
Maternity and Child health ..	..	14,655	14,655
Transport ..	..	6,88,141	6,88,141
Compensation ..	..	31,09,317	31,09,317
Other services and supplies ..	1,04,047	14,43,547	15,47,594
Mass education ..	..	3,43,699	3,43,699
Training, research and statistics ..	1,11,523	10,27,201	11,38,724
Total (281) ..	34,68,120	1,86,59,890	2,21,28,010

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

Heads	Actuals for 1979-80		
	Non-Plan	Plan	Total
	2	3	4
1	Rs.	Rs.	Rs.
B. Social and Community Services—contd.			
282. Public Health, Sanitation and Water Supply—			
A. Public Health and Sanitation—			
Direction and Administration ..	26,80,221	..	26,80,221
Prevention and control of diseases ..	1,84,74,343	1,05,94,594	2,90,68,937
Prevention of food adulteration ..	8,06,152	..	8,06,152
Prevention of air and water pollution ..	5,45,000	..	5,45,000
Drug Control ..	7,39,387	..	7,39,387
Training ..	9,55,519	..	9,55,519
Health statistics and research ..	9,15,138	..	9,15,138
Health education and publicity ..	2,19,054	..	2,19,054
Public Health Laboratories ..	10,35,640	77,862	11,13,502
Health transport ..	63,908	..	63,908
Sanitation services ..	1,71,720	..	1,71,720
Total—A ..	2,66,06,082	1,06,72,456	3,72,78,538
B. Sewerage and Water Supply—			
Direction and Administration ..	2,36,48,769	..	2,36,48,769
Machinery and equipment ..	34,393	..	34,393
Suspense ..	1,94,50,815	..	1,94,50,815
Rural Water Supply Programmes ..	..	5,68,84,534	5,68,84,534
Other expenditure ..	1,79,92,991	..	1,79,92,991
Total—B ..	6,11,26,968	5,68,84,534	11,80,11,502
Total (282) ..	8,77,33,050	6,75,56,990	15,52,90,040

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

Heads 1	Actuals for 1979-80		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
B. Social and Community Services—<i>contd.</i>			
283. Housing—			
A. General—			
Direction and Administration ..	5,14,980	..	5,14,980
Total—A ..	5,14,980	..	5,14,980
B. Housing Schemes—			
Village Housing Project Scheme ..	73,128	..	73,128
House sites to landless workers in rural areas ..	5,41,346	..	5,41,346
Subsidised Industrial Housing Scheme ..	..	98,556	98,556
Total—B ..	6,14,474	98,556	7,13,030
C. Government Residential Buildings—			
Direction and Administration ..	1,56,144	..	1,56,144
Construction ..	13,83,910	..	13,83,910
Total—C ..	15,40,054	..	15,40,054
Total (283) ..	26,69,508	98,556	27,68,064
284. Urban Development—			
A. General—			
Direction and Administration ..	47,23,214	..	47,23,214
Assistance to Municipalities, Corporations, etc. ..	7,07,928	54,38,193	61,46,121
Town and Regional Planning ..	62,53,831	1,11,715	63,65,546
Other expenditure ..	81,308	..	81,308
Total (284) ..	1,17,66,281	55,49,908	1,73,16,189
285. Information and Publicity—			
Direction and Administration ..	80,56,718	2,99,630	83,56,348
Advertising and Visual Publicity ..	..	34,15,948	34,15,948
Information Centres ..	..	2,39,610	2,39,610
Field publicity ..	..	21,01,463	21,01,463
Songs and Drama Services ..	..	6,70,536	6,70,536
Films ..	..	4,66,689	4,66,689
Photo services ..	11,674	..	11,674
Total (285) ..	80,68,392	71,93,876	1,52,62,268

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

Heads 1	Actuals for 1979-80		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
B. Social and Community Services—contd.			
287. Labour and Employment—			
A. Labour—			
Direction and Administration ..	9,40,798	..	9,40,798
Industrial relations ..	22,80,514	..	22,80,514
Working conditions and safety ..	8,75,766	..	8,75,766
General labour welfare ..	9,79,689	..	9,79,689
Research and Statistics ..	1,64,042	..	1,64,042
Total—A ..	52,40,809	..	52,40,809
B. Employment and Training—			
Direction and Administration ..	24,33,258	..	24,33,258
Employment exchange ..	30,22,609	..	30,22,609
Employment survey and statistics ..	4,14,853	..	4,14,853
Training of craftsmen and supervisors ..	3,31,44,145	19,56,359	3,51,00,504
Other expenditure ..	1,05,62,073	10,77,020	1,16,39,093
Total—B ..	4,95,76,938	30,33,379	5,26,10,317
Total (287) ..	5,48,17,747	30,33,379	5,78,51,126
288. Social Security and Welfare—			
A. Civil Supplies—			
Direction and Administration ..	75,27,740	..	75,27,740
Consumer subsidies ..	2,82,20,565	..	2,82,20,565
Total—A ..	3,57,48,305	..	3,57,48,305
B. Relief and Rehabilitation of Displaced Persons and Repatriates—			
Direction and Administration ..	12,18,933	..	12,18,933
Other relief measures ..	3,06,577	..	3,06,577
Other expenditure ..	48,77,768	..	48,77,768
Total—B ..	64,03,278	..	64,03,278

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

Heads 1	Actuals for 1979-80		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
B. Social and Community Services— contd.			
288. Social Security and Welfare—concl'd.			
C. Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—			
Direction and Administration ..	67,42,383	..	67,42,383
Welfare of Scheduled castes ..	1,01,58,287	2,29,44,612	3,31,02,899
Welfare of other backward classes ..	4,66,66,168	52,00,000	5,18,66,168
Total—C ..	6,35,66,838	2,81,44,612	9,17,11,450
D. Social Welfare—			
Direction and Administration ..	7,53,603	..	7,53,603
Education and welfare of handicapped ..	6,32,593	58,124	6,90,717
Women's welfare ..	1,13,48,903	15,39,851	1,28,88,754
Family and child welfare ..	69,93,976	27,90,432	97,84,408
Welfare of poor and destitute ..	2,02,017	..	2,02,017
Other expenditure ..	41,96,787	3,26,000	45,22,787
Total—D ..	2,41,27,879	47,14,407	2,88,42,286
E. Other Social Security and Welfare Programmes—			
Pensions under Social Security Schemes ..	3,77,47,204	..	3,77,47,204
Other programmes ..	1,09,72,275	..	1,09,72,275
Total—E ..	4,87,19,479	..	4,87,19,479
Total (288) ..	17,85,65,779	3,28,59,019	21,14,24,798
289. Relief on account of Natural Calamities—			
B. Gratuitous Relief—			
Cash doles ..	1,75,85,335*	..	1,75,85,335
Food and clothing ..	24,946	..	24,946
Housing ..	17,885	..	17,885
Supply of medicines ..	1,70,983	..	1,70,983
Supply of seeds, fertilisers and agricultural implements ..	6,000	..	6,000
Supply of fodder ..	19,824	..	19,824
Other gratuitous relief ..	1,88,85,338	..	1,88,85,338
Total—B ..	3,67,10,311	..	3,67,10,311

* Includes Rs. 94,93,278 spent out of an advance from the Contingency Fund during 1978-79 and recouped to the Fund during 1979-80.

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

Heads 1	Actuals for 1979-80		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
B. Social and Community Services—concl'd.			
289. Relief on account of Natural Calamities—concl'd.			
D. General—			
Direction and Administration ..	1,83,659	..	1,83,659
Other expenditure ..	6,76,604	..	6,76,604
Total—D ..	8,60,263	..	8,60,263
Total (289) ..	3,75,70,574	..	3,75,70,574
295. Other Social and Community Services—			
Zoological and Public Gardens ..	93,391	..	93,391
Administration of Religious and Charitable Endowments Acts ..	79,064	..	79,064
Upkeep of Shrines, Temples, etc. ..	5,44,788	..	5,44,788
Donations for charitable purposes ..	45,000	..	45,000
Total (295) ..	7,62,243	..	7,62,243
Total—B. Social and Community Services ..	1,36,00,000 } 1,56,10,94,811 }	19,91,08,929	1,77,38,03,740
C. Economic Services—			
(a) General Economic Services—			
296. Secretariat—Economic Services—			
Planning Commission/Planning Board ..	11,03,634	1,02,101	12,05,735
Secretariat ..	33,63,215	..	33,63,215
Total (296) ..	44,66,849	1,02,101	45,68,950
298. Co-operation—			
Direction and Administration ..	1,56,70,920	30,76,227	1,87,47,147
Audit of co-operatives ..	72,01,929	44,656	72,46,585
Education, research and training ..	..	3,52,031	3,52,031
Information and publicity ..	..	1,00,000	1,00,000
Credit co-operatives ..	..	2,10,96,718*	2,10,96,718
Housing co-operatives ..	..	50,000	50,000

* Includes Rs. 12,36,718 spent out of an advance from the Contingency Fund during 1978-79 and recouped to the Fund during 1979-80.

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

Heads

Actuals for 1979-80

1

Non-Plan

Plan

Total

2

3

4

Rs.

Rs.

Rs.

C. Economic Services—contd.**(a) General Economic Services—contd.****298. Co-operation—concl'd.**

Warehousing and Marketing co-operatives	..	50,000	50,000
Processing co-operatives	..	1,10,000	1,10,000
Dairy co-operatives	..	69,40,000	69,40,000
Industrial co-operatives	..	22,62,375	2,34,958
Consumers' co-operatives	..	6,90,250	6,90,250
Other co-operatives	..	16,100	16,100

Total (293)

2,51,35,224

3,27,60,940

5,78,96,164

304. Other General Economic Services—

Land ceilings	..	5,15,729	5,15,729
Regulation of other business undertakings..	..	37,718	37,718
Economic advice and statistics	..	52,95,506	2,36,192
Regulation of weights and measures	..	11,83,629	11,83,629

Total (304)

70,32,582

2,36,192

72,68,774

Total—(a) General Economic Services

3,66,34,655

3,30,99,233

6,97,33,888

(b) Agriculture and Allied Services—**305. Agriculture—**

Direction and Administration	..	85,49,129	56,62,368	1,42,11,497
Consolidation of Holdings	..	24,68,987	..	24,68,987
Multiplication and distribution of seeds	..	13,45,043	3,365	13,48,408
Agricultural farms	..	1,20,464	..	1,20,464
Manures and fertilizers	..	13,57,371	4,43,07,834	4,56,65,205
High yielding varieties programme	..	73,38,562	..	73,38,562
Plant protection	..	18,33,377	97,79,619	1,16,12,996
Commercial crops	..	1,11,23,274	72,07,476	1,83,30,750

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

Heads 1	Actuals for 1979-80		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
C. Economic Services—contd.			
(b) Agriculture and Allied Services—contd.			
305. Agriculture—concl.			
Schemes for small and marginal farmers and-agriculture labour .. .. .	.. .. .	1,70,00,000	1,70,00,000-
Extension and farmers' training	2,01,302	13,45,199.	15,46,501-
Agricultural education:	3,46,62,891	2,25,51,585	5,72,14,476-
Agricultural engineering	7,26,939	3,87,926	11,14,865-
Agricultural economics and statistics	5,41,883	3,08,006	8,49,889
Agricultural marketing and quality-control	8,69,066	1,00,85,904	1,09,54,970
Horticulture	43,80,194	16,79,429	60,59,623
Other expenditure	3,76,784	5,67,955	9,44,739
Total (305)	7,58,95,266	12,08,86,666	19,67,81,932-
306. Minor Irrigation—			
Tubewells	2,10,30,450	..	2,10,30,450
Lift Irrigation Schemes	36,99,580	..	36,99,580
Other expenditure .. .. .	..	42,80,979	42,80,979-
Total (306)	2,47,30,030	42,80,979	2,90,11,009
307. Soil and Water Conservation—			
Direction and Administration	3,13,163	..	3,13,163-
Soil survey and testing	3,00,714	7,45,264	10,45,978-
Education and training	1,07,862	1,28,896	2,36,758-
Soil conservation schemes	1,30,03,551	1,30,96,663	2,61,00,214
Total (307)	1,37,25,290	1,39,70,823	2,76,96,113

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

Heads ↓	Actuals for 1979-80		
	Non-Plan	Plan	Total
	2	3	4
	Rs.	Rs.	Rs.
C. Economic Services—contd.			
(b) Agriculture and Allied Services—contd.			
309. Food—			
Procurement and Supply ..	3,42,640	2,97,221	6,39,861
Nutritious and subsidiary food ..	19,22,629	..	19,22,629
Transfers to/from Reserve Funds and Deposit Accounts ..	—87,065	—2,97,221	—3,84,286
Total (309) ..	21,78,204	..	21,78,204
310. Animal Husbandry—			
Direction and Administration ..	17,41,513	90,601	18,32,114
Veterinary education and training ..	37,95,329	32,05,000	70,00,329
Veterinary services and Animal health ..	1,47,45,463	3,15,310	1,50,60,773
Investigation and statistics ..	1,06,128	1,54,623	2,60,751
Cattle development ..	1,41,06,000	1,63,07,285	3,04,13,285
Poultry development ..	23,10,228	9,00,000	32,10,228
Sheep and wool development ..	62,96,227	1,19,477	64,15,704
Piggery development ..	6,84,979	2,21,695	9,06,674
Fodder and feed development ..	3,55,288	8,88,704	12,43,992
Other expenditure ..	16,273	..	16,273
Total (310) ..	4,41,57,428	2,22,02,695	6,63,60,123
311. Dairy Development—			
Direction and Administration ..	3,09,621	..	3,09,621
Dairy development ..	15,45,371	3,17,775	18,63,146
Education and training ..	..	18,600	18,600
Other expenditure ..	..	10,27,973	10,27,973
Total (311) ..	18,54,992	13,64,348	32,19,340

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

Heads 1	Actuals for 1979-80		
	Non-Plan	Plan	Total
	2	3	4
	Rs.	Rs.	Rs.
C. Economic Services—contd.			
(b) Agriculture and Allied Services—contd.			
312. Fisheries—			
Direction and Administration ..	8,92,086	1,642	8,93,728
Research ..	1,15,835	..	1,15,835
Education and training ..	1,30,808	..	1,30,808
Inland fisheries ..	16,11,340	8,15,942	24,27,282
Other expenditure ..	7,695	2,404	10,099
Total (312) ..	27,57,764	8,19,988	35,77,752
313. Forest—			
Direction and Administration ..	77,97,069	..	77,97,069
Research ..	7,000	2,15,001	2,22,001
Education and training ..	1,28,964	84,998	2,13,962
Forest conservation and development ..	82,65,968	34,56,195	1,17,22,163
Survey of forest resources ..	25,993	57,008	83,001
Plantation schemes] ..	3,93,103	1,08,70,983	1,12,64,086
Farm forestry ..	..	20,36,967	20,36,967
Forest produce ..	14,37,104	..	14,37,104
Communications and Buildings ..	9,63,217	4,89,103	14,52,320
Preservation of wild life ..	6,40,305	3,36,735	9,77,040
Other expenditure ..	35,000	38,21,047	38,56,047
Total (313) ..	1,96,93,723	2,13,68,037	4,10,61,760
314. Community Development—			
A. General—			
Direction and Administration ..	2,40,76,232	2,727	2,40,78,959
Training ..	86,343	1,347	87,690
Assistance to Panchayati Raj Institutions ..	4,10,44,022	3,23,82,119	7,34,26,141
Other expenditure ..	56,22,425	..	56,22,425
Total—A ..	7,08,29,022	3,23,86,193	10,32,15,215

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

Heads 1	Actuals for 1979-80		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
C. Economic Services— <i>contd.</i>			
(b) Agriculture and Allied Services— <i>concl.</i>			
314. Community Development— <i>concl.</i>			
C. Rural Works Programme—			
Roads	1,02,226	..	1,02,226
Machinery and equipment	—4,201*	..	—4,201
Suspense	—8,62,316*	..	—8,62,316
Other expenditure	21,36,063	..	21,36,063
Total—C	13,71,772	..	13,71,772
Total (314)	7,22,00,794	3,23,86,193	10,45,86,987
Total—(b) Agriculture and Allied Services	25,71,93,491	21,72,79,729	47,44,73,220
(c) Industry and Minerals—			
320. Industries—			
B. Large and Medium Industries			
Other Industries	3,53,475	13,04,786	16,58,261
Total (320)	3,53,475	13,04,786	16,58,261
321. Village and Small Industries—			
Direction and Administration	75,11,599	8,18,159	83,29,758
Industrial Estates	2,10,639	..	2,10,639
Small Scale Industries	74,97,956	1,95,73,550	2,70,71,506
Handloom Industries	18,48,263	10,09,742	28,58,005
Handicraft Industries	14,87,630	1,50,559	16,38,189
Khadi Industries	2,52,000	..	2,52,000
Sericulture Industries	7,66,892	45,448	8,12,340
Irrecoverable loans written off	875	..	875
Other expenditure	6,709	..	6,709
Total (321)	1,95,82,563	2,15,97,458	4,11,80,021
328. Mines and Minerals—			
B. Regulation and Development of Mines—			
Mine. al exploration	11,27,158	83,634	12,10,792
Total (328)	11,27,158	83,634	12,10,792
Total—(c) Industry and Minerals	2,10,63,196	2,29,85,878	4,40,49,074

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

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

Heads 1	Actuals for 1979-80		
	Non-Plan	Plan	Total
	2	3	4
	Rs.	Rs.	Rs.
C. Economic Services—contd.			
(d) Water and Power Development—			
331. Water and Power Development Services—			
A. Water Development—			
Technical control and supervision ..	42,85,053	..	42,85,053
Data collection ..	70,329	..	70,329
Research ..	4,68,483	4,55,646	9,24,129
Survey and Investigation ...	10,69,120	30,49,403	41,18,523
Total—A ..	58,92,985	35,05,049	93,98,034
B. Power Development—			
Other expenditure ..	8,70,00,000	..	8,70,00,000
Total—B ..	8,70,00,000	..	8,70,00,000
Total (331) ..	9,28,92,985	35,05,049	9,63,98,034
332. Multipurpose River Projects—			
A. Bhakra-Nangal Project—			
Unit No. 1 Bhakra Dam ..	68,63,196	..	68,63,196
Unit No. 2 Nangal Dam ..	92,623	..	92,623
Unit No. 3 Nangal Hydrel Channel ..	6,62,263	..	6,62,263
Unit No. 6 Bhakra Canals ..	2,74,30,955	..	2,74,30,955
Unit No. 7 Bist Doab Canal ..	41,67,790	..	41,67,790
Other expenditure ..	2,47,18,918	..	2,47,18,918
Total—A ..	6,39,35,745	..	6,39,35,745
B. Beas Dam Project—			
Unit No. 1 Beas-Sutlej Link ..	7,03,235	..	7,03,235
Unit No. 2 Beas Dam at Pong ..	25,08,725	..	25,08,725
Other expenditure ..	—1,10,960*	..	—1,10,960
Total—B ..	31,01,000	..	31,01,000
Total (332) ..	6,70,36,745	..	6,70,36,745

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

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

Heads 1	Actuals for 1979-80		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
C. Economic Services—contd.			
(d) Water and Power Development—contd.			
333. Irrigation, Navigation, Drainage and Flood Control Projects—			
A. Irrigation Projects (Commercial)—			
Direction and Administration ..	19,08,381	..	19,08,381
Upper Bari Doab Canal ..	2,27,29,648	..	2,27,29,648
Sirhind Canal ..	3,55,25,567	..	3,55,25,567
Gurgaon Canal ..	18,518	..	18,518
Banur Canal System ..	2,40,780	..	2,40,780
Sutlej Valley Project ..	1,27,56,793	..	1,27,56,793
Sirhind Feeder Project ..	44,58,114	..	44,58,114
Madhopur Beas Link ..	37,54,540	..	37,54,540
Lining of channels ..	1,63,48,534	..	1,63,48,534
Shah Nahar Canal Project ..	28,33,737	..	28,33,737
Ghaggar Project ..	1,05,958	..	1,05,958
Harike Project ..	1,67,65,919	..	1,67,65,919
Utilisation of Surplus Ravi Beas waters ..	16,72,580	..	16,72,580
Garhshankar Lift Irrigation Project ..	3,569	..	3,569
Total—A ..	11,91,22,638	..	11,91,22,638
B. Irrigation Projects (Non-Commercial)—			
Other expenditure ..	18,22,157	..	18,22,157
Total—B ..	18,22,157	..	18,22,157
F. Drainage Projects (Non-Commercial)—			
Drainage Project ..	3,30,40,715	..	3,30,40,715
Total—F ..	3,30,40,715	..	3,30,40,715

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

Heads	Actuals for 1979-80		
	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
C. Economic Services—contd.			
(d) Water and Power Development—concl'd.			
333. Irrigation, Navigation, Drainage and Flood Control Projects—concl'd.			
G. Flood Control and anti-sea erosion projects—			
Anti-water logging, drainage and Flood Control Project	8,20,311	..	8,20,311
Total—G	8,20,311	..	8,20,311
Total (333)	15,48,05,821	..	15,48,05,821
Total—(d) Water and Power Development	31,47,35,551	35,05,049	31,82,40,600
(e) Transport and Communications—			
336. Civil Aviation—			
Direction and Administration	1,83,973	..	1,83,973
Training and education	9,83,098	..	9,83,098
Other expenditure	7,66,788	..	7,66,788
Total (336)	19,33,859	..	19,33,859
337. Roads and Bridges—			
Direction and Administration	2,11,81,472	..	2,11,81,472
Roads of Inter-State importance	21,75,289	..	21,75,289
Strategic and Border Roads	1,05,46,015	..	1,05,46,015
State Highways	2,60,50,020	..	2,60,50,020
District and Other Roads	9,24,67,786	6,38,46,506	15,63,14,292
Railway Safety Works	5,64,570	..	5,64,570
Machinery and equipment	8,22,344	..	8,22,344
Suspense	22,01,151	..	22,01,151
Transfers to/from Reserve Funds and Deposit Accounts	..	-2,171*	-2,171

* Details of the minus expenditure are as under :—

	Rs.
(i) Transfers to Reserve Funds and Deposit Accounts	50,00,000
(ii) Transfers from Reserve Funds and Deposit Accounts	-50,02,171
Total	-2,171

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

Heads 1	Actuals for 1979-80		
	Non-Plan	Plan	Total
	2	3	4
	Rs.	Rs.	Rs.
C. Economic Services—contd.			
(e) Transport and Communications—contd.			
337. Roads and Bridges—concltd.			
Other expenditure ..	7,127	..	7,127
Total (337) ..	15,60,15,774	6,38,44,335	21,98,60,109
338. Road and Water Transport Services—			
A. Road Transport—			
Direction and Administration ..	24,51,990	..	24,51,990
Punjab Roadways, Amritsar I— Working expenses ..	66,859 } 2,83,31,245	..	2,83,98,104
Punjab Roadways, Amritsar II— Working expenses ..	91,93,632	..	91,93,632
Punjab Roadways, Patti— Working expenses ..	55,13,932	..	55,13,932
Punjab Roadways, Jullundur I— Working expenses ..	72,535 } 2,79,65,251	..	2,80,37,786
Punjab Roadways, Jullundur II— Working expenses ..	81,61,385	..	81,61,385
Punjab Roadways, Chandigarh— Working expenses ..	3,35,21,952	..	3,35,21,952
Punjab Roadways, Mohali— Working expenses ..	66,69,029	..	66,69,029
Punjab Roadways, Pathankot— Working expenses ..	2,99,64,145	..	2,99,64,145
Punjab Roadways, Moga— Working expenses ..	2,82,61,229	..	2,82,61,229
Punjab Roadways, Ludhiana— Working expenses ..	3,30,90,201	..	3,30,90,201
Punjab Roadways, Hoshiarpur— Working expenses ..	2,93,73,924	..	2,93,73,924
Punjab Roadways, Ferozepur— Working expenses ..	84,966 } 2,95,32,203	..	2,96,17,169
Punjab Roadways, Batala— Working expenses ..	15,776 } 2,73,91,948	..	2,74,07,724
Punjab Roadways, Tarn Taran— Working expenses ..	2,34,66,920	..	2,34,66,920

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

Heads 1	Actuals for 1979-80		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
C. Economic Services—concl.			
(e) Transport and Communications—concl.			
338. Road and Water Transport Services—concl.			
A. Road Transport—concl.			
Punjab Roadways, Nawanshahar—			
Working expenses	2,20,86,029		2,20,86,029
Punjab Roadways, Muktsar—			
Working expenses	1,54,56,410		1,54,56,410
Other expenditure	4,54,301		4,54,301
Total (338)	2,40,136 36,08,85,726		36,11,25,862
339. Tourism—			
Direction and Administration	39,327 9,14,890		9,54,217
Tourist accommodation	2,67,324	1,674	2,68,998
Total (339)	39,327 11,82,214	1,674	12,23,215
Total—(e) Transport and Communications	2,79,463 52,00,17,573	6,38,46,009	58,41,43,045
Total—C. Economic Services	2,79,463 1,14,96,44,466	34,07,15,898	1,49,06,39,827
D. Grants-in-aid and Contributions—			
363. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions—			
Land Revenue	53,33,791		53,33,791
Other miscellaneous compensations and assignments	97,50,276		97,50,276
Total (363)	1,50,84,067		1,50,84,067
Total—D. Grants-in-aid and Contributions	1,50,84,067		1,50,84,067
TOTAL—EXPENDITURE HEADS (REVENUE ACCOUNT)	46,06,53,963 3,41,71,17,150	54,08,74,455	4,41,86,45,568

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

Heads 1	Actuals for 1979-80		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
	EXPENDITURE HEADS (CAPITAL ACCOUNT)—††		
A. Capital Account of General Services—			
459. Capital Outlay on Public Works ..	10,70,714	2,17,70,553	2,28,41,267
465. Capital Outlay on Other Administrative Services ..	75,000	60,710	1,35,710
Total—A. Capital Account of General Services ..	11,45,714	2,18,31,263	2,29,76,977
B. Capital Account of Social and Community Services—			
477. Capital Outlay on Education, Art and Culture ..	..	1,02,70,270	1,02,70,270
480. Capital Outlay on Medical ..	..	2,41,51,958	2,41,51,958
481. Capital Outlay on Family Welfare ..	..	33,87,886	33,87,886
482. Capital Outlay on Public Health, Sanitation and Water Supply ..	..	15,930	15,930
483. Capital Outlay on Housing ..	..	5,98,50,419	5,98,50,419
484. Capital Outlay on Urban Development ..	-3,07,63,407*	3,90,46,843	82,83,436
488. Capital Outlay on Social Security and Welfare ..	1,04,976	1,71,743 } 1,65,42,253	1,68,18,972
495. Capital Outlay on other Social and Community Services ..	14,54,000	21,25,510	35,79,510
Total—B. Capital Account of Social and Community Services ..	1,04,976 } -2,93,09,407*	1,71,743 } 15,53,91,069	12,63,58,381
C. Capital Account of Economic Services—			
(a) Capital Account of General Economic Services—			
498. Capital Outlay on Co-operation ..	-24,52,469*	5,50,79,080@	5,26,26,611
Total—(a) Capital Account of General Economic Services ..	-24,52,469*	5,50,79,080	5,26,26,611

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

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

@Includes Rs. 1,45,82,500 spent out of an advance from the Contingency Fund during 1978-79 and recouped to the Fund during 1979-80.

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

Heads 1	Actuals for 1979-80		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
C. Capital Account of Economic Services—contd.			
(b) Capital Account of Agriculture and Allied Services—			
505. Capital Outlay on Agriculture ..	..	—8,44,60,276*	—8,44,60,276
506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development ..	..	3,26,34,109	3,26,34,109
509. Capital Outlay on Food ..	47,79,72,564	10,00,000	47,89,72,564
510. Capital Outlay on Animal Husbandry ..	..	17,97,460	17,97,460
511. Capital Outlay on Dairy Development ..	..	31,96,468	31,96,468
512. Capital Outlay on Fisheries ..	..	11,43,410	11,43,410]
515. Investments in Agricultural Financial Institutions ..	..	46,00,000	46,00,000
Total—(b) Capital Account of Agriculture and Allied Services ..	47,79,72,564	—4,00,88,829*	43,78,83,735
(c) Capital Account of Industry and Minerals—			
520. Capital Outlay on Industrial Research and Development ..	..	5,07,75,000	5,07,75,000
521. Capital Outlay on Village and Small Industries ..	—18,12,973*	2,40,49,257	2,22,36,284
525. Capital Outlay on Telecommunication and Electronics Industries ..	..	15,00,000	15,00,000
Total—(c) Capital Account of Industry and Minerals ..	—18,12,973	7,63,24,257	7,45,11,284
(d) Capital Account of Water and Power Development—			
532. Capital Outlay on Multipurpose River Projects ..	..	17,72,88,698	17,72,88,698
533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects ..	2,08,551	24,83,09,690	24,85,18,241
Total—(d) Capital Account of Water and Power Development ..	2,08,551	42,55,98,388	42,58,06,939

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

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

Heads 1	Actuals for 1979-80		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
C. Capital Account of Economic Services—concl'd.			
(e) Capital Account of Transport and Communications—			
536. Capital Outlay on Civil Aviation ..	..	13,02,229	13,02,229
537. Capital Outlay on Roads and Bridges	3,01,38,076	9,36,22,734	12,37,60,810
538. Capital Outlay on Road and Water Transport Services ..	..	3,95,83,197	3,95,83,197
544. Capital Outlay on Other Transport and Communication Services ..	..	53,01,257	53,01,257
Total—(e) Capital Account of Transport and Communications ..	3,01,38,076	13,98,09,417	16,99,47,493
Total—C. Capital Account of Economic Services ..	50,40,53,749	65,67,22,313	1,16,07,76,062
TOTAL—EXPENDITURE HEADS (CAPITAL ACCOUNT) ..	1,04,976 } 47,58,90,056 }	1,71,743 } 83,39,44,645 }	1,31,01,11,420
TOTAL EXPENDITURE ..	46,07,58,939 } 3,89,30,07,206 }	1,71,743 } 1,37,48,19,100 }	5,72,87,56,988

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure 1	Expenditure
	Non-Plan 2 Rs.
A. Capital Account of General Services—	
459. Capital Outlay on Public Works—	
Direction and Administration ..	8,02,457
Construction—	
(i) Construction of Punjab Bhavan at New Delhi ..	..
(ii) Construction of District Administrative Complex at Ludhiana ..	..
(iii) Construction of new Central Jail (Sudhar Ghar) at Ludhiana ..	..
(iv) Other works each costing Rs. 50 lakhs and less ..	2,84,440
Total—Construction ..	2,84,440
Machinery and equipment ..	4,476
Suspense ..	—27,659*
Other expenditure ..	..
Total (459) ..	10,70,714
465. Capital Outlay on Other Administrative Services—	
Stationery and Printing ..	75,000
Total (465) ..	75,000
Total—A. Capital Account of General Services ..	11,45,714
B. Capital Account of Social and Community Services—	
477. Capital Outlay on Education, Art and Culture—	
Primary education ..	..
Secondary education—	
(i) Constructin of Model Higher Secondary School at Sheran Wali ..	..
(ii) Other works each costing Rs. 50 lakhs and less ..	..
Total—Secondary education ..	..

*Represents write-back of the expenditure relating to the year 1974-75.

EXPENDITURE DURING AND TO END OF 1979-80

during 1979-80		Expenditure to end of 1979-80
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
19,09,923	27,19,380	76,63,238
2,65,418	2,65,418	43,26,747
..	..	72,16,335
46,58,209	46,58,209	76,52,602
1,46,88,262	1,49,72,702	14,13,36,272
1,96,11,889	1,98,96,329	16,05,31,956
2,48,741	2,53,217	6,24,643
..	-27,659**	..
..	..	4,34,49,275
2,17,70,553	2,28,41,267	21,22,69,112
60,710	1,35,710	42,09,650
60,710	1,35,710	42,09,650
2,18,31,263	2,29,76,977	21,64,78,762
14,81,893	14,81,893	26,98,257
..	..	..(a)
38,20,574	38,20,574	1,70,72,347(b)
38,20,574	38,20,574	1,70,72,347

**See footnote at page 106.

(a) Progressive expenditure (Rs. 88,823) transferred *proforma* vide footnote (b) below.

(b) Includes Rs. 88,823 transferred *proforma* vide footnote (a) above.

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

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

EXPENDITURE DURING AND TO END OF 1979-80—contd.

during 1979-80		Expenditure to end of 1979-80
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
44,00,523	44,00,523	50,93,476
..	..	71,71,909
4,64,567	4,64,567	9,20,926
..	..	1,14,191
1,02,713	1,02,713	9,64,97,583
1,02,70,270	1,02,70,270	12,95,68,689
—1,99,969*	—1,99,969	1,38,44,953
11,94,911	11,94,911	17,44,744
1,76,87,857	1,76,87,857	6,07,92,314
1,86,82,799	1,86,82,799	7,63,82,011
11,19,446	11,19,446	11,19,446
2,44,192	2,44,192	2,44,192
41,05,521	41,05,521	43,48,103
54,69,159	54,69,159	57,11,741
..	..	13,64,83,844
2,41,51,958	2,41,51,958	21,85,77,596

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

EXPENDITURE DURING AND TO END OF 1979-80—*contd.*

during 1979-80		Expenditure to end of 1979-80
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	4,95,247
..	..	4,95,247
2,41,51,958	2,41,51,958	21,90,72,843
..	..	8,89,513
33,87,886	33,87,886	85,41,568
..	..	1,70,484
33,87,886	33,87,886	96,01,565
..	..	1,69,471
-38,035(a)	-38,035	33,15,232
-29,319(a)	-29,319	40,09,365
..	..	6,233
..	..	2,58,156
83,284	83,284	86,13,143
15,930	15,930	1,63,71,600

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

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	1	2
		Rs.
B. Capital Account of Social and Community Services—contd.		
483. Capital Outlay on Housing—		
A. Government Residential Buildings—		
Direction and Administration
Construction
Machinery and equipment
Other expenditure
Police Housing Scheme
Printing and Stationery Department staff quarters
Urban Housing Scheme
Rural Housing Scheme
Construction of Government accommodation for Government employees at Chandigarh
Construction of houses for Government employees at focal point
Total—A
B. Other Housing Schemes—		
Subsidised Industrial Housing Scheme
House sites for landless workers in rural areas
Construction of houses for Harijans, Weaker sections of society, etc.
Total—B
Total (483)
484. Capital Outlay on Urban Development—		
A. General		
Buildings
Other expenditure	..	—3,07,63,407(a)
Total (484)	..	—3,07,63,407(a)

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

EXPENDITURE DURING AND TO END OF 1979-80—*contd.*

during 1979-80		Expenditure to end of 1979-80
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
7,56,877	7,56,877	46,26,790
..	..	7,64,637
1,02,101	1,02,101	5,67,250
..	..	3,08,68,312
1,67,98,273	1,67,98,273	7,86,69,932
2,71,062	2,71,062	20,79,246
1,83,42,952	1,83,42,952	3,62,47,940
22,29,505	22,29,505	79,67,999
90,00,000	90,00,000	90,00,000
50,00,000	50,00,000	50,00,000
5,25,00,770	5,25,00,770	17,57,92,106
2,62,789	2,62,789	2,77,02,177
86,860	86,860	3,25,28,374
70,00,000	70,00,000	70,00,000
73,49,649	73,49,649	6,72,30,551
5,98,50,419	5,98,50,419	24,30,22,657
3,90,46,843	3,90,46,843	3,66,25,386
..	—3,07,63,407(b)	22,01,56,721
3,90,46,843	82,83,436	25,67,82,107

(b) See footnote (a) at page 112.

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	Non-Plan	
1	2	
	Rs.	
B. Capital Account of Social and Community Services—contd.		
485. Capital Outlay on Information and Publicity—		
Information and publicity
	-----	-----
Total (485)
	-----	-----
488. Capital Outlay on Social Security and Welfare—		
D. Other Rehabilitation Schemes—		
Other expenditure	..	1,04,976
	-----	-----
Total—D	..	1,04,976
	-----	-----
E. Other Social Security and Welfare Programmes—		
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—		
(i) Investment in Punjab Scheduled Castes Land Development and Finance Corporation, Chandigarh
(ii) Investments in Punjab Backward Classes Land Development and Finance Corporation, Chandigarh
(iii) Other Schemes each costing Rs. 50 lakhs and less
	-----	-----
Total—Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes
	-----	-----
Social Security and Welfare—		
(i) Investments in Punjab Scheduled Castes Land Development and Finance Corporation, Chandigarh
(ii) Welfare of the poor and destitute
(iii) Education and welfare of handicapped
(iv) Other Schemes each costing Rs. 50 lakhs and less
	-----	-----
Total—Social Security and Welfare

Bold figures represent charged expenditure.

EXPENDITURE DURING AND TO END OF 1979-80—contd.

during 1979-80		Expenditure to end of 1979-80
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	2,90,887
..	..	2,90,887
1,71,743	2,76,719	13,86,048
1,71,743	2,76,719	13,86,048
1,00,00,000	1,00,00,000	1,88,00,000
30,00,000	30,00,000	1,30,00,000
..	..	20,80,625
1,30,00,000	1,30,00,000	3,38,80,625
..	..	1,00,00,000
..	..	68,041
..	..	1,75,434
35,00,000	35,00,000	39,67,000
35,00,000	35,00,000	1,42,10,475

Bold figures represent charged expenditure.

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	1	2
		Rs.
B. Capital Account of Social and Community Services—concl'd.		
488. Capital Outlay on Social Security and Welfare—concl'd.		
E. Other Social Security and Welfare Programmes—concl'd.		
Other expenditure
Total—E
Total (488)	..	1,04,976
495. Capital Outlay on other Social and Community Services—		
Labour
Employment—		
(i) Works Centre Scheme	..	14,54,000
(ii) Other schemes each costing Rs. 50 lakhs and less
Total—Employment	..	14,54,000
Other expenditure
Total (495)	..	14,54,000
Total—B. Capital Account of Social and Community Services	..	1,04,976 } -2,93,09,407* }
C. Capital Account of Economic Services—		
(a) Capital Account of General Economic Services—		
498. Capital Outlay on Co-operation—		
Credit co-operatives
Housing co-operatives
Labour co-operatives
Farming co-operatives
Warehousing and Marketing co-operatives
Processing co-operatives
Dairy co-operatives
Co-operative sugar mills
Industrial co-operatives

Bold figures represent charged expenditure.

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

EXPENDITURE DURING AND TO END OF 1979-80—*contd.*

during 1979-80		Expenditure to end of 1979-80
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
42,253	42,253	7,41,611
1,65,42,253	1,65,42,253	4,88,32,711
1,71,743) 1,65,42,253)	1,68,18,972	5,02,18,759
..	..	48,18,702
..	14,54,000	1,06,62,328
21,25,510	21,25,510	62,24,145
21,25,510	35,79,510	1,68,86,473
..	..	1,34,202
21,25,510	35,79,510	2,18,39,377
1,71,743) 15,53,91,069)	12,63,58,381	94,67,68,484
1,86,63,355(x)	1,86,63,355	24,70,74,323
86,407	86,407	1,69,86,407
—417**	—417	2,64,384
—2,192**	—2,192	4,19,387
1,49,534	1,49,534	2,19,25,155
2,10,00,000	2,10,00,000	4,80,70,999
—4,54,322**	—4,54,322	1,32,07,553
95,00,000	95,00,000	2,00,00,000
21,66,215	21,66,215	63,90,038

Bold figures represent charged expenditure.

**See footnote *at page 116.

(x) Includes Rs. 1,13,39,500 spent out of an advance from the Contingency Fund during 1978-79 and recouped to the Fund during 1979-80.

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	1	2
		Rs.
C. Capital Account of Economic Services—<i>contd.</i>		
(a) Capital Account of General Economic Services—<i>concl'd.</i>		
498. Capital Outlay on Co-operation—<i>concl'd.</i>		
Consumer co-operatives
Other co-operatives—		
1. Scheme for distribution of seeds, fertilizers and pesticides—		
Gross expenditure	..	17,89,133
<i>Deduct</i> —Receipts and Recoveries on Capital Account	..	—42,41,602
Net expenditure	..	—24,52,469*
2. Other schemes not in the nature of State Trading Schemes
Total—Other co-operatives	..	—24,52,469*
Total (498)	..	—24,52,469*
500. Investments in General Financial and Trading Institutions—		
Investments in General Financial Institutions—		
(i) Punjab Scheduled Castes Land Development and Finance Corporation, Chandigarh
(ii) Punjab State Civil Supplies Corporation, Chandigarh
Total (500)
504. Capital Outlay on other General Economic Services—		
Other expenditure
Total (504)
Total—(a) Capital Account of General Economic Services	..	—24,52,469*

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

EXPENDITURE DURING AND TO END OF 1979-80—*contd.*

during 1979-80		Expenditure to end of 1979-80
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
39,70,500(x)	39,70,500	2,23,21,203
..	17,89,133	2,96,20,86,385
..	—42,41,602	—3,00,67,11,712
..	—24,52,469**	—4,46,25,327
..	..	25,47,723
..	—24,52,469**	—4,20,77,604
5,50,79,080	5,26,26,611	36,45,81,845
..	..	3,12,00,000
..	..	1,00,00,000
..	..	4,12,00,000
..	..	1,49,786
..	..	1,49,786
5,50,79,080	5,26,26,611	40,59,31,631

**See footnote * at page 118.

(x) Includes Rs. 32,43,000 spent out of an advance from the Contingency Fund during 1978-79 and recouped to the Fund during 1979-80.

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

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

EXPENDITURE DURING AND TO END OF 1979-80—contd.

during 1979-80		Expenditure to end of 1979-80
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	—4,12,760(x)
..	..	4
1,73,50,241	1,73,50,241	1,73,50,241
..	..	3,42,140
..	..	10,00,000
—9,88,03,726*	—9,88,03,726	3,79,49,852(y)
..	..	381
10,00,000	10,00,000	49,00,000
—40,06,791*	—40,06,791	53,81,626(z)
—8,44,60,276*	—8,44,60,276	6,65,11,484
..	..	6,85,36,797
16,58,277	16,58,277	2,25,57,518
16,629	16,629	2,69,17,334
..	..	65,25,560

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

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

(y) Minus Rupees 84,91,071 added *proforma* on account of "Deduct—Receipts and Recoveries on Capital Account" *vide* footnote (z) below.

(z) Rupees 84,91,071 added *proforma* *vide* footnote (y) above as a result of rectification of misclassification of earlier years.

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	Non-Plan	
1	2	
	Rs.	
C. Capital Account of Economic Services—contd.		
(b) Capital Account of Agriculture and Allied Services—contd.		
506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development—concl'd.		
Minor Irrigation—concl'd.		
(v) Water Resources Investigation Scheme
(vi) Construction of Ghats in Irrigation Channels
(vii) Punjab State Tube-wells Corporation, Chandigarh
(viii) Punjab State Co-operative Land Mortgage Bank, Chandigarh
(ix) Other schemes each costing Rs. 50 lakhs and less
Total—Minor Irrigation
Soil Conservation Schemes—		
(i) Punjab State Co-operative Land Mortgage Bank, Chandigarh
(ii) Soil Conservation and Land Reclamation Scheme
(iii) Other schemes each costing Rs. 50 lakhs and less
Total—Soil Conservation Schemes
Area Development Programmes
Total (506)
509. Capital Outlay on Food—		
Procurement and Supply—		
(i) Provincial Reserve Food Scheme—		
Gross expenditure	..	2,38,54,35,353
Deduct—Receipts and Recoveries on Capital Account	..	—1,90,74,62,789
Net expenditure	..	47,79,72,564
(ii) Investments in Punjab State Civil Supplies Corporation, Chandigarh
(iii) Other schemes each costing Rs. 50 lakhs and less
Total—Procurement and Supply	..	47,79,72,564
Other expenditure
Total (509)	..	47,79,72,564

EXPENDITURE DURING AND TO END OF 1979-80—*contd.*

during 1979-80		Expenditure to end of 1979-80
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
17,96,677	17,96,677	1,92,37,660
1,72,244	1,72,244	65,59,844
2,35,00,000	2,35,00,000	6,74,50,000
34,16,256	34,16,256	48,86,067
11,27,508	11,27,508	74,40,379
3,16,87,591	3,16,87,591	23,01,11,159
9,22,500	9,22,500	64,01,200
..	..	81,65,147
..	..	10,13,972
9,22,500	9,22,500	1,55,80,319
24,018	24,018	..
3,26,34,109	3,26,34,109	24,56,91,478
..	2,38,54,35,353	17,24,45,99,489
..	-1,90,74,62,789	-17,09,37,66,346
..	47,79,72,564	15,08,33,143
10,00,000	10,00,000	2,53,00,000
..	..	21,39,470
10,00,000	47,89,72,564	17,82,72,613
..	..	20,92,878
10,00,000	47,89,72,564	18,03,65,491

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure 1	Expenditure	
	Non-Plan	
	2 Rs.	
C. Capital Account of Economic Services— contd.		
(b) Capital Account of Agriculture and Allied Services— conclud.		
510. Capital Outlay on Animal Husbandry—		
Veterinary education and training
Veterinary services and animal health
Cattle development
Poultry development
Sheep and wool development
Piggery development
Fodder and feed development
Other expenditure
Total (510)
511. Capital Outlay on Dairy Development—		
Dairy Development—		
(i) Punjab Dairy Development Corporation, Chandigarh
(ii) Composite Milk Plant, Ludhiana
(iii) Scheme for establishment of Rural Creameries in various milk pockets
(iv) Other schemes each costing Rs. 50 lakhs and less
Total—Dairy Development
Milk Supply Scheme, Chandigarh
Total (511)
512. Capital Outlay on Fisheries—		
Inland fisheries
Other expenditure
Total (512)
514. Capital Outlay on Community Development—		
Community Development
Rural Works Programme
Total (514)
515. Investments in Agricultural Financial Institutions—		
Investments in public undertakings—		
(i) Land Development and Reclamation Corporation, Chandigarh
(ii) Punjab State Warehousing Corporation, Chandigarh
(iii) Punjab Agro-Industries Corporation, Chandigarh
Total (515)
Total—(b) Capital Account of Agriculture and Allied Services	..	47,79,72,564

EXPENDITURE DURING AND TO END OF 1979-80—*contd.*

during 1979-80		Expenditure to end of 1979-80
Plan	Total	
3 Rs.	4 Rs.	5 Rs.
		11,899
51,967	51,967	9,96,704
13,49,011	13,49,011	34,88,658
1,02,269	1,02,269	19,06,159
		3,87,315
1,31,936	1,31,936	7,50,805
		9,00,000
1,62,277	1,62,277	3,02,22,652
17,97,460	17,97,460	3,86,64,192
10,00,000	10,00,000	1,23,46,078
..	..	84,34,934
21,96,468	21,96,468	1,04,00,551
		2,07,57,133
31,96,468	31,96,468	5,19,38,696
..	..	1,38,781
31,96,468	31,96,468	5,20,77,477
..	..	35,25,626
11,43,410	11,43,410	34,59,050
11,43,410	11,43,410	69,84,676
..	..	—23,348**
..	..	1,16,406
..	..	93,058
15,00,000	15,00,000	1,84,40,784
25,00,000	25,00,000	1,70,34,000
6,00,000	6,00,000	1,28,00,000
46,00,000	46,00,000	4,82,74,784
—4,00,88,829*	43,78,83,735	63,86,62,640

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

**Minus expenditure is due to misclassification which is being rectified in 1980-81 accounts.

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	Non-Plan	
1	2	
	Rs.	
C. Capital Account of Economic Services—contd.		
(c) Capital Account of Industry and Minerals—		
520: Capital Outlay on Industrial Research and Development—		
Education, research and training
Other expenditure—		
(i) Punjab State Industrial Development Corporation, Chandigarh
(ii) Punjab Film and News Corporation, Chandigarh
(iii) Punjab Financial Corporation, Chandigarh
(iv) Other schemes each costing Rs. 50 lakhs and less
Total (520)
521. Capital Outlay on Village and Small Industries—		
Industrial Estates	..	—18,12,973*
Small Scale Industries—		
(i) Investments in Punjab State Small Industries Corporation, Chandigarh
(ii) Investments in Punjab State Handloom and Textile Development Corporation, Chandigarh
(iii) Punjab Hosiery and Knitwear Development Corporation, Chandigarh
(iv) Construction of New Quality Marketing Centre and Tool Room at Ludhiana
(v) Other schemes each costing Rs. 50 lakhs and less
Total—Small Scale Industries
Other village industries
Other expenditure
Total (521)	..	—18,12,973*
522. Capital Outlay on Machinery and Engineering Industries—		
Light engineering industries—Investments
Total (522)

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

EXPENDITURE DURING AND TO END OF 1979-80—*contd.*

during 1979-80		Expenditure to end of 1979-80
Plan	Total	
3 Rs.	4 Rs.	5 Rs.
..	..	8,105
4,70,00,000	4,70,00,000	26,49,74,672(x)
..	..	91,50,000
38,00,000	38,00,000	2,68,15,369(y)
—25,000**	—25,000	6,04,215
5,07,75,000	5,07,75,000	30,15,52,361
1,23,42,467	1,05,29,494	2,86,12,417
35,00,000	35,00,000	1,66,00,000
8,00,000	8,00,000	60,00,000
12,00,000	12,00,000	57,00,000(z)
18,84,228	18,84,228	51,33,113
43,22,562	43,22,562	7,26,25,546@
1,17,06,790	1,17,06,790	10,60,58,659
..	..	20,00,000
..	..	10,58,66,117
2,40,49,257	2,22,36,284	24,25,37,193
..	..	2,35,099
..	..	2,35,099

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

(x) Includes Rs. 20,00,000 representing deposits for under-writing transferred *proforma* vide footnote (y) below.

(y) Excludes Rs. 20,00,000 representing deposits for under-writing transferred *proforma* vide footnote (x) above

(z) Includes Rs. 45,00,000 transferred *proforma* vide footnote @ below as the cost of this scheme now exceeds Rs. 50,00,000.

@ Excludes Rs. 45,00,000 transferred *proforma* vide footnote (z) above.

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure 1	Expenditure	
	Non-Plan 2 Rs.	
C. Capital Account of Economic Services—contd.		
(c) Capital Account of Industry and Minerals—concl'd.		
525. Capital Outlay on Telecommunication and Electronics Industries—		
Electronics
Other expenditure
Total (525)
526. Capital Outlay on Consumer Industries—		
Sugar—Investments
Textiles—Investments
Cement—Investments
Paper—Investments
Other industries—Investments
Total (526)
529. Capital Outlay on Other Industries—		
Other industries— Investments
Total (529)
530. Investments in Industrial Financial Institutions—		
Investments in public undertakings
Total (530)
Total—(c) Capital Account of Industry and Minerals	..	—18,12,973*
(d) Capital Account of Water and Power Development—		
531. Capital Outlay on Water and Power Development Services—		
Other expenditure— National Projects Construction Corporation Ltd., New Delhi
Total (531)

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

EXPENDITURE DURING AND TO END OF 1979-80—*contd.*

during 1979-80		Expenditure to end of 1979-80
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	20,00,000
15,00,000	15,00,000	75,00,000
15,00,000	15,00,000	95,00,000
..	..	10,96,800
..	..	14,79,080
..	..	1,44,672
..	..	5,48,400
..	..	47,420
..	..	33,16,372
..	..	61,24,080
..	..	61,24,080
..	..	4,95,000
..	..	4,95,000
7,63,24,257	7,45,11,284	56,37,60,105
..	..	5,48,000
..	..	5,48,000

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

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

EXPENDITURE DURING AND TO END OF 1979-80—contd.

during 1979-80		Expenditure to end of 1979-80
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	32,73,39,527
..	..	6,72,52,811
96,926	96,926	—7,23,94,098
—94,029*	—94,029	30,70,27,545
..	..	90,82,256
—152@	—152	2,93,29,002
..	..	14,270
..	..	1,19,38,266
..	..	4,81,37,934
—8,340@	—8,340	26,66,23,526
..	..	4,61,46,891
..	..	77,21,977
..	..	43,44,292
—5,595	—5,595	1,05,25,64,199
..	..	1,31,678
8,39,29,000	8,39,29,000	2,31,81,55,630
—8,77,78,148	—8,77,78,148	—2,30,97,39,888
38,71,011	38,71,011	40,82,06,819
1,75,66,075	1,75,66,075	25,16,31,377
1,75,87,938	1,75,87,938	66,83,85,616

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

@Minus expenditure is due to the credits being more than the debits under the head 'Suspense'.

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	1	2
		Rs.
C. Capital Account of Economic Services—<i>contd.</i>		
(d) Capital Account of Water and Power Development—<i>contd.</i>		
532. Capital Outlay on Multipurpose River Projects—<i>concl.</i>		
Thein Dam—		..
Thein Dam
Dholbaha Check Dam—		..
Dholbaha Check Dam
Shah Nahar Weir Project—		..
Construction of Weir for Shah Nahar
Shahpur Kandi Project—		..
Shahpur Kandi Barrage
Low Dam in Kandi Area—		..
Low Dam in Kandi Area
		<hr/>
Total (532)
		<hr/>
533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects—		
A. Irrigation Projects—Commercial—		
Upper Bari Doab Canal	..	1,88,493
Sirhind Canal	..	20,058
Sirhind Feeder Project
Sutlej Valley Project
Madhopur Beas Link
Utilization of surplus Ravi-Beas Waters
Shah Nahar Canal Project
Harike Project

EXPENDITURE DURING AND TO END OF 1979-80—*contd.*

during 1979-80		Expenditure to end of 1979-80
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
12,12,51,190	12,12,51,190	22,51,19,674
22,02,037	22,02,037	61,53,768
3,58,64,743	3,58,64,743	15,84,36,578
88,709	88,709	2,88,540
2,99,676	2,99,676	2,99,676
17,72,88,698	17,72,88,698	2,11,12,48,051 (x)
25,64,715	27,53,208	8,10,36,802
7,86,875	8,06,933	8,63,87,537
..	..	6,36,87,340
..	..	3,01,41,397
..	..	3,61,12,633
78,18,987	78,18,987	2,78,03,496
1,00,91,833	1,00,91,833	4,20,95,165
37,774	37,774	10,84,27,346 (y)

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

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

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	1	2
		Rs.
C. Capital Account of Economic Services—<i>contd.</i>		
(d) Capital Account of Water and Power Development—<i>concl.</i>		
533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects—<i>concl.</i>		
A. Irrigation Projects—Commercial—<i>concl.</i>		
Lining of channels	..	..
Banur Canal System	..	..
Government Central Workshop	..	..
Ghaggar Project	..	..
Gurgaon Canal	..	..
Garhshankar Lift Irrigation Scheme	..	..
	Total—A	2,08,551
B. Irrigation Projects—Non-Commercial—		
Survey and preparation of Irrigation Schemes under Five Year Plans	..	..
Other expenditure	..	..
	Total—B	..
F. Drainage Projects—Non-Commercial—		
Drainage Project	..	..
	Total—F	..
G. Flood Control and anti-sea erosion Projects—		
Anti-waterlogging, drainage and flood control project	..	..
	Total—G	..
	Total (533)	2,08,551
Total—(d) Capital Account of Water and Power Development		2,08,551

EXPENDITURE DURING AND TO END OF 1979-80—*contd.*

during 1979-80		Expenditure to end of 1979-80
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
11,53,99,733	11,53,99,733	29,12,50,365
..	..	3,07,976
..	..	—2,54,23,864*
..	..	15,13,679
..	..	2,64,543
..	..	50,981
13,66,99,917	13,69,08,468	74,36,55,396
..	..	25,76,029
..	..	4,81,037
..	..	30,57,066
6,10,28,204	6,10,28,204	65,98,31,864
6,10,28,204	6,10,28,204	65,98,31,864
5,05,81,569	5,05,81,569	23,90,12,766
5,05,81,569	5,05,81,569	23,90,12,766
24,83,09,690	24,85,18,241	1,64,55,57,092
42,55,98,388	42,58,06,939	3,75,73,53,143

* Progressive minus expenditure is partly due to non-adjustment of amount under the head "Suspense" consequent upon transfer of the workshop to Railways and partly due to amount appearing against the sub-head "Deduct— Receipts and Recoveries on Capital Account".

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure 1	Expenditure	
	Non-Plan	
	2	
	Rs.	
C. Capital Account of Economic Services—contd.		
(e) Capital Account of Transport and Communications—		
536. Capital Outlay on Civil Aviation—		
Aerodromes and air route services ¹
Machinery and equipment
Other expenditure
	<hr/>	
Total (536)
	<hr/>	
537. Capital Outlay on Roads and Bridges—		
Direction and Administration
Strategic and border roads—		
(1) Widening and strengthening Patti-Valtoha-Khem Karan Road ..		24,96,018
(2) Widening and strengthening Jandiala-Tarn Taran-Chahal Kalan Road ..		7,52,691
(3) Extension of Pathankot By-Pass ..		1,56,606
(4) Widening and strengthening Patti-Tarn Taran Road ..		6,19,913
(5) Widening and strengthening Amritsar-Ajnala Road ..		14,30,423
(6) Construction of Bridge on Mamoon-Madhampur Road
(7) Construction of Southern By-Pass at Ludhiana
(8) Widening and strengthening Harike-Khalra Road ..		29,59,648
(9) Widening Ludhiana-Ferozepur Border Road ..		—8,81,328*
(10) Construction of By-Pass at Patiala ..		9,157
(11) Widening and strengthening Faridkot-Ferozepur Road ² ..		5,50,075
(12) Construction of bridge over River Chakki
(13) Widening and strengthening Dasuya-Ropar Road (Hoshiarpur-Tanda Section) ..		2,27,761

*Minus expenditure is due to write-back of expenditure of earlier years;

EXPENDITURE DURING AND TO END OF 1979-80—*contd.*

during 1979-80		Expenditure to end of 1979-80
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
1,64,439	1,64,439	26,69,741
11,37,790	11,37,790	21,23,231
..	..	67,21,267
13,02,229	13,02,229	1,15,14,239
80,20,341	80,20,341	1,70,07,353
..	24,96,018	1,05,46,314
..	7,52,691	83,03,903
..	1,56,606	54,14,513
..	6,19,913	79,26,934
..	14,30,423	76,19,998
..	..	54,21,499
..	..	76,813
..	29,59,648	1,37,46,545
..	-8,81,328	49,34,101(x)
..	9,157	64,463
..	5,50,075	99,63,102(y)
..	..	90,86,643
..	2,27,761	45,33,987

(x) and (y) Includes Rs. 24,24,716 and Rs. 37,38,379 respectively on account of *proforma* transfer of progressive expenditure *vide* footnote (I) at page 139,

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure
	Non-Plan
1	2
	Rs.
C. Capital Account of Economic Services—contd.	
(e) Capital Account of Transport and Communications—contd.	
537. Capital Outlay on Roads and Bridges—contd.	
<i>Strategic and border roads—concl'd.</i>	
(14) Widening and strengthening Dasuya-Ropar Road (Garhshankar-Balachaur Section) ..	59,627
(15) Widening and strengthening Dasuya-Ropar Road (Balachaur-Ropar Section) ..	2,77,708
(16) Development of Ganga Nagar-Malout Road ..	29,20,954
(17) Widening and strengthening Barnala-Bhatinda-Malout Road (Rampura Phool to Barnala Section) ..	20,25,495
(18) Widening and strengthening Barnala-Bhatinda-Malout Road (Rampura Phool to Bhatinda Section) ..	15,80,854
(19) Strengthening Ludhiana-Ferozepur Road ..	1,36,658
(20) Raising/widening/strengthening Harike-Makhu-Zira-Ferozepur to Fazilka Road K.M. 3 to 52 K.M. ..	10,08,898
(21) Raising/widening/strengthening Harike-Makhu-Zira-Ferozepur to Fazilka Road (Section Ferozepur-Fazilka Road K.M. 53 to 86.7 K.M.) ..	10,68,052
(22) Widening and strengthening Rajpura-Patiala Road ..	..
(23) Widening and strengthening Patiala-Bhawanigarh Road ..	2,38,935
(24) Widening and strengthening Bhawanigarh-Sangrur Road ..	2,54,038
(25) Widening and strengthening Sangrur-Barnala Road ..	7,08,891
(26) Construction of By-Pass at Sangrur ..	23,087
(27) Other works each costing Rs. 50-lakhs and less ..	1,15,13,915
Total—Strategic and border roads ..	3,01,38,076

EXPENDITURE DURING AND TO END OF 1979-80—*contd.*

during 1979-80		Expenditure to end of 1979-80
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	59,627	67,42,355
..	2,77,708	74,40,262
..	29,20,954	1,36,97,389(A)
..	20,25,495	60,45,822
..	15,80,854	48,76,606
..	1,36,658	1,64,13,601(B)
..	10,08,898	2,88,04,138(C)
..	10,68,052	1,55,91,876(D)
..	..	62,56,244(E)
..	2,38,935	63,32,205(F)
..	2,54,038	49,57,903(G)
..	7,08,891	1,14,11,095(H)
..	23,087	23,087
..	1,15,13,915	2,35,44,134(I)
..	3,01,38,076	23,97,75,532(J)

(A) to (D) Includes Rs. 8,34,776; Rs. 1,62,76,943; Rs. 2,77,95,240 and Rs. 1,45,23,824 respectively on account of *proforma* transfer of progressive expenditure *vide* footnote (I) below.

(E) to (H) Includes Rs. 62,56,244; Rs. 60,93,270; Rs. 47,03,865 and Rs. 1,07,02,204 respectively on account of *proforma* transfer of progressive expenditure *vide* footnotes (A) to (D) at page 141.

(I) Excludes Rs. 6,55,93,878 on account of *proforma* transfer of progressive expenditure *vide* footnotes (x) and (y) at page 137 and footnotes (A) to (D) above.

(J) Includes Rs. 2,77,55,583 on account of *proforma* transfer of progressive expenditure *vide* footnotes (E) to (H) above.

**STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL
Expenditure**

Nature of Expenditure	Expenditure	
1	Non-Plan	2
		Rs.
C. Capital Account of Economic Services—<i>contd.</i>		
(e) Capital Account of Transport and Communications—<i>contd.</i>		
537. Capital Outlay on Roads and Bridges—<i>concl'd.</i>		
State highways—		
(1) Widening and strengthening Rajpura-Patiala Road
(2) Widening and strengthening Patiala-Bahadurgarh Road
(3) Widening and strengthening Bhawanigarh-Sangrur Road
(4) Widening and strengthening Sangrur-Barnala Road
(5) Widening and strengthening G. T. Road K.M. 446 to 452 from Bhandari Bridge to Guru Nanak Dev University, Amritsar
(6) Constructing H/L Bridge over river Beas at Goindwal Sahib
(7) Constructing H/L Bridge over river Beas at Shri Hargobindpur Sahib
(8) Other works each costing Rs. 50 lakhs and less
Total—State highways
Machinery and equipment
Total (537)	..	3,01,38,076

EXPENDITURE DURING AND TO END OF 1979-80—*contd.*
during 1979-80

Plan	Total	Expenditure to end of 1979-80
3	4	5
Rs.	Rs.	Rs.
..	..	..(A)
..	..	..(B)
..	..	..(C)
..	..	..(D)
78,211	78,211	50,94,906
1,45,25,379	1,45,25,379	1,45,25,379
57,697	57,697	57,697
6,35,41,106	6,35,41,106	46,28,77,000
7,82,02,393	7,82,02,393	48,25,54,982(E)
74,00,000	74,00,000	3,06,56,973
9,36,22,734	12,37,60,810	76,99,94,840

(A) to (D) Progressive expenditure (Rs. 62,56,244); (Rs. 60,93,270); (Rs. 47,03,865) and (Rs. 1,07,02,204) respectively transferred *proforma vide* footnotes (E) to (H) at page 139.

(E) Excludes Rs. 2,77,55,583 on account of *proforma* transfer of progressive expenditure *vide* footnotes (A) to (D) above.

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

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

EXPENDITURE DURING AND TO END OF 1979-80—*contd.*

during 1979-80			Expenditure to end of 1979-80
Plan	Total		
3	4		5
Rs.	Rs.		Rs.
14,70,405	14,70,405		84,08,536(a)
3,27,581	3,27,581		1,27,62,685(b)
4,82,632	4,82,632		85,06,983(c)
18,10,490	18,10,490		2,84,50,804
20,75,272	20,75,272		20,75,272
21,58,930	21,58,930		94,40,144(d)
7,54,091	7,54,091		1,27,85,519(e)
20,79,253	20,79,253		2,08,94,194
20,51,915	20,51,915		1,96,99,208(f)
15,12,558	15,12,558		2,52,03,179
18,14,376	18,14,376		1,62,61,481(g)
8,72,249	8,72,249		1,96,96,366
7,30,102	7,30,102		1,65,64,281(h)
2,49,409	2,49,409		1,01,85,430(i)
32,99,422	32,99,422		1,54,13,165
12,17,519	12,17,519		1,40,70,838
..	..		—30,102(j)
1,66,76,993	1,66,76,993		8,70,88,884
3,95,83,197	3,95,83,197		32,74,76,867

(a) to (i) Includes Rs. —1,22,81,337 ; Rs. 1,24,35,104 ; Rs. 80,24,351 ; Rs.—1,23,19,514 ; Rs. 1,20,31,423 ; Rs.—6,17,211 ; Rs. 5,83,915 ; Rs. 1,34,320 and Rs.—79,91,056 respectively on account of *proforma* adjustments due to transfer of vehicles , etc. within the different depots.

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

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	1	2
		Rs.
C. Capital Account of Economic Services—concl'd.		
(e) Capital Account of Transport and Communications—concl'd.		
544. Capital Outlay on Other Transport and Communication Services—		
B. Other Transport and Communication Services—		
Tourism—		
(i) Investments in Punjab State Tourism Development Corporation, Chandigarh
(ii) Construction of Tourist Hostel at Amritsar
(iii) Other schemes each costing Rs. 50 lakhs and less
Total—Tourism
Construction and development of O.C.S. facilities
Miscellaneous Services
Other expenditure
Total (544)
Total—(e) Capital Account of Transport and Communications	..	3,01,38,076
Total—C. Capital Account of Economic Services	..	50,40,53,749
GRAND TOTAL	..	1,04,976 } 47,58,90,056 J

Bold figures represent charged expenditure.

EXPENDITURE DURING AND TO END OF 1979-80—concl'd.

during 1979-80		Expenditure to end of 1979-80
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
45,00,000	45,00,000	95,00,000
76,688	76,688	50,96,108
7,24,569	7,24,569	1,42,11,381
53,01,257	53,01,257	2,88,07,489
..	..	1,53,091
..	..	338
..	..	66,676
53,01,257	53,01,257	2,90,27,594
13,98,09,417	16,99,47,493	1,13,80,13,540
65,67,22,313	1,16,07,76,062	6,50,37,21,059
1,71,743 } 83,39,44,645 }	1,31,01,11,420†	7,66,69,68,305†

Bold figures represent charged expenditure.

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

ANNEXURE TO
(Referred to in
Expenditure during

Major Head	Investment
1	2
	Rs.
459. Capital Outlay on Public Works ..	..
465. Capital Outlay on other Administrative Services ..	..
477. Capital Outlay on Education, Art and Culture ..	..
480. Capital Outlay on Medical ..	..
481. Capital Outlay on Family Welfare ..	..
482. Capital Outlay on Public Health, Sanitation and Water Supply ..	..
483. Capital Outlay on Housing ..	..
484. Capital Outlay on Urban Development ..	..
485. Capital Outlay on Information and Publicity ..	..
488. Capital Outlay on Social Security and Welfare ..	1,65,00,000
495. Capital Outlay on Other Social and Community Services ..	..
498. Capital Outlay on Co-operation ..	5,50,79,080
500. Investments in General Financial and Trading Institutions ..	..
504. Capital Outlay on Other General Economic Services ..	..
505. Capital Outlay on Agriculture ..	10,00,000
506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development ..	2,78,38,756
509. Capital Outlay on Food ..	10,00,000
510. Capital Outlay on Animal Husbandry ..	..
511. Capital Outlay on Dairy Development ..	10,00,000
512. Capital Outlay on Fisheries ..	..
514. Capital Outlay on Community Development ..	..
515. Investments in Agricultural Financial Institutions ..	46,00,000
520. Capital Outlay on Industrial Research and Development ..	5,08,00,000
521. Capital Outlay on Village and Small Industries ..	55,00,000
522. Capital Outlay on Machinery and Engineering Industries ..	..
525. Capital Outlay on Telecommunication and Electronics Industries ..	15,00,000

STATEMENT NO. 13

footnote † on page 145)

the year

Progressive expenditure to end of the year

Other Capital expenditure 3 Rs.	Investment 4 Rs.	Other Capital expenditure 5 Rs.
2,28,41,267	..	21,22,69,112
1,35,710	..	42,09,650
1,02,70,270	..	12,95,68,689
2,41,51,958	..	21,90,72,843
33,87,886	..	96,01,565
15,930	..	1,63,71,600
5,98,50,419	..	24,30,22,657
82,83,436	..	25,67,82,107
..	..	2,90,887
3,18,972	4,53,00,000	49,18,759
35,79,510	..	2,18,39,377
-24,52,469	40,92,07,172	-4,46,25,327
..	4,12,00,000	..
..	..	1,49,786
-8,54,60,276	49,00,000	6,16,11,484
47,95,353	7,87,37,267	16,69,54,211
47,79,72,564	2,53,00,000	15,50,65,491
17,97,460	24,00,000	3,62,64,192
21,96,468	4,85,30,724	35,46,753
11,43,410	..	69,84,676
..	..	93,058
..	4,82,74,784	..
-25,000	30,19,14,041	-3,61,680
1,67,36,284	3,02,39,800	21,22,97,393
..	2,35,099	..
..	95,00,000	..

ANNEXURE TO
Expenditure during

Major Head.	Investment
1	2 Rs.
526. Capital Outlay on Consumer Industries	..
529. Capital Outlay on Other Industries	..
530. Investments in Industrial Financial Institutions	..
531. Capital Outlay on Water and Power Development Services	..
532. Capital Outlay on Multipurpose River Projects	..
533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects	..
536. Capital Outlay on Civil Aviation	..
537. Capital Outlay on Roads and Bridges	..
538. Capital Outlay on Road and Water Transport Services	1,66,76,993
544. Capital Outlay on Other Transport and Communication Services	45,00,000
Total	<u>18,59,94,829*</u>
GRAND TOTAL	

*Differs by Rs. 35,93,047 with the investment during the year as per statement no. 14 (Rs. 18,24,01,782). The difference is analysed as under :—

Retirement of investments shown in excess in statement no. 14	Rs. 44,02,256
Less—Retirement of investments shown in excess in statement no. 13	—8,09,209
Net difference	<u>35,93,047</u>

STATEMENT NO. 13—concltd.

the year	Progressive expenditure to end of the year		
	Other Capital expenditure 3	Investment 4	Other Capital expenditure 5
	Rs.	Rs.	Rs.
	..	33,16,372	..
	..	61,24,080	..
	..	4,95,000	..
	..	5,48,000	..
	17,72,88,698	..	2,11,12,48,051
	24,85,18,241	..	1,64,55,57,092
	13,02,229	..	1,15,14,239
	12,37,60,810	..	76,99,94,840
	2,29,06,204	8,57,58,693	24,17,18,174
	8,01,257	95,00,000	1,95,27,594
	1,12,41,16,591	1,15,14,81,032**	6,51,54,87,273
	1,31,01,11,420	7,66,69,68,305	

** Differs by Rs. 1,23,37,134 with the investments upto 1979-80 as per statement no. 14 (Rs. 1,15,38,18,156). This difference is analysed as under :—

	Rs.
1. Investments made out of Expenditure Heads (Revenue Account) shown in statement no. 14,	20,70,000
2. Investments made from the balance in "829. Development and Welfare Funds—Other Development and Welfare Funds".	10,23,394
3. Investment shown excess in statement no. 14	2,01,73,410
	<u>2,32,66,804</u>
<i>Less—</i>	
1. Investments shown in statement no. 13 but not appearing in statement no. 14	17,60,622
2. Investments shown short in statement no. 14	91,69,048
	<u>—1,09,29,670</u>
Net difference	<u>1,23,37,134</u>

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

Serial no.	Name of the concern	Year(s) of investment	Details of Type
1	2	3	4
I. STATUTORY CORPORATIONS/BOARDS—			
1.	Mandi-Kulu Road Transport Corporation, Mandi	1958—66	Working Capital
2.	Punjab Financial Corporation, Chandigarh	Upto 1978-79	Ordinary shares
		1979-80	Ordinary shares
		1967-68	Deposits for under-writing
			Total
3.	State Warehousing Corporation, Chandigarh	Upto 1978-79	Ordinary shares
		1979-80	Ditto
			Total

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1979-80

investment Number of shares/debentures and percentage of Government investment to the total paid up capital/debentures	Face value of each share/debenture	Amount invested upto end of 1979-80	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
5	6 Rs.	7 Rs.	8 Rs.	9
..	..	17,54,196	..	
1,90,000	100	1,90,00,000		(i) Dividend (Rs.36,395) pertains to the year 1978-79. Information about the year to which the balance dividend (Rs. 1,40,309) pertains has not been received from the concerned department.
48.41%			1,76,704	(ii) The Corporation earned a net profit of Rs.1,33.12 lakhs during 1979-80. Cumulative net profit upto 1979-80 was Rs. 3,70.72 lakhs.
38,000	100	38,00,000		
..	..	25,48,000		
		2,53,48,000*		
1,45,590	100	1,45,59,000		(i) Dividend (Rs. 5,98,740) pertains to the year 1976-77. Information about the year to which the balance dividend (Rs. 7,77,067) pertains has not been received from the concerned department.
50%			13,75,807	(ii) The Corporation earned a net profit of Rs. 29.66 lakhs during 1979-80. Cumulative net profit upto 1979-80 was Rs. 2,32.35 lakhs.
25,000	100	25,00,000		
		1,70,59,000@		

* Rs. 2,28.00 lakhs as per Audit Report (Commercial). The difference of Rs. 25.48 lakhs represents deposits for under-writing.

@ Rs. 1,90.59 lakhs as per Audit Report (Commercial). The difference of Rs. 20 lakhs is explained as under :-

Amount	Reasons for variation
(In lakhs of rupees) 25.00	Disbursed to the Corporation as loan but converted into share capital by the Corporation. Adjustment in accounts is yet to be made.
-5.00	Amount drawn by the department during the year 1979-80 but disbursed to the Corporation after 31st March 1980.

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

Serial no.	Name of the concern	Year(s) of investment	Details of Type
1	2	3	4
I. STATUTORY CORPORATIONS/BOARDS—concl.			
4.	P.E.P.S.U. Road Transport Corporation, Patiala.	Upto 31-10-66	Working Capital
		1-11-66 to 31-3-79	Ditto
		1979-80	Ditto
			Total
5.	Punjab Scheduled Castes Land Develop- ment and Finance Corporation, Chandigarh.	Upto 1976-77	Working Capital
		1979-80	Ditto
			Total
6.	Punjab Backward Classes Land Development and Finance Corporation, Chandigarh	Upto 1978-79	Working Capital
		1979-80	Ditto
			Total
7.	Punjab State Women and Child Welfare Corporation	1979-80	Working Capital
8.	Punjab State Ex-Servicemen Corporation	1979-80	Working Capital
Total—Statutory Corporations/Boards			

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1979-80—contd.

Investment	Face value of each share/debenture	Amount invested upto end of 1979-80	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
Number of shares/debentures and percentage of Government investment to the total paid up capital/debentures				
5	6	7	8	9
	Rs.	Rs.	Rs.	
..	..	98,71,700	..	(i) The investment includes a sum of Rs. 25,01,993 paid to the Corporation during 1977-78 (Rs. 15,25,000) and 1979-80 (Rs. 9,76,993) for meeting liability due to division of assets and liabilities of the Corporation amongst the successor States.
..	77.90%	5,66,70,000	..	
..	..	1,66,76,993	..	
		<u>8,32,18,693*</u>		
100%	..	5,00,00,000		(ii) The Corporation sustained a loss of Rs. 2,11.29 lakhs, Rs. 1,79.72 lakhs and Rs. 1,20.01 lakhs during 1976-77, 1977-78 and 1978-79 respectively. Cumulative loss upto 1978-79 was Rs. 8,66.73 lakhs. Accounts for 1979-80 are in arrears (January 1981).
100%	..	1,00,00,000		
		<u>6,00,00,000</u>		
100%	..	1,04,00,000	..	
100%	..	30,00,000	..	
		<u>1,34,00,000</u>		
100%	..	30,00,000	..	
100%	..	5,00,000	..	
		<u>20,42,79,889</u>	<u>15,52,511</u>	

* Rs. 8,07.17 lakhs as per Audit Report (Commercial). Details of difference (Rs. 25.02 lakhs) are given in column 9.

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

Serial no.	Name of the concern	Year(s) of investment	Details of <hr/> Type
1	2	3	4
II. GOVERNMENT COMPANIES—			
9.	Punjab Land Development and Reclamation Corporation Ltd., Chandigarh	Upto 1978-79 1979-80	Equity shares Ditto Total
10.	Punjab State Seeds Corporation Ltd., Chandigarh	Upto 1977-78 1979-80	Share Capital Ditto Total
11.	Punjab Agro-Industries Corporation Ltd., Chandigarh	Upto 1978-79 1979-80	Equity shares Ditto Total
12.	Punjab Dairy Development Corporation Ltd., Chandigarh	1966-67 1974-76 Upto 1977-78 1979-80	Equity shares Ditto Ditto Ditto Total
13.	National Projects Construction Corporation Ltd., New Delhi	1959-60	Equity shares

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1979-80—*contd.*

Investment	Face value of each share/debenture	Amount invested upto end of 1979-80	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
5	6	7	8	9
	Rs.	Rs.	Rs.	
Number of shares/debentures and percentage of Government investment to the total paid up capital/debentures	100	1,45,00,000	..	(i) Shares in respect of investment of Rs. 15,00,000 (1979-80) are yet to be issued.
	..	15,00,000	..	
		<u>1,60,00,000*</u>		
.. } 100%	100	39,00,000	..	(ii) The company earned a net profit of Rs. 7.97 lakhs during 1977-78 and cumulative net profit upto 1977-78 was Rs. 4.93 lakhs. Accounts from 1978-79 are in arrears (January 1981).
	..	10,00,000	..	
		<u>49,00,000</u>		
39,000 } 35%	100	1,42,00,000	..	(i) Shares in respect of investment of Rs. 10,00,000 (1979-80) are yet to be issued.
	..	6,00,000	..	
		<u>1,48,00,000</u>		
1,42,000 } 50%	100	5,00,000	..	(ii) The company earned a net profit of Rs. 2.79 lakhs during 1978-79 and cumulative net profit upto 1978-79 was Rs. 4.02 lakhs. Accounts for 1979-80 are in arrears (January 1981).
	100	60,00,000	..	
		<u>1,48,00,000</u>		
6,000 } 50%	100	5,00,000	..	The cumulative loss sustained by the company upto 1977-78 was Rs. 81.32 lakhs. Accounts from 1978-79 are in arrears (January 1981).
	100	60,00,000	..	
		<u>1,48,00,000</u>		
1,42,000 } 50%	100	5,00,000	..	The company sustained a loss of Rs. 79.12 lakhs during 1975-76. Cumulative loss upto 1975-76 was Rs. 1,06.46 lakhs. Accounts from 1976-77 are in arrears (January 1981).
	100	60,00,000	..	
		<u>1,48,00,000</u>		
5,000 } 100%	100	5,00,000	..	The company sustained a loss of Rs. 79.12 lakhs during 1975-76. Cumulative loss upto 1975-76 was Rs. 1,06.46 lakhs. Accounts from 1976-77 are in arrears (January 1981).
	100	60,00,000	..	
		<u>1,48,00,000</u>		
60,000 } 100%	100	5,00,000	..	The company sustained a loss of Rs. 79.12 lakhs during 1975-76. Cumulative loss upto 1975-76 was Rs. 1,06.46 lakhs. Accounts from 1976-77 are in arrears (January 1981).
	100	60,00,000	..	
		<u>1,48,00,000</u>		
.. } 100%	100	5,00,000	..	The company sustained a loss of Rs. 79.12 lakhs during 1975-76. Cumulative loss upto 1975-76 was Rs. 1,06.46 lakhs. Accounts from 1976-77 are in arrears (January 1981).
	100	60,00,000	..	
		<u>1,48,00,000</u>		
.. } 100%	100	5,00,000	..	The company sustained a loss of Rs. 79.12 lakhs during 1975-76. Cumulative loss upto 1975-76 was Rs. 1,06.46 lakhs. Accounts from 1976-77 are in arrears (January 1981).
	100	60,00,000	..	
		<u>1,48,00,000</u>		
548 1.83%	1,000	5,48,000	..	

* Rs. 1.45 lakhs as per Audit Report (Commercial). The difference (Rs. 15 lakhs) represents disbursement out of capital account but treated as loan in the accounts of the Corporation. Revised sanction is awaited (June 1981).

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

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

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE FND OF 1979-80—contd.

investment Number of shares/deben- tures and percentage of Government investment to the total paid up capital/ debentures 5	Face value of each share/ debenture 6	Amount invested upto end of 1979-80 7	Amount of dividend declared/ interest received and credited to Government during the year 8	Remarks 9
	Rs.	Rs.	Rs.	
1,31,000 } 100 %	100	1,31,00,000	..	(i) Shares in respect of investment of Rs. 35,00,000 (1979-80) are yet to be issued.
.. } 100 %	..	35,00,000	..	
		1,66,00,000(a)		
9,398 } 100 %	100	9,39,800	..	(ii) Cumulative loss sustained by the company upto 1977-78 was Rs. 23.32 lakhs. Accounts from 1978-79 are in arrears (January 1981).
.. } 100 %	..	5,00,000	..	
.. } 100 %	..	5,00,000	..	
		19,39,800(b)		
2,17,926 } 100 %	1,000	21,79,26,000	..	(ii) The company sustained a loss of Rs. 6.38 lakhs and Rs. 9.17 lakhs during 1976-77 and 1977-78 respectively. Cumulative loss upto 1977-78 was Rs. 27.20 lakhs. Accounts from 1978-79 are in arrears (January 1981).
.. } 100 %	..	4,70,00,000	..	
		26,49,26,000(c)		

(a) Rs. 4,26.16 lakhs as per Audit Report (Commercial). The difference (Rs. 2,60.16 lakhs) represents loans converted into share capital by the Government. Matter is under reference to the State Government.

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

(c) Rs. 17.15 lakhs as per Audit Report (Commercial). Rupees 4,64.26 lakhs and Rs. 4,70.00 lakhs disbursed during the year 1978-79 and 1979-80 out of capital account have been treated as long term loans in the accounts of the company.

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

Serial no.	Name of the concern	Year(s) of investment	Details of Type
1	2	3	4
II. GOVERNMENT COMPANIES—contd.			
17.	Punjab Poultry Corporation Ltd., Chandigarh	1964-65	Equity shares
		1978-79	Ditto
			Total
18.	Punjab State Tube-wells Corporation Ltd., Chandigarh	Upto 1977-78	Equity shares
		1979-80	Ditto
			Total
19.	Punjab Film and News Corporation, Chandigarh	Upto 1977-78	Equity shares
20.	Punjab State Civil Supplies Corporation, Chandigarh	Upto 1978-79	Equity shares
		1979-80	Ditto
			Total

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT SOCIETIES, ETC., UPTO THE END OF 1979-80—*contd.*

investment	Face value of each share/debenture	Amount invested upto end of 1979-80	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
5	6	7	8	9
	Rs.	Rs.	Rs.	
15,000 } 100%	100	15,00,000	..	The company sustained a loss of Rs. 3.83 lakhs during 1975-76. Cumulative net profit upto 1975-76 was Rs. 18.48 lakhs. Accounts from 1976-77 are in arrears (January 1981).
9,000 }	100	9,00,000	..	
		24,00,000(a)		
46,450 } 100%	1,000	4,89,46,000	..	(i) Shares in respect of investments of Rs. 24,96,000 (1973-74) and Rs. 2,35,00,000 (1979-80) are yet to be issued.
23,500 }	1,000	2,35,00,000	..	
		7,24,46,000(b)		(ii) Cumulative loss sustained by the company upto 1975-76 was Rs. 1,26.77 lakhs. Accounts from 1976-77 are in arrears (January 1981).
91,500 100%	100	91,50,000	..	The company sustained a loss of Rs. 9.94 lakhs during 1977-78. Cumulative loss upto 1977-78 was Rs. 22.93 lakhs. Accounts from 1978-79 are in arrears (January 1981).
3,43,000 } 100%	100	3,43,00,000	..	The company sustained a loss of Rs. 27.88 lakhs during the year 1976-77. Cumulative net profit upto 1976-77 was Rs. 1,27.70 lakhs. Accounts from 1977-78 are in arrears (January 1981).
10,000 }	100	10,00,000	..	
		3,53,00,000		

(a) Rs. 44 lakhs as per Audit Report (Commercial). The difference of Rs. 20 lakhs represents estimated value (Rs. 11 lakhs) of assets transferred and grants-in-aid (Rs. 9 lakhs) disbursed to the corporation and treated as investment in the accounts of the corporation. Matter is under reference to the State Government.

(b) Rs. 22,10.77 lakhs as per Audit Report (Commercial). The difference (Rs. 14,86.31 lakhs) represents loans converted into share capital by the Government. Matter is under reference to Government.

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

Serial no.	Name of the concern	Year(s) of investment	Details of Type
1	2	3	4
II. GOVERNMENT COMPANIES—concl.			
21.	Punjab State Electronics Development and Production Corporation, Chandigarh	Upto 1978-79 1979-80	Equity shares Ditto Total
22.	Punjab State Handloom and Textile Development Corporation, Chandigarh	Upto 1978-79 1979-80	Equity shares. Ditto Total
23.	Punjab State Irons Ltd., Chandigarh	1965-66	Equity shares
24.	Punjab Hosiery and Knitwear Development Corporation, Chandigarh	Upto 1978-79 1979-80	Share Capital Ditto Total
25.	Punjab State Tourism Development Corporation, Chandigarh	1978-79 1979-80	Equity Capital Ditto Total
Total—Government Companies			

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1979-80—contd.

investment	Face value of each share/ debenture	Amount invested upto end of 1979-80	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.	
5	6	7	8	9
8,000 } 100%	1,000	80,00,000	..	Cumulative loss sustained by the company upto 1977-78 was Rs. 3.39 lakhs. Accounts from 1978-79 are in arrears (January 1981).
1,500 }	1,000	15,00,000	..	
		95,00,000		
5,200 } 100%	1,000	52,00,000	..	The company is under construction. Accounts from 1978-79 are in arrears (January 1981).
800 }	1,000	8,00,000	..	
		60,00,000		
400 100%	100	16,51,920	..	A sum of Rs. 16,11,920 has been advanced by the State Government in 'equity capital' pending allotment of shares.
6,170 } 100%	1,000	61,70,000	..	The company is under construction. Accounts from 1978-79 are in arrears (January 1981).
1,200 }	1,000	12,00,000	..	
		73,70,000		
50,000 } 100%	100	50,00,000	..	The company sustained a loss of Rs. 18.46 lakhs during 1979-80. Cumulative loss upto 1979-80 was Rs. 18.46 lakhs.
45,000 }	100	45,00,000	..	
		95,00,000*		
		52,11,59,444		

* Rs. 2.45 lakhs as per Audit Report (Commercial). The difference (Rs. 1.50 lakhs) represents estimated value of assets transferred by the Government to the corporation and treated as investment in the accounts of the Corporation.

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

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

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT
AND SOCIETIES, ETC., UPTO THE END OF 1979-80—*contd.*

investment	Face value of each share/ debenture	Amount invested upto end of 1979-80	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
Number of shares/deben- tures and percentage of Government investment. to the total paid up capital/ debentures	Rs.	Rs.	Rs.	
5	6	7	8	9
2,000†	10	20,000	..	
1,311†	100	1,31,100	20,976	Information about the year to which the dividend pertains has not been received from the concerned department (May 1981).
5,000†	10	50,000	..	Under liquidation since 1st May 1969.
1,000 } 10,000 } † 15,000 }	100 10 10	1,00,000 1,00,000 <u>1,50,000</u> <u>3,50,000</u>	.. .. ..	(i) Under voluntary liquidation since 2nd December 1956. (ii) Includes investment of Rs. 87,500 from the balance in "829. Development and Welfare Funds—Other Development and Welfare Funds".
1,371 } 4,434 } †	10 10	13,710 44,340 <u>58,050</u>	10,186	Information about the year to which the dividend pertains has not been received from the concerned department (May 1981).
†	†	<u>9,04,509*</u>	..	
110†	50	10,421*		
110†	10	3,864*	..	

† Information has not been received from the concerned department (May 1981).

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

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

Serial no.	Name of the concern	Year(s) of investment	Details of Type
1	2	3	4
III. JOINT STOCK COMPANIES—contd.			
34.	Jagatjit Cotton Textile Mills Ltd., Phagwara	1955-56	5% Preference shares 7% Debentures Total
35.	Malwa Sugar Mills Ltd., Dhuri	1954-55	Ordinary shares 6% Preference shares
		1970-71	Ordinary shares Total
36.	Industrial Cables (India) Ltd., Rajpura	1962-63	9-2/7% Cumulative preference shares
37.	Ballarpur Paper and Straw Board Mills Ltd., Calcutta	1957-58	7% 2nd Preference shares
38.	Usha Spinning and Weaving Mills Ltd., Faridabad	Upto 1965-66	9.3 % Preference shares Equity shares Total

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1979-80—*contd.*

investment	Face value of each share/debenture	Amount invested upto end of 1979-80	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
Number of shares/debentures and percentage of Government investment to the total paid up capital/debentures				
5	6	7	8	9
	Rs.	Rs.	Rs.	
500 } 1,500 } 1.2%	100 100	50,000* 1,50,000	1,35,000	(i) Debentures redeemable on 31st December 1974 not redeemed upto 31st March 1980.
1,000 40%	1,000	10,00,000 <hr/> 12,00,000		(ii) Information about the year to which the dividend pertains has not been received from the concerned department (May 1981).
81,000 } 7,600 } †	10 25	8,10,000 1,90,000	..	
1,00,000 }	10	10,00,000 <hr/> 20,00,000	..	
7,000 11%	100	7,00,000	65,000	Information about the year to which the dividend pertains has not been received from the concerned department (May 1981).
6,600 0.48%	100	6,60,000	4,99,145	Information about the year to which the dividend pertains has not been received from the concerned department (May 1981).
8,000 10%	100	8,00,000	..	
1,20,000 15%	10	12,00,000 <hr/> 20,00,000	..	

† Information has not been received from the concerned department (May 1981).

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

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

Serial no.	Name of the concern	Year(s) of investment	Details of Type
1	2	3	4
III. JOINT STOCK COMPANIES—concl.			
39.	Bharat Steel Tubes Ltd., (Ganaur), New Delhi	Upto 1964-65	Equity shares
		1975-76	9.3 % Preference shares
			Equity shares
			Total
40.	Usha Forging and Stamping Ltd., New Delhi	1964-65	9.3 % Preference shares
		1964-65	Equity shares
			Total
41.	Sikands Ltd., New Delhi	1964-65	9.5 % Preference shares
			Equity shares
			Total
42.	Oriental Spun Pipe Company Ltd., New Delhi	1965-66	9-2/7 % Preference shares
43.	Industrial Financial Corporation of India, New Delhi	1975-76	6 % Debentures
44.	National Textile Corporation (Delhi, Punjab and Rajasthan) Ltd., New Delhi	1978-79	Share Capital
Total—Joint Stock Companies			

IV. CO-OPERATIVE BANKS AND SOCIETIES—

(i) Credit Co-operatives—

45.	Co-operative Agricultural Credit (3072) Societies	Upto 1978-79	†
		1979-80	†
Total			

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1979-80—*contd.*

Investment		Face value of each share/debenture	Amount invested upto end of 1979-80	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
1,53,950	10%	10	15,39,500	29,68,353	Information about the year to which the dividend pertains has not been received from the concerned department (May 1981).
23,985	18%	100	23,98,500		
1,53,950	†	10	15,39,500		
			<u>54,77,500</u>		
2,707	10.60%	100	2,70,700	..	
15,800	9.30%	10	1,58,000	..	
			<u>4,28,700</u>		
5,933	59.33%	100	5,93,300	56,364	Information about the year to which the dividend pertains has not been received from the concerned department (May 1981).
8,415	42.07%	100	8,41,500	..	
			<u>14,34,800</u>		
9,995	35.8%	100	9,99,500	..	
†		†	4,95,000	..	
†		†	9,74,000	..	
			<u>1,78,97,444</u>	<u>37,55,024</u>	
†		†	2,55,03,311	61,214	(i) Investment of Rs. 8,68,139 retired during the year. (ii) Information about the year to which the dividend pertains has not been received from the concerned department (May 1981).
†		†	2,03,39,500		
			<u>4,58,42,811</u>		

†Information has not been received from the concerned department (May 1981).

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

Serial no.	Name of the concern	Year(s) of investment	Details of Type
1	2	3	4
IV. CO-OPERATIVE BANKS AND SOCIETIES—contd.			
<i>(i) Credit Co-operatives—conold.</i>			
46.	Punjab State Co-operative Land Mortgage Bank Ltd., Chandigarh	Upto 1973-74 1976-77 Upto 1978-79 1979-80	Shares * Debentures Ditto Total
47.	Punjab State Co-operative Bank Ltd., Chandigarh	Upto 1975-76	Ordinary shares
48.	Central Co-operative Banks (17)	Upto 1977-78	*
49.	Industrial Co-operative Bank, Jullundur	Upto 1972-73	Shares
50.	Primary Land Mortgage Banks (40)	Upto 1978-79	*
<i>(ii) Housing Co-operatives—</i>			
51.	Punjab State Co-operative Housing Finance Society, Ropar	Upto 1976-77 1979-80	* *
			Total

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1979-80—contd.

Investment	Face value of each share/debenture	Amount invested upto end of 1979-80	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
5	6	7	8	9
	Rs.	Rs.	Rs.	
10,514*	1,000	1,05,14,000		(i) Interest on debentures pertains to the year 1979-80.
*	*	2,00,000		
*	*	10,21,40,750	71,98,069	(ii) Debentures of Rs. 1,67,17,747 retired during the year.
*	*	1,67,30,600		
		12,95,85,350		
1,62,582	100	1,62,58,200	..	
*	*	6,45,61,597**	4,31,737	(i) Investment of Rs. 5,15,497 retired during the year.
				(ii) Information about the year to which the dividend pertains has not been received from the concerned department (May 1981).
2,400*	100	2,40,000	..	
*	*	37,95,000	375	Information about the year to which the dividend pertains has not been received from the concerned department (May 1981).
*	*	1,60,55,000	..	
*	*	1,00,000	..	
		1,61,55,000		

* Information has not been received from the concerned department (May 1981).

** Includes investment of Rs. 54,000 made from the balance in "§29, Development and Welfare Funds—Other Development and Welfare Funds".

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

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

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1979-80—*contd.*

Investment Number of shares/deben- tures and percentage of Government investment to the total paid up capital/ debentures	Face value of each share/ debenture	Amount invested upto end of 1979-80	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
5	6 Rs.	7 Rs.	8 Rs.	9
*	*	2,58,611	..	Investment of Rs. 2,630 retired during the year.
*	*	3,12,825	..	Investment of Rs. 5,562 retired during the year.
7,730*	100	7,73,000	..	
43,349*	500	2,16,74,500	..	
*	*	73,49,000	..	
*	*	1,50,000	..	
		<u>2,99,46,500</u>		
*	*	1,15,56,751	..	Investment of Rs. 68,736 retired during the year.
*	*	1,98,000	..	
*	*	78,75,000	..	
*	*	66,50,000	..	
*	*	66,00,000	..	
*	*	55,00,000	..	
*	*	12,50,000	..	
*	*	10,00,000	..	

*Information has not been received from the concerned department (May 1981).

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

Serial no.	Name of the concern	Year(s) of investment	Details of Type
1	2	3	4
IV. CO-OPERATIVE BANKS AND SOCIETIES—contd.			
<i>(vii) Dairy Co-operatives—</i>			
63.	Milk Producers' Co-operative Societies (1100)	Upto 1978-79	*
<i>(viii) Co-operative Sugar Mills—</i>			
64.	Janta Co-operative Sugar Mills Ltd., Bhogpur	1955-56	Ordinary shares
65.	Morinda Co-operative Sugar Mills Ltd., Morinda	Upto 1961-62 1979-80	Ordinary shares *
			Total
66.	Batala Co-operative Sugar Mills Ltd., Batala	Upto 1961-62	Ordinary shares
67.	Doaba Co-operative Sugar Mills Ltd., Nawanshahr	Upto 1967-68	Ordinary shares
<i>(ix) Industrial Co-operatives—</i>			
68.	Industrial Co-operative Federation and Societies (307)	Upto 1978-79 1979-80	* *
			Total
69.	Punjab Handloom Weavers' Apex Co- operative Society	1979-80	*
<i>(x) Consumers' Co-operatives—</i>			
70.	Co-operative Consumers' Stores (State Schemes) (16)	Upto 1976-77	*
71.	Co-operative Consumers' Stores (17)	Upto 1978-79 1979-80	* *
			Total

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1979-80—contd.

<u>Investment</u> Number of shares/debentures and percentage of Government investment to the total paid up capital/debentures	Face value of each share/debenture	Amount invested upto end of 1979-80	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
5	6 Rs.	7 Rs.	8 Rs.	9
*	*	1,40,67,895	..	
20,000*	100	20,00,000	..	
25,000	100	25,00,000	..	
95,000	100	95,00,000	..	
		1,20,00,000		
25,000 29.04%	100	25,00,000	..	
35,000 *	100	35,00,000	..	
*	*	52,26,600	13,823	Information about the year to which the dividend pertains has not been received from the concerned department (May 1981).
*	*	4,00,000		
		56,26,600		
*	*	18,15,000	..	
*	*	62,250	..	Investment of Rs. 5,000 retired during the year.
*	*	65,29,749	..	
*	*	1,00,000	..	
		66,29,749		

* Information has not been received from the concerned department (May 1981).

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

Serial no.	Name of the concern	Year(s) of investment	Details of Type
1	2	3	4
IV. CO-OPERATIVE BANKS AND SOCIETIES—concl.			
<i>(x) Consumers' Co-operatives—concl.</i>			
72.	Small Sized Retail Outlets/Janta Co-operative shops (8)	1978-79	*
73.	Punjab State Federation of Consumers' Co-operative Whole-sale Societies Ltd., Chandigarh	Upto 1978-79 1979-80	* *
<i>Total</i>			
74.	Primary Agricultural Co-operative Societies (980)	Upto 1978-79 1979-80	* *
<i>Total</i>			
<i>(xi) Other Co-operatives—</i>			
75.	All India Wool Combers' Co-operative Society, Ludhiana	1962-63	*
76.	Co-operative Tubewell Irrigation Societies (5)	1975-76	*
77.	Co-operative Cold Stores (5)	Upto 1976-77	*
Total—Co-operative Banks/Societies			
Grand Total			

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

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1979-80—*concl'd.*

Investment	Face value of each share/debenture	Amount invested upto end of 1979-80	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
5	6	7	8	9
	Rs.	Rs.	Rs.	
*	*	80,000	..	
*	*	58,43,500	..	
*	*	2,00,000	..	
		<u>60,43,500</u>		
*	*	1,33,68,000	..	
*	*	36,73,000	..	
		<u>1,70,41,000</u>		
85	5,000	4,29,750	..	Rupees 4,750 in deposit with the Society for subsequent purchase of shares.
*	*	1,00,000	..	
*	*	10,00,000	..	
		<u>42,04,81,389</u>	<u>77,05,218</u>	
		<u>1,16,38,18,166</u>	<u>1,30,12,753(a)</u>	

*Information has not been received from the concerned department (May 1981).

(a) Corresponding amount booked under "050. Dividends and Profits" as per statement no. 11 is Rs. 1,30,39,221. The difference of Rs. 26,468 is under reconciliation with the Government.

STATEMENT NO. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OTHER THAN ON REVENUE ACCOUNT) TO END OF 1979-80 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE

	On 1st April 1979	During the year 1979-80	On 31st March 1980
	(In crores of rupees)		
Capital Expenditure—			
Public Works ..	18.94	2.29	21.23
Other General Services ..	0.41	0.01	0.42
Social and Community Services ..	82.04	12.64	94.68
General Economic Services ..	36.79	3.80	40.59
Agriculture and Allied Services ..	20.08	43.79	63.87
Industry and Minerals ..	48.93*	7.45	56.38
Water and Power Development ..	3,33.15	42.58	3,75.73
Transport and Communications ..	96.81	16.99	1,13.80
Total—Capital Expenditure ..	6,37.15*	1,29.55	7,66.70
Loans and Advances for various services—			
(i) Social and Community Services ..	56.87	12.90	69.77
(ii) General Economic Services ..	13.23	6.90	20.13
(iii) Agriculture and Allied Services ..	34.57*	11.29	45.86
(iv) Industry and Minerals ..	6.95	8.85	15.80
(v) Water and Power Development ..	6,35.76	54.43	6,90.19
(vi) Transport and Communications ..	..	0.60	0.60
(vii) Miscellaneous Loans ..	—0.31	..	—0.31@
(viii) Loans to Government Servants ..	10.02	1.76	11.78
Total—Loans and Advances ..	7,57.09*	96.73	8,53.82
Total—Capital and other expenditure ..	13,94.24	2,26.28	16,20.52
Deduct—Contributions from Contingency Fund for Capital and other expenditure ..	1.96	—1.96	..
Net—Capital and other expenditure ..	13,92.28	2,28.24	16,20.52

*Differs by Rs. 0.01 crore from the closing balance adopted in Finance Accounts 1978-79 due to rounding.

@Minus balance against this head of account is under correspondence with Government which keeps detailed accounts.

STATEMENT NO. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OTHER THAN ON REVENUE ACCOUNT) TO END OF 1979-80 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—concl'd.

	On 1st April 1979	During the year 1979-80	On 31st March 1980
(In crores of rupees)			
Principal Sources of Funds—			
Debt—			
Internal Debt of State Government ..	1,73.08*	42.20	2,15.28
Loans and Advances from the Central Government ..	4,00.15	29.84	4,29.99
Small Savings, Provident Funds, etc. ..	61.93*	10.24	72.17
Total—Outstanding Debt ..	6,35.16	82.28	7,17.44
Contingency Fund ..	8.95	3.05	12.00
Sinking Funds and Reserve Funds ..	48.71	1.19	49.90
Net Balances under deposits, advances, etc., other than those shown separately ..	47.77	-3.40	44.37
Remittances ..	-34.16	1.75	-32.41
Total—Debt and other obligations ..	7,06.43	84.87	7,91.30
<i>Deduct—</i> Cash balance ..	1.98	-30.02	-28.04
<i>Deduct—</i> Investments ..	39.92 } (a) -0.05 }	-32.17	7.70
Net—Provision of Funds ..	6,64.53 } (a) +0.05 }	1,47.06(b)	8,11.64

*Differs by Rs. 0.01 crore from the closing balance adopted in Finance Accounts 1978-79 due to rounding.

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

(b) The difference of Rs. 81.18 crores between net provision and net capital and other expenditure during the year is explained as under :—

	(Rupees in crores)
1. Revenue surplus (c.f. page 14) ..	77.49
2. Amount adjusted under the head "880. Miscellaneous Government Account" ..	3.69
Total ..	81.18

PART II
B. DEBT, CONTINGENCY FUND AND PUBLIC ACCOUNT

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

Head of Account 1	Opening balance 2 Rs.
Part I—Consolidated Fund—	
Receipt Heads (Revenue Account) ..	..
Expenditure Heads (Revenue Account) ..	..
Expenditure Heads (Capital Account) ..	..
E. Public Debt—(A)	
603. Internal Debt of the State Government ..	Cr. 1,73,07,18,072@
604. Loans and Advances from the Central Government ..	Cr. 4,00,15,47,983@
Total—E. Public Debt ..	Cr. 5,73,22,66,055
F. Loans and Advances—(B)	
677. Loans for Education, Art and Culture ..	Dr. 1,52,78,787
680. Loans for Medical ..	Dr. —2,23,270@
682. Loans for Public Health, Sanitation and Water Supply ..	Dr. 5,95,58,410
683. Loans for Housing ..	Dr. 28,89,90,534
684. Loans for Urban Development ..	Dr. 22,72,47,977@
688. Loans for Social Security and Welfare ..	Dr. —2,82,81,885
695. Loans for Other Social and Community Services ..	Dr. 11,04,988
698. Loans for Co-operation ..	Dr. 13,16,87,264@
700. Loans to General Financial and Trading Institutions ..	Dr. 6,00,000
704. Loans for other General Economic Services ..	Dr. 11,582
705. Loans for Agriculture ..	Dr. 6,20,17,804
706. Loans for Minor Irrigation, Soil Conservation and Area Development ..	Dr. 23,14,69,675@
709. Loans for Food ..	.. ..
714. Loans for Community Development ..	Dr. 4,36,51,082
715. Loans to Agricultural Financial Institutions ..	Dr. 86,31,179@

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

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

@ Differs by Rs. 1 from the closing balance adopted in Finance Accounts 1978-79 due to rounding.

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

Receipts	Disbursements		Closing balance
3	4		5
Rs.	Rs.		Rs.
5,19,35,14,993	..		..
..	4,41,86,45,568		..
..	1,31,01,11,420		..
2,29,64,22,125	1,87,44,10,073	Cr.	2,15,27,30,124
59,73,66,652	29,89,95,081	Cr.	4,29,99,19,554
2,89,37,88,777	2,17,34,05,154	Cr.	6,45,26,49,678
6,24,536	4,64,980	Dr.	1,51,19,231
10,448	..	Dr.	-2,33,718(a)
21,68,298	50,00,000	Dr.	6,23,90,112*
1,20,81,356	1,81,93,200	Dr.	29,51,02,378
76,16,972	13,31,50,000(b)	Dr.	35,27,81,005*
3,07,815	22,789	Dr.	-2,85,66,911*(a)
8,199	..	Dr.	10,96,789
6,55,54,343	13,45,15,750	Dr.	20,06,48,671
..	..	Dr.	6,00,000
3,359	..	Dr.	8,223
2,90,09,900	4,03,77,567	Dr.	7,33,85,471*
56,00,609	8,73,48,675	Dr.	31,32,17,741
..	1,55,00,000	Dr.	1,55,00,000
18,78,540	62,92,300	Dr.	4,80,64,842
1,60,000	..	Dr.	84,71,179

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

(b) Includes Rs. 50,00,000 spent out of an advance from the Contingency Fund during 1978-79 and recouped to the Fund during 1979-80.

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

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

Head of Account 1	Opening balance 2 Rs.
Part I—Consolidated Fund—concl'd.	
F. Loans and Advances—concl'd.	
720. Loans for Industrial Research and Development ..	..
721. Loans for Village and Small Industries ..	Dr. 7,35,99,135(a)
722. Loans for Machinery and Engineering Industries ..	Dr. 3,21,248(a)
723. Loans for Petroleum, Chemicals and Fertilizer Industries ..	Dr. 2,38,400
726. Loans for Consumer Industries ..	Dr. 19,01,523
730. Loans to Industrial Financial Institutions ..	Dr. —65,69,876
734. Loans for Power Projects ..	Dr. 6,35,75,81,403(a)
738. Loans for Road and Water Transport Services ..	..
766. Loans to Government Servants, etc. ..	Dr. 10,01,66,536(b)
767. Miscellaneous Loans ..	Dr. —30,44,280
Total—F. Loans and Advances ..	Dr. 7,56,59,38,216(b)
Total—Part I—Consolidated Fund ..	..
Part II—Contingency Fund—	
800. Contingency Fund—	
Appropriations from the Consolidated Fund ..	Cr. 12,00,00,000
Parliament/State/Union Territory Legislatures ..	Dr. 1,71,100
Secretariat—General Services ..	Dr. 85,695
Relief on account of Natural Calamities ..	Dr. 94,93,278
Co-operation ..	Dr. 12,36,718
Capital Outlay on Co-operation ..	Dr. 1,45,82,500
Loans for Urban Development ..	Dr. 50,00,000
Total (800) ..	Cr. 8,94,30,709

(a) Differs by Rs. 1 from the closing balance adopted in Finance Accounts 1978-79 due to rounding.

(b) Differs by Rs. 26,771 (decreased) from the closing balance adopted in Finance Accounts 1978-79 due to *proforma* adjustment of balances *vide* details in Appendix I.

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

Receipts	Disbursements	Closing balance	
3	4	5	
Rs.	Rs.	Rs.	
..	6,50,00,000	Dr.	6,50,00,000
57,94,016	3,09,76,498	Dr.	9,87,81,617
..	..	Dr.	3,21,248
..	..	Dr.	2,38,400
..	..	Dr.	19,01,523
16,83,801	..	Dr.	—82,53,677@
1,65,304	54,44,83,392	Dr.	6,90,18,99,491
..	60,00,000	Dr.	60,00,000
1,57,55,386	3,33,90,136	Dr.	11,78,01,286
..	..	Dr.	—30,44,280@
14,84,22,882	1,12,07,15,287	Dr.	8,53,82,30,621
8,23,57,26,652	9,02,28,77,429		..
13,00,00,000†	13,00,00,000†	Cr.	12,00,00,000
1,71,100	..		..
85,695	..		..
94,93,278	..		..
12,36,718	..		..
1,45,82,500	..		..
50,00,000	..		..
16,05,69,291	13,00,00,000	Cr.	12,00,00,000

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

† The receipt and disbursement of Rs. 13,00,00,000 each represents the adjustments on account of promulgation of an Ordinance by the Governor of Punjab which was not ratified by the State Legislature and was allowed to lapse.

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

Head of Account 1	Opening balance 2 Rs.
Part III—Public Account—	
I. Small Savings, Provident Funds, etc.—	
(b) Provident Funds—	
805. State Provident Funds ..	Cr. 61,93,80,126
Total (805) ..	Cr. 61,93,80,126
Total—I. Small Savings, Provident Funds, etc. (A) ..	Cr. 61,93,80,126
J. Reserve Funds—	
(a) Reserve Funds bearing interest—	
815. Depreciation/Renewal Reserve Funds—	
(i) Depreciation Reserve Fund—Government Commercial Departments and Undertakings ..	Cr. 3,62,68,693
(ii) Depreciation Reserve Fund—Government Non- Commercial Departments/Undertakings ..	Cr. 53,28,842
Total (815) ..	Cr. 4,15,97,535
821. General and other Reserve Funds—	
General and other Reserve Funds of Government Commercial Departments/Undertakings ..	Cr. —4,63,268
Total (821) ..	Cr. —4,63,268
Total—(a) Reserve Funds bearing interest ..	Cr. 4,11,34,267
(b) Reserve Funds not bearing interest—	
822. Sinking Funds—	
A. Appropriation for reduction or avoidance of Debt— Sinking Funds ..	Cr. 35,38,57,830
B. Sinking Fund Investment Account—Sinking Fund Investment Account ..	Dr. 4,18,25,642
Total (822) { Gross (B) ..	Cr. 35,38,57,830
{ Investments (B) ..	Dr. 4,18,25,642

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

(B) For detailed account please see annexure to statement no. 19.

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

Receipts	Disbursements		Closing balance
3	4		5
Rs.	Rs.		Rs.
15,15,58,397	4,91,98,475	Cr.	72,17,40,048
15,15,58,397	4,91,98,475	Cr.	72,17,40,048
15,15,58,397	4,91,98,475	Cr.	72,17,40,048
3,37,55,433	3,21,71,296	Cr.	3,78,52,830
6,52,157	..	Cr.	59,80,999
3,44,07,590	3,21,71,296	Dr.	4,38,33,829
15,02,634	17,86,386	Cr.	—7,47,020@
15,02,634	17,86,386	Cr.	—7,47,020
3,59,10,224	3,39,57,682	Cr.	4,30,86,809
4,72,38,000	3,69,25,000	Cr.	36,41,70,830
..	..	Dr.	4,18,25,642
4,72,38,000	3,69,25,000	Cr.	36,41,70,830
..	..	Dr.	4,18,25,642

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

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

Receipts	Disbursements		Closing balance
3	4		5
Rs.	Rs.		Rs.
..	..	Cr.	4,25,980
..	..	Cr.	6,14,39,579
..	..	Cr.	2,37,86,943
..	..	Dr.	75,40,068
..	..	Cr.	8,56,52,502
..	..	Dr.	75,40,068
..	3,84,286	Cr.	60,87,334
..	3,84,286	Cr.	60,87,334
4,72,38,000	3,73,09,286	Cr.	45,59,10,666
..	..	Dr.	4,93,65,710
8,31,48,224	7,12,66,968	Cr.	49,89,97,475
..	..	Dr.	4,93,65,710
7,35,993	35,00,000	Cr.	— 52,79,829@
18,71,042	20,06,951	Cr.	1,69,07,802
32,22,000	2,84,43,250	Cr.	9,49,93,833
58,29,035	3,39,50,201	Cr.	10,66,21,806
62,25,883	3,06,81,895	Cr.	4,07,27,038
6,00,875	..	Cr.	64,30,438
68,26,758	3,06,81,895	Cr.	4,71,57,476
1,26,55,793	6,46,32,096	Cr.	15,37,79,282

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

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

Head of Account 1	Opening balance 2 Rs.
Part III—Public Account—contd.	
K. Deposits and Advances—contd.	
(b) Deposits not bearing interest—	
843. Civil Deposits—	
(i) Revenue deposits	.. Cr. 5,47,43,809
(ii) Security deposits	.. Cr. 1,27,242
(iii) Civil Courts' deposits	.. Cr. 4,45,53,870
(iv) Criminal Courts' deposits	.. Cr. 1,27,420
(v) Personal deposits	.. Cr. 89,54,581
(vi) Personal deposits—Investments	.. Dr. 51,910
(vii) Public Works deposits	.. Cr. 28,86,42,413
(viii) Deposits of Police Funds	.. Cr. 1,23,92,710
(ix) Deposits for purchases, etc., abroad	.. Cr. 1,83,730
(x) Deposits for work done for Public Bodies or private individuals	.. Cr. 25,09,855
(xi) Deposits for fees received by Government servants for work done for private bodies	.. Cr. —20,68,123
(xii) Deposits in connection with elections	.. Cr. 1,08,773
(xiii) Deposits of educational institutions	.. Cr. 94,74,824
(xiv) Unclaimed deposits in the G.P. Fund	.. Cr. 61,713
(xv) Deposits on account of court deposits transferred from Pakistan	.. Cr. 10,28,228
(xvi) Other deposits	.. Cr. 6,19,200
Total (843)	{ Gross .. Cr. 42,14,60,245
	{ Investments .. Dr. 51,910

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

Receipts	Disbursements		Closing balance
3	4		5
Rs.	Rs.		Rs.
1,60,19,662	2,79,42,529	Cr.	4,28,20,942*
..	2,975	Cr.	1,24,267
5,55,30,974	6,13,12,701	Cr.	3,87,72,143*
34,724	..	Cr.	1,62,144
1,84,20,36,760	1,83,93,05,058	Cr.	1,16,86,283
..	..	Dr.	51,910
26,34,83,704	24,15,89,365	Cr.	31,05,36,752
98,30,326	1,12,49,908	Cr.	1,09,73,128*
..	..	Cr.	1,83,730
-13,00,000@	..	Cr.	12,09,855
..	..	Cr.	-20,68,123†
1,97,316	70,167	Cr.	2,35,922
52,90,356	48,92,086	Cr.	98,73,094
..	..	Cr.	61,713
..	..	Cr.	10,28,228
..	..	Cr.	6,19,200
2,19,11,23,822	2,18,63,64,789	Cr.	42,62,19,278
..	..	Dr.	51,910

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

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

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

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

Head of Account 1	Closing balance 2
	Rs.
Part III—Public Account—<i>concl'd.</i>	
K. Deposits and Advances—<i>concl'd.</i>	
(b) Deposits not bearing interest—<i>concl'd.</i>	
847. Deposits of Local Funds—	
(i) District Funds	.. Cr. 14,63,760
(ii) Municipal Funds	.. Cr. —15,14,559
(iii) State Transport Corporation Funds	.. Cr. 4,83,234
(iv) Panchayat Bodies Funds	.. Cr. 3,61,89,437
(v) Education Funds	.. Cr. 6,715
(vi) Other Funds	.. Cr. 1,34,40,499
Total (847)	.. Cr. 5,00,69,086
848. Other Deposits—	
(i) Subventions from Central Road Fund	.. Cr. 88,396†
(ii) Miscellaneous Deposits	.. Cr. 1,96,71,528†
Total (848)	.. Cr. 1,97,59,926
Total—(b) Deposits not bearing interest—	
Gross	.. Cr. 49,12,89,257
Investments	.. Dr. 51,910
(c) Advances—	
850. Civil Advances—	
(i) Forest advances	.. Dr. —2,92,172†
(ii) Revenue advances	.. Dr. 10,387
(iii) Other departmental advances	.. Dr. 7,77,669
(iv) Other advances	.. Dr. 3,76,755†
Total (850)	.. Dr. 8,72,639
Total—(c) Advances	.. Dr. 8,72,639
Total—K. Deposits and Advances—	
Gross	.. Cr. 69,61,72,203
Investments	.. Dr. 51,910

† Differs by Rs. 1 from the closing balance adopted in Finance Accounts 1978-79 due to rounding.

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

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs	Rs.
..	..	Cr. 14,63,760*
2,17,912	..	Cr. -12,96,647* [@]
..	..	Cr. 4,83,234*
11,56,09,942	10,56,96,545	Cr. 4,61,02,834*
4,648	8,933	Cr. 2,430
50,35,993	58,12,064	Cr. 1,26,64,428*
12,08,68,495	11,15,17,542	Cr. 5,94,20,039
50,00,000	50,88,398	..
..	..	Cr. 1,96,71,528
50,00,000	50,88,398	Cr. 1,96,71,528
2,31,69,92,317	2,30,29,70,729	Cr. 50,53,10,845
..	..	Dr. 51,910
3,31,78,004	3,36,51,248	Dr. 1,81,072
..	..	Dr. 10,387
..	..	Dr. 7,77,669
..	..	Dr. 3,76,755
3,31,78,004	3,36,51,248	Dr. 13,45,883
3,31,78,004	3,36,51,248	Dr. 13,45,883
2,36,28,26,114	2,40,12,54,073	Cr. 65,77,44,244
..	..	Dr. 51,910

*Please see explanatory note 3 below statement no. 8 (page 50).
 @Minus balance at the close of the year is under investigation.

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

Head of Account	Opening balance
1	2
	Rs.
Part III—Public Account—contd.	
L. Suspense and Miscellaneous—	
(b) Suspense—	
858. Suspense Accounts—	
(i) Departmental Adjusting Account—Receipts	.. Cr. 33,17,362
(ii) Departmental Adjusting Account—Payments	.. Dr. 89,96,067
(iii) Cash Settlement Suspense Account	.. Dr. 10,05,89,406
(iv) Pay and Accounts Offices Suspense	.. Dr. 2,79,21,060
(v) Reserve Bank Suspense—Headquarters	.. Cr. 1,49,52,741
(vi) Central Accounts Office—Reserve Bank Suspense	.. Dr. 4,48,93,306
(vii) Provident Fund Suspense	.. Dr. 5,09,542
(viii) Telecommunication Accounts Office Suspense	.. Cr. 47,614†
(ix) Suspense Account (Civil)	.. Dr. 5,20,75,275†
(x) Transactions on behalf of the Reserve Bank	.. Dr. 3
(xi) Broadcasting Receiver Licence Fee Suspense	.. Cr. 1,14,13,140
(xii) Additional Wages Deposit Suspense Account	.. Cr. 21,13,364
(xiii) Additional Dearness Allowance Deposit Suspense Account	Dr. 1,09,970†
(xiv) Additional Dearness Allowance Deposit Suspense Account (New)	.. ..
Total (858)	.. Dr. 20,32,50,408†
Total—(b) Suspense	.. Dr. 20,32,50,408†
(c) Other Accounts—	
870. Cheques and Bills	.. Cr. 18,165
Total (870)	.. Cr. 18,165
871. Departmental Balances—Civil	.. Dr. 82,14,569
Total (871)	.. Dr. 82,14,569
872. Permanent Cash Imprest—Civil	.. Dr. 9,93,288†
Total (872)	.. Dr. 9,93,288†

† Differs by Re. 1 from the closing balance adopted in Finance Accounts 1978-79 due to rounding.

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

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
—38,181@	..	Cr. 32,79,181
..	2,36,70,253	Dr. 3,26,66,320
18,98,77,512	26,14,64,655	Dr. 17,21,76,549
18,52,43,086	6,88,57,814	Cr. 8,84,64,212
13,30,287	53,116	Cr. 1,62,29,912
79,383	—36,20,057@	Dr. 4,11,93,866
—2,905@	1,45,497	Dr. 6,57,944
14	32,974	Cr. 14,654
10,77,046	1,76,27,468	Dr. 6,86,25,697
..	..	Dr. 3
9,98,376	1,19,62,298	Cr. 4,49,218
—29,36,154@	—8,26,294@	Cr. 3,504
—76,751@	—93,49,832@	Cr. 91,63,111
—65,15,004@	—66,18,291@	Cr. 1,03,287
36,90,36,709	36,33,99,601	Dr. 19,76,13,300
36,90,36,709	36,33,99,601	Dr. 19,76,13,300
1,90,34,08,320	1,90,33,93,863	Cr. 32,622
1,90,34,08,320	1,90,33,93,863	Cr. 32,622
2,01,42,694	2,13,35,062	Dr. 94,06,937
2,01,42,694	2,13,35,062	Dr. 94,06,937
..	11,150	Dr. 10,04,438*
..	11,150	Dr. 10,04,438

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

* Please see explanatory note 3 below statement no. 8 (Page 5C).

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

Head of Account 1	Opening balance 2 Rs.
Part III—Public Account—contd.	
L. Suspense and Miscellaneous—contd.	
873. Cash Balance Investment Account—	
Cash Balance Investment Account	.. Dr. 34,93,09,449@

Total (873)	.. Dr. 34,93,09,449@

Total—(c) Other Accounts	.. Dr. 35,84,99,141(x)

(d) Accounts with Governments of foreign countries—	
879. Accounts with Governments of Other Countries—	
Burma	.. Dr. 61,064†
Pakistan	.. Dr. 59,42,467†

Total (879)	.. Dr. 60,03,531

Total—(d) Accounts with Governments of foreign countries	.. Dr. 60,03,531

(e) Miscellaneous—	
880. Miscellaneous Government Account—	
Ledger Balance Adjustment Account	.. ..
Writes off from heads of account closing to balance	.. ..

Total (880)	.. ..

Total—(e) Miscellaneous	.. ..

Total—L. Suspense and Miscellaneous	.. Dr. 56,77,53,080@

@Differs by Rs. 5,29,802 (decreased) from the closing balance adopted in Finance Accounts 1978-79 due to *proforma* adjustment of balances *vide* details in Appendix I.

(x) Differs by Rs. 5,29,801 (decreased) from the closing balance adopted in Finance Accounts 1978-79 due to rounding (Re. 1) and *proforma* adjustment (Rs. 5,29,802) of balances *vide* details in Appendix I.

†Differs by Re. 1 from the closing balance adopted in Finance Accounts 1978-79 due to rounding.

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

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
2,79,12,75,000	2,46,95,00,000	Dr. 2,75,34,449
2,79,12,75,000	2,46,95,00,000	Dr. 2,75,34,449
4,71,48,26,014	4,39,42,40,075	Dr. 3,79,13,202
30	6,030	Dr. 67,064
..	36,869	Dr. 59,79,336
30	42,899	Dr. 60,46,400
30	42,899	Dr. 60,46,400
3,69,25,000(y)	..	..
..	1,573(y)	..
3,69,25,000	1,573	..
3,69,25,000	1,573	..
5,08,38,62,753 3,69,25,000(y)	4,75,76,82,575 1,573(y)	Dr. 24,15,72,502

(y) Closed to Government Account.

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

Head of Account 1	Opening balance 2 Rs.
Part III—Public Account—contd.	
M. Remittances—	
(a) Money Orders, Remittances and adjustments between the officers rendering accounts to the same Accountant General, etc., and other Remittances—	
882. Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General/Accounts Officer—	
(i) Cash Remittances between Treasuries and Currency Chests	Dr. 1,73,55,914
(ii) Public Works Remittances	.. Dr. 32,59,63,654(X)
(iii) Forest Remittances	.. Cr. 1,29,13,985†
(iv) Reserve Bank of India Remittances	.. Dr. 44,28,528
Total (882)	.. Dr. 33,48,34,151(Y)
Total—(a) Money Orders, Remittances and adjustments between the Officers rendering accounts, etc.	
	.. Dr. 33,48,34,151(Y)
(b) Inter-Government Adjustment Accounts—	
886. Adjusting Account between Central and State Governments—	
Punjab and Central Government	.. Dr. 1,48,35,675
Total (886)	.. Dr. 1,48,35,675
893. Inter-State Suspense Account—	
Punjab and Tamil Nadu	.. Cr. 98
Punjab and Maharashtra	.. Cr. 39,03,791
Punjab and West Bengal	.. Dr. 299
Punjab and Uttar Pradesh	.. Cr. 500
Punjab and Andhra Pradesh	.. Cr. 14,190
Punjab and Rajasthan	.. Cr. 10,87,092
Punjab and Haryana	.. Cr. 32,54,094
Punjab and Himachal Pradesh	.. Cr. 1,77,432†
Punjab and Jammu & Kashmir	.. Dr. 3,75,306
Punjab and Orissa	..

†Differs by Rs. 1 from the closing balance adopted in Finance Accounts 1978-79 due to rounding.

(X) Differs by Rs. 16,401 (increased) from the closing balance adopted in Finance Accounts 1978-79 due to rounding (Re. 1) and *proforma* adjustment (Rs. 16,402) of balances *vide* details in Appendix I.

(Y) Differs by Rs. 16,402 (increased) from the closing balance adopted in Finance Accounts 1978-79 due to *proforma* adjustment of balances *vide* details in Appendix I.

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

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
76,13,060	1,08,63,393	Dr. 2,06,06,247*
1,91,32,97,279	1,90,03,03,070	Dr. 31,29,69,485
7,15,69,898	6,48,09,934	Cr. 1,96,73,949
..	4,951	Dr. 44,33,479
1,99,24,80,237	1,97,59,81,348	Dr. 31,83,35,262
1,99,24,80,237	1,97,59,81,348	Dr. 31,83,35,262
9,29,213	—52,55,477**	Dr. 86,50,985
9,29,213	—52,55,477**	Dr. 86,50,985
..	..	Cr. 98
120	2,175	Cr. 39,01,736
268	268	Dr. 299
1,553	1,553	Cr. 500
1,914	1,914	Cr. 14,190
—30,957**	25,29,404	Dr. 14,73,269
—31,95,622**	—20,92,962**	Cr. 21,51,434
—22,463**	15,52,774	Dr. 13,97,805
3,21,190	2,91,229	Dr. 3,45,345
—72@	..	Dr. 72

@ Minus figure represents reversal of credit received in Inward Settlement Account but not advised to the Reserve Bank of India.

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

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

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

Head of Account 1	Opening balance 2 Rs.
Part III—Public Account—concl'd.	
M. Remittances—concl'd.	
(b) Inter-Government Adjustment Accounts—concl'd.	
893. Inter-State Surplus Account—concl'd.	
Punjab and Madhya Pradesh	.. ..
Total (893)	.. Cr. 80,61,592†
Total—(b) Inter-Government Adjustment Accounts	.. Dr. 67,74,083†
Total—M. Remittances	.. Dr. 34,16,08,234 (x)
Total—Part III—Public Account	.. ..
Total—Parts I, II, III	.. ..
N. Cash Balance—	
899. Cash Balance—	
Cash in Treasuries	.. ..
Deposits with Reserve Bank	.. ..
Deposits with other Banks	.. ..
Total (899)	.. ..
GRAND TOTAL	.. ..

† Differs by Re. 1 from the closing balance adopted in Finance Accounts 1978-79 due to rounding.

(x) See footnote (X) at page 196.

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

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
475	475	..
—29,23,594**	22,86,830	Cr. 28,51,168
—19,94,381**	—29,68,647**	Dr. 57,99,817
1,99,04,85,856	1,97,30,12,701	Dr. 32,41,35,079
9,70,88,06,344	9,25,24,16,365	..
18,10,51,02,287	18,40,52,93,794	..
2,48,495	4,77,026	..
1,95,87,512	—28,08,32,526@	..
99	99	..
1,98,36,106	—28,03,55,401	..
18,12,49,38,393	18,12,49,38,393	..

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

@ There was a difference (Rs. 55,17,778) between the figure reflected in accounts (minus Rs. 28,08,32,526) and that intimated by the Reserve Bank (minus Rs. 27,53,14,748). As a result of reconciliation this difference now stands at Rs. 14,67,253 (January 1981) which is under reconciliation.

STATEMENT NO. 17—DETAILED STATEMENT OF DEBT AND OTHER

Description of Debt	When raised
1	2
	Rs.
Public Debt—	
603. Internal Debt of the State Government—	
Market Loans bearing interest (a)	.. 1967—80
Market Loans not bearing interest (a)	.. 1956—67
Loans from the Life Insurance Corporation of India	.. 1959—79
Loans from the National Agricultural Credit Fund of the Reserve Bank of India	.. 1968—80
Loans from the State Bank of India and other Banks	.. 1974—80
Loans from other Institutions (a)	.. 1959—80
Ways and Means Advances from the Reserve Bank of India	.. 1979-80
Total (603)	.. ..
*604. Loans and Advances from the Central Government—	
A. Non-Plan Loans—	
Share of small savings collections	.. 1979-80
House Building Advances— House Building Advances to All India Services Officers	.. 1979-80
Police—Modernisation of police force	.. 1979-80
General (Education)—Scholarships— National Loan Scholarships Scheme	.. 1979-80
Agriculture—Manures and fertilizers— Purchase of fertilizers	.. 1979-80
Total—A	.. ..
B. Loans for State/Union Territory Plan Schemes—	
Block loans	.. 1979-80

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

*With effect from 1st April 1979 closing balances on 31st March 1979 under various minor/sub-heads below this major head have been consolidated under the new sub-major head "F. Pre-1979-80 Loans".

INTEREST BEARING OBLIGATIONS OF THE GOVERNMENT

Balance on 1st April 1979	Additions during the year	Discharges during the year	Balance on 31st March 1980
3	4	5	6
Rs.	Rs.	Rs.	Rs.
76,49,95,700(a)	8,63,25,900	..	85,13,21,600
3,37,51,762(b)	..	2,92,50,600	45,01,162
9,18,78,979	..	38,39,432	8,80,39,547
5,73,15,520	1,08,63,500	93,57,490	5,88,21,530
71,00,00,000	1,58,00,00,000	1,23,00,00,000	1,06,00,00,000
7,27,76,111(c)	2,31,32,725	58,62,551	9,00,46,285
..	59,61,00,000	59,61,00,000	..
1,73,07,18,072(c)	2,29,64,22,125	1,87,44,10,073	2,15,27,30,124
..	21,17,00,000	..	21,17,00,000
..	3,73,222	..	3,73,222
..	13,59,000	..	13,59,000
..	3,12,430	..	3,12,430
..	7,00,00,000	2,00,00,000	5,00,00,000
..	28,37,44,652	2,00,00,000	26,37,44,652
..	30,47,63,000	..	30,47,63,000

(a) Differs by Rs. 3,00,62,300(decreased) from the closing balance adopted in Finance Accounts 1978-79 due to *proforma* transfer of the balance of 5½% Punjab Loan 1979 which was notified for discharge during the year and became non-interest bearing.

(b) Differs by Rs. 3,00,62,300 (increased) from the closing balance adopted in Finance Accounts 1978-79 *vide* footnote (a) above.

(c) Differs by Re. 1 (increased) from the closing balance adopted in Finance Accounts 1978-79 due to rounding.

STATEMENT NO. 17—DETAILED STATEMENT OF DEBT AND OTHER

Description of Debt	1	When raised 2
E. Public Debt—concl'd.		
604 Loans and Advances from the Central Government—concl'd.		
C. Loans for Central Plan Schemes—		
General (Urban Development)—Other loans—		
Integrated Urban Development in areas of National Importance	..	1979-80
D. Loans for Centrally Sponsored Plan Schemes—		
Village and Small Industries—		
Handloom Industries	..	1979-80
Other loans	..	1979-80
Roads and Bridges—Roads of Inter-State Importance	..	1979-80
	Total—D	.. ..
*F. Pre-1979-80 Loans—		
Small Savings Loans	..	1964—79
Rehabilitation of Displaced persons, Repatriates, etc.	..	1948—77
National Loan Scholarship Scheme	..	1963—79
Rehabilitation of Goldsmiths	..	1963—68
Short-Term Loans	..	1978-79
Consolidated Loans for productive and semi-productive purposes	..	1955—79
	Total—F	.. ..
	Total (604)	.. ..
	Total—E. Public Debt	.. ..
I. Small Savings, Provident Funds, etc.—		
(b) Provident Funds—		
805. State Provident Funds—		
A. Civil—		
General Provident Fund	..	..
Contributory Provident Fund	..	..

* See footnote *at page 200.

INTEREST BEARING OBLIGATIONS OF THE GOVERNMENT—contd.

Balance on 1st April 1979	Additions during the year	Discharges during the year	Balance on 31st March 1980
3	4	5	6
Rs.	Rs.	Rs.	Rs.
..	2,00,000	..	2,00,000
..	67,60,000	..	67,60,000
..	3,50,000	..	3,50,000
..	15,49,000	..	15,49,000
..	86,59,000	..	86,59,000
54,71,10,000 (5)	..	..	54,71,10,000
78,17,366 (7)	..	33,31,961	44,85,405
57,45,607 (3)	..	1,88,243	55,57,364
8,97,943 (1)	..	187	8,97,756
5,00,00,000 (4)	..	5,00,00,000	..
3,38,99,77,067	..	2,54,74,690	3,16,45,02,377
4,00,15,47,983@	..	27,89,95,081	3,72,25,52,902
4,00,15,47,983†	59,73,66,652	29,89,95,081	4,29,99,19,554
5,73,22,66,055	2,89,37,88,777	2,17,34,05,154	6,45,26,49,678
57,57,06,144†	14,28,99,894	4,69,41,185	67,16,64,853
3,78,39,258	72,76,918	18,50,994	4,32,65,182

†Differs by Rs. 1 from the closing balance adopted in Finance Accounts 1978-79 due to rounding.
 @The balance differs from Rs. 3,98,29,67,606 shown in the records of the Government of India by Rs. 1,85,80,377 due to the following :—

	Rs.
(i) Amount omitted earlier but intimated in May 1980 to the Government of India for inclusion under Consolidated loans	.. 1,77,02,376
(ii) Amount of loan allocated to Haryana Government (Adjustment carried out in 1980-81 Accounts)	.. 8,78,001
Total	.. 1,85,80,377

STATEMENT NO. 17—DETAILED STATEMENT OF DEBT AND OTHER

Description of Debt

When raised

1

2

I. Small Savings, Provident Funds, etc.—*concl.*(b) Provident Funds—*concl.*805. State Provident Funds—*concl.*A. Civil—*concl.*

I.C.S. Provident Fund

All India Services Provident Fund

Total—A ..

D. Other Provident Funds—

Workmen's Contributory Provident Fund

Other Miscellaneous Provident Funds

Total—D ..

Total (805) ..

Grand Total ..

INTEREST BEARING OBLIGATIONS OF THE GOVERNMENT—concl'd.

Balance on 1st April 1979	Additions during the year	Discharges during the year	Balance on 31st March 1980
3	4	5	6
Rs.	Rs.	Rs.	Rs.
198	..	198	..
52,25,460*	13,35,585	4,06,098	61,54,947
61,87,71,060	15,15,12,397	4,91,98,475	72,10,84,982
27,156	..	..	27,156
5,81,910	46,000	..	6,27,910
6,09,066	46,000	..	6,55,066
61,93,80,126	15,15,58,397	4,91,98,475	72,17,40,048
6,35,16,46,181	3,04,53,47,174	2,22,26,03,629	7,17,43,89,726

*Differs by Re. 1 from the closing balance adopted in Finance Accounts 1978-79 due to rounding.

ANNEXURE TO

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

STATEMENT NO. 17

Balance on 1st April 1979	Additions during the year	Discharges during the year	Balance on 31st March 1980
3	4	5	6
Rs.	Rs.	Rs.	Rs.
3,32,55,900	3,32,55,900
6,63,59,800	6,63,59,800
5,81,70,800	5,81,70,800
6,62,80,700	6,62,80,700
6,93,02,000	6,93,02,000
5,53,80,100	5,53,80,100
13,27,83,600	13,27,83,600
7,51,47,500	7,51,47,500
5,27,55,200	5,27,55,200
8,04,17,700	8,04,17,700
7,51,42,400	7,51,42,400
..	8,63,25,900	..	8,63,25,900
76,49,95,700 (a)	8,63,25,900	..	85,13,21,600
3,90,674	..	4,000	3,86,674
73,800	73,800
1,29,000	1,29,000
8,49,500	..	5,10,000	3,39,500
14,01,488	..	8,60,000	5,41,488
8,45,000	..	50,000	7,95,000
3,00,62,300	..	2,78,26,600	22,35,700
3,37,51,762 (b)	..	2,92,50,600	45,01,162

(a) See footnote (a) at page 201.

(b) See footnote (b) at page 201.

Description of loan

When raised

1

2

E. Public Debt—concl.

603. Internal Debt of the State Government—concl.

Loans from other Institutions—

Loans from National Co-operative Development Corporation	..	1959—80
Loans from Oriental Fire and General Insurance Company	..	1978-79

Total—Loans from other Institutions	..	..

STATEMENT NO. 17—concl'd.

Balance on 1st April 1979	Additions during the year	Discharges during the year	Balance on 31st March 1980
3	4	5	6
Rs.	Rs.	Rs.	Rs.
6,77,76,111 (a)	2,31,32,725	56,62,551	8,52,46,285
50,00,000	..	2,00,000	48,00,000
7,27,76,111 (a)	2,31,32,725	58,62,551	9,00,46,285

(a) See footnote (c) at page 201.

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1979
1	2 Rs.
F. LOANS AND ADVANCES—	
(a) Loans for Social and Community Services—	
677. Loans for Education, Art and Culture—	
Secondary Education ..	- 66,322
University and Other Higher Education—	
(i) Loans to deserving students under National Loan Scholarship Scheme ..	62,20,045*
(ii) Other loans with balance not exceeding Rs.25 lakhs in each case ..	-1,46,021
Total ..	<u>60,74,024*</u>
Technical Education—	
Loans to poor students studying in Engineering Colleges and Polytechnics ..	78,65,976*
Other educational loans ..	14,05,109
Total (677) ..	<u>1,52,78,787</u>
680. Loans for Medical—	
Medical education ..	-2,22,970*
Systems of Medicine other than Allopathy ..	-300
Total (680) ..	<u>-2,23,270*</u>
682. Loans for Public Health, Sanitation and Water Supply—	
Public Health and Sanitation Programmes—	
Loans to Municipalities, Municipal Corporations and other Local Funds for sanitation schemes ..	1,33,60,790
Sewerage Schemes—	
Loans to Municipalities, Municipal Corporations and other Local Funds for sewerage schemes ..	1,00,05,829

*Differs by Re. 1 from the closing balance adopted in Finance Accounts 1978-79 due to rounding.

AND ADVANCES BY THE GOVERNMENT

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1980	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	-66,322	35,059	-1,01,381†	..
2,06,080	64,26,125	3,06,864	61,19,261	2,033
..	-1,46,021	125	-1,46,146†	482
2,06,080	62,80,104	3,06,989	59,73,115	2,515
2,58,900	81,24,876	2,81,688	78,43,188	73,645
..	14,05,109	800	14,04,309	..
4,64,980	1,57,43,767	6,24,536	1,51,19,231	76,160
..	-2,22,970	10,448	-2,33,418 †	1,980
..	-300	..	-300 †	..
..	-2,23,270	10,448	-2,33,718	1,980
..	1,33,60,790	4,73,584	1,28,87,206	2,38,518
..	1,00,05,829	7,91,539	92,14,290	3,62,830

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

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1979
1	2
	Rs.
F. LOANS AND ADVANCES—contd.	
(a) Loans for Social and Community Services—contd.	
682. Loans for Public Health, Sanitation and Water Supply—concl'd.	
Urban Water Supply Schemes—	
(i) Loans to Municipalities, Municipal Corporations and other Local Funds for water supply schemes ..	1,05,08,238 ✓
(ii) Loans for execution of urban water supply and sewerage schemes ..	2,55,00,000 ✓
Total ..	<u>3,60,08,238</u>
Other rural water supply schemes ..	1,83,886 ✓
Other loans for public health purposes ..	—333
Total (682) ..	<u>5,95,58,410 ✓</u>
683. Loans for Housing—	
Loans to Housing Boards, Corporations, etc.—	
Loans to Punjab State Housing Board ..	14,02,54,436
Village Housing Scheme—	
Loans for construction of houses in rural areas ..	1,16,97,449*
Subsidised Industrial Housing Schemes ..	11,93,345
Low Income Group Housing Scheme—	
(i) Loans to other parties for construction of houses ..	8,15,45,789
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	—10,35,165
Total ..	<u>8,05,10,624</u>
Middle Income Group Housing Scheme—	
(i) Loans to other parties for construction of houses ..	1,19,50,100
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	—5,71,981*
Total ..	<u>1,13,78,119*</u>

* Differs by Re. 1 from the closing balance adopted in Finance Accounts 1978-79 due to rounding.

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1980	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	1,05,08,238	8,37,789	96,70,449	15,48,244
50,00,000	3,05,00,000	..	3,05,00,000	..
50,00,000	4,10,08,238	8,37,789	4,01,70,449	15,48,244
..	1,83,886	65,386	1,18,500	3,716
..	—333	..	—333†	..
50,00,000	6,45,58,410	21,68,298	6,23,90,112	21,53,708
..	14,02,54,436	3,53,957	13,99,00,479	80,65,537
..	1,16,97,449	3,39,036	1,13,58,413	11,27,212
3,00,000	14,93,345	2,87,804	12,05,541	1,24,467
56,00,000	8,71,45,789	56,72,103	8,14,73,686	39,20,480
..	—10,35,165	5,35,572	—15,70,737†	53,927
56,00,000	8,61,10,624	62,07,675	7,99,02,949	39,74,407
..	1,19,50,100	6,04,032	1,13,46,068	6,70,343
..	—5,71,981	1,77,954	—7,49,935†	4,047
..	1,13,78,119	7,81,986	1,05,96,133	6,74,390

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

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account 1	Balance on 1st April 1979 2
	Rs.
F. LOANS AND ADVANCES—contd.	
(a) Loans for Social and Community Services—contd.	
683. Loans for Housing—concl.	
Higher Income Group Housing Scheme	-32,34,027
Slum Clearance—	
Loans to Municipalities, Municipal Corporations and other Local Funds for slum clearance	1,05,96,499*
Other Housing Schemes—	
(i) Loans to other parties for repair of houses in urban areas	28,42,292
(ii) Loans to other parties for building houses in urban estates	2,74,13,622*
(iii) Loans to other parties for building houses in Chandigarh	61,10,641
(iv) Other loans with balance not exceeding Rs. 25 lakhs in each case	2,27,534
Total	3,65,94,089*
Total (683)	28,89,90,534
684. Loans for Urban Development—	
Urban Development—	
(i) Loans to Urban Development Board	26,37,398
(ii) Loans to Municipalities, Municipal Corporations and other Local Funds under integrated city development programme	8,94,05,568
(iii) Loans to Municipalities, Municipal Corporations and other Local Funds for other purposes	8,48,00,976
(iv) Loans to Improvement Trusts for Development Projects	3,85,08,287*
(v) Loans to Improvement Trusts for Land Acquisition and Development Schemes	66,10,195
(vi) Loans to Local Bodies of erstwhile P.E.P.S.U.	48,08,499
(vii) Other loans with balance not exceeding Rs. 25 lakhs in each case	4,77,054
Total (684)	22,72,47,977*

* Differs by Re. 1 from the closing balance adopted in Finance Accounts 1978-79 due to rounding.

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1980	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	—32,34,027	17,27,492	—49,61,519 †	6,43,784
1,00,000	1,06,96,499	5,82,468	1,01,14,031	9,91,465
39,67,905	68,10,197	4,59,656	63,50,541	3,37,635
82,24,500	3,56,38,122	13,41,282	3,42,96,840	32,435
..	61,10,641	..	61,10,641	..
795	2,28,329	..	2,28,329	..
1,21,93,200	4,87,87,289	18,00,938	4,69,86,351	3,70,070
1,81,93,200	30,71,83,734	1,20,81,356	29,51,02,378	1,59,71,332
..	26,37,398	1,31,067	25,06,331	2,77,285
4,16,50,000@	13,10,55,568	25,87,565	12,84,68,003	34,21,648
9,00,00,000	17,48,00,976	32,06,670	17,15,94,306	38,97,321
15,00,000	4,00,08,287	10,00,863	3,90,07,424	5,25,921
..	66,10,195	4,26,358	61,83,837	16,46,460
..	48,08,499	2,46,386	45,62,113	..
..	4,77,054	18,063	4,58,991	14,294
13,31,50,000	36,03,97,977	76,16,972	35,27,81,005	97,82,929

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

@Includes Rs. 50,00,000 spent out of an advance from the Contingency Fund during 1978-79 and recouped to the Fund during 1979-80.

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account 1	Balance on 1st April 1979 2 Rs.
F. LOANS AND ADVANCES—contd.	
(a) Loans for Social and Community Services—concl'd.	
688. Loans for Social Security and Welfare—	
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—	
(i) Interest free loan to deserving persons of Scheduled Castes and Backward Classes ..	33,51,060*
(ii) Other loans with balance not exceeding Rs.25 lakhs in each case ..	—54,61,413*
Total ..	<u>—21,10,353</u>
Social Welfare ..	—5,951
Relief Measures—	
✓(i) Loans to uprooted persons from war affected areas ..	42,87,825*
✓(ii) Other loans with balance not exceeding Rs.25 lakhs in each case ..	38,155
Total ..	<u>43,25,980*</u>
Rehabilitation Schemes ..	—3,14,88,947
Other Social Security and Welfare Programmes ..	9,97,386*
Total (688) ..	<u>—2,82,81,885</u>
695. Loans for other Social and Community Services—	
Labour ..	6,38,009
Relief for natural calamities ..	4,82,221
Other loans ..	—15,242
Total (695) ..	<u>11,04,988</u>
Total (a) ..	<u>56,36,75,541</u>

*Differs by Rs. 1 from the closing balance adopted in Finance Accounts 1978-79 due to rounding.

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1980	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	33,51,060	68,331	32,82,729	..
..	-54,61,413	1,26,750	-55,88,163†	88,652
..	-21,10,353	1,95,081	-23,05,434	88,652
..	-5,951	400	-6,351†	..
..	42,87,825	12,930	42,74,895	8,687
..	38,155	..	38,155	..
..	43,25,980	12,930	43,13,050	8,687
22,789	-3,14,66,158	80,868	-3,15,47,026†	29,078
..	9,97,386	18,536	9,78,850	14,807
22,789	-2,82,59,096	3,07,815	-2,85,66,911†	1,41,224
..	6,38,009	4,809	6,33,200	..
..	4,82,221	3,390	4,78,831	14,993
..	-15,242	..	-15,242†	..
..	11,04,988	8,199	10,96,789	14,993
15,68,30,969	72,05,06,510	2,28,17,624	69,76,88,886	2,81,42,326

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

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1979
1	2
	Rs.
F. LOANS AND ADVANCES—contd.	
(b) Loans for Economic Services—	
(i) General Economic Services—	
698. Loans for Co-operation—	
Credit co-operatives—	
(i) Loans to Co-operative Credit and Service Societies ..	1,08,81,884*
(ii) Loans to Primary Agricultural Co-operative Societies for construction of rural godowns ..	3,57,36,924*
(iii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	23,33,563
Total ..	4,89,52,371
Housing co-operatives—	
Loans to Co-operative Societies under the scheme for allotment of house-sites to landless workers in rural areas ..	1,80,00,000
Farming co-operatives ..	23,733*
Warehousing and Marketing co-operatives—	
(i) Loans to Punjab State Co-operative Supply and Marketing Federation for purchase and distribution of foodgrains ..	56,27,303
(ii) Loans to Punjab State Co-operative Supply and Marketing Federation for purchase and distribution of fertilizers ..	5,88,45,959
(iii) Loans to Punjab State Co-operative Supply and Marketing Federation for the purchase of cotton ..	1,00,00,000
(iv) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	9,10,569
Total ..	7,53,83,831

* Differs by Re. 1 from the closing balance adopted in Finance Accounts 1978-79 due to rounding.

AND ADVANCES BY THE GOVERNMENT— contd.

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1980	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs..
..	1,08,81,884	13,47,116	95,34,768	7,16,409
2,64,33,000	6,21,69,924	17,17,800	6,04,52,124	8,76,371
..	23,33,563	2,56,94,953	-2,33,61,390†	34,291
2,64,33,000	7,53,85,371	2,87,59,869	4,66,25,502	16,27,071
..	1,80,00,000	18,085	1,79,81,915	..
..	23,733	..	23,733	..
..	56,27,303	..	56,27,303	7,04,184
5,75,00,000	11,63,45,959	3,46,17,633	8,17,28,326	94,56,704
5,00,00,000	6,00,00,000	..	6,00,00,000	..
..	9,10,569	19,71,335	-10,60,766†	..
10,75,00,000	18,28,83,831	3,65,88,968	14,62,94,863	1,01,60,888

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

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account

Balance on
1st April
1979.

1

2

Rs.

F. LOANS AND ADVANCES—*contd.*(b) Loans for Economic Services—*contd.*(i) General Economic Services—*concl'd.*698. Loans for Co-operation—*concl'd.*

6401 Dairy co-operatives	..	..
Co-operative Sugar Mills	..	—5,48,091
Industrial co-operatives	..	—3,16,47,507
Consumer co-operatives—		
(i) Loans to Consumer Co-operative Stores	..	2,12,72,927
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case	..	2,50,000
		<hr/>
Total	..	2,15,22,927
		<hr/>
Total (698)	..	13,16,87,264*
		<hr/>

700. Loans to General Financial and Trading Institutions—

Loans to Trading Institutions—

6401 Loans to Punjab Export Corporation	..	6,00,000
		<hr/>
Total (700)	..	6,00,000
		<hr/>

704. Loans for Other General Economic Services—

Other Loans—

Loans to students for training as commercial pilots	..	11,582
		<hr/>
Total (704)	..	11,582
		<hr/>
Total (i)	..	13,22,98,846*

* Differs by Rs. 1 from the closing balance adopted in Finance Accounts 1978-79 due to rounding.

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1980	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
4,20,000	4,20,000	..	4,20,000	..
..	-5,48,091	4,500	-5,52,591†	..
12,000	-3,16,35,507	82,921	-3,17,18,428†	..
..	2,12,72,927	1,00,000	2,11,72,927	2,200
1,50,750	4,00,750	..	4,00,750	..
1,50,750	2,16,73,677	1,00,000	2,15,73,677	2,200
13,45,15,750	26,62,03,014	6,55,54,343	20,06,48,671	1,17,90,159
..	6,00,000	..	6,00,000	..
..	6,00,000	..	6,00,000	..
..	11,582	3,359	8,223	895
..	11,582	3,359	8,223	895
13,45,15,750	26,68,14,596	6,55,57,702	20,12,56,894	1,17,91,054

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

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1979
1	2
	Rs.
F. LOANS AND ADVANCES— contd.	
(b) Loans for Economic Services— contd.	
(II) Agriculture and Allied Services—	
705. Loans for Agriculture—	
Manures and fertilizers—	
(i) Loans for purchase of fertilizers	.. 3,53,94,790*
(ii) Loans to Punjab Agro-Industries Corporation for purchase and distribution of fertilizers, seeds and inputs, etc.	.. 50,00,000
(iii) Other loans with balance not exceeding Rs. 25 lakhs in each case	.. 6,16,927
Total	.. <u>4,10,11,717*</u>
High yielding variety programmes—	
(i) Loans under Package Programmes	.. 1,14,51,765
(ii) Loans under intensive cultivation	.. 1,05,73,694
Total	.. <u>2,20,25,459</u>
Plant protection—	
.. Loans for aerial spraying of crops	.. 2,79,59,188
Commercial crops	.. —8,90,852
Agricultural engineering	.. ..
Horticulture—	
Loans for development of horticulture and orchards	.. 77,36,290
Marketing	.. —4,02,448*
Other agricultural loans	.. —3,54,21,550
Total (705)	.. <u>6,20,17,804</u>

* Differs by Re. 1 from the closing balance adopted in Finance Accounts 1978-79 due to rounding.

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1980	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	3,53,94,790	1,52,37,258	2,01,57,532	1,02,616
2,26,21,997	2,76,21,997	..	2,76,21,997	..
..	6,16,927	10,668	6,06,259	13,169
2,26,21,997	6,36,33,714	1,52,47,926	4,83,85,788	1,15,785
..	1,14,51,765	222	1,14,51,543	1,15,929
..	1,05,73,694	..	1,05,73,694	6,013
..	2,20,25,459	222	2,20,25,237	1,21,942
1,76,07,820	4,55,67,008	1,26,12,947	3,29,54,061	7,88,033
..	-8,90,852	10,087	-9,00,939†	23,155
..	..	975	-975†	..
1,47,750	78,84,040	4,24,558	74,59,482	4,15,315
..	-4,02,448	1,50,699	-5,53,147†	57,509
..	-3,54,21,550	5,62,486	-3,59,84,036†	2,68,999
4,03,77,567	10,23,95,371	2,90,09,900	7,33,85,471	17,90,738

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

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st. April 1979
1	2
	Rs.
F. LOANS AND ADVANCES—contd.	
(b) Loans for Economic Services—contd.	
(ii) Agriculture and Allied Services—contd.	
706. Loans for Minor Irrigation, Soil Conservation and Area Development—	
Minor Irrigation—	
(i) Loans to Punjab State Tube-wells Corporation ..	12,13,02,892*
(ii) Loans for installation of pumping sets/tube-wells ..	4,62,22,220
(iii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	26,52,791 **
Total ..	<u>17,01,77,903*</u>
Soil Conservation Schemes—	
(i) Advances for soil and water management including conservation, irrigation, levelling of land and field drains ..	3,50,65,427
(ii) Advances for soil and water conservation on water shed basis ..	2,62,26,345
Total ..	<u>6,12,91,772</u>
Total (706) ..	<u>23,14,69,675*</u>
709. Loans for Food—	
Procurement and Supply—	
Loans to Punjab State Civil Supplies Corporation for procurement and supply of essential commodities ..	..
Total (709) ..	<u>..</u>
714. Loans for Community Development—	
Community Development—	
(i) Loans under Community Development Project ..	1,35,10,020
(ii) Loans under National Extension Service Programme ..	1,24,80,888*
Total ..	<u>2,59,90,908*</u>

*Differs by Re. 1 from the closing balance adopted in Finance Accounts 1978-79 due to rounding.

**Differs by Rs. 26,79,753 (increased) from the closing balance adopted in Finance Accounts 1978-79 due to transfer of balance (Rs. 26,79,753) from the sub-head "Loans for sinking/repair of percolation wells and purchase of persian wheel gears" as the balance on 31st March 1980 is less than Rs. 25 lakhs.

6402 ✓

6408

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1980	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
7,29,25,994	19,42,28,886	14,57,559	19,27,71,327	88,459
..	4,62,22,220	20,90,967	4,41,31,253	4,16,983
..	26,52,791	2,68,596	23,84,195	99,671
7,29,25,994	24,31,03,897	38,17,122	23,92,86,775	6,05,113
75,82,814	4,26,48,241	6,90,232	4,19,58,009	8,82,975
68,39,867	3,30,66,212	10,93,255	3,19,72,957	4,78,375
1,44,22,681	7,57,14,453	17,83,487	7,39,30,966	13,61,350
8,73,48,675	31,88,18,350	56,00,609	31,32,17,741	19,66,463
1,55,00,000	1,55,00,000	..	1,55,00,000	..
1,55,00,000	1,55,00,000	..	1,55,00,000	..
..	1,35,10,020	21,643	1,34,88,377	45,447
..	1,24,80,888	10,32,559	1,14,48,329	1,90,625
..	2,59,90,908	10,54,202	2,49,36,706	2,36,072

STATEMENT NO. 18.—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1979
1	2
	Rs.
F. LOANS AND ADVANCES— contd.	
(b) Loans for Economic Services— contd.	
(ii) Agriculture and Allied Services— conclud.	
714. Loans for Community Development—conclud.	
Rural Works Programme ..	8,50,157*
Assistance to Panchayati Raj Institutions—	
(i) Loans to Panchayati Raj Institutions for revenue earning schemes	1,60,78,706
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	7,31,311
Total ..	<u>1,68,10,017</u>
Total (714) ..	<u>4,36,51,082</u>
715. Loans to Agricultural Financial Institutions—	
Loans to public undertakings—	
(i) Loans to Punjab Agro-Industries Corporation ..	62,11,179*
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	24,20,000
Total (715) ..	<u>86,31,179*</u>
Total (ii) ..	<u>34,57,69,740</u>
(iii) Industry and Minerals—	
720. Loans for Industrial Research and Development—	
Other loans—	
(i) Loans to Punjab State Industrial Development Corporation for implementation of Harvest Combines Project ..	..
(ii) Loans to Punjab Industrial Development Corporation for setting up of sugar mills ..	..
Total (720) ..	<u>..</u>

*Differs by Re. 1 from the closing balance adopted in Finance Accounts 1978-79 due to rounding.

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1980	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	8,50,157	25,496	8,24,661	22,308
62,92,300	2,23,71,006	7,93,587	2,15,77,419	94,405
..	7,31,311	5,255	7,26,056	70
62,92,300	2,31,02,317	7,98,842	2,23,03,475	94,475
62,92,300	4,99,43,382	18,78,540	4,80,64,842	3,52,855
..	62,11,179	1,60,000	60,51,179	..
..	24,20,000	..	24,20,000	..
..	86,31,179	1,60,000	84,71,179	..
14,95,18,542	49,52,88,282	3,66,49,049	45,86,39,233	41,10,056
3,00,00,000	3,00,00,000	..	3,00,00,000	..
3,50,00,000	3,50,00,000	..	3,50,00,000	..
6,50,00,000	6,50,00,000	..	6,50,00,000	..

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1979
1	2
	Rs.
F. LOANS AND ADVANCES—contd.	
(b) Loans for Economic Services—contd.	
(iii) Industry and Minerals—contd.	
721. Loans for Village and Small Industries—	
Industrial Estates—	
(i) Loans to Punjab State Small Industries Corporation for Development of Industrial Focal Points ..	81,06,000
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	-2,26,508
Total ..	78,79,492
Small Scale Industries—	
(i) Loans to Punjab State Small Industries Corporation for Development of Industrial Focal Points ..	1,45,00,000
(ii) Loans to Rural Industrial Project ..	34,05,187*
(iii) Emergency loans to industrial units ..	49,83,865*
(iv) Interest-free loans to new Industries in lieu of refund of Sales Tax/Purchase Tax and Inter-State Sales Tax ..	2,96,28,062
(v) Loans to Punjab State Electronics Development and Production Corporation for development of Industrial Focal Points ..	..
(vi) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	25,01,267*
Total ..	5,50,18,381*
Handloom Industries—	
(i) Loans to Punjab State Handloom and Textile Development Corporation for implementation of export oriented project ..	35,99,000
(ii) Interest-free loans for margin money ..	1,52,482(x)
(iii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	6,39,612(y)
Total ..	43,91,094*

* Differs by Re. 1 from the closing balance adopted in Finance Accounts 1978-79 due to rounding.

(x) Represents amount transferred from the category "Other loans with balance not exceeding Rs. 25 lakhs each" to this sub-head.

(y) Differs by Rs. 1,52,481 (decreased) from the closing balance adopted in Finance Accounts 1978-79 due to rounding (Re. 1) and transfer of amount (Rs. 1,52,482) vide footnote (x) above.

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1980	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	81,06,000	..	81,06,000	23,590
..	-2,26,508	1,400	-2,27,908**	..
..	78,79,492	1,400	78,78,092	23,590
35,00,000	1,80,00,000	..	1,80,00,000	3,15,000
10,000	34,15,187	7,52,356	26,62,831	75,895
..	49,83,865	3,887	49,79,978	..
1,44,47,478	4,40,75,540	..	4,40,75,540	..
28,50,000	28,50,000	..	28,50,000	..
45,61,380	70,62,647	44,43,790	26,18,857	29,59,431
2,53,68,858	8,03,87,239	52,00,033	7,51,87,206	33,50,326
11,340	36,10,340	..	36,10,340	..
52,10,000	53,62,482	15,504	53,46,978	..
2,90,000	9,29,612	5,72,172	3,57,440	4,770
55,11,340	99,02,434	5,87,676	93,14,758	4,770

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

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account]

Balance on
1st April
1979

1

2

Rs.

F. LOANS AND ADVANCES—*contd.*(b) Loans for Economic Services—*contd.*(iii) Industry and Minerals—*concl.*721. Loans for Village and Small Industries—*concl.*

Handicraft Industries .. 1,00,914*

Khadi Industries—

(i) Loans to Punjab Khadi and Village Industries Board .. 39,59,254

(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case .. 22,50,000

Total .. 62,09,254

Total (721) .. 7,35,99,135*

6858 722. Loans for Machinery and Engineering Industries—

Other Industries .. 3,21,248*

Total (722) .. 3,21,248*

6855 723. Loans for Petroleum, Chemicals and Fertilizer Industries—

Fertilizers .. 2,38,400

Total (723) .. 2,38,400

6860 726. Loans for Consumer Industries—

Textiles .. 19,01,523

Total (726) .. 19,01,523

730. Loans to Industrial Financial Institutions—

Loans to public undertakings .. —65,69,876

Total (730) .. —65,69,876

Total (iii) .. 6,94,90,430

(iv) Water and Power Development—

734. Loans for Power Projects—

Hydro-Electric Schemes—

(i) Loans to Punjab State Electricity Board for Bhakra Left Bank Project .. 65,39,92,991

(ii) Loans to Punjab State Electricity Board for Unit No. 1 Beas-Sutlej Link .. 67,00,31,467*

* Differs by Rs. 1 from the closing balance adopted in Finance Accounts 1978-79 due to rounding.

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1980	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	1,00,914	407	1,00,507	..
..	39,59,254	4,500	39,54,754	930
96,300	23,46,300	..	23,46,300	..
96,300	63,05,554	4,500	63,01,054	930
3,09,76,498	10,45,75,633	57,94,016	9,87,81,617	33,79,616
..	3,21,248	..	3,21,248	..
..	3,21,248	..	3,21,248	..
..	2,38,400	..	2,38,400	..
..	2,38,400	..	2,38,400	..
..	19,01,523	..	19,01,523	..
..	19,01,523	..	19,01,523	..
..	—65,69,876	16,83,801	—82,53,677**	..
..	—65,69,876	16,83,801	—82,53,677**	..
9,59,76,498	16,54,66,928	74,77,817	15,79,89,111	33,79,616
64,329	65,40,57,320	..	65,40,57,320	..
5,70,78,430	72,71,09,897	..	72,71,09,897	..

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

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head. of Account 1	Balance on 1st April 1979 2 Rs.
F. LOANS AND ADVANCES—contd.	
(b) Loans for Economic Services—contd.	
(iv) Water and Power Development—contd.	
734. Loans for Power Projects—contd.	
Hydro-Electric Schemes—concl.	
(iii) Loans to Punjab State Electricity Board for Unit No. 2 Beas Dam at Pong ..	3,04,30,600
(iv) Loans to Punjab State Electricity Board for Bhakra Right Bank Power Project ..	97,33,050*
(v) Loans to Punjab State Electricity Board for Upper Bari Doab Canal Project ..	3,65,28,000
(vi) Loans to Punjab State Electricity Board for Beas Power Project ..	1,13,42,14,874
(vii) Loans to Punjab State Electricity Board for Anand Pur Sahib Power Project ..	35,07,00,000
(viii) Loans to Punjab State Electricity Board for Shanan Project (Extension) ..	15,97,00,000
(ix) Loans to Punjab State Electricity Board for Shanan Project (Renovation) ..	2,29,00,000
(x) Loans to Punjab State Electricity Board for Mukerian Hydel Project ..	7,39,38,000
(xi) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	15,00,000
Total ..	3,14,36,68,982
Thermo-Electric Schemes—	
(i) Loans to Punjab State Electricity Board for Guru Nanak Thermal Plant, Bhatinda ..	63,19,90,000
(ii) Loans to Punjab State Electricity Board for Guru Nanak Thermal Plant, Bhatinda (Extension) ..	33,10,80,000
(iii) Loans to Punjab State Electricity Board for Ropar Thermal Project ..	..
Total ..	96,30,70,000
Diesel Power Schemes—	
Loans to Punjab State Electricity Board for purchase of Diesel Sets ..	5,70,94,698

* Differs by Rs. 1 from the closing balance adopted in Finance Accounts-1978-79 due to rounding.

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1980	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
53,91,634	3,58,22,234	..	3,58,22,234	..
..	97,33,050	1,62,355	95,70,695	..
10,00,000	3,75,28,000	..	3,75,28,000	..
..	1,13,42,14,874	..	1,13,42,14,874	..
19,53,00,000	54,60,00,000	..	54,60,00,000	2,29,102
1,76,78,000	17,73,78,000	..	17,73,78,000	..
93,00,000	3,22,00,000	..	3,22,00,000	..
6,82,00,000	14,21,38,000	..	14,21,38,000	..
4,00,000	19,00,000	..	19,00,000	..
35,44,12,393	3,49,80,81,375	1,62,355	3,49,79,19,020	2,29,102
..	63,19,90,000	..	63,19,90,000	..
..	33,10,80,000	..	33,10,80,000	5,34,570
2,05,00,000	2,05,00,000	..	2,05,00,000	..
2,05,00,000	98,35,70,000	..	98,35,70,000	5,34,570
..	5,70,94,698	2,949	5,70,91,749	19,99,80,710

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1979
1	2
	Rs.
F. LOANS AND ADVANCES—contd.	
(b) Loans for Economic Services—contd.	
(iv) Water and Power Development—contd.	
734. Loans for Power Projects—contd.	
Transmission and distribution schemes—	
(i) Loans to Punjab State Electricity Board for transmission and distribution schemes ..	86,16,98,571
(ii) Loans to Punjab State Electricity Board for Beas transmission lines ..	11,18,84,863*
(iii) Loans to Punjab State Electricity Board for transmission schemes for Guru Nanak Thermal Plant (Extension) ..	1,08,00,000
(iv) Loans to Punjab State Electricity Board for Guru Nanak Thermal Plant ..	2,11,00,000
(v) Loans to Punjab State Electricity Board for transmission lines P.S.E.B. ..	1,00,00,000
(vi) Loans to Punjab State Electricity Board for transmission schemes ..	10,69,00,000
(vii) Loans to Punjab State Electricity Board for distribution schemes ..	5,96,00,000
(viii) Loans to Punjab State Electricity Board for Upper Bari Doab] Canal Project ..	56,00,000
(ix) Loans to Punjab State Electricity Board for Rural Electrification Works ..	6,62,00,000
(x) Loans to Punjab State Electricity Board for Transmission Works for Sixth Plan connected with new Projects ..	..
(xi) Loans to Punjab State Electricity Board for Improvement of Transmission System and reduction of Transmission Losses ..	..
(xii) Other loans with balance not exceeding Rs.25 lakhs in each case ..	..
Total ..	1,25,37,83,434*

*Differs by Rs. 1 from the closing balance adopted in Finance Accounts 1978-79 due to rounding.

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1980	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
6,00,00,000	92,16,98,571	..	92,16,98,571	..
26,00,000	11,44,84,863	..	11,44,84,863	..
67,00,000	1,75,00,000	..	1,75,00,000	..
42,00,000	2,53,00,000	..	2,53,00,000	..
38,70,999	1,38,70,999	..	1,38,70,999	..
..	10,69,00,000	..	10,69,00,000	..
94,00,000	6,90,00,000	..	6,90,00,000	..
60,00,000	1,16,00,000	..	1,16,00,000	..
6,30,00,000	12,92,00,000	..	12,92,00,000	..
70,00,000	70,00,000	..	70,00,000	..
50,00,000	50,00,000	..	50,00,000	..
18,00,000	18,00,000	..	18,00,000	..
16,95,70,999	1,42,33,54,433	..	1,42,33,54,433	..

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st, April 1979
1	2
	Rs.
F. LOANS AND ADVANCES—contd.	
(b) Loans for Economic Services—concl'd.	
(iv) Water and Power Development—concl'd.	
734. Loans for Power Projects—concl'd.	
Other loans to Electricity Boards—	
(i) Other loans	.. 87,99,64,289
(ii) Loans to Punjab State Electricity Board for generation and distribution schemes	.. 6,00,00,000
Total	.. 93,99,64,289
Total (734)	.. 6,35,75,81,403*
Total (iv)	.. 6,35,75,81,403*
(v) Loans for Transport and Communications—	
738. Loans for Road and Water Transport Services—	
Road Transport—	
Loans to P.E.P.S.U. Road Transport Corporation, Patiala	.. ..
Total (738)	.. ..
Total (v)	.. ..
Total (b)	.. 6,90,51,40,419
(c) Loans to Government Servants—	
766. Loans to Government Servants, etc.—	
(i) House Building Advances	.. 8,73,31,145 (x)
(ii) Advances for purchase of Motor conveyances	.. 1,01,76,278 (y)
(iii) Advances for purchase of Other conveyances	.. 3,13,755
(iv) Festival advances	.. —45,705

* Differs by Rs. 1 from the closing balance adopted in Finance Accounts 1978-79 due to rounding.

(x) Differs by Rs. 22,277 (decreased) from the closing balance adopted in Finance Accounts 1978-79 due to *proforma* adjustment of balances *vide* details in Appendix I.

(y) Differs by Rs. 4,494 (decreased) from the closing balance adopted in Finance Accounts 1978-79 due to *proforma* adjustment of balances *vide* details in Appendix I.

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1980	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	87,99,64,289	..	87,99,64,289	..
..	6,00,00,000	..	6,00,00,000	..
..	93,99,64,289	..	93,99,64,289	..
54,44,83,392	6,90,20,64,795	1,65,304	6,90,18,99,491	20,07,44,382
54,44,83,392	6,90,20,64,795	1,65,304	6,90,18,99,491	20,07,44,382
60,00,000	60,00,000	..	60,00,000	..
60,00,000	60,00,000	..	60,00,000	..
60,00,000	60,00,000	..	60,00,000	..
93,04,94,182	7,83,56,34,601	10,98,49,872	7,72,57,84,729	22,00,25,108
2,84,35,452	11,57,66,597	1,20,98,937	10,36,67,660	3,17,734
48,54,235	1,50,30,513	35,08,370	1,15,22,143	68,579
99,470	4,13,225	1,24,098	2,89,127	1,08,038
..	—45,705	720	—46,425†	..

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

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1979
1	2
	Rs.
F. LOANS AND ADVANCES—concl'd.	
(c) Loans to Government Servants—concl'd.	
766. Loans to Government Servants, etc.—concl'd.	
(v) Other advances	.. 23,91,063
Total (766)	.. <u>10,01,66,536*</u>
Total (c)	.. <u>10,01,66,536*</u>
(d) Miscellaneous Loans—	
767. Miscellaneous Loans—	
Miscellaneous Loans—	
Loans for various other purposes	.. —30,44,280
Total (767)	.. <u>—30,44,280</u>
Total (d)	.. <u>—30,44,280</u>
Total—F. Loans and Advances	.. <u>7,56,59,38,216*</u>

*Differs by Rs. 26,771 (decreased) from the closing balance adopted in Finance Accounts 1978-79 vide footnotes(x) and (y) at page 236.

AND ADVANCES BY THE GOVERNMENT—concl'd.

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1980	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
979	23,92,042	23,261	23,68,781	895
3,33,90,136	13,35,56,672	1,57,55,386	11,78,01,286	4,95,246
3,33,90,136	13,35,56,672	1,57,55,386	11,78,01,286	4,95,246
..	—30,44,280	..	—30,44,280†	1,14,925
..	—30,44,280	..	—30,44,280	1,14,925
..	—30,44,280	..	—30,44,280	1,14,925
1,12,07,15,287@	8,68,66,53,503	14,84,22,882	8,53,82,30,621	24,87,77,605

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

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

Head of Account	Amount Rs.
677. Loans for Education, Art and Culture	.. 2,06,080
682. Loans for Public Health, Sanitation and Water Supply	.. 50,00,000
683. Loans for Housing	.. 1,42,25,297
684. Loans for Urban Development	.. 13,31,50,000
688. Loans for Social Security and Welfare	.. 4,789
698. Loans for Co-operation	.. 2,70,15,750
705. Loans for Agriculture	.. 1,77,55,570
706. Loans for Minor Irrigation, Soil Conservation and Area Development	.. 8,73,48,675
714. Loans for Community Development	.. 62,92,300
720. Loans for Industrial Research and Development	.. 6,50,00,000
721. Loans for Village and Small Industries	.. 3,09,76,498
734. Loans for Power Projects	.. 54,44,83,392
Total	.. 93,14,58,351

STATEMENT NO. 19—STATEMENT SHOWING THE DETAILS

Name of Reserve Fund or Deposit Account	Balance	
	1	2
		Rs.
J. RESERVE FUNDS—		
(a) Reserve Funds bearing interest—		
815. Depreciation/Renewal Reserve Funds—		
(i) Depreciation Reserve Fund—Government Commercial Departments and Undertakings—		
Depreciation Reserve Fund—Motor Transport	..	3,62,68,693
(ii) Depreciation Reserve Fund—Government Non-Commercial Departments/Undertakings—		
Depreciation Reserve Fund—Government Presses	..	53,28,842
	Total (815)	.. 4,15,97,535
821. General and other Reserve Funds—		
General and other Reserve Funds of Government Commercial Departments/Undertakings—		
Reserve Fund—Transport—Accident Reserve Fund	..	—4,63,268
	Total (821)	.. —4,63,268
	Total (a)	.. 4,11,34,267
(b) Reserve Funds not bearing interest—		
822. Sinking Funds (A)		
	..	31,20,32,188
829. Development and Welfare Funds—		
(i) Development Funds for Agricultural purposes—		
State Agricultural Credit Relief and Guarantee Fund	..	4,25,980
(ii) Industrial Development Funds—		
Industrial Loan Fund	..	6,14,39,579
(iii) Other Development and Welfare Funds—		
Fund for Development Schemes	..	..
Fund for Village Reconstruction and Harijan Uplift	..	1,62,46,875
	Total (829)	.. 7,81,12,434

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

OF EARMARKED BALANCES

on 1st April 1979		Balance on 31st March 1980		
Investment	Total	Cash	Investment	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	3,62,68,693	3,78,52,830	..	3,78,52,830
..	53,28,842	59,80,999	..	59,80,999
..	4,15,97,535	4,38,33,829	..	4,38,33,829
..	—4,63,268	—7,47,020*	..	—7,47,020
..	—4,63,268	—7,47,020	..	—7,47,020
..	4,11,34,267	4,30,86,809	..	4,30,86,809
4,18,25,642	35,38,57,830	32,23,45,188	4,18,25,642	36,41,70,830
..	4,25,980	4,25,980	..	4,25,980
..	6,14,39,579	6,14,39,579	..	6,14,39,579
75,40,068@	75,40,068@	..	75,40,068	75,40,068
..	1,62,46,875	1,62,46,875	..	1,62,46,875
75,40,068@	8,56,52,502@	7,81,12,434	75,40,068	8,56,52,502

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

@ Differs by Re. 1 from the closing balance adopted in Finance Accounts 1978-79 due to rounding.

STATEMENT NO. 19—STATEMENT SHOWING THE DETAILS

Name of Reserve Fund or Deposit Account	Balance	
	1	2
		Rs.
J. RESERVE FUNDS—concl'd.		
(b) Reserve Funds not bearing interest—concl'd.		
835. General and other Reserve Funds—		
Foodgrains Reserve Fund	..	64,71,620*
		<hr/>
Total(835)	..	64,71,620
		<hr/>
Total (b)	..	39,66,16,242*
		<hr/>
Total—J. Reserve Funds	..	43,77,50,509*
		<hr/>
K. DEPOSITS AND ADVANCES—		
(a) Deposits bearing interest—		
842. Other Deposits—		
Miscellaneous deposits—		
Deposits of Charitable Trusts	..	4,99,563
		<hr/>
Total(842)	..	4,99,563
		<hr/>
(b) Deposits not bearing interest—		
843. Civil Deposits—		
Personal Deposits—Civil List Reserve Fund		

		<hr/>
Total(843)
		<hr/>
848. Other Deposits—		
(i) Subventions from Central Road Fund		
	..	88,398*
(ii) Miscellaneous deposits—		
1. Deposit Account of Relief and Rehabilitation loans to be written off	..	57,64,454
2. Deposit Account of grants from the Central Government for the food production drive schemes—		
Bonus for accelerating production of foodgrains	..	1,36,24,008
3. Deposit Account of grants from the Central Government for development of handloom industries		
	..	15,573
4. Deposit Account of grants made by Central Government for financing Cotton Extension Schemes		
	..	1,42,747

* Differs by Rs. 1 from the closing balance adopted in Finance Accounts 1978-79 due to rounding.

OF EARMARKED BALANCES—*contd.*

on 1st April 1979		Balance on 31st March 1980		
Investment	Total	Cash	Investment	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	64,71,620†	60,87,334	..	60,87,334
..	64,71,620	60,87,334	..	60,87,334
4,93,65,710†	44,59,81,952	40,65,44,956	4,93,65,710	45,59,10,666
4,93,65,710†	48,71,16,219	44,96,31,765	4,93,65,710	49,89,97,475
..	4,99,563	4,99,563	..	4,99,563
..	4,99,563	4,99,563	..	4,99,563
51,910	51,910	..	51,910	51,910
51,910	51,910	..	51,910	51,910
..	88,398†	..	..	..
..	57,64,454	57,64,454	..	57,64,454
..	1,36,24,008	1,36,24,008	..	1,36,24,008
..	15,573	15,573	..	15,573
..	1,42,747	1,42,747	..	1,42,747

† See footnote * at page 242.

STATEMENT NO. 19—STATEMENT SHOWING THE DETAILS

Name of Reserve Fund or Deposit Account	Balance
	Cash
1	2
	Rs.
K. DEPOSITS AND ADVANCES—concl'd.	
(b) Deposits not bearing interest—concl'd.	
848. Other Deposits—concl'd.	
(ii) Miscellaneous deposits—concl'd.	
5. Deposit Account of grants from the Ministry of Rehabilitation to Educational Institutions ..	1,23,332
6. Deposit Account of the sale proceeds of World Health Organisation Seals ..	1,414*
Total (848) ..	<u>1,97,59,926</u>
Total—K. Deposits and Advances ..	<u>2,02,59,489</u>
Total ..	<u>45,80,09,998*</u>

* Differs by Re. 1 from the closing balance adopted in Finance Accounts 1978-79 due to rounding.

OF EARMARKED BALANCES—concl'd.

on 1st April 1979		Balance on 31st March 1980		
Investment	Total	Cash	Investment	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	1,23,332	1,23,332	..	1,23,332
..	1,414†	1,414	..	1,414
..	1,97,59,926	1,96,71,528	..	1,96,71,528
51,910	2,03,11,399	2,01,71,091	51,910	2,02,23,001
4,94,17,620†	50,74,27,618†	46,98,02,856	4,94,17,620	51,92,20,476

† See footnote * at page 244.

ANNEXURE TO

Description of loan	Balance on 1st April 1979
	2
	Rs.
(1) SINKING FUND FOR	
5½% Punjab Loan 1979	2,87,50,000
5½% Punjab Loan 1980	2,91,87,449
5½% Punjab Loan 1981	5,24,87,500
5½% Punjab Loan 1982	4,12,06,590
5½% Punjab Loan 1983	4,14,27,675
5½% Punjab Loan 1984	3,72,27,500
5½% Punjab Loan 1985	2,53,66,700
6% Punjab Loan 1984	5,95,26,000
Loan from the Central Government for Bhakra-Nangal Project	1,42,29,836
Total	32,94,09,250
(2) SINKING FUND FOR	
5½% Punjab Loan 1979	52,25,000
5½% Punjab Loan 1980	27,19,500
5½% Punjab Loan 1981	90,84,700
5½% Punjab Loan 1982	74,19,380
Total	2,44,48,580
Grand Total	35,38,57,830

STATEMENT NO. 19

Amount appropriated from revenue	Total	Amount transferred to Government Account on maturity of loans during the year	Advance interest paid on purchase of securities	Balance on 31st March 1980
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
AMORTISATION OF LOANS				
25,00,000	3,12,50,000	3,12,50,000	..	..
27,50,000	3,19,37,449	..	..	3,19,37,449
55,25,000	5,80,12,500	..	..	5,80,12,500
48,48,000	4,60,54,590	..	..	4,60,54,590
55,23,000	4,69,50,675	..	..	4,69,50,675
57,25,000	4,29,52,500	..	..	4,29,52,500
46,15,000	2,99,81,700	..	..	2,99,81,700
1,32,28,000	7,27,54,000	..	..	7,27,54,000
..	1,42,29,836	..	..	1,42,29,836
4,47,14,000	37,41,23,250	3,12,50,000	..	34,28,73,250
DEPRECIATION OF LOANS				
4,50,000	56,75,000	56,75,000	..	..
2,47,000	29,66,500	..	..	29,66,500
9,54,000	1,00,38,700	..	..	1,00,38,700
8,73,000	82,92,380	..	..	82,92,380
25,24,000	2,69,72,580	56,75,000	..	2,12,97,580
4,72,38,000	40,10,95,830	3,69,25,000	..	36,41,70,830

ANNEXURE TO

Description of loan

Balance on
1st April
1979Purchase
of
securities

1

2

3

Rs.

Rs.

(3) SINKING FUND INVESTMENT

5½% Punjab Loan 1980	..	17,75,074	..
5½% Punjab Loan 1983	..	25,300	..
5½% Punjab Loan 1984	..	2,00,25,268	..
5½% Punjab Loan 1985	..	1,00,00,000	..
6% Punjab Loan 1984	..	1,00,00,000	..
Total	..	4,18,25,642	..

STATEMENT NO. 19—*concl.*

Total	Sale of securities	Balance on 31st March 1980	Remarks	
			Face Value	Market Value
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT— AMORTISATION				
17,75,074	..	17,75,074	18,11,300	18,36,658
25,300	..	25,300	25,300	22,492
2,00,25,268	..	2,00,25,268	2,01,25,898	1,99,95,080
1,00,00,000	..	1,00,00,000	1,00,50,251	99,84,924
1,00,00,000	..	1,00,00,000	1,00,50,251	99,84,924
4,18,25,642	..	4,18,25,642	4,20,63,000	4,18,24,078

APPENDIX

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

Head of Account

1

F. Loans and Advances—

766. Loans to Government Servants, etc.—

House Building Advances ..

Advances for purchase of Motor conveyances ..

L. Suspense and Miscellaneous—

873. Cash Balance Investment Account—

Cash Balance Investment Account ..

M. Remittances—

882. Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant General/Accounts Officer—

Public Works Remittances ..

Grand Total ..

1

Deposit and Remittance heads allocated to successor States during 1979-80

Amount allocated to				Total amount allocated
Haryana	Himachal Pradesh	Chandigarh (U.T.)		
2	3	4	5	
Rs.	Rs.	Rs.	Rs.	
Dr. 4,147	Dr. 18,130	..	Dr. 22,277	
Dr. 4,494	..	..	Dr. 4,494	
Dr. 2,43,113*	Dr. 2,86,689	..	Dr. 5,29,802	
..	Dr. -16,402	..	Dr. -16,402	
Dr. 2,51,754	Dr. 2,88,417	..	Dr. 5,40,171	

* The corresponding figure appearing in the Finance Accounts of the Government of Haryana is Rs. 2,43,112. The difference of Re. 1 is due to rounding.

APPENDIX II

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

Serial no.	Head of account	Departmental/Treasury Officers from whom details are awaited	Earliest year to which the difference relates	Amount of difference	Particulars of details/documents awaited from Departmental/Treasury Officers
1	2	3	4	5	6
				Rs.	
F. LOANS AND ADVANCES—					
1.	682. Loans for Public Health, Sanitation and Water Supply—				
	Public Health and Sanitation Programmes— Loans to Municipalities, Municipal Corporations and other Local Funds for sanitation schemes	Treasury Officers and Municipalities	1974-75	22,83,106	Loan-wise details
	Sewerage Schemes—				
	Loans to Municipalities, Municipal Corporations and other Local Funds for sewerage schemes	Ditto	1974-75	7,77,777	Ditto
	Urban Water Supply Schemes—				
	Loans to Municipalities, Municipal Corporations and other Local Funds for water supply schemes	Ditto	1974-75	2,58,909	Ditto
	Loans for execution of Urban Water Supply and Sewerage schemes	Water Supply and Sewerage Board	1978-79	40,00,000	Ditto
2.	684. Loans for Urban Development—				
	Urban Development—				
	(i) Loans to Municipalities, Municipal Corporations and other Local Funds under integrated city development programme	Treasury Officers and Municipalities	1974-75	90,57,333	Ditto
	(ii) Loans to Municipalities, Municipal Corporations and other Local Funds for shopping centres, cinemas, etc.	Ditto	1974-75	5,93,580	Ditto

APPENDIX II—contd.

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

Serial no.	Head of account	Departmental/Treasury Officers from whom details are awaited	Earliest year to which the difference relates	Amount of difference	Particulars of details/documents awaited from Departmental/Treasury Officers
1	2	3	4	5	6
				Rs.	
F. LOANS AND ADVANCES—concl'd.					
2.	684. Loans for Urban Development—concl'd.				
	Urban Development—concl'd.				
	(iii) Loans to Municipalities, Municipal Corporations and other Local Funds for other purposes	Treasury Officers and Municipalities	1974-75	1,74,20,506	Loan-wise details
	(iv) Loans to Improvement Trusts for development projects	Treasury Officers and Improvement Trusts	1978-79	1,04,37,757	Ditto
3.	688. Loans for Social Security and Welfare—				
	Other Social Security and Welfare Programmes—				
	Loans to Princes and rulers of erstwhile States	Treasury Officers	1954-55	40,298	Ditto
4.	705. Loans for Agriculture— Manures and fertilizers—				
	Loans to Municipalities, Municipal Corporations and other Local Funds for preparation and distribution of town compost	Treasury Officers and Municipalities	1974-75	43,580	Ditto
K. DEPOSITS AND ADVANCES—					
(b) Deposits not bearing interest—					
5.	843. Civil Deposits—				
	(i) Revenue Deposits	Treasury Officers	1963-64	2,82,50,459	Plus and minus memoranda and reconciliation of accounts with treasuries

APPENDIX II—*contd.*

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

Serial no.	Head of account	Departmental/Treasury Officers from whom details are awaited	Earliest year to which the difference relates	Amount of difference	Particulars of details/documents awaited from Departmental/Treasury Officers	
1	2	3	4	5	6	
				Rs.		
K. DEPOSITS AND ADVANCES—<i>concl'd.</i>						
(b) Deposits not bearing interest—<i>concl'd.</i>						
5.	843.	Civil Deposits— <i>concl'd.</i>				
	(ii)	Civil Courts' deposits	Treasury Officers	1963-64	72,98,430	Plus and minus memoranda and reconciliation of accounts with treasuries
	(iii)	Deposits of Police Funds	Treasury Officers	1967-68	6,01,064	Ditto
6.	847.	Deposits of Local Funds—				
	(i)	District Funds	Treasury Officers	1961-62	7,72,745	Ditto
	(ii)	Municipal Funds	Treasury Officers	1958-59	16,68,321	Ditto
	(iii)	State Transport Corporation Funds	Treasury Officers	1963-64	37,28,552	Ditto
	(iv)	Panchayats Bodies Funds	Treasury Officers	1960-61	29,02,621	Ditto
	(v)	Other Funds—				
		Deposit Account of the Punjab State Electricity Board to meet payments against Yen credits	Accountant General, Haryana, Chandigarh	1964-65	10,40,243	Acceptance of debit from Haryana State Electricity Board, through Accountant General, Haryana, Chandigarh
L. SUSPENSE AND MISCELLANEOUS—						
(c) Other Accounts—						
7.	872.	Permanent Cash Imprest	Treasury Officers	1963-64	1,156	Complete particulars of credits/debits

APPENDIX II—*concl'd.*

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

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

Rs.

M. REMITTANCES—

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

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

(i) Cash Remittances between Treasuries and Currency chests—

Cash Remittances between treasuries

Treasury Officers/
Currency Officer,
Reserve Bank of
India,
New Delhi

1962-63

2,66,49,253

Particulars of
corresponding
credits/debits

APPENDIX III

Illustrative cases where the verification and acceptances of balances are awaited

Serial no.	Head of account	Number of acceptances awaited	Year from which acceptances awaited	Amount outstanding against these items 'on 31st March 1980
				(In lakhs of rupees)
1	2	3	4	5

F. LOANS AND ADVANCES—

1. 682. Loans for Public Health, Sanitation and Water Supply—

Public Health and Sanitation Programmes—

Loans to Municipalities, Municipal Corporations and other Local Funds for sanitation schemes	1	1964-65	0.45
	2	1965-66	2.14
	6	1966-67	6.97
	10	1967-68	16.75
	2	1968-69	1.04
	11	1970-71	10.25
	29	1971-72	29.33
	15	1972-73	12.89

Sewerage Schemes—

Loans to Municipalities, Municipal Corporations and other Local Funds for sewerage schemes	3	1963-64	1.14
	2	1964-65	1.08
	6	1965-66	7.76
	4	1966-67	5.56
	15	1967-68	15.79
	5	1968-69	3.32
	1	1969-70	0.02
	3	1971-72	2.78
	21	1972-73	29.00
	9	1974-75	19.56

Urban Water Supply Schemes—

(i) Loans to Municipalities, Municipal Corporations and other Local Funds for Water Supply Schemes	5	1963-64	4.94
	5	1964-65	7.57

APPENDIX III—*contd.*

Illustrative cases where the verification and acceptances of balances are awaited

Serial no.	Head of account	Number of acceptances awaited	Year from which acceptances awaited	Amount outstanding against these items on 31st March 1980 (In lakhs of rupees)
1	2	3	4	5
F. LOANS AND ADVANCES—<i>contd.</i>				
1.	682. Loans for Public Health, Sanitation and Water Supply—<i>concl.</i>			
	Urban Water Supply Schemes— <i>concl.</i>			
(i)	Loans to Municipalities, Municipal Corporations and other Local Funds for water supply schemes— <i>concl.</i>	12	1965-66	11.37
		14	1966-67	16.80
		25	1967-68	30.35
		5	1968-69	4.00
		21	1969-70	12.78
		4	1970-71	1.23
		11	1971-72	6.04
		13	1972-73	14.53
		1	1973-74	1.50
		6	1974-75	9.88
		55	1975-76	72.39
	(ii) Loans for execution of Urban Water Supply and Sewerage Schemes	5	1977-78	175.00
		4	1978-79	170.00
2.	684. Loans for Urban Development—			
	Urban Development—			
(i)	Loans to Municipalities, Municipal Corporations and other Local Funds under integrated city development programme	3	Upto 1971-72	2.44
		14	1972-73	108.40
		28	1973-74	49.38
		1	1976-77	75.00
		4	1977-78	300.00
(ii)	Loans to Municipalities, Municipal Corporations and other Local Funds for shopping centres, cinemas, etc.	5	1969-70	1.70
		4	1970-71	1.05
		9	1971-72	2.20
		18	1972-73	4.75
		1	1973-74	0.20
		1	1976-77	0.40

APPENDIX III—*contd.*

Illustrative cases where the verification and acceptances of balances are awaited.

Serial no,	Head of account	Number of acceptances awaited	Year from which acceptances awaited	Amount outstanding against these items on 31st March 1980
1	2	3	4	5
(In lakhs of rupees)				
F. LOANS AND ADVANCES—<i>contd.</i>				
2. 684. Loans for Urban Development—<i>concl.</i>				
Urban Development— <i>concl.</i>				
	(iii) Loans to Municipalities, Municipal Corporations and other Local Funds for other purposes	13	1963-64	3.56
		11	1964-65	0.90
		12	1965-66	1.45
		5	1966-67	0.80
		30	1967-68	6.58
		25	1968-69	6.25
		10	1969-70	3.12
		34	1970-71	6.34
		48	1971-72	39.00
		54	1972-73	27.50
		30	1973-74	75.95
		91	1974-75	151.39
		181	1975-76	287.46
		80	1976-77	157.25
		35	1977-78	35.42
		44	1978-79	107.00
		97	1979-80	123.80
	(iv) Loans to Improvement Trusts for Development Projects	17	1976-77	44.33
		19	1977-78	50.38
		18	1978-79	561.00
		8	1979-80	17.00

APPENDIX III—*contd.*

Illustrative cases where the verification and acceptances of balances are awaited

Serial no.	Head of account	Number of acceptances awaited	Year from which acceptances awaited	Amount outstanding against these items on 31st March 1980 (In lakhs of rupees)
1	2	3	4	5
F. LOANS AND ADVANCES—<i>concl.</i>				
3. 705. Loans for Agriculture—				
Manures and fertilizers—				
	(i) Loans to Municipalities, Municipal Corporations and other Local Funds for preparation and distribution of town compost	4	1970-71	1.08
		9	1971-72	2.26
		9	1972-73	4.87
		1	1973-74	0.22
K. DEPOSITS AND ADVANCES—				
(b) Deposits not bearing interest—				
4. 843. Civil Deposits—				
	(i) Revenue deposits	11	1963-64	774.49
		1	1968-69	78.79
		1	1973-74	13.04
	(ii) Civil Courts' deposits	11	1963-64	474.35
		1	1968-69	11.76
		1	1973-74	21.56
	(iii) Deposits of Police Funds—			
	Police clothing and equipment fund	2	1965-66	4.13
		1	1973-74	1.25
		1	1978-79	0.50
5. 847. Deposits of Local Funds—				
	(i) District Funds	3	1961-62	6.91
	(ii) Municipal Funds	6	1958-59	1.00
		2	1965-66	0.07
		2	1968-69	0.47

APPENDIX III—concl'd.

Illustrative cases where the verification and acceptances of balances are awaited

Serial no.	Head of account	Number of acceptances awaited	Year from which acceptances awaited	Amount outstanding against these items on 31st March 1980 (In lakhs of rupees)
1	2	3	4	5
K. DEPOSITS AND ADVANCES—concl'd.				
5. 847. Deposits of Local Funds—concl'd.				
	(iii) State Transport Corporation Funds	1	1963-64	42.12
	(iv) Panchayat Bodies Funds—			
	(1) Zila Parishad Funds	2	1961-62	19.52
		8	1966-67	35.34
		1	1973-74	20.30
	(2) Village Panchayat Funds	1	1960-61	0.11
		1	1969-70	5.32
	(v) Other Funds—			
	Town and Bazar Funds	3	1959-60	0.92

APPENDIX IV

APPENDIX

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

1977-78

	Number of concerns	Investment	Dividend/ Interest received during 1977-78
	To end of 1977-78		
(In crores of rupees)			
(i) Statutory corporations	6	14.36	0.01
(ii) Government companies	16	36.63	0.02
(iii) Joint stock companies	18	1.69	0.05
(iv) Co-operatives	5,231	34.62	1.05
Total	5,271	87.30	1.13

IV

stock companies, co-operative banks and societies, etc., to end of 1977-78, 1978-79 and 1979-80
note 3 under statement no. 2)

1978-79			1979-80		
Number of concerns	Investment	Dividend/ Interest received during 1978-79	Number of concerns	Investment	Dividend/ Interest received during 1979-80
To end of 1978-79			To end of 1979-80		
(In crores of rupees)			(In crores of rupees)		
6	16.48	0.09	8	20.43	0.15
17	43.41	..	17	52.12	..
19	1.79	0.03	19	1.79	0.38
6,292	36.46	1.01	[6,298	42.04*	0.77
6,334	98.14	1.13	6,342	1,16.38	1.30

*Excludes Rs. 1.82 crores retired during the year.